

# ROCK COUNTY, WISCONSIN



## FINANCE COMMITTEE THURSDAY – AUGUST 15, 2019 - 7:30 A.M. CONFERENCE ROOM N-1 - FIFTH FLOOR ROCK COUNTY COURTHOUSE-EAST

### AGENDA

1. Call to Order
2. Approval of Agenda
3. Approval of Minutes – August 1, 2019  
and Joint with County Board Staff Committee from July 29, 2019
4. Review of 2019 Capital Improvement Debt Issue – Carol With, President, Wisconsin Public Finance Professionals, LLC
5. Citizen Participation, Communications and Announcements
6. Transfers and Appropriations
7. Resolutions and Committee Endorsement
  - A. Authorizing Purchase of Cisco Access Points
  - B. Amending the 2019 Human Services Department Budget to Accept 2018 ADRC Carry-Over Funding
  - C. Request for Authorization to Contract with eDCI for VMWare Installation and Configuration
8. Updates, Discussion and Possible Action
  - A. Greenway Properties Opening Bids – Michelle Roettger
  - B. Update, Review and Possible Action on In Rem Foreclosure Booklet, Procedures and Pending Litigation
9. Adjournment

The County of Rock will provide reasonable accommodations to people with disabilities. Please contact us at 608-757-5510 or e-mail [countyadmin@co.rock.wi.us](mailto:countyadmin@co.rock.wi.us) at least 48 hours prior to a public meeting to discuss any accommodations that may be necessary.



**FINANCE COMMITTEE**  
**Minutes – August 1, 2019**

**Call to Order.** Chair Mawhinney called the meeting of the Finance Committee to order at 7:30 A.M. on Thursday, August 1, 2019, in the Conference Room N-1, Fifth Floor, Courthouse-East.

**Committee Members Present.** Supervisors Mawhinney, Beaver, Fox, Podzilni and Yeomans.

**Committee Members Excused:** None.

**Staff Members Present.** Sherry Oja, Finance Director; Josh Smith, County Administrator; Randy Terronez, Assistant to the County Administrator; Diana Arneson, Assistant to Information Technology Director; Michelle Roettger, County Treasurer.

**Others Present:** None.

**Approval of Agenda.** Supervisor Yeomans moved approval of the agenda, second by Supervisor Fox. ADOPTED.

**Approval of Minutes – July 11, 2019.** Supervisor Fox moved approval of the minutes of July 11, 2019 as presented, second by Supervisor Yeomans. ADOPTED.

**Citizen Participation, Communications and Announcements.** None.

**Transfers and Appropriations.** None.

**Review of Payments.** The Committee accepted the reports.

**Review of Payments Over \$10,000.** The Committee accepted the reports.

**Committee Review and Approval of Per Meeting Allowances.** Supervisor Beaver moved approval of per meeting allowances in the amount of \$10,112.12, second by Supervisor Podzilni. ADOPTED.

**Resolutions and Committee Endorsements.**

**Amending the 2019 Human Services Department Budget to Accept a Quality Improvement Grant for Crisis Intervention Programs**

“NOW, THEREFORE, BE IT RESOLVED that the Rock County Board of Supervisors duly assembled on this \_\_\_\_\_ day of \_\_\_\_\_, 2019 does

hereby authorize the acceptance of a Quality Improvement Grant for Crisis Intervention Programs; and

**BE IT FURTHER RESOLVED** that the Human Services Department budget for 2019 be amended as follows:

...

Supervisor Yeomans moved approval of the above resolution, second by Supervisor Podzilni. ADOPTED.

### **Updates, Discussion and Possible Action.**

**Greenway Properties Opening Bids** Ms. Roettger said her suggested prices, totaling \$141,700, consists of the taxes, interest and penalties on the properties. She added that the successful bidder would also have to pay the specials, totaling \$202,686.38, and expenses, totaling \$5,600.

The Committee asked if Ms. Roettger had discussed this with Corporation Counsel. She replied no. The Committee felt they would like input from Corporation Counsel and asked to have this put on the August 15<sup>th</sup> agenda and have Corporation Counsel available for questions.

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**Semi-Annual Reports** The Committee asked to have the reports placed on file.

**Financial Policy & Procedures Manual** Ms. Oja handed out copies of the Rock County Financial Handbook. She went over the changes, underlined for new and strikethrough for deleted. The handbook is set up with bookmarks to take the person to the section they click on and to return to the index. At the top of each section it gives the title, sub-section, and the legal authority. Ms. Oja said section 8 is open for the addition of audit procedures and related subjects.

The Committee suggested the following changes:

Sub-Section 2.4 – change the last line to read “All bank accounts ~~may~~ will be audited by the Finance Department ~~at any time.~~”

Supervisor Fox left at 8:19 A.M.

Sub-Section 4.3 – change the last line to read “Expenditures must be made in accordance with the grantor’s expectations, ~~or~~ and must be for ~~any~~ lawful purpose under statutes and County policies.”

Sub-Section 7.1 – change the first sentence of the last paragraph to read “When an employee closes bank account and the direct deposit is returned, the new check will need to be picked up ~~the check~~ in the Treasurer’s office and the employee will be required to pay the Return ACH fee of \$3.75.”

Ms. Oja said this handbook will be placed on the intranet, a memo will go out to the department heads, and then a mass e-mail will be sent to all staff. Supervisor Yeomans suggested a sign-off sheet that all employees have read the handbook and understand it. Ms. Oja said this was a good point and thanked Supervisor Yeomans.

Supervisor Yeomans moved approval of the Rock County Financial Handbook, with above changes made, second by Supervisor Podzilni. ADOPTED.

**Adjournment.** Supervisor Yeomans moved adjournment at 8:49 A.M., second by Supervisor Podzilni. ADOPTED.

Respectfully submitted,

Marilyn Bondehagen  
Office Coordinator

**NOT OFFICIAL UNTIL APPROVED BY COMMITTEE.**

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# ROCK COUNTY FINANCIAL HANDBOOK

SECTION	TITLE
<b>1</b>	<b>INTRODUCTION</b>
	<b>APPROPRIATIONS &amp; BUDGETS</b>
	1.1 <u>Budget Preparation &amp; Process</u>
	1.2 <u>Budget Amendments &amp; Transfers</u>
1.3 <u>Encumbrances – Year End Carryover</u>	
<b>2</b>	<b>CASH &amp; DEPOSITS</b>
	2.1 <u>Deposits</u>
	2.2 <u>Check Endorsement Procedure</u>
	2.3 <u>Cash Handling</u>
	2.4 <u>Bank Reconciliations</u>
	2.5 <u>Dishonored/Returned Checks</u>
	2.6 <u>Petty Cash/Change Funds</u>
<b>3</b>	<b>EQUITY ACCOUNTS</b>
	3.1 <u>Fund Balance Policy</u>
<b>4</b>	<b>REVENUE</b>
	4.1 <u>Accounts Receivable Policy</u>
	4.2 <u>Donations</u>

<b>SECTION</b>	<b>TITLE</b>
<b>5</b>	<b>DISBURSEMENTS</b>
5.1	<u>Accounts Payable (A/P) Policy</u>
5.2	<u>Vendor Check Reissuance</u>
5.3	<u>Cancelled Checks</u>
<b>6</b>	<b>FINANCIAL REPORTING</b>
6.1	<u>Authorizations</u>
6.2	<u>Journal Entries</u>
<b>7</b>	<b>PAYROLL</b>
7.1	<u>Direct Deposit</u>
7.2	<u>Timesheets</u>
7.3	<u>Travel and Meal Reimbursement</u>
7.4	<u>Taxability of Meal Reimbursements</u>
7.5	<u>Distribution of Paychecks and Pay Stubs</u>
7.6	<u>Replacement of Employee Payroll Checks</u>
7.7	<u>Jury Duty Fees Earned by County Employees</u>
<b>8</b>	<b>OPEN SECTION</b>

<b>SECTION</b>	<b>TITLE</b>
<b>9</b>	<b>MISCELLANEOUS</b>
9.1	<u>Sales Tax</u>
<b>10</b>	<b>CAPITAL ASSETS</b>
10.1	<u>Capitalization Policy</u>
10.2	<u>General Capital Assets</u>
10.3	<u>Rock Haven</u>
10.4	<u>Infrastructure</u>
10.5	<u>Collections, Works of Art and Historical Treasures</u>
<b>11</b>	<b>PURCHASING MANUAL</b>
11.1	<u>Introduction</u>
11.2	<u>Purchases Under \$25,000</u>
11.3	<u>Purchases \$25,000 and Over</u>
11.4	<u>Bidding Guidelines</u>
11.5	<u>Public Work Projects Exceeding \$5,000</u>
11.6	<u>Department of Public Works</u>
11.7	<u>Emergency Purchases</u>
11.8	<u>Disposal of Surplus Items</u>

## **INTRODUCTION**

This handbook contains policies and procedures (established by Wisconsin Statutes, Rock County Ordinances, Rock County Board Rules, Rock County Finance Committee or Generally Accepted Accounting Principles for specific accounting and financial activities. It provides guidance and reference information for all departments.

The stewardship of public funds is a critical function given to officials and department staff. Therefore, the development and maintenance of applicable policies enables county officials to protect public interest and ensure trust.

The contents of this manual and all subsequent changes are governed by the Rock County Finance Committee, after referral from the Rock County Finance Department.

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Section:	1 – Appropriation & Budgets	Effective:	8/1/19
Sub-Section:	1.1	Revising:	NEW
Subject:	Budget Preparation & Process	Page:	1 of 1
Legal Authorization:	Wis. Stat. § 65.90		

**DEFINITION**

The county budget is prepared and adopted annually. This budget results in a county property tax that is apportioned to property owners.

**POLICY**

Each May, a Budget Calendar is distributed to all County Board Supervisors and departments by the County Administrator.

Per Wisconsin Statutes, the budget is published in October of each year. A public hearing is held prior to adoption in November.

The proposed budget must be balanced, with recommended expenditures not exceeding the combined total of revenues (including property tax) and fund balance applied.

State mandated levy limits, must be adhered to.

After adoption, no department may exceed their appropriation, without taking action, as listed in Section 1.2.

Unexpended appropriations, along with additional revenues, shall lapse at year end to the General Fund except specific appropriations approved for carryover by the Rock County Board of Supervisors or the account has been specifically designated as nonlapsing or a permanent equity account.

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Section:	1 – Appropriation & Budgets	Effective:	8/1/19
Sub-Section:	1.2	Revising:	12/1/16
Subject:	Budget Amendments & Transfers	Page:	1 of 2
Legal Authorization:	County Board Standing Rule 5A, Wis. Stat. § 65.90 (5)(a)		

**DEFINITION**

After budget adoption, departments may find it necessary to amend their budget(s). This may be due to:

- Receipt of additional revenue
- Unanticipated costs or savings
- Change in priorities

Budgets can be amended via two different processes, depending on the situation:

- Line Item Transfers
- County Board Resolution (Supplemental Appropriation)

Reclassification of specific line items, that do not involve a change of amount or intent, can be done by the Finance Department, without committee approvals. The Finance Department maintains the authority to make the final decision on the object code assignment within the county general ledger accounting system.

**POLICY - GENERAL**

No department may exceed a line item budget by \$500 or more without formal action. If, during the course of the year, a department determines a change is necessary in their budget(s), an appropriate budget amendment must be initiated.

**POLICY – SPECIFIC DEPARTMENT DIRECTIVES**

Human Services Budget is monitored based on overall accounts/division. Individual line items may be exceeded, as long as the department has funding within the account. These guidelines are established due to the ongoing changes in state/federal funding and also the changing needs of their clients.

Highway and Rock Haven Budgets are monitored based on overall operations. Both of these funds are classified as Proprietary Funds.

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Section:	1 – Appropriation & Budgets	Effective:	8/1/19
Sub-Section:	1.2	Revising:	12/1/16
Subject:	Budget Amendments & Transfers	Page:	2 of 2
Legal Authorization:	County Board Standing Rule 5A, Wis. Stat. § 65.90 (5)(a)		

## **PROCEDURE**

### **Line Item Transfer**

A Line Item Transfer (LIT) is used to transfer funds from one budget line item (object code) to another within a department. A Line Item Transfer may be necessary when changes in spending needs during the year result in a deficit in one line item and an excess in another. A Line Item Transfer allows the funds from the excess line be transferred to the deficit line.

Money should not be spent before a Line Item Transfer is approved.

Budget overdrafts less than \$500 are acceptable without a Line Item Transfer as long as funds are available elsewhere within the program. If a Line Item Transfer is necessary, the department head should carefully scrutinize their budget and identify other object codes with anticipated savings, which could be transferred.

For transfers of \$5,000 or less, use the form titled “Rock County Transfer Request—\$5,000 or Less.” Fill in the date, your name, title, account numbers and descriptions for both the transfer from and transfer to, as well as specific reasons funds are available for transfer and the need for the transfer. Do not fill in the current balance line as this will be completed by Financial Services. Email the fillable .pdf form to the Finance Director and Assistant Finance Director. These transfers are approved by the County Administrator and the Finance Director.

For transfers over \$5,000, use the form titled “Rock County Transfer Requests-\$5,000 or more”. Like transfers of \$5,000 or less, fill in the appropriate data, except for the current balance. Be sure to include specific reasons funds are available for transfer and are needed. Transfer request forms that do not include the specific reasons for the transfer request will be returned to the department prior to consideration. Email the fillable .pdf form to the Finance Director and Assistant Finance Director. These transfers are sent to the department’s governing committee for approval. Transfers over \$10,000, once approved by the governing committee, are sent to the Finance Committee for approval.

Pursuant to Section 65.90(5)(b), Wisconsin Statutes and County Board Rule V-G.(5)(b), the Finance Committee must approve any transfer from the Contingency Fund, regardless of the amount.

If a department is requesting a transfer for a capital item more than \$2,000 that is not included in the current year’s budget, an email must be sent to the County Administrator requesting authority for the acquisition prior to consideration of the transfer. A copy of the County Administrator’s approval or denial will be filed with the Purchasing Manager and Finance Director.

*Note: All transfers must be in whole dollars only.*

Section:	1 – Appropriation & Budgets	Effective:	12/1/16
Sub-Section:	1.3	Revising:	6/1/2009
Subject:	Encumbrances – Year End Carryover	Page:	1 of 1
Legal Authorization:			

**DEFINITION**

An encumbrance represents an outstanding order or contract payment.

**POLICY**

Outstanding encumbrances, as of December 31<sup>st</sup> of each year, may be carried over to the following year. **This process can be done only for specific items committed to and not received by December 31<sup>st</sup>.** Requests for carry overs must be received by the Finance Department by January 24<sup>th</sup> of each year.

**PROCEDURE**

All departments must use the standard form, which is available on the Intranet. The standard form is intended to provide the basis for the resolution and to inform the Finance Committee and County Board of the reasons for carrying over funds. This information will also facilitate the year-end closing of the County’s books in accordance with GAAP. Requests that are approved by the County Administrator will be combined into one resolution for Finance Committee and County Board approval, which typically occurs in February.

Fill out the form completely in the section headed ‘These sections to be completed by requesting department’. Completed forms must be submitted to the Finance Department no later than January 24<sup>th</sup>.

Please note that if goods or services are received in the current budget year but not invoiced until the succeeding year, they are recognized as a current year expense as long as they are vouchered and approved by the governing committee on or before the last day of February of the succeeding year. In this case, a carryover of funds is not required. For example, if a department orders and receives a piece of equipment by December 31, 2019, but is not invoiced by the vendor until February 2020, it is still recognized as a 2019 expense as long as the payment is approved by the last date in February 2020. *In other words, goods and services must be expensed in the year they are received, per GAAP.*

This carryover procedure does not apply to state or federal grants that have fiscal years other than the calendar year. These grants are automatically carried over to the succeeding County budget year in accordance with the grant contract. Carryover requests are not required for large long-term capital projects with their own account. These capital projects are automatically carried over year-to-year until the project is completed. *However, goods and services for these accounts must still be expensed in the year they are received, per GAAP.*

Section:	2 – Cash & Deposits	Effective:	12/1/16
Sub-Section:	2.1	Revising:	4/1/16
Subject:	Deposits	Page:	1 of 1
Legal Authorization:			

## **DEFINITION**

Deposits represent cash or checks received by departments.

## **POLICY**

All County departments must make deposits at least weekly, regardless of the amount.

- Cash receipts totaling \$100 or more must be deposited the day received.
- Check receipts totaling \$1,000 or more must be deposited the day received.

The County Treasurer balances out at 2:30 p.m. daily. Therefore, to maximize potential interest earnings, all departments should make their deposits no later than 2:00 p.m. daily.

Exception: Any applicable deposit that comes into a department at the end of day, and cannot be brought to the Treasurer's Department, may be securely stored in the department until the next day.

The County Treasurer's daily deposit receipts are reviewed on a regular basis by the Finance Department to ensure compliance with this procedure.

## **PROCEDURE**

### **Standard Deposit Transmittal Form**

1. Deposits by County departments can only be accepted by the County Treasurer when accompanied by the Standard Deposit Transmittal Form (SDTF).
2. The SDTF must be completely filled out.
3. The Finance Department can assist you with creating or maintaining your SDTF. You may add, delete or modify accounts as needed. Contact Financial Services if you need assistance.
4. Print and submit two copies to the County Treasurer along with your deposit. Also, attach any available supporting documentation. This information is scanned into the general ledger for audit purposes.
5. The SDTF is not used for internal charges for services as these transactions do not involve cash exchanges. These revenues are recorded by journal entry.

When completing the form:

- **DESCRIPTION:** The description field must be completed. The description field will allow for up to 30 characters and is what will appear in the general ledger and on reports. If the receipt pertains to an accounts receivable, the first eight (8) characters of the description field must be the County's A/R Invoice Number which is being paid in order to be recorded correctly in the general ledger.
- **PREV. YR. ACCTS.:** Only used in January and February of each year. This box is checked when a receipt must be recorded in the accounts of the prior year's budget. For example, State reimbursement is received in January 2020 for services provided in December 2019.
- **A/R UPDATE:** This box is checked when the deposit relates to a collection billed through the County's accounts receivable program. Do not check prev. yr. accts if they have been billed through the County's Accounts Receivables program.

Section:	2 – Cash & Deposits	Effective:	6/1/09
Sub-Section:	2.2	Revising:	3/1997
Subject:	Check Endorsement Procedure	Page:	1 of 1
Legal Authorization:			

## **POLICY**

Federal legislation, entitled the Expedited Funds Availability Act, requires standardized check endorsements by all parties.

This law requires that our endorsement(s) may be in any color ink except purple. Black ink is preferred.

Additionally, the payee (endorser) endorsement(s) must be in the first 1-1/2 inches on the back of the check. This includes the departmental endorsement plus the County Treasurer's endorsement. The space limitation would also apply to checks with third party endorsements.

In order to comply with the law, it is imperative that endorsements be in the smallest type possible, yet contain sufficient information to keep the endorsement restrictive, such as "For Deposit Only" or "Pay to the order of Rock County Treasurer."

### **When ordering endorsement stamps, please order as follows:**

- Line One: Your department
- Line Two: County of Rock
- Line Three: For Deposit Only

Failure to comply with the endorsement placements and color standards could render the bank's endorsement unreadable, which could result in processing delays and fees charged to the County.

Any questions on proper check endorsements should be addressed to the County Treasurer.

Section:	2 – Cash & Deposits	Effective:	8/1/19
Sub-Section:	2.3	Revising:	NEW
Subject:	Cash Handling	Page:	1 of 1
Legal Authorization:			

**DEFINITION**

This policy defines how Rock County employees handle cash and checks received. Cash is defined as any coin/currency, checks, money orders, credit cards, ACH online payments, and electronic file transfers.

**POLICY**

Specific, detailed procedures shall be developed by all departments, which ensure the prevention of mishandling of county funds.

**PROCEDURE**

1. All aspects of cash receipting shall be subject to proper internal control procedures, which address adequate segregation of duties, physical security, daily processing and reconciliation, receipting, use of automatic systems, and treatment of overpayments
2. Upon suspicion of fraud, all department heads or employees shall notify the Sheriff's Office and Finance Director for further investigation.
3. Departments shall not maintain separate bank accounts, unless specifically required by statute, the Federal / State Government or approved by the Finance Committee.
4. All employees who receive cash shall be responsible with and accountable for the handling of payments received by the county.
5. Missing Cash: If a department notices that cash is missing from their cash register, locking drawer, or safe, they should prepare a document that describes the details of the situation and contact the Sheriff's Office and Finance Director, so an investigation may be conducted. Applicable Department Heads do not need to be notified.
6. Cash must be stored in a safe or other secure place within each department daily.

A department's cash handling and procedures may be audited by the Finance Department at any time.

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Section:	2 – Cash & Deposits	Effective Date:	8/1/19
Sub-Section:	2.4	Revision Date:	NEW
Subject:	Bank Reconciliations	Page:	1 of 1
Legal Authorization:			

**DEFINITION**

A bank reconciliation is a process that explains the difference between the bank balance shown in an organization's bank statement, as supplied by the bank, and the corresponding amount shown in the organization's own accounting records at a particular point in time.

A bank reconciliation is also an important tool in prevention of fraud and embezzlement.

A complete listing of all bank accounts is maintained by the County Treasurer and Finance Department.

**POLICY**

Bank reconciliations must be completed by departments within 30 days of the bank statement date.

All departments must provide their bank account reconciliations to the Finance Department within 30 days of the bank statement date.

Failure to provide bank reconciliations to the Finance Department in a timely manner will be reported to your governing committee and the Finance Committee and may result in the revocation of the department's authority and control of the bank account.

All bank accounts may be audited by the Finance Department at any time.

*will*



Section:	2 – Cash & Deposits	Effective:	3/1/09
Sub-Section:	2.5	Revising:	3/1997
Subject:	Dishonored/Returned Checks	Page:	1 of 1
Legal Authorization:			

**DEFINITION**

This policy addresses checks returned to the County Treasurer and Clerk of Court by the County's working bank for non-payment due to non-sufficient funds, (NSF), bank account closed, stop payment, lack of endorsement, etc.

**POLICY/PROCEDURE**

Dishonored/Returned Check Fee

A fee of \$25.00 will be charged for dishonored/returned checks. Departments shall post notices to advise the public of this fee. Checks returned whereby the check maker claims bank error will be handled as all other returned checks. It will be the maker's responsibility to seek reimbursement from their bank due to bank error.

1. The Clerk of Court shall be responsible for all dishonored checks charged to its bank account. The Treasurer will coordinate recovery of bad checks deposited into the working bank for all other county departments.
2. The Treasurer's Office will make the first attempt to collect dishonored checks returned to it. If the Treasurer is unsuccessful in recovering the funds, plus fees, the check will be returned to the county department making the original deposit. The revenue account credited with the original check payment shall be charged for the returned check. It is only after the funds have been adjusted out of the receiving department's revenue account that the department may accept funds from the payer. Any attempt to "make good" on the check prior to the adjustment is to be done in the Treasurer's office.

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Section:	2 – Cash & Deposits	Effective:	8/1/19
Sub-Section:	2.6	Revising:	NEW
Subject:	Petty Cash/Change Funds	Page:	1 of 3
Legal Authorization:			

## DEFINITION

Petty Cash/Change Funds have been established in the following departments:

• <u>Treasurer</u>	<u>\$2,500</u>	• <u>Mailroom Petty Cash</u>	<u>\$25</u>
• <u>County Clerk Imprest Fund</u>	<u>\$2,200</u>	• <u>Real Property Change Fund</u>	<u>\$10</u>
• <u>County Clerk Change Fund</u>	<u>\$50</u>	• <u>Planning Change Fund</u>	<u>\$100</u>
• <u>Human Resources Petty Cash</u>	<u>\$40</u>	• <u>Surveyor Change Fund</u>	<u>\$10</u>
• <u>Register of Deeds Change Fund</u>	<u>\$150</u>	• <u>Veteran's Services Petty Cash</u>	<u>\$50</u>
• <u>Sheriff Petty Cash</u>	<u>\$1,150</u>	• <u>Health Dept North Petty Cash</u>	<u>\$90</u>
• <u>Sheriff Change Fund</u>	<u>\$300</u>	• <u>Health Dept North Change Fund</u>	<u>\$100</u>
• <u>Sheriff Change Fund</u>	<u>\$500</u>	• <u>Health Dept South Petty Cash</u>	<u>\$25</u>
• <u>Register in Probate Change Fund</u>	<u>\$75</u>	• <u>Health Dept South Change Fund</u>	<u>\$100</u>
• <u>Circuit Court Change Fund</u>	<u>\$1,200</u>	• <u>Health Dept Clinic Change Fund</u>	<u>\$40</u>
• <u>Human Services Petty Cash</u>	<u>\$5,000</u>	• <u>Arrowhead Library System Petty Cash</u>	<u>\$150</u>
• <u>Rock Haven Petty Cash</u>	<u>\$1,100</u>	•	
• <u>Rock Haven Change Fund</u>	<u>\$900</u>	•	
•		•	
•		•	

These funds are used for making small, incidental purchases. In some cases, these funds may also be used as a "change fund". They shall not be used to avoid or circumvent the county procurement process.

## POLICY

Establishment of a Petty Cash/Change Fund must be approved by the Finance Committee. They may only be used for specified purposes and must maintain an established system of record keeping and be subject to audits by the Finance Department.

## PROCEDURE

### 1. Request for Petty Cash/Change Fund

- a. Requests for establishment of petty cash/change funds from departments should be directed to the Finance Director. The custodian must be an employee of the County and must accept responsibility for the fund.
- b. The request will be reviewed for approval by the Finance Director before being referred to the Finance Committee.
- c. Once the request is approved, arrangements for disbursement of funds will be made.

<u>Section:</u>	<u>2 – Cash &amp; Deposits</u>	<u>Effective:</u>	<u>8/1/19</u>
<u>Sub-Section:</u>	<u>2.6</u>	<u>Revising:</u>	<u>NEW</u>
<u>Subject:</u>	<u>Petty Cash</u>	<u>Page:</u>	<u>2 of 3</u>
<u>Legal Authorization:</u>			

## **2. Expenditures and Reimbursements**

- a. Receipts must be obtained for each petty cash expenditure. For each expense, the following information must be documented:
  - Payee
  - Date of purchase
  - Amount
  - Description of purchase
- b. To obtain replenishment of petty cash funds, a voucher must be entered to Rock County Petty Cash. The voucher, with all applicable receipts attached, shall be submitted to the Finance Department for processing.

## **3. Prohibited Uses**

- a. Petty cash funds may not be deposited into personal bank accounts.
- b. Generally, departments may not establish bank accounts for petty cash funds unless approved by the Finance Director.
- c. Petty cash funds must not be comingled with other monies, such as personal funds of employees.
- d. Purchases of goods and services for more than \$20 should not ordinarily be made with petty cash.
- e. Petty cash funds may not be expended for:
  - Employment salary and travel expenses or similar payments to individuals.
  - Payment of personal checks or IOU's.
  - Payroll advances, travel advances, and loans to employees.
  - Cashing checks for employees or other individuals.
  - Petty cash funds should not be used for purchasing food, beverages or most supplies.

<u>Section:</u>	<u>2 – Cash &amp; Deposits</u>	<u>Effective:</u>	<u>8/1/19</u>
<u>Sub-Section:</u>	<u>2.6</u>	<u>Revising:</u>	<u>NEW</u>
<u>Subject:</u>	<u>Petty Cash</u>	<u>Page:</u>	<u>3 of 3</u>
<u>Legal Authorization:</u>			

#### **4. Maintenance and Security of Funds**

- a. Petty cash funds should be properly secured at all times. Access to the funds should be restricted to designated personnel.
- b. Cash on hand and receipts for disbursements must always equal the assigned amount of the petty cash fund. Therefore, the custodian responsible for the petty cash fund must keep a log of each transaction with paid receipts describing the goods or service purchased.
- c. A detailed plan for segregation of duties shall be maintained by each department with a petty cash fund.

#### **5. Review of Petty Cash Funds**

- a. Weekly, the petty cash custodian is responsible to count the petty cash fund to ensure that the fund has the correct total of petty cash and reimbursement vouchers. A record of these counts is to be reviewed by the Department Head or designated personnel.
- b. Semi-annually, the Finance Department shall review each petty cash fund and verify the following:
  - The fund is still needed for the amount authorized.
  - The sum of cash on hand and receipts for unreimbursed expenditures is equal to the amount which has been authorized.
  - The funds are secured and NOT deposited in a separate bank account.
  - The custodian is the custodian on record.
  - This petty cash policy and supplemental guidelines have been reviewed and the fund is being used in accordance with this policy.
- c. Records kept by individual departments should provide clear documentation of petty cash expenses. This information should always be readily available for review by the Finance Department.
- d. Petty cash funds are subject to unannounced verifications by the Finance Department. At the time of the audit, the petty cash custodian must provide a full accounting of the fund.

Any shortages discovered in petty cash/change funds should be reported to the Finance Director immediately upon discovery.

Section:	3 – Equity Accounts	Effective:	1/1/17
Sub-Section:	3.1	Revising:	12/5/11
Subject:	Fund Balance Policy	Page:	1 of 1
Legal Authorization:	Wis. Stat. § 65.90 (5)		

## DEFINITION

The General Fund serves as a key component of government fiscal stability. Adequate levels are essential to:

- Provide sufficient cash flow for daily financial needs,
- Secure and maintain investment grade bond ratings,
- Offset significant economic downturns or revenue shortfalls, and
- Provide funds for unforeseen expenditures related to emergencies.

Five Categories of Fund Balance:

- Nonspendable: Amounts not in spendable form or are required to be maintained intact (delinquent taxes, inventories, prepaid items, endowment).
- Restricted: Portions of fund balance that reflect resources that are subject to externally enforceable legal restrictions. Amounts constrained to specific purposes by their providers, through constitutional provisions, or by enabling legislation (creditors, grantors, restricted donations or contributions).
- Committed: Amounts constrained to specific purposes by the County Board.
- Assigned: Fund balance comprises amounts intended to be used by the government for specific purposes. Consists of excess sales taxes and carryover requests.
- Unassigned: Amounts available for any purpose; reported only in the general fund.

## POLICY

### Unassigned General Fund

The County shall maintain an Unassigned General Fund balance of 20% to 25% of the total audited General, Human Services, Airport and Enterprise Fund expenditures. The Unassigned General Fund balance percentage shall be calculated annually using the County's Audited Financial Statements.

### Internal Service Funds

The County shall target the following working capital balances as a percentage of expenses:

- Motor Pool: 10% - 15%
- Information Technology: 10% - 15%
- Self-Insurance: 25% - 30%

The Finance Director shall review the Internal Service Funds' working capital balance percentages annually and make recommendations pertaining to rates charged to users.

Section:	4 – Revenue	Effective:	8/1/19
Sub-Section:	4.1	Revising:	3/1/09
Subject:	Accounts Receivable Policy	Page:	1 of 1
Legal Authorization:			

## **DEFINITION**

Accounts Receivable (A/R) funds due Rock County departments vary in terms of source and specific federal or state guidelines.

## **POLICY**

Departments that perform services or sell items on credit shall utilize a system that will allow efficient and timely billing and collection. Each Department is responsible for developing its own internal billing and collection procedures, with the assistance of the Finance Department.

Delinquent accounts are to be regularly monitored. Accounts greater than > \$5,000 that have exhausted all collection options and are considered no longer collectible, must obtain Governing and Finance Committee approvals to be written-off and deleted from the accounting system.

Amounts are reviewed individually, and not in aggregate.

Court-related receivables are part of the State of Wisconsin CCAP System. They are not monitored by the Finance Department.

## **PROCEDURE**

The purpose of this procedure is to standardize the methodology for writing off uncollectible receivables. This procedure is intended to provide sufficient information for administrative control of receivables, conform to Generally Accepted Accounting Principles (GAAP), and meet legal requirements. This procedure is not intended to be used for collection of delinquent property taxes as these are subject to specific state statutory requirements.

Each department that has accounts receivable is responsible for diligent collection efforts. These efforts shall include written statements of account balances and person-to-person contact. Departments should also use the State of Wisconsin Department of Revenue's Tax Refund Intercept Program (TRIP) or the State Debt Collection program when appropriate in its collection efforts. Questions on these programs should be addressed to the Finance Director.

Accounts may also be referred to the Corporation Counsel for collection.

Any receivable at year end, which is not set up with an electronic billing system, will be entered, via journal entry, in December of each year. Exception – Health & Human Services client collections, which are recorded on a cash basis.

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Section:	4 – Revenue	Effective:	8/1/19
Sub-Section:	4.3	Revising:	NEW
Subject:	Donations	Page:	1 of 1
Legal Authorization:			

**DEFINITION**

Donations represent funds, memorials, gifts, or other assets received by Rock County departments, from a non-governmental source.

**POLICY**

All donations of cash or property received must be registered with the Finance Department so they are properly recorded and accounted for within Rock County. Detailed records shall be maintained for all funds received, and how they are spent.

Governing committees shall be kept up to date on donations received.

Donations made to Rock County are treated the same (by the donor) as to a normal charitable organization under the provisions of IRS Code 170.

**ACCOUNTING**

Capital Assets must be evaluated for inclusion in the Capital Fixed Asset System.

Valuation of gifts and donations should have the fair market value at the time of the receipt.

Cash is deposited in a revenue account, specific to the receiving department.

Expenditures are maintained and monitored for each donation.

Expenditures must be made in accordance with the grantor's expectations, ~~or for any~~ lawful purpose under statutes and County policies.

*and must be*

Section:	5 – Disbursements	Effective:	8/1/19
Sub-Section:	5.1	Revising:	NEW
Subject:	Accounts Payable (A/P) Policy	Page:	1 of 1
Legal Authorization:			

## **DEFINITION**

This policy defines the timeline for department invoice processing and check printing.

## **POLICY**

### **Invoices/Batches Due Dates to the Finance Department:**

- General Departments Noon on Thursday to have checks cut Thursday the following week
- Public Works Noon on Thursday to have checks cut Thursday the following week
- Human Services Noon on Wednesday to have checks cut Thursday the same week
- Rock Haven Noon on Wednesday to have checks cut Thursday the same week

Note: Exceptions may arise during holiday weeks.

## **PROCEDURE**

- All departments must enter invoices for payment in One Solution using AP OH IN IN unless otherwise approved to enter batches.
- All orders for goods and services must have a properly completed purchase order.
- All invoices are to be date-stamped upon receipt and processed in a timely manner.
- All checks for Human Services, DPW, Rock Haven and Arrowhead Library will be picked up by the department or put in inter-department mail
- Checks for all other departments will be mailed by the Finance Department unless a post-it note is attached to the invoice. The post-it note must give the name and department to send the check to.

Invoices and other relevant support for payments are required to be scanned into the accounting system in a timely manner.

- General county departments – support will be scanned by the Finance Department.
- Human Services, Rock Haven and Public Works staff are to scan the support for their respective departments.

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Section:	5 – Disbursements	Effective:	3/1/09
Sub-Section:	5.2	Revising:	2/2004
Subject:	Vendor Check Reissuance	Page:	1 of 1
Legal Authorization:			

## **DEFINITION**

It is County policy not to replace most County-issued checks that are reported lost or stolen until a stop payment order has been issued to the County's working bank and one subsequent bank statement has been received and reconciled by the County Treasurer. This procedure can take up to 45 days.

## **POLICY/PROCEDURE**

In reissuing a County check, the key points to remember are:

1. Only the County Treasurer's office can reissue Vendor checks.
2. Departments may not request a new check by creating a new voucher request for the original amount due to a vendor.
3. If a vendor claims they did not receive the County's check, the stop payment fee is charged to each department.
4. If a vendor acknowledges they received the County's check but misplaced the check, they are responsible for the stop payment fee.
5. The Payroll department reissues payroll checks. (Refer to Policy 7.6)

### **A. Vendor claims they did not receive County issued check:**

1. Vendor notifies department that they did not receive County issued check for services rendered.
2. Department (or County Treasurer) provides vendor affidavit attesting they did not receive check.
3. Department sends completed affidavit to County Treasurer's Office showing which account number is to be charged the actual bank service charge for stop payments (currently \$10.00). Recommend using Object Code 63100, Office Supplies and Expenses. Signature of Department Head is required on form. On the form, the department instructs the Treasurer's Office whether to directly mail the new check, have the vendor pick the check up or have the department send the check to the vendor.
4. After one bank statement (approximately 30 days) the County Treasurer will reissue check. The Treasurer will type on the new check "This check replaces check number ...".

### **B. Vendor acknowledges receipt of county issued check but check has been misplaced:**

1. Same procedure as above but in this instance the Vendor is responsible for paying the bank service charge.
2. In both instances the request for the stop payment must not be initiated until 14 days after the original check was mailed to the vendor.

Section:	5 – Disbursements	Effective:	3/1/09
Sub-Section:	5.3	Revising:	11/1995
Subject:	Cancelled Checks	Page:	1 of 1
Legal Authorization:			

**DEFINITION**

Each year the County Clerk prepares a resolution identifying checks outstanding for two years or more. The County Board considers the resolution at its annual session pursuant to 59.64(4)(e) Wis Stats. The payee has six years from the date of the cancellation to request a new check be issued.

**POLICY/PROCEDURE**

This policy is to clarify when a check is to be cancelled by resolution and when a check is to be voided.

For any County check issued through the Financial Services Department that is returned to the issuing department due to an incorrect address, the issuing department should attempt to verify the correct address of the payee/vendor. If a more correct address is ascertained, the department will inform Financial Services of the address change for the payee/vendor, and the original check will be resent.

If the payee/vendor returns a check because the goods or services were not rendered, the check shall be promptly forwarded to Financial Services, which shall void the check for credit to the budget appropriation from which it was drawn.

Any check returned to any department by the postal service for which no other address is known, **and the check represents a legitimate claim against the county**, shall be promptly forwarded in the original envelope to the County Treasurer to be retained and included in the cancellation resolution.

All checks that will not be sent to the payee/vendor when issued are to be held in the County Treasurer's vault until requested.

Section:	6 – Financial Reporting	Effective:	8/1/19
Sub-Section:	6.1	Revising:	NEW
Subject:	Authorizations	Page:	1 of 1
Legal Authorization:			

### **DEFINITION**

Department authorizations designate approval for transactions to be processed.

### **POLICY**

All journal entries and requests for payment must have proper authorization before processing.

### **PROCEDURE**

- Each request for payment of an invoice must have the Department Head's electronic approval using workflow in One Solution.
- Each Journal Entry request must be signed/initialed and dated by the Department Head.

A Department Head may authorize another staff person to give approvals.

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Section:	6 – Financial Reporting	Effective Date:	8/1/19
Sub-Section:	6.2	Revision Date:	NEW
Subject:	Journal Entries	Page:	1 of 1
Legal Authorization:			

## **DEFINITION**

A journal entry is a transaction posted into the Accounting System/General Ledger. It has a debit and credit and is always balanced.

### Typical Journal Entries:

- Interdepartment charges
- Recording of noncash transactions
- Recording of electronic charges, payments, and receipts
- Correcting a posted transaction

## **POLICY**

Journal entries must have a strong system of internal controls. Each journal entry must have sufficient documentation attached, to allow for verification. Each journal entry shall have segregation of the following steps:

1. Prepare the entry
2. Review the entry
3. Department head (or designee) signature/initials
4. Entry into the Accounting System
  - General county departments – Journal entries and supporting documentation are to be sent to the Finance Department for entry
  - Human Services, Rock Haven and Public Works staff enter journal entries into batches.
5. Post the entry – Only the Finance Department may post journal entries.

Journal entry support is required to be scanned into the accounting system in a timely manner.

- General county departments – journal entry support will be scanned by the Finance Department.
- Human Services, Rock Haven and Public Works staff are to scan the journal entry support for their respective departments.

Section:	7 – Payroll	Effective:	12/1/16
Sub-Section:	7.1	Revising:	1/1/14
Subject:	Direct Deposit	Page:	1 of 1
Legal Authorization:			

**POLICY/PROCEDURE**

All new employees are required to use direct deposit for their paychecks. They will be required to fill out a form during orientation.

Employees changing bank accounts need to fill out a Direct Deposit Authorization Agreement form. This form can be found on the Intranet. The change may take up to two pay periods to finalize due to necessary testing by the County's bank.

When an employee closes a bank account and the direct deposit is returned, the new check will need to be picked up ~~the check~~ in the Treasurer's office and the employee will be required to pay the Return ACH fee of \$3.75. The new check will not be issued until the returned money is back in Rock County's bank account, which could take up to 2 weeks.

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Section:	7 – Payroll	Effective:	8/1/19
Sub-Section:	7.2	Revising:	1/1/12
Subject:	Timesheets	Page:	1 of 2
Legal Authorization:			

**POLICY/PROCEDURE**

Timesheets and all corresponding documentation must be received in the Payroll office by 5 pm on the Tuesday following payday. Emailed timesheets are acceptable. Deadlines could be adjusted due to holidays.

Employee's must use the Excel version of the timesheet on the Intranet. Handwritten timesheets will not be accepted.

Timesheets and any corresponding forms must be signed by the employee and the supervisor. If a signature is missing, we will email a copy to the employee and supervisor who failed to sign the timesheet.

Any changes made by the supervisor must be initialed.

Rock County uses the 7 minute rule for rounding each individual's in/out time for pay purposes. The seven minute rule is as follows:

<u>Minutes into new hour</u>	<u>Rounds</u>
1-7	To beginning of hour
8-22	To first quarter hour
23-37	To half hour
38-52	To third quarter hour
53-59	To next hour

The timesheet must show "in" and "out" times under the columns for Regular Hours (In) and Regular Hours (Out) for all time worked. Lunch times "out" and "in" must be included under the Lunch Hours (In and Out). If no lunch is taken, leave these columns blank. Any overtime on timesheets must have corresponding "in" and "out" times under the OT Hours (In) and OT Hours (Out) and an attached "Overtime Work Permit". If the "in" and "out" times and/or benefit time used by the employee do not match the total hours listed on their timesheet for a particular day, we will first pay benefit time used, then total work hours as computed by in/out times listed on their timesheet for that day, up to normal work day hours. When using vacation, sick, holiday, comp, or leave without pay you are not to put "in" and "out" times on the timesheet for that day.

List any "Paid Benefit Time" to be used under the correct column. If there is insufficient time available payroll will **not** contact the employee to use another benefit, it will be entered as "Leave Without Pay".

Section:	7 – Payroll	Effective:	8/1/19
Sub-Section:	7.2	Revising:	1/1/12
Subject:	Timesheets	Page:	2 of 2
Legal Authorization:			

**It is the employee’s responsibility to accurately fill out the time sheet** and verify the “in” and “out” times before forwarding the timesheet to the supervisor. Supervisors should be verifying the IN and Out times before signing the time sheet and should verify that the employee and supervisor have signed the timesheet before submitting to payroll. The signatures are an affidavit for the county auditors, “certifying the information on the timesheet is true and correct”. Timesheets must be submitted to payroll by 5 pm on the Tuesday following payday. Emailed timesheets are acceptable. Deadlines could be adjusted due to holidays.

If payroll receives timesheets by 5 pm on the Tuesday following payday, an attempt will be made to contact the employee and supervisor **one time** for any missing or incorrect information that may have been found on the submitted timesheet. If there is a prompt response, payroll will correct the error on that check. This does not include insufficient benefit time.

**Any timesheets received after 5 pm on the Tuesday following payday will be paid “as is”.** If payroll finds an error, a copy of the timesheet in question will be sent to the employee on the Thursday before payday. The employee can amend the timesheet with the corrections, get the supervisors initials, and resubmit to payroll. The verified correction will not be paid until the following paycheck.

If payroll makes an error on your check, the check will be re-cut on payday if payroll is made aware of the mistake by 11:00 am on payday. If payroll is notified of the mistake later than 11:00 am, the check will be re-cut on Monday following payday.

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Section:	7 – Payroll	Effective:	8/1/19
Sub-Section:	7.3	Revising:	4/1/16
Subject:	Travel and Meal Reimbursement	Page:	1 of 3
Legal Authorization:			

## DEFINITION

The County will reimburse employees for actual and reasonable itemized travel costs incurred while on official County business.

## POLICY/PROCEDURE

### General Guidelines

1. All travel must be authorized by the Department Head and submitted on the official County travel voucher form in order to be reimbursed. The voucher form can be found on the Intranet. *Handwritten voucher forms will not be accepted*
2. Department Heads shall inform the County Administrator of any out of County travel.
3. Original receipts are required for air, train, bus, or taxi travel, hotels/motels, conference registration, and meals.

### Mileage

1. Mileage when traveling by personal automobile on official County business shall be reimbursed at the IRS allowed rate. Section 18.626 of the Personnel Ordinance requires mileage reimbursement be paid through the payroll system. Parking and tolls will also be reimbursed through the payroll system on a non-taxable basis. Employees are encouraged to obtain receipts where possible.
2. Commuting expenses between an employee's residence and his/her normal place of employment is not reimbursable. This includes reporting to the work site on a non-scheduled day of work.
3. Department Heads and supervisors who have an office in Beloit and Janesville shall **not** be reimbursed for mileage from one of those offices to their residence.
4. If an employee is directed to a work site other than their "normal" site for a period of days (more than 1 day), then that employee will not be eligible for mileage. In this case, the employee was transferred, albeit for a short period of time. That short-term transfer means that the new work site becomes their "normal" work place.
5. When traveling out of County (i.e., conference in Madison, etc), mileage will be computed from the employee's residence or normal work site, whichever is the shortest distance. If there is a question on this, the County will use MapQuest to determine the shortest distance.



Section:	7 – Payroll	Effective:	8/1/19
Sub-Section:	7.3	Revising:	4/1/16
Subject:	Travel and Meal Reimbursement	Page:	2 of 3
Legal Authorization:			

6. Internal Revenue Service Regulations require substantiated reimbursable expenses must be adequately accounted for within a reasonable amount of time to be considered under the Accountable Plan rules. Amounts paid under an Accountable Plan are not wages and are not subject to taxes. Generally, it is considered reasonable if employees adequately account for the expenses within 60 days after the expenses were paid or incurred. Reimbursement requests for county business expenses, such as mileage or meals, that are not accounted for within the 60 days “reasonable time” limitations will be included in the employee's taxable wages. In addition, the county will be required to pay the employer's share of FICA taxes (currently at 7.65%). Employees are expected to turn in substantiated reimbursable expenses within the reasonable time limits established by the IRS.
7. If an employee is out in the field at the end of their workday, they are to only submit mileage either back to the work site or their residence – whichever is the shortest distance.
8. For departments that have motor pool cars, employees are required to follow department policy regarding the use of these vehicles prior to using their own personal automobile.

### Meals

1. Meals are allowed when you are on County business out of Rock County. Out of County meals will be reimbursed at the IRS M&IE allowed rates. IRS M&IE allowed rates can be found at [www.gsa.gov/perdiem](http://www.gsa.gov/perdiem). Original receipts are required for all meals. *It is not the intent that employees should always spend the maximum allowed.*
2. Maximum meal reimbursements include tips. Tips shall not exceed 20% of the total cost of the meal and non-alcoholic drink. Tips exceeding the 20% maximum shall be at the employee's expense.
3. Only employee meals are reimbursable.
4. No reimbursement shall be authorized for alcoholic beverages.
5. **Meals that are covered by a conference, training or other event will not be reimbursed.** Department heads/supervisors that approve the employee's travel voucher are certifying that reimbursement for covered meals are not included in the employee's reimbursement request.
6. There is no reimbursement for food or beverages within Rock County, unless the expense is covered as part of a registration fee, or except as authorized by the Board Chair or Vice Chair.

Section:	7 – Payroll	Effective:	8/1/19
Sub-Section:	7.3	Revision:	4/1/16
Subject:	Travel and Meal Reimbursement	Page:	3 of 3
Legal Authorization:			

7. Travel expenses are reimbursed through the County payroll system and must be submitted on proper forms with original receipts attached. The voucher form can be found on the Intranet. *Handwritten voucher forms will not be accepted.*
8. Refer to the Taxability of Meal Reimbursement Policy No. 7.4 as to the taxability of employee meal reimbursement. This procedure was initiated to give written guidelines for the inclusion or exclusion of meal cost reimbursement in County employees' taxable wages. This procedure gives specific examples; however, does not address all situations.

### Air Travel

1. Reimbursement for commercial air travel shall be limited to the least costly coach fare that uses a regularly scheduled commercial carrier and that prohibits preference for any airline, type of aircraft and connecting airports. Flights shall be purchased far enough in advance so as to achieve the lowest possible fares.
2. The additional cost of premium class (first class or business class) travel is not reimbursable. If a situation should arise where premium class travel is the only alternative available, such travel must be cleared by the Finance Director prior to booking the flight.
3. No other upgrades will be reimbursed. Fees such as for advanced boarding or seat assignments will not be reimbursed.
4. Flight/travel insurance will not be reimbursed.

Section:	7 – Payroll	Effective:	1/1/12
Sub-Section:	7.4	Revising:	6/2009
Subject:	Taxability of Meal Reimbursements	Page:	1 of 1
Legal Authorization:			

**POLICY/PROCEDURE**

A letter from the Internal Revenue Service (IRS) to the County Clerk states in pertinent part:  
 “Employer reimbursement for non-deductible meal expenses must be treated as taxable wages of the employees. Meals are non-deductible if they are incurred while not traveling away from home. Traveling away from home requires that the employee stop for rest or sleep.”

Based upon this letter, Rock County must include reimbursed meal costs incurred while not traveling away from home in employee taxable wages.

The Internal Revenue Code (IRC) does provide for exclusion of meal costs if both of the following tests are met:

- 1) The meals are furnished on the business premises; and,
- 2) The meals are furnished for the employer’s convenience. Reimbursed meal costs are not included in wages if traveling away from home (as defined above) or if the meal is included as a part of a registration fee.

Specific examples:

- A. The \$3.00 meal allowance provided to volunteer drivers by the Council on Aging is not included as wages based upon Revenue Rulings 80-99 (1980-1 C.B. 10) and 67-30 (1967-1 C. B. 9).
- B. The \$1.50 meal allowance provided to Highway Patrol Superintendents is included in wages as this allowance is not provided at the employer’s premises or for the employer’s convenience, does not meet the definition of traveling away from home and is not specifically addressed by a Revenue Ruling excluding these payments from taxable wages.

Reimbursement for all meal and travel costs are to be processed through the payroll system. *Meal costs shall not be reimbursed through the petty cash system.*

Section:	7 – Payroll	Effective:	8/1/19
Sub-Section:	7.5	Revising:	1/1/14
Subject:	Distribution of Paychecks and Pay Stubs	Page:	1 of 1
Legal Authorization:			

**POLICY/PROCEDURE**

Employees shall be paid once every two weeks on Friday. Paychecks and pay stubs will not be released to employees prior to the Friday pay day. When a pay day falls on a holiday, employees shall receive their paycheck or pay stub on the day preceding the holiday.

Employees working the third shift at Rock Haven shall be paid at approximately 6:45 a.m., on pay dates.

Out of Office Employees receiving pay stubs:

Departments will hold in a secure location the pay stubs for an employee who will not be working on payday due to vacation, funeral leave, military leave, medical leave, attending training, etc. until the employee returns.

Out of Office Employees receiving pay checks:

An employee who will not be working on payday due to vacation, funeral leave, military leave, medical leave, attending training, etc. is to obtain a "Paycheck Authorization" form from their department head or supervisor. The form is available on the Intranet. The employee authorizes staff in the Treasurer's Office to mail the paycheck the day before payday to the address specified by the employee, or the employee indicates they will be picking up the paycheck from the Treasurer's Office on payday. The form must be to the Treasurer's Office by 4: p.m. on the Wednesday before payday. The employee is to obtain the authorization form from their department head or supervisor so the department head or supervisor knows they should not be expecting a check for that employee on that payday.

If an employee does not complete a Paycheck Authorization form, checks not distributed on payday are to be returned to the Treasurer's Office no later than the Friday following payday. In the event a department does not have a locked, secure place to keep the checks, they should be brought to the Treasurer's Office before the close of business on payday.

Others authorized to pick up pay checks or stubs:

If any department allows fellow employees or family members to pick up a paycheck or pay stub, the department should obtain written authorization/documentation from the employee in advance of payday. The person authorized by the employee to pick up the paycheck or stub should provide identification.

Termed employees:

The Treasurer's Office will automatically mail paychecks and stubs to termed employees.

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Section:	7 – Payroll	Effective:	1/1/12
Sub-Section:	7.6	Revising:	6/1/09
Subject:	Replacement of Employee Payroll Checks	Page:	1 of 1
Legal Authorization:			

**POLICY/PROCEDURE**

Employees are strongly encouraged to use direct deposit to eliminate the possibility that payroll checks may be lost or stolen. It should be noted that all employees hired after March 31, 2002, are required to use direct deposit.

Detailed Procedure for Reissuing Lost Employee Payroll Checks

- a. Employee immediately notifies Payroll staff that payroll check is lost.
- b. Payroll staff notifies County Treasurer.
- c. Employee signs affidavit certifying that the payroll check was lost or stolen and pays the stop payment fee (currently \$5). Affidavits must be filled out at the County Treasurer’s Office. NOTE: If the employee picked up their check prior to losing it, a stop payment order can be issued immediately. If the check was mailed to the employee, the Treasurer’s Office waits 10 business days to allow for the U.S. Postal Service to deliver the check prior to issuing a stop payment order.
- d. County Treasurer issues stop payment order on lost payroll check.
- e. Payroll staff, using affidavit as supporting documentation, voids original check in payroll records and reissues payroll check in the same amount as the original.
- f. Payroll staff types on negotiable portion of replacement check, “This check replaces check number \_\_\_\_\_ [insert number]” and puts flag on employee payroll register identifying that a replacement check was issued for the specific employee.
- g. Employee picks up replacement check at County Treasurer’s Office and shows identification to pick up check.

Section:	7 - Payroll	Effective:	8/1/19
Sub-Section:	7.7	Revising:	NEW
Subject:	Jury Duty Fees Earned by County Employees	Page:	1 of 1
Legal Authorization:			

**DEFINITION**

County employees may be called to serve on a jury. This policy addresses associated payments employees may receive for their time/expense of being on a jury.

**POLICY**

If an employee receives a summons for jury duty, his or her supervisor should be notified immediately. Time off will be granted, and the employee will continue to receive his/her County pay if the court-related pay is turned over to the County. However, employees are entitled to keep the portion of the check that covers mileage. The per diem is to be deposited to the department's regular wages line (61100)

Should an employee choose to use benefit time to serve on a jury, he/she may keep both the mileage and the jury service portions of the check received for their service.

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<u>Section:</u>	<u>9 - Miscellaneous</u>	<u>Effective:</u>	<u>8/1/19</u>
<u>Sub-Section:</u>	<u>9.1</u>	<u>Revising:</u>	<u>NEW</u>
<u>Subject:</u>	<u>Sales Tax</u>	<u>Page:</u>	<u>1 of 1</u>
<u>Legal Authorization:</u>			

**DEFINITION**

This policy is intended for the purpose of informing Rock County employees and officials about relevant tax issues.

Sales tax is imposed on a seller's (retailer and serviceperson) receipts from sales of certain tangible personal property for use or consumption (not for resale). For purposes of this section, retailers are individuals engaged in the business of selling tangible personal property, service persons are individuals engaged in the business of making sales of service, and tangible personal property does not include real estate or investment assets, such as stocks or bonds.

Sales tax is comprised of state, local, and county taxes. Sellers may reimburse themselves by collecting the tax from the consumers; however, sellers are responsible for properly collecting, reporting, and remitting tax to the Wisconsin Department of Revenue.

- State of Wisconsin Sales Tax      5%
- Rock County Sales Tax      .5%

**POLICY**

Rock County shall collect sales tax on all applicable transactions. Both state and county tax is submitted by the Treasurer's Department, to the State of Wisconsin.

**PROCEDURE**

All departments with applicable sales must include 5.5% sales tax.

Sales for a set fee must have sales tax computed and deducted from the selling price.

Sales tax collected shall be deposited into a liability account and paid to the State of Wisconsin on a monthly basis.

Section:	10 – Capital Assets	Effective:	1/1/17
Sub-Section:	10.1	Revising:	4/16/15
Subject:	Capitalization Policy	Page:	1 of 1
Legal Authorization:			

**DEFINITION**

Governmental Accounting Standards Board (GASB) Statement 34 requires the County to record and depreciate all capital assets. Capital assets include land and land improvements, buildings and building improvements, machinery and equipment, construction work in progress, infrastructure, and all other tangible or intangible assets that are used in operations that have initial useful life of at least two years. Infrastructure assets are generally long-lived capital assets that are stationary in nature.

GASB No. 34 requires the following treatment of various cost categories:

<u>Issue</u>	<u>Treatment</u>
Maintenance Costs (a)	Expense
Preservation Costs (b)	Capitalize
Additions	Capitalize
Improvements	Capitalize
Ancillary costs (freight, etc.)	Capitalize
Interest cost during construction	Expense

(a) These costs **do not** increase the useful lives of the assets.

(b) These costs **do** extend the lives of the assets.

**POLICY/PROCEDURE**

Capital assets will be reported at historical cost. Calculation of cost includes the cost of purchase (including freight and installation), appraisal, legal, land preparation, construction, demolishing, fixtures, shipping, delivery, project management, costs needed to place the asset in its intended condition for use, and implementation expenses. Donated or contributed assets are recorded at fair market value as of the date the asset is acquired.



Section:	10 – Capital Assets	Effective:	1/1/17
Sub-Section:	10.2	Revising:	4/16/15
Subject:	General Capital Assets	Page:	1 of 3
Legal Authorization:			

**GENERAL CAPITAL ASSETS**

<u>Class of Asset</u>	<u>Examples of Costs to be Capitalized</u>	<u>Threshold</u>
Machinery and Equipment	Purchase price, freight charges, assembly, installation	\$25,000
Land and land improvements	Purchase price of market value, closing costs, cost of preparing the land for use, demolition of existing building and improvements	Capitalize all Land Capitalize all improvements greater than \$25,000
Building and building improvements	Materials, labor, permits, design costs, site excavation, purchase price	\$25,000
Construction work in progress	Reported for assets that will ultimately be capitalized based on the capitalization policy of the current asset.	

Consider the following when determining the useful life of an asset:

- The length of time these assets have historically lasted
- Anticipated changes in technology
- Specific asset use
- Maintenance practices – among County departments, similar assets may be assigned different useful lives, depending on asset use and maintenance.

**GENERAL GUIDANCE:**

- Buildings and building improvements – 10 to 40 years
- Equipment – 5 to 25 years
- Vehicles – 4 to 20 years
- Land Improvements (depreciable) – 10 to 20 years

Section:	10 – Capital Assets	Effective:	1/1/17
Sub-Section:	10.2	Revising:	4/16/15
Subject:	General Capital Assets	Page:	2 of 3
Legal Authorization:			

**SPECIFIC GUIDANCE:**

<u>Asset Type</u>	<u>Life in years</u>
<u>Building and Building Improvements</u>	
Electrical/plumbing	20
HVAC systems	20
New buildings	40
Roofing	10
Renovations	10-20
Airport hangars	25
<u>Land and Land Improvements</u>	
Athletic fields	15
Land	No depreciation
Landscaping	20
Parking Lots	10
Structure land improvements	20
Airport Runways	25
<u>Machinery and Equipment</u>	
Communications equipment	10
Computer hardware	5-7
Construction equipment	15
Custodial equipment	15
Electoral equipment	10-15
Engineering, scientific equipment	10
Furniture, office equipment	5-15
Outdoor equipment	20
Outdoor recreation equipment	15
Video equipment	5-10
<u>Vehicles</u>	
Cars and vans	5-10
Fire trucks/equipment	20
Heavy construction vehicles	10
Sheriff vehicles	5-10
Trucks	10-15
Other Utility Vehicles	10-20

Section:	10 – Capital Assets	Effective:	1/1/17
Sub-Section:	10.2	Revising:	4/16/15
Subject:	General Capital Assets	Page:	3 of 3
Legal Authorization:			

### **Salvage Value**

The salvage value of general capital assets is estimated to be immaterial to the financial statements. Therefore, generally the county will not record salvage value on general capital assets.

### **Disposition of Assets**

Fixed assets may be disposed of due to sale, obsolescence, loss, destruction, or replacement. Upon disposal of an asset, the capital asset records will be relieved of the cost and related depreciation.

### **Depreciation Method**

The straight-line depreciation method will be used for all general capital assets. The capital asset software program used by the County allows for depreciation to be calculated on an individual asset basis. In addition, depreciation will be calculated in the year of addition based on the date the asset was put into use (i.e. only a portion of depreciation will be recorded in the year of addition). The Information Technology Department will record depreciation annually with a half year of depreciation in the year of acquisition and disposal.

Section:	10 – Capital Assets	Effective:	1/1/17
Sub-Section:	10.3	Revising:	4/16/15
Subject:	Rock Haven	Page:	1 of 1
Legal Authorization:			

### ***ROCK HAVEN***

Rock Haven follows the same capitalization rules as general capital assets with the following exception:

The state of Wisconsin mandates that the County capitalize and depreciate all equipment that has a useful life of at least 2 years and an acquisition cost of \$1,000 individually or \$2,000 for items acquired in quantity.

Section:	10 – Capital Assets	Effective:	1/1/17
Sub-Section:	10.4	Revising:	4/16/15
Subject:	Infrastructure	Page:	1 of 2
Legal Authorization:			

**INFRASTRUCTURE**

<u><b>Class of Asset</b></u>	<u><b>Threshold</b></u>
All infrastructure networks	\$100,000

<u><b>Network</b></u>	<u><b>Examples of Costs to Capitalize</b></u>	<u><b>Examples of Costs to Expense</b></u>
<b>Roads</b>	new construction, partial reconstruction, full reconstruction	crack filling, sweeping, patching, sealcoating, pavement rehabilitation, pavement recycling, overlay
<b>Road Signs</b>	new signs, replacement of signs	sign repairs
<b>Traffic Signals</b>	new signal, replacement of signal	bulb replacement, any other signal, repairs
<b>Street Lights</b>	new light, replacement of light	bulb replacement, any other light, repairs
<b>Culverts</b>	new culvert, replacement of culvert	culvert repairs
<b>Bridges</b>	new construction, partial reconstruction, full reconstruction	crack filling, patching
<b>Retaining Walls</b>	new construction, partial reconstruction, full reconstruction	crack filling, repairs
<b>Dams</b>	replacement	general repairs
<b>Trails</b>	new construction	surface overlay
<b>Bike Paths</b>	new construction, partial reconstruction, full reconstruction	crack filling, patching, overlay
<b>Fiber Optics</b>	new installations, major upgrades to network	parts replacement, minor upgrades to network
<b>Water and Sewer Systems</b>	new construction, reconstruction	repairs

Section:	10 – Capital Assets	Effective:	1/1/17
Sub-Section:	10.4	Revising:	4/16/15
Subject:	Infrastructure	Page:	2 of 2
Legal Authorization:			

**SPECIFIC GUIDANCE:**

<u>Asset Type</u>	<u>Life in years</u>
Asphalt Roads	50
Culverts	50
Bridges	60
Retaining Walls	75
Dams	60
Trails	15
Bike Paths	15
Fiber Optics	30
Water and Sewer System	75

**Salvage Value**

State regulations require the Highway Department to record salvage value. Therefore, the depreciable cost of each highway asset will be reduced by the estimated salvage value.

Section:	10 – Capital Assets	Effective:	1/1/17
Sub-Section:	10.5	Revising:	4/16/15
Subject:	Collections, Works of Art and Historical Treasures	Page:	1 of 1
Legal Authorization:			

## **Collections**

The general County policy is that assets will be reported individually in the capital asset system. However, collections of assets (and all additions to the collection) will be capitalized together if the collection meets all of the following conditions:

- a. The collection is held for public exhibit, education, or research in furtherance of public service, rather than financial gain.
- b. The collection is protected, kept unencumbered, care for, and preserved.
- c. The collection is subject to a County policy that requires the sales of the collection items to be used to acquire other items for the collection.

Capitalized collections should be depreciated over their estimated useful lives, unless the collection is inexhaustible.

At the current time, the county does not have any collections.

## **Works of Art and Historical Treasures**

Works of art and historical treasures purchased by or donated to the County should be reported at their historical cost or estimated fair value at date of donation.

At the current time, the county does not have any works of art and historical treasures.

Section:	11 – Purchasing Manual	Effective:	2006
Sub-Section:	11.1	Revising:	
Subject:	Introduction	Page:	1 of 1
Legal Authorization:			

**DEFINITION**

This manual outlines the purchasing policies and procedures to ensure compliance with the County Purchasing Ordinance and defines a department's responsibilities in the process of purchasing goods and services.

County staff involved in the purchasing process shall not be personally or financially interested, or in any manner connected either directly or indirectly with, any contract or bid for the furnishing of supplies or articles or equipment of any kind, to any of the departments of Rock County. Neither shall County staff accept or receive any compensation or gratuity, directly or indirectly, from any person, firm, or corporation to whom any contract may be awarded, or has been awarded, by rebate, gift, or otherwise.



Section:	11 – Purchasing Manual	Effective:	4/17/18
Sub-Section:	11.2	Revising:	6/2013
Subject:	Purchases under \$25,000	Page:	1 of 1
Legal Authorization:			

## POLICY/PROCEDURE

### Purchases \$2,000 or less

- a. Office Supplies and Paper
  - Ordered on-line through authorized, contracted vendors
  - Office supplies and paper should be ordered using a Blanket Purchase Order or a County issued credit card
  - Office supplies and paper are delivered directly by the contracted vendor to the department
  - Departments are responsible for verifying orders and paying invoices when received.
- b. Furniture and Equipment must be purchased through the Purchasing Division.

### Purchases between \$2,000 and \$10,000

Requesting department enters Purchase Requisition into accounting system.

- a. Finance Department, Accounting, reviews Requisition for approval or denial based on budgetary considerations and account accuracy.
- b. Purchasing reviews and approves/denies purchase and issues Purchase Order.

### Purchases between \$10,000 and \$25,000

- a. Professional Services' contracts are acquired to be approved by the appropriate governing committee. Departments may choose to solicit a Request for Proposal/or Cost Proposals through Purchasing.
- b. Purchases of Goods or Services
  - Departments or Purchasing must make a good faith effort to obtain at least three (3) written quotations or proposals.
  - Requires the approval of the appropriate governing committee.

*The above limits do not pertain to 'Public Work' projects exceeding \$5,000. See Policy 11.5.*

Section:	11 – Purchasing Manual	Effective:	4/17/18
Sub-Section:	11.3	Revising:	6/2013
Subject:	Purchases \$25,000 and over	Page:	1 of 1
Legal Authorization:			

### Professional Services

- Exempt from bidding, however, departments may choose to solicit a Request for Proposal or Cost Proposals through Purchasing.
- Award of contract requires approval of the appropriate governing committee and County Board via a resolution.
- The Human Services Department has decentralized purchasing authority related to obtaining specialized Human Services professional services. Such services include physician medical services, group homes, respite care, psychological assessment services, training, medical laboratory services, in-home support services, etc. These services do not require a resolution.

### Purchases of Goods or Services

- Must follow bidding guidelines in policy 11.4
- Award of contract requires approval of the appropriate governing committee and County Board via a resolution.
- Purchases directly related to highway construction follow policy 11.6.

Section:	11 – Purchasing Manual	Effective:	2006
Sub-Section:	11.4	Revising:	
Subject:	Bidding Guidelines	Page:	1 of 1
Legal Authorization:			

### **POLICY/PROCEDURE**

1. All bids must go through the Purchasing Division.
2. All Invitations for Bids and Request for Proposals shall include specifications and all contractual terms and conditions applicable to the procurement.
3. Adequate public notice of the Invitations for Bids in the form of a Class I notice shall be given within a reasonable time prior to the date set forth for the opening of bids and in no case less than seven (7) days prior to the event.
4. Bids shall be opened publicly in the presence of one or more witnesses at the time and place designated in the Invitation for Bids. The amount of each bid, and other relevant information deemed appropriate, as well as the name of each bidder shall be recorded and be open to public inspection.
5. A bid may be withdrawn prior to opening if the bidder makes known their error and the bid shall be returned to the bidder unopened.
6. If a mistake is discovered after the bid opening and the low bidder will not be able to honor their bid, the County shall award the contract to the next lowest, most responsive and responsible bidder who meets the requirements and criteria set forth in the Invitation to Bid.

As an alternative to the above procedures, and if determined to be in the best interest of the County, the Purchasing Division may take advantage of existing contracts bid by the State of Wisconsin or other governmental entities and bypass the competitive bidding process.

Section:	11 – Purchasing Manual	Effective:	2006
Sub-Section:	11.5	Revising:	
Subject:	Public Work Projects Exceeding \$5,000	Page:	1 of 1
Legal Authorization:			

### **DEFINITION**

State Statute defines 'Public Work' projects as any contract for construction, repair, remodeling, or improvement of any public work, building, or furnishing of supplies or materials of any kind where the estimated cost exceeds \$5,000.

### **POLICY/PROCEDURE**

1. All public work projects exceeding \$5,000, shall be publicly bid and require a Class I notice to be published in the official newspaper of Rock County.
2. The only exception to this statute is if the County Board votes by a three-fourths majority to have the work done directly by the County. In that case, the work does not have to be bid.
3. Contracts are awarded to the lowest, most qualified, responsible and responsive bidder on the basis of the base bid, and full consideration of all alternatives, as may be in the best interest of Rock County.
4. In determining the award of contract, Rock County shall consider the scope of the work involved, time of delivery, competency of the Bidder, their ability to render satisfactory service and past performance.
5. If two or more bidders submit identical Bids, Rock County shall make award to the bidder of its choice and such decisions shall be final.

Note: Public Work bidding procedures do not apply to highway contracts which the County Public Works Committee or County Highway Commissioner is authorized by law to let or make. Neither does it apply to the emergency repair or reconstruction of public facilities when the County board, by resolution, determines that the public health or welfare of the County is endangered by the damage or threatened damage to such facilities.

Section:	11 – Purchasing Manual	Effective:	2006
Sub-Section:	11.6	Revising:	
Subject:	Department of Public Works	Page:	1 of 1
Legal Authorization:			

**DEFINITION**

Wisconsin Statutes s. 83.015(2)(b) authorizes the Highway Commissioner to make purchases directly related to highway construction and maintenance without participating in the Purchasing Division's central purchasing system.

**POLICY/PROCEDURE**

The department reserves the right to bypass these procedures under extreme situations such as weather related emergencies.

- The Department of Public Works is the only department besides the Finance Department to have the authority to issue Rock County Purchase Orders directly.
- Professional services selection for road and bridge improvement is accomplished in accordance with the Wisconsin Department of Transportation Facilities Development Manual. The standard form of contract used for these projects is the Wisconsin Department of Transportation Three Party Agreement for Construction and Maintenance Projects.
- All major construction and maintenance projects are subject to the Wisconsin Department of Transportation Standard Specifications for Road and Bridge Construction and are publicly bid.
- Projects involving Federal Transportation Aid are administered by the Wisconsin Department of Transportation, and all contract documents, advertisement of bids, bid openings and letting are completed in accordance with the Wisconsin Department of Transportation Facilities Development Manual.
- Projects using local funds are administered by the Public Works Department. Bid announcements are advertised in the official newspapers of Rock County.
- Annual bids shall be solicited for maintenance related commodities such as asphalt, asphaltic emulsions and de-icing salt. Bid announcements are advertised in the official newspaper of Rock County.
- Annual bids shall be obtained for gravel, concrete and sand. Vendors are required to guarantee prices for the calendar year.
- Vendors are routinely contacted for price quotations for gasoline, bulk oil, solvents, hand tools, batteries, windshields, miscellaneous oil and air filters and related vehicle parts and accessories.
- All other purchases of goods or services is subject to the provisions of the Rock County Purchasing Ordinance.

Section:	11 – Purchasing Manual	Effective:	2006
Sub-Section:	11.7	Revising:	
Subject:	Emergency Purchases	Page:	1 of 1
Legal Authorization:			

**POLICY/PROCEDURE**

In the event of an emergency, the County Administrator or designee may authorize such departure from normal procurement methods as is necessary to fulfill the County's responsibilities or to protect the County's interests under the circumstances. Departments shall provide a written statement to the County Administrator for consideration as to the nature of the emergency.

Section:	11 – Purchasing Manual	Effective:	2006
Sub-Section:	11.8	Revising:	
Subject:	Disposal of Surplus Items	Page:	1 of 1
Legal Authorization:	Rock County Ordinance 2.217		

**POLICY/PROCEDURE**

As authorized by the Finance Committee, the Purchasing Division shall dispose of surplus items no longer needed or used by the County by various means including but not limited to: public auctions, outside auctions, listings on the internet (either government or private), or by other means that may become available in the future.

- Sales of items to another municipality shall be at a price approved by the Finance Committee.
  - Donation of surplus items to not-for-profit organizations require prior approval of the Finance Committee.
  - Surplus County property shall not be sold to any County employee, officer or agent, except through an auction, either public or on-line.
- 
- Items that are non-functioning, dangerous or damaged beyond their usefulness may be disposed of with approval of the Purchasing Manager.
  - Items that have scrap value may be taken to the appropriate recycling center. All funds received for scrap items shall be deposited in the appropriated general ledger account.



**COUNTY BOARD STAFF/FINANCE COMMITTEES**  
**Minutes – July 29, 2019**

**Call to Order.** County Board Staff Committee Chair Podzilni called the joint meeting of the County Board Staff Committee and Finance Committee to order at 8:02 A.M. in the Conference Room at the Southern Wisconsin Regional Airport.

**Committee Members Present:** County Board Staff Committee - Supervisors Podzilni, Bussie, Sweeney, Mawhinney, Bostwick, Brill and Peer. Finance Committee – Supervisors Mawhinney and Podzilni.

**Committee Members Absent:** County Board Staff Committee - Supervisors Thomas and Yeomans; Finance Committee - Supervisors Beaver, Fox and Yeomans.

**Staff Members Present:** Josh Smith, County Administrator; Randy Terronez, Assistant to the County Administrator; Duane Jorgenson, Public Works Director; Gregory Cullen, Airport Director; Nick Elmer, Assistant Public Works Director; John Traynor, Parks Manager; Cynthia Hevel, Airport Specialist; Kevin Smith, Airport Crew Leader; Michelle DeRubeis, Public Works Department Accounting Supervisor.

**Others Present:** None.

**Approval of Agenda.** Supervisor Bostwick moved approval of the agenda, second by Supervisor Bussie. ADOPTED.

**Citizen Participation, Communications and Announcements.** None.

**Approval of Minutes – July 1, 2019 and July 8, 2019.** Supervisor Peer moved approval of the minutes of July 1, 2019 and July 8, 2019 as presented, second by Supervisor Mawhinney. ADOPTED.

**Review and Discussion of Preliminary 2020 Budget Projections and Program Information - Airport.**

Mr. Cullen thanked Ms. Hevel for her help, and handed out and went over a PowerPoint presentation (attached). He said this is the first budget since the Airport split from the Public Works Department.

Mr. Cullen said: the Airport receives landing fees for any aircraft 12,500 pounds or more or carries passengers; expenses increase since the split from Public Works as some things they now do themselves; the storm water charges have more than tripled in the past couple years,



since he started, and is in discussion with the City of Janesville as to why they are almost \$79,000; and they may be getting income from Bessie's Diner soon.

**Review and Discussion of Preliminary 2020 Budget Projections and Program Information-Public Works Department.**

**Parks** Mr. Traynor, Parks Manager, handed out and went over a PowerPoint presentation (attached). He said this is his first budget.

Mr. Traynor discussed with the Committees: parking at the parks; ATC funds no longer funding part of the Community Coordinator position; would like to put a better drainage structure under the playground at Sweet Allyn Park; there are less snowmobile trails so grant funding is down; and promoting the parks at wedding expos, farmers markets, senior fairs, etc.

Break from 9:37 – 9:42 A.M.

Supervisors Bostwick and Sweeney left during the break.

**Highway** Mr. Jorgenson handed out and went over a PowerPoint presentation (attached). He said, along with the 2,400 lane miles they take care of, there are 118 bridges with a 20 feet or more span they are also responsible for. Mr. Jorgenson said they are trying to create efficiencies and save on costs. He added that they also have an agreement with Koshkonong (Dane County) to take care of a 2-mile stretch that is more difficult for their crews to get to than for Rock County.

Mr. Jorgenson said the State is looking at cutting four routes to save a position. This will create more work and increase hours for Rock County crews.

Mr. Jorgenson explained how the last couple year's weather has deteriorated the roads more than expected.

Mr. Jorgenson recognized the highway crews on their working to improve the citizen view of how well and how hard they are working.

Mr. Jorgenson showed a WCHA public service road construction safety video on the need to slow down and pay attention.

**Adjournment.** Supervisor Mawhinney moved adjournment at 10:51 A.M., second by Supervisor Peer. ADJOURNED.

Respectfully submitted,

Marilyn Bondehagen  
Office Coordinator

**NOT OFFICIAL UNTIL APPROVED BY COMMITTEES.**





# Who uses SOUTHERN WISCONSIN REGIONAL AIRPORT ?

1 – Fixed Base Operator

General Aviation Pilots

5 – Corporate Hangars

Community Businesses &  
Other County Employees

11 – Businesses

70 – Based Aircraft



130 – Full-time Employees



### Winter ops

- Overtime
- More fuel
- De-ice fluid

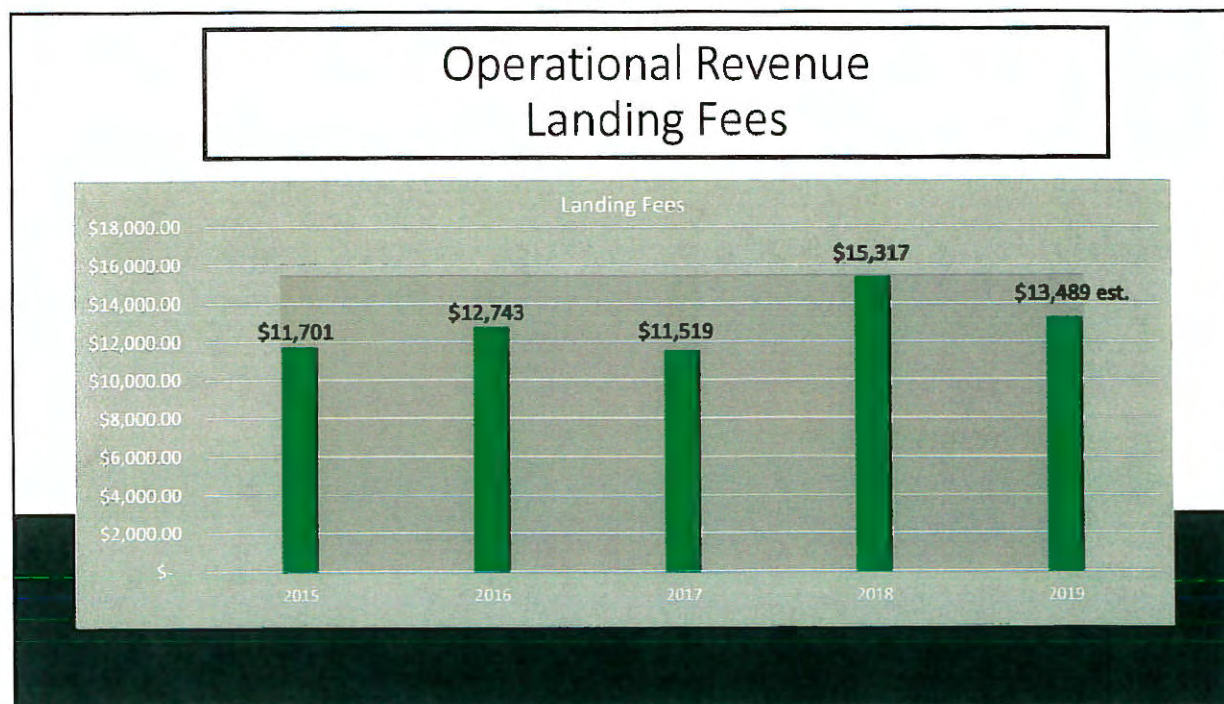
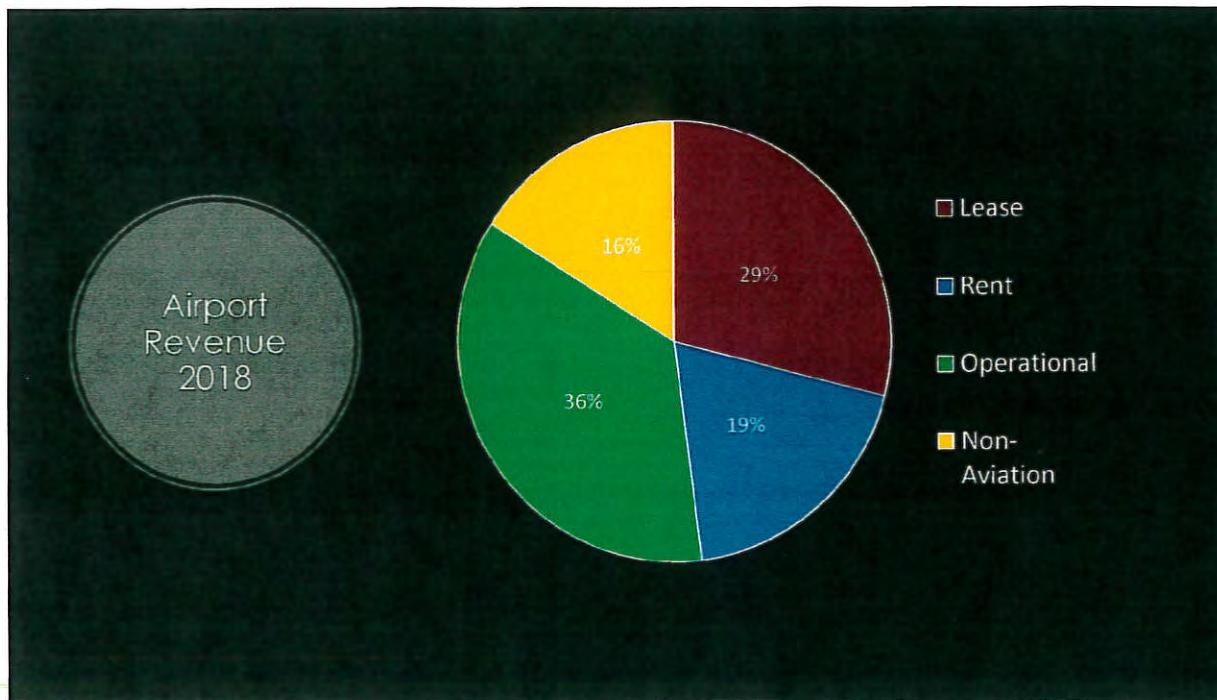
### SAFECON

- 13,000 operations 16 days
- 100 airplanes
- 0 safety incidents

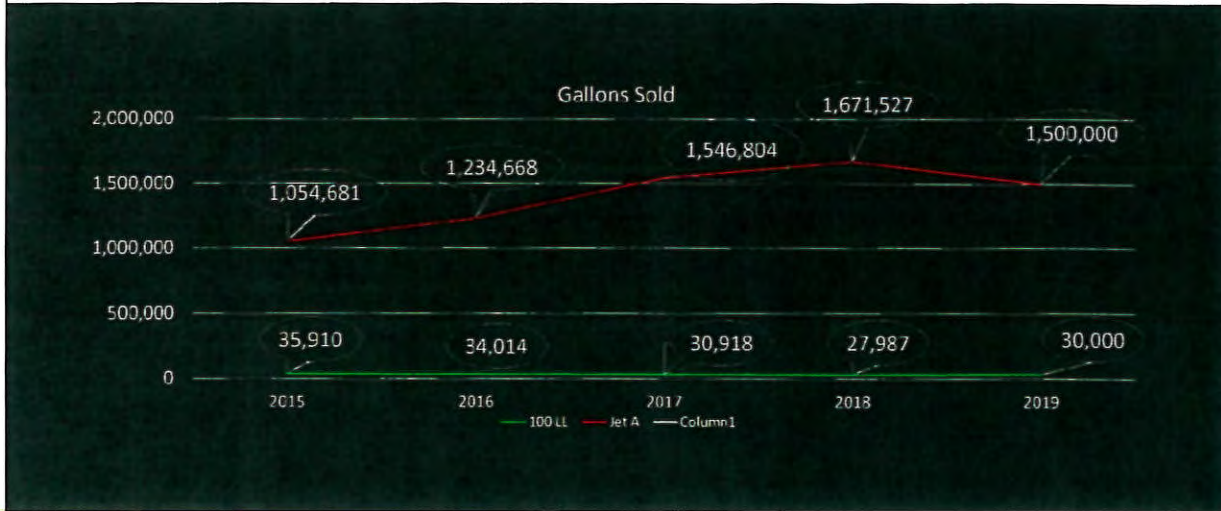


# Purchases

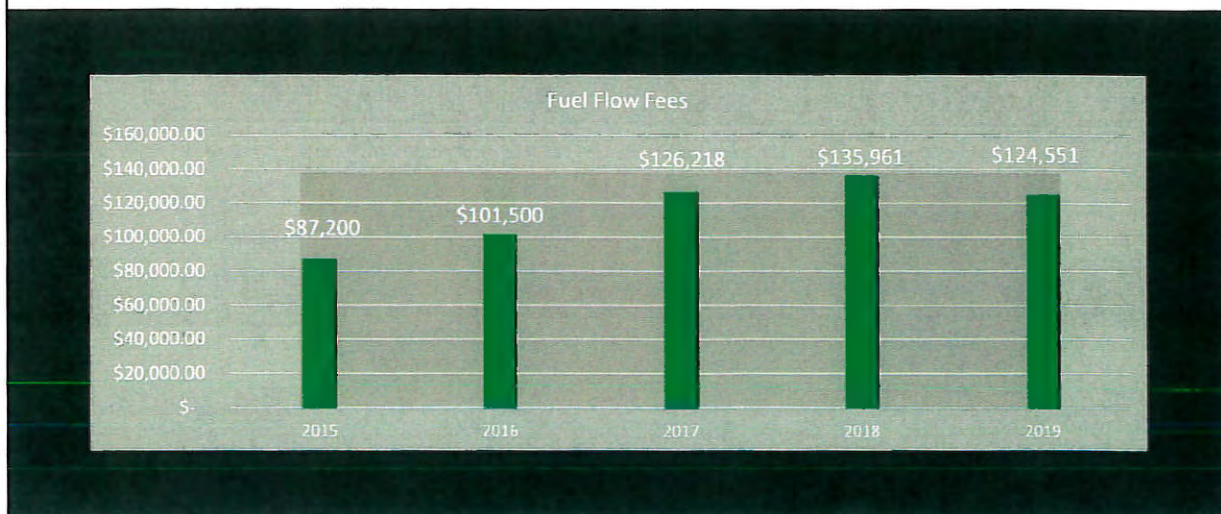




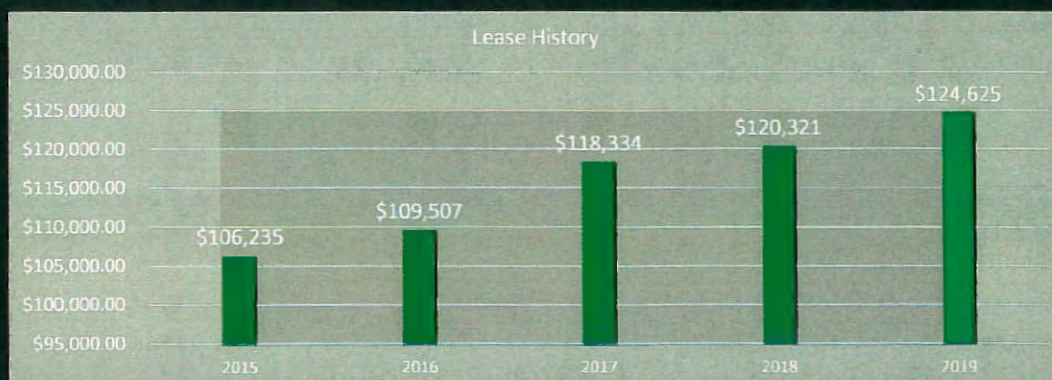
## Fuel Flowage



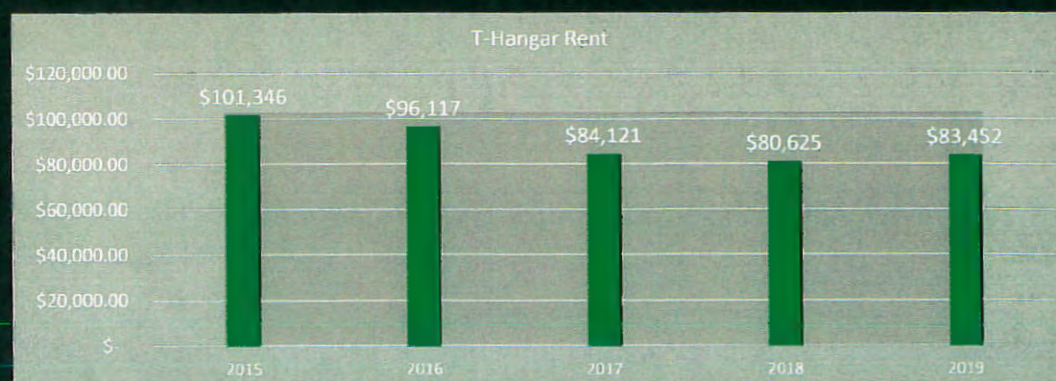
## Fuel Flowage Fees 2019 estimated



## Lease Revenue 2019 estimated

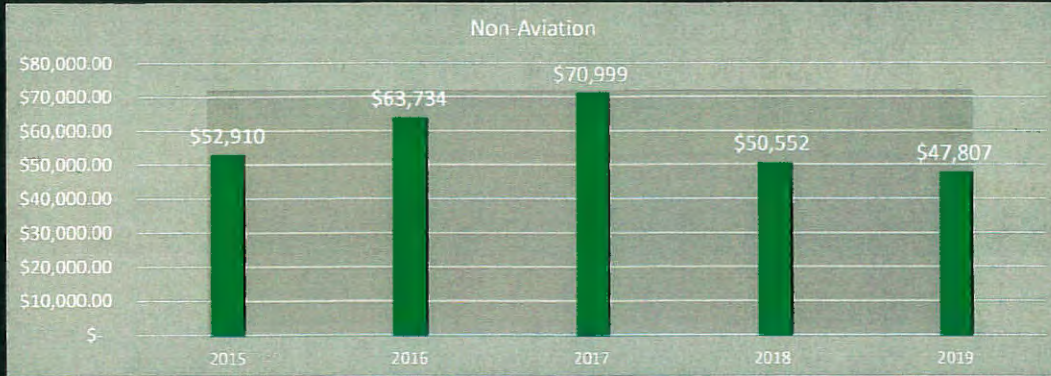


## T-Hangar Revenue 2019 estimated





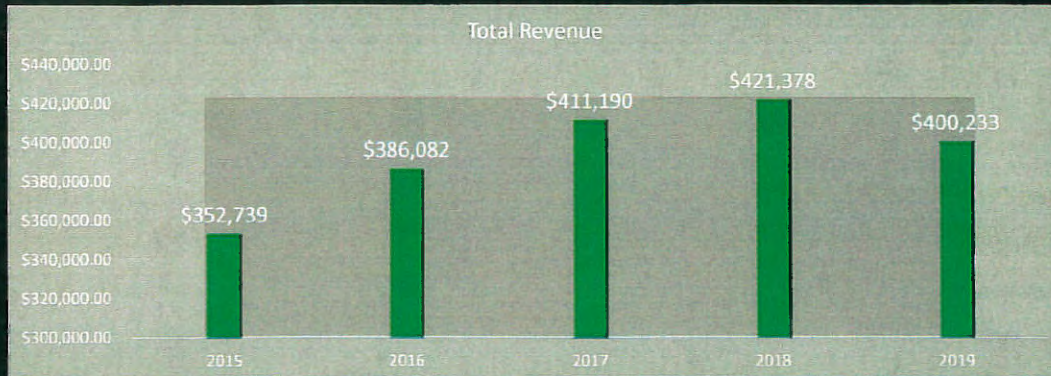
# Non-Aviation Revenue 2019 estimated



Sale of County  
Property

•\$17,726

## Airport Revenue 2019 estimated



## Administration & Maintenance

Wages/Health Ins.

Wages/Health Ins.

★ Telephone

Repair & Maintenance

Computer Services

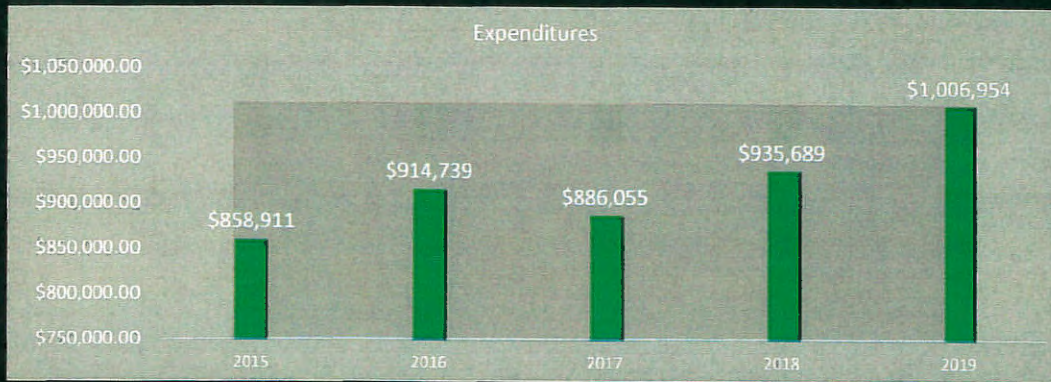
★ Storm Water

Training

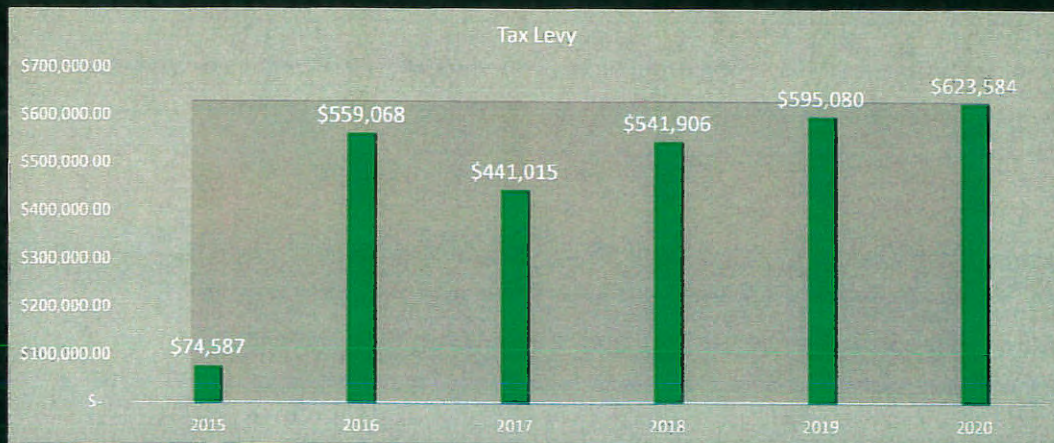
Other Supplies & Expenses

Public Liability Insurance ★ Electric

## Expenditures 2019 estimated



## Tax Levy 2020 estimated



## 2020 Budget Proposal Cost To Continue

Description	2019 Budget	2020 Budget	% Difference
Administration	\$252,085	\$233,553	-6.77%
Operating and Maintenance	\$758,883	\$794,680	4.72%
Total Operating Expenses	\$1,010,968	\$1,028,233	1.71%
Operating Revenue	-\$415,888	-\$404,650	-.021%
Tax Levy	\$595,080	\$623,583	4.80%

## Inflation or Status Quo?

Our budget request would need to be reduced by **\$16,600** to reach the goal of a 2% increase.

Our budget request would need to be reduced by **\$28,503** to achieve 0% increase.

## WHY SO MANY EXPENSES?

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1. People - wages & benefits
2. Part 139 compliance: training, ARFF, markings, mowing, snow removal, equipment
3. Providing a safe worker and customer environment
4. Out of our control charges: storm water, utilities, insurance, etc.
5. Customer demand

## Action

Requesting to change Airport Specialist to Secretary II

Minimal impact if reclassification request policy 18.205 is followed.  
Only a \$251 annual salary increase.

Requesting "unusual circumstance" exemption: current employee has 23 years of Rock County and Airport experience, highly qualified, and therefore, seeking to start pay at Unilateral Pay Plan, range 10, step 4 versus step 2. If approved, this would be \$4,301 increase.

## Action

Requesting to change County Policy 5.31 – Airport on-call pay of \$75 to \$100

Working with Facilities Management Director to have both sections receive comparable compensation to other departments being on-call.

If approved, this would be \$1,300 increase.

## Action

Explore options to reduce utilities: specifically storm water (\$79,749), telephone (\$21,660), and electric (\$41,521)

Impact: although expenses wouldn't be eliminated, any savings in these areas would be good to save money and energy

## Action

Reduce projected training opportunities – requesting \$14,216

Financial benefit: could reduce 20% (\$2,843)

Impact: This was one of the areas found deficient in May 2018 inspection. Would prefer to keep employees compliant and qualified to uphold standards. Attending various training courses is a preferred method.

## Action



Raise fuel flowage fee from \$.08 to \$.09 per gallon



Estimated revenue increase = \$17,300



Impact: affects pilots & FBO: research has proven we are competitive with other WI airports our size

## Action

Reduce or defer requested Capital Assets

Impact: Equipment requested improves worker efficiency and quality of the work environment but the airport would keep running without requested items.

## Action

Reduce staffing: eliminate one Maintenance worker.

Financial benefit: reduce wage & benefit expense \$78,561

Impact: reduce productivity by 25%, places more strain on three remaining workers, reduces on-call coverage, and ARFF qualified personnel



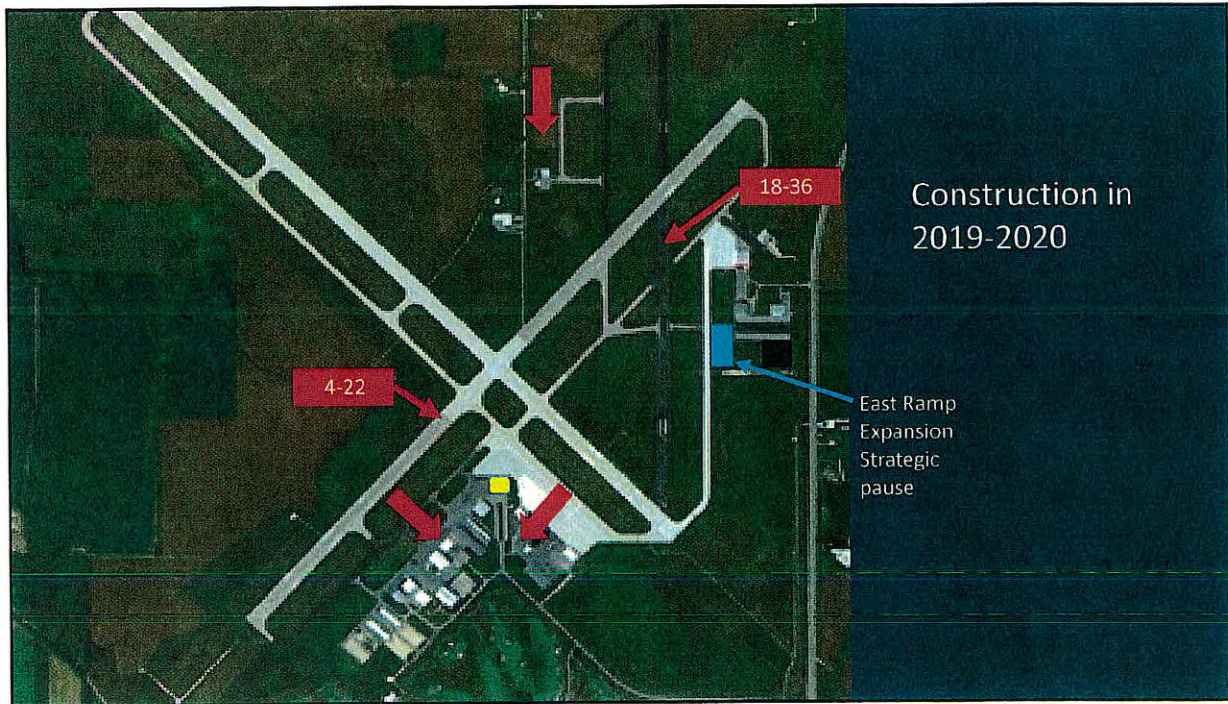
# 2020 Capital Improvement Projects

## Federal Aid 90/5/5

Project	Total Cost	Local Share	Budgeted	Requested
Update Master & Airport Layout Plan & SRE/ARFF facility needs study	\$330,000est	\$16,500	\$12,500	\$4,000
SRE Broom Truck	\$700,000est	\$35,000	\$32,000	\$3,000
Improve Runway 4-22 Surface (phase I)	\$166,000est	\$9,000		\$9,000

## State Aid 80/20

Improve Runway 36-18 Surface				\$150,000
Repair SE Ramp Lights (significantly less with new Facilities Electrician)				<u>\$40,000</u>
Total Request =				<u>\$206,000</u>



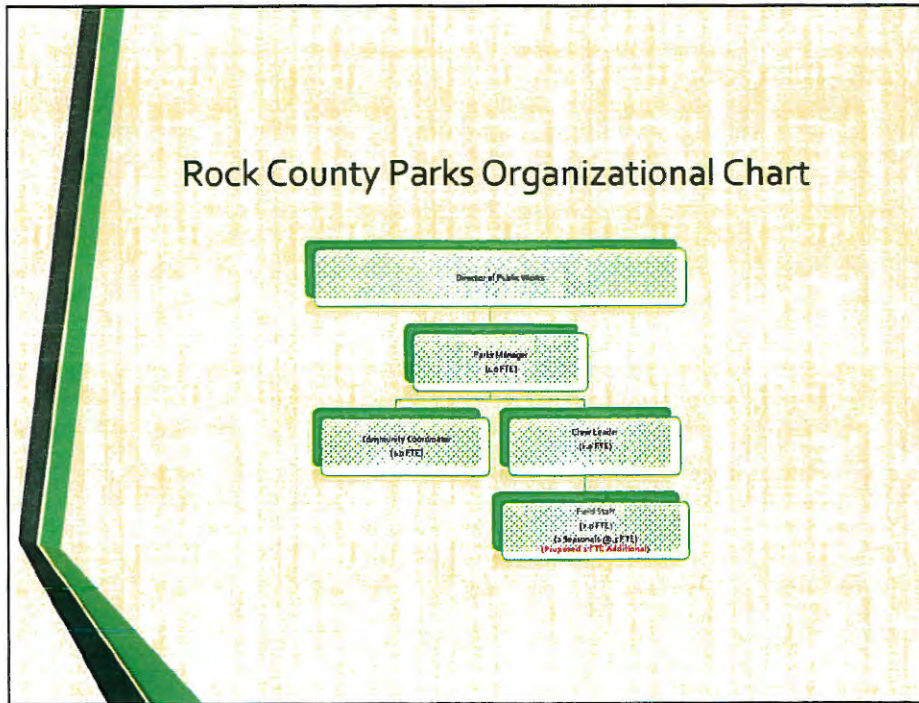
## 2020 Capital Equipment

<u>Local Sales Tax</u>		
Project	Total Cost	
Repair SRE 24' Door Opener	\$11,500	
Tools	\$12,500 now	\$12,500 2021
Glass Bead Dispenser-Airfield Painter	\$4,750	
72" Zero Turn Mower	\$25,000	
75 - Low-profile Barricade Lights	\$2,980	
Tractor Weights - John Deere	\$2,500	
.223 Rifle - with Optics purchased at RCSO	\$1,550	
22' Equipment Trailer	\$9,125	
Push mower	\$900	
Refractometer - ARFF Foam Testing	\$600	
Airport Road Business Signage	<u>\$15,000</u>	
Total Request =		\$86,405





**Budget Decision Package 2020**  
**Joint Committee Presentation**  
***Rock County Parks***

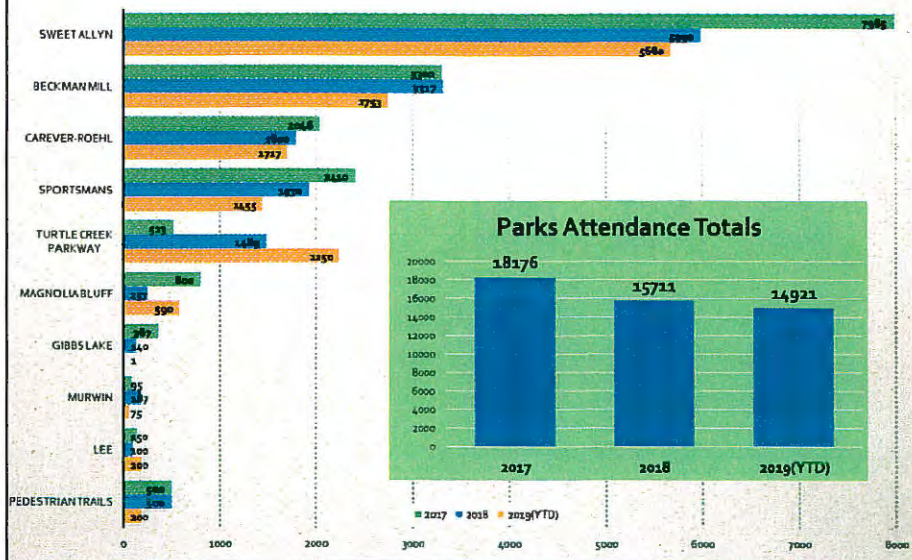


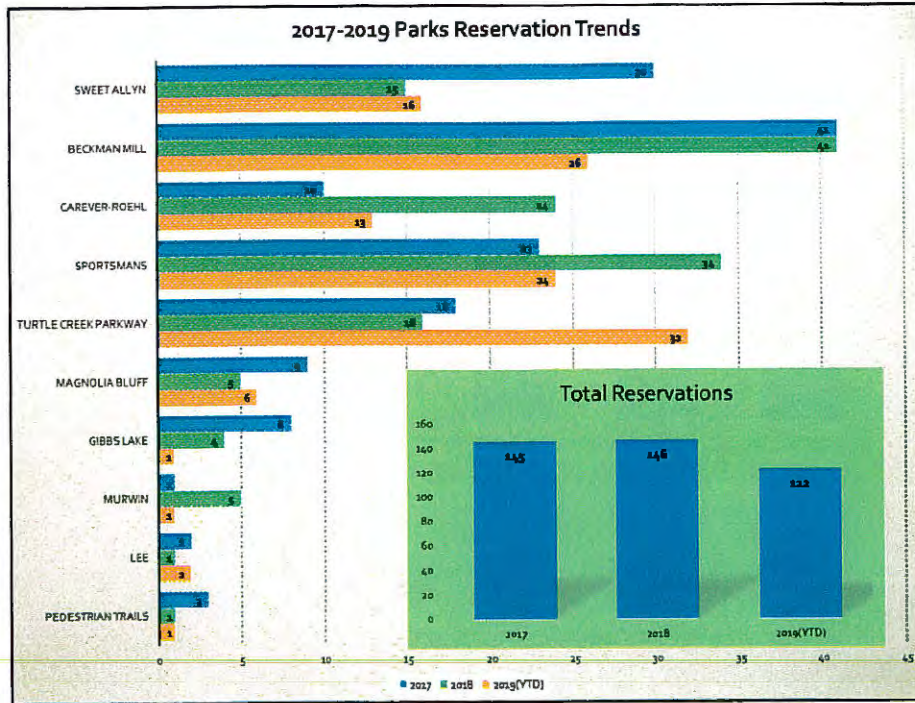
## Budget Areas

- **Administration**
  - administrative salaries and costs
- **Operating and Maintenance**
  - operation and maintenance for 18 parks, 3 wildlife areas and 4 trail ways
  - includes field wages
- **Capital Projects**
  - new or replacement park facilities

### 2017-2019 Parks Attendance Trends

\*Attendance totals based on reservations\*





### Boat Launch Revenue Comparison by Year

Year	Boat Launch Totals
2013	\$17,966
2014	\$19,654
2015	\$21,004
2016	\$21,354
2017	\$25,288
2018	\$26,148
2019	\$18,220 (year to date)

## Total Parks Budget

	2019 Budget	2019 Year End Projection	2020 Budget Request
Expenses	\$671,861	\$668,861	\$654,865
Revenues	\$146,196	\$150,651	\$54,580
Tax Levy	\$525,665	\$518,210	\$600,285
2020 Levy Difference			\$ 74,620

## Parks Division 2019 – 2020 Comparison

Parks Expenses	2019	2020	Difference
Salaries	\$435,735	\$462,843	\$27,108
Operation & Maintenance	\$309,046	\$262,664	\$-46,382
Grants	\$-72,920	\$-70,642	\$ 2,278
Total Expenses	\$671,861	\$654,865	\$-16,996

## 2020 Proposed Capital Projects

Indianford Bathroom Replacement	\$45,000
Sweet-Allyn Playground Replacement	\$50,000
Carver Roehl Light Installation	\$25,000
Shelter Design ( Sportsman's and Sweet-Allyn)	\$25,000
Magnolia Bluff Shelter ( New)	\$40,000
<b>Total =</b>	<b>\$185,000</b>

### *2020 Budget Options*

**Discussion:** The Parks Division's 2019 tax levy was \$525,665. The requested 2020 budget levy is \$ 600,285 or an increase of \$74,620 (12.43%). This increase is a result of revenues expecting to decrease from \$146,196 to \$54,580 because of the removal of ATC funds for the Community Coordinator position and the completion of the POROS plan. Operational expenses increase by 2% to match an estimated inflation factor.

Administration salaries are up because of employee step increases and fully funding the Community Coordinator position.

## Total Parks Budget – Plus FTE

	2019 Budget	2019 Year End Projection	2020 Budget Request
Expenses	\$671,861	\$668,861	\$751,452
Revenues	\$146,196	\$150,651	\$54,580
Tax Levy	\$525,665	\$518,210	\$696,872
2020 Levy Difference			\$ 178,662

## Parks Division – Plus FTE 2019 – 2020 Comparison

Parks Expenses	2019	2020	Difference
Salaries	\$435,735	\$539,988	\$104,253
Operation & Maintenance	\$309,046	\$282,106	\$-26,940
Grants	\$-72,920	\$-70,642	\$ 2,278
Total Expenses	\$671,861	\$751,452	\$79,591



### *2020 Budget Options – Plus FTE*

**Discussion:** The Parks Division's 2019 tax levy was \$525,665. The requested 2020 budget levy (with added FTE) is \$ 696,872 or an increase of \$178,662 (25.64%). This increase is a result of revenues expecting to decrease from \$146,196 to \$54,580 because of the removal of ATC funds. The addition of one FTE to aid in Park maintenance is a result of the request for additional employees for the I-90 expansion project. We figured in projected salaries and operational expenses that the Parks Department would incur with this addition.

### **Tax Levy**

#### **Options to Maintain 2019 Levy Amount**

**Note:** The tax levy impact is dependent on winter maintenance needs.

#### **1. Enhance Marketing Efforts**

- Put additional efforts to generate interest
- Potential acceptance of credit cards/online reservations
- Use Facebook as a marketing tool

#### **2. Reduce Service**

- Reduce maintenance efforts requiring rental of equipment
  - Approx. \$6,500 reduction

#### **3. Increase Fees**

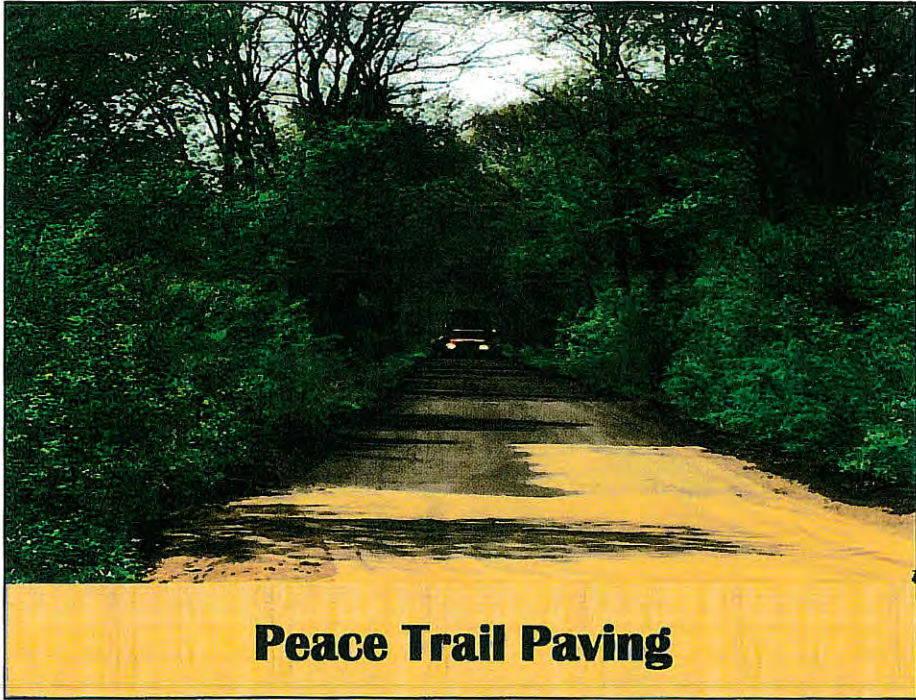
- Increase Park Reservation Fees by \$5-\$10 each
  - Approx. \$750-\$1,500 in additional revenue (Approx. 150 Res.)
- Increase Annual Boat Launch Sticker Fees by \$5 each
  - Approx. \$2,500 in additional revenue (Approx. 500 Stickers)



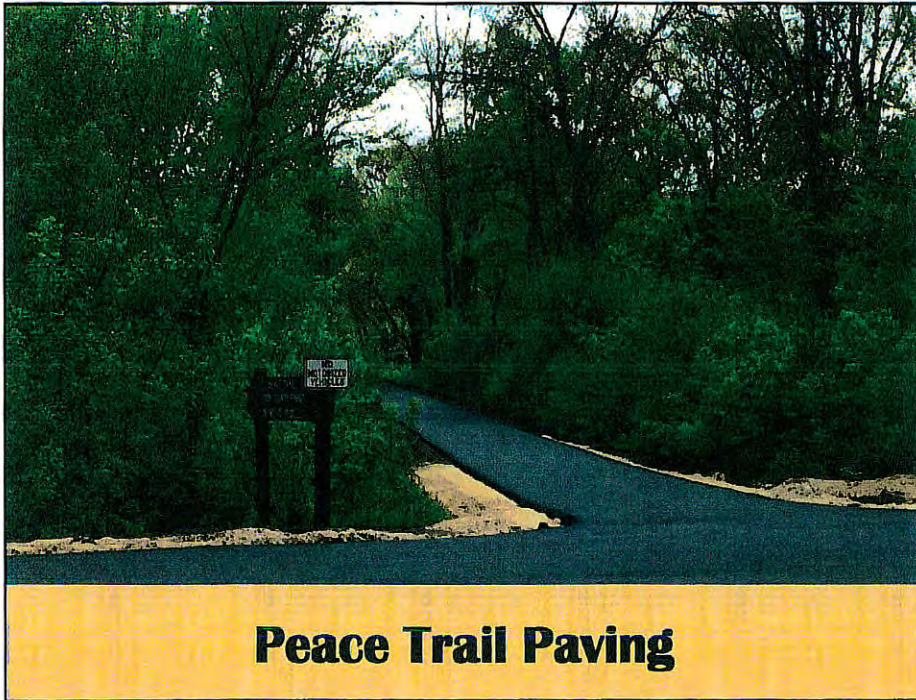
**Happy Hollow Restroom Install**



**Happy Hollow Restroom**



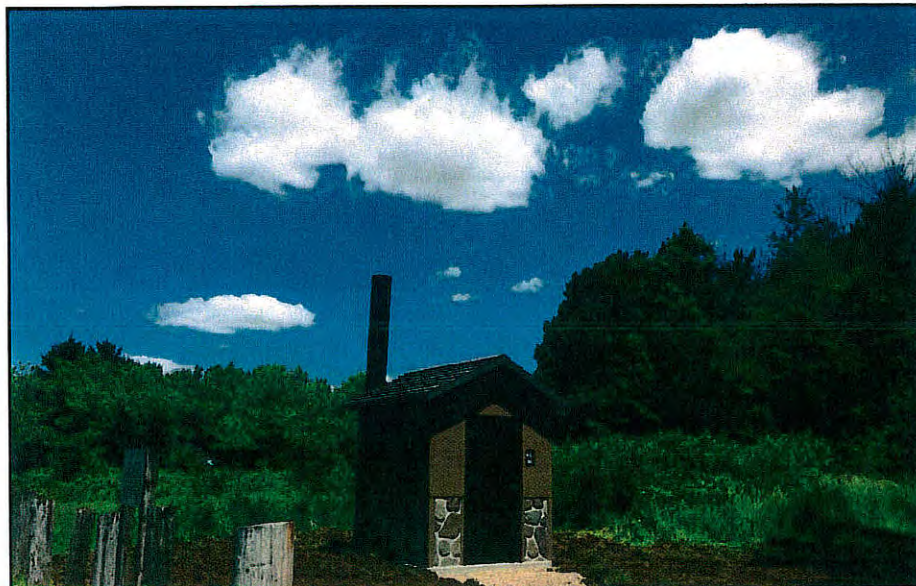
**Peace Trail Paving**



**Peace Trail Paving**



**Gibbs Lake Restroom Install**



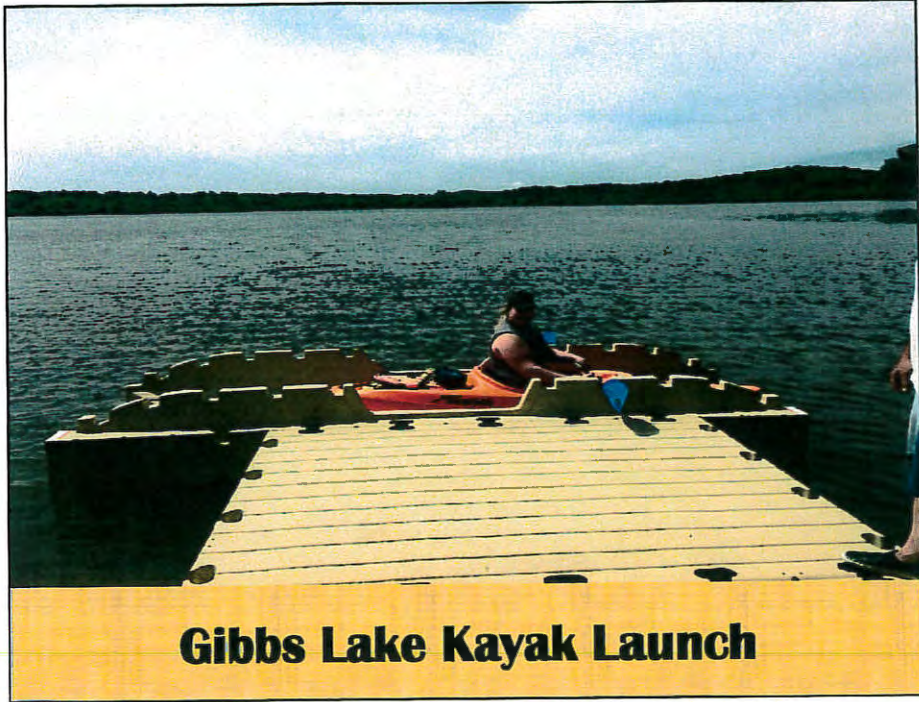
**Gibbs Lake Restroom**



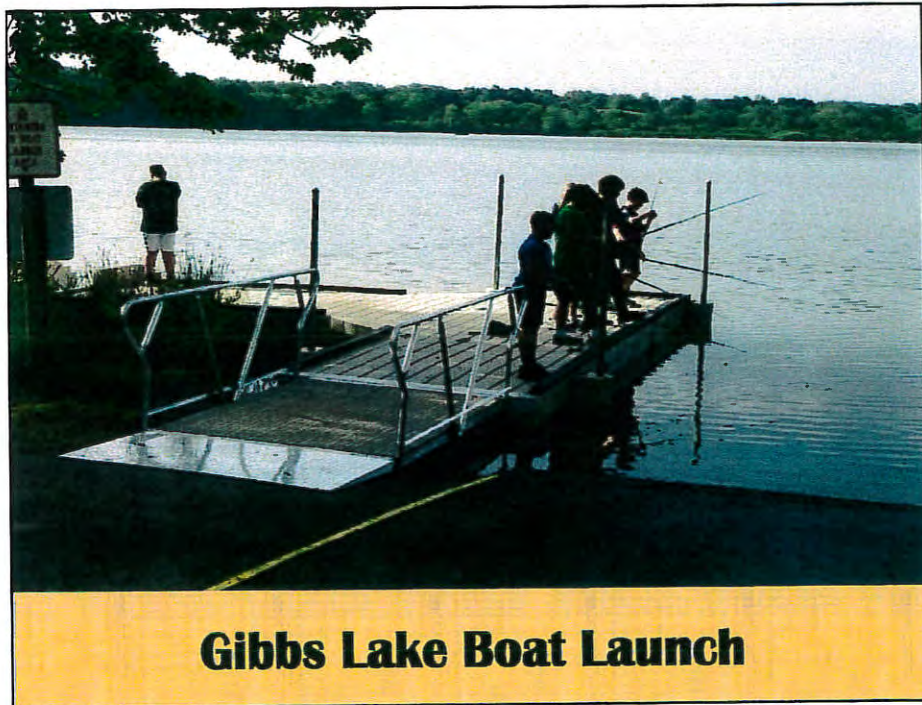
**Gibbs Lake Controlled Burn**



**Gibbs Lake Boat Launch Installation**



**Gibbs Lake Kayak Launch**



**Gibbs Lake Boat Launch**



**Royce Dallman Overflow Parking**



**Parks Tour 2019**

## Rock County Parks Friends and Volunteer Groups

- Friends of Rock County Parks
- Friends of Beckman Mill
- Friends of Carver Roehl Park
- Friends of Turtle Creek
- Friends of Welty Environmental Center
- Rock County Alliance of Snowmobile Clubs
- Ice Age Trail- Rock County Chapter
- Rock County Conservationists
- Rock County Multi-Use Trail Group
- Rock River Coalition
- The Prairie Enthusiasts
- Rock River Trail Initiative
- Rock Trail Coalition



Nature Based and Volunteer Programs  
continue to be a vital part of our Park system



**IMPACT OF VOLUNTEERS**

**Average Volunteer Hours per year: 10,000**

- Special Events
- Programs
- Ecological Restoration
- Trail Building and Maintenance
- Board Meetings
- Annual Workdays
- General Park Maintenance

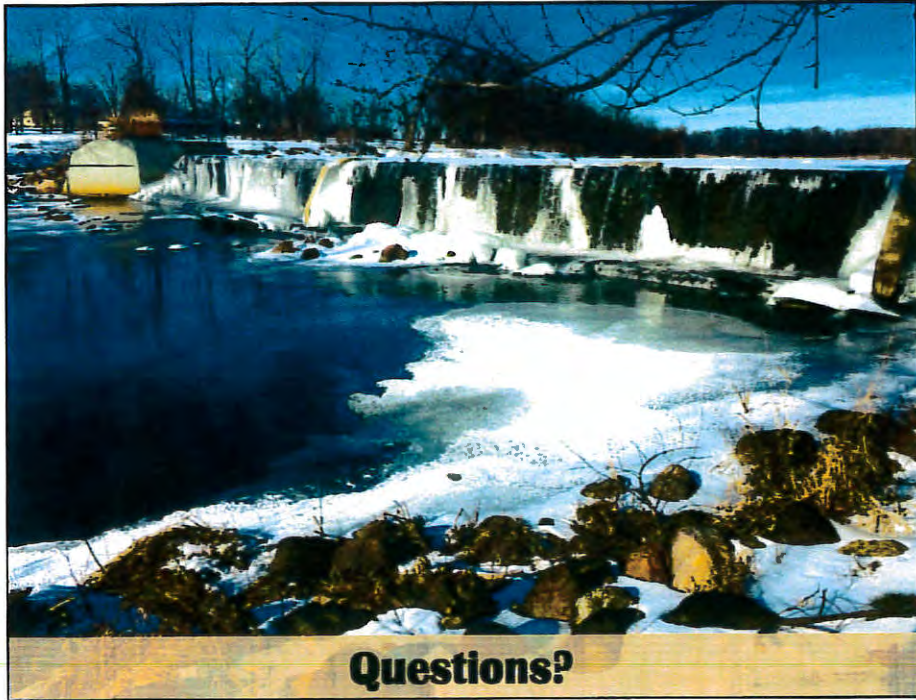
**What does that mean in \$\$\$\$?**

**State Rate \$12.00 X 10,000 - \$120,000**

**County Billing Rate \$35.00 X 10,000=\$350,000**

**The parks continue to stay busy this year !**

**A special thanks to our crew!**



**Department of Public Works  
Highway Division**



**CY 2020 Budget  
Joint Committee Presentation  
July 29, 2019**

**Highway Division Operations**



**State Trunk  
Highway System**

Approximately 255 centerline  
miles or 700 lane miles  
including the Interstate  
Highway System



**County Trunk  
Highway System**

Approximately  
215 centerline miles or  
440 lane miles



**Town Roads**

Approximately  
630 centerline miles or  
1,260 lane miles

## Highway – Crew Responsibilities

- Winter Maintenance
- Reconstruction Projects
- Bridge Repairs
- Sealcoating
- Crack-filling
- Shouldering
- Signing, Traffic Control, & Flagging
- Paving (Overlays & Patching)
- Ditching Work
- Section Routes
- Guardrail/Beam Guard Repairs
- Snow Fence
- Mowing
- Culvert Work
- Brushing
- Curb & Gutter Cleaning
- Accident Recovery

3

## Highway – Administrative Responsibilities

- Budgeting & Planning
- Billing, Payables
- Fed-Aid Projects (Sponsor)
- Bridge Inspection Coordination
- LRIP Coordination
- Project Design Oversight
- Real Estate Coordination
- Personnel Items
- Support of Towns (Projects, inspections, trainings, meetings, etc.)
- Subdivision Review
- Safety Training Coordination
- MPO (Beloit & Janesville)
- Traffic Safety Commission
- WCHA Committees

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## General Transportation Aids (GTA)

2020 - GENERAL TRANSPORTATION AIDS - ROCK COUNTY ESTIMATE

NAME: 53000 - County of Rock

2019 GTA =	\$2,293,450.82
Minimum = 90%	\$2,064,105.74
Maximum = 115%	\$2,637,468.44

YEARS		COST	YEARLY CHANGE
1	2018	\$9,823,146.00	\$1,163,361.80
2	2017	\$10,986,507.80	-\$54,701.80
3	2016	\$10,931,806.00	\$3,110,612.00
4	2015	\$14,042,418.00	-\$1,999,308.00
5	2014	\$12,043,110.00	\$498,465.00
6	2013	\$12,541,575.00	
<b>6-Year Average =</b>		<b>\$11,728,093.80</b>	

SOC % =	19.0793%	\$2,237,640.39
---------	----------	----------------

21.0042%      \$2,463,395.61

State Budget Amount =	\$122,203,200
County Approps. =	\$111,004,020
All Counties 6-Year =	\$581,802,852

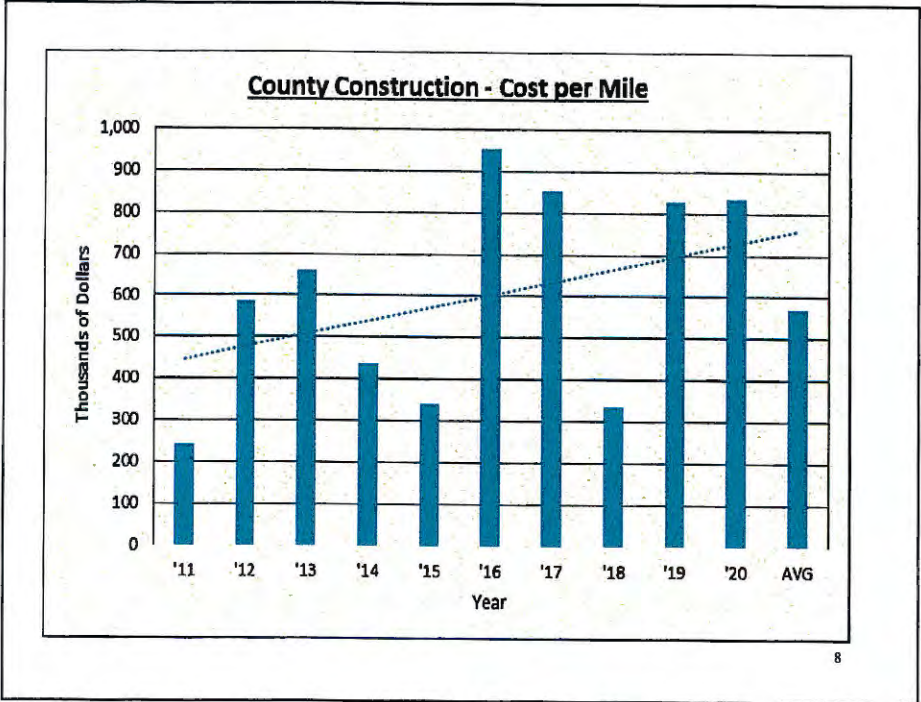
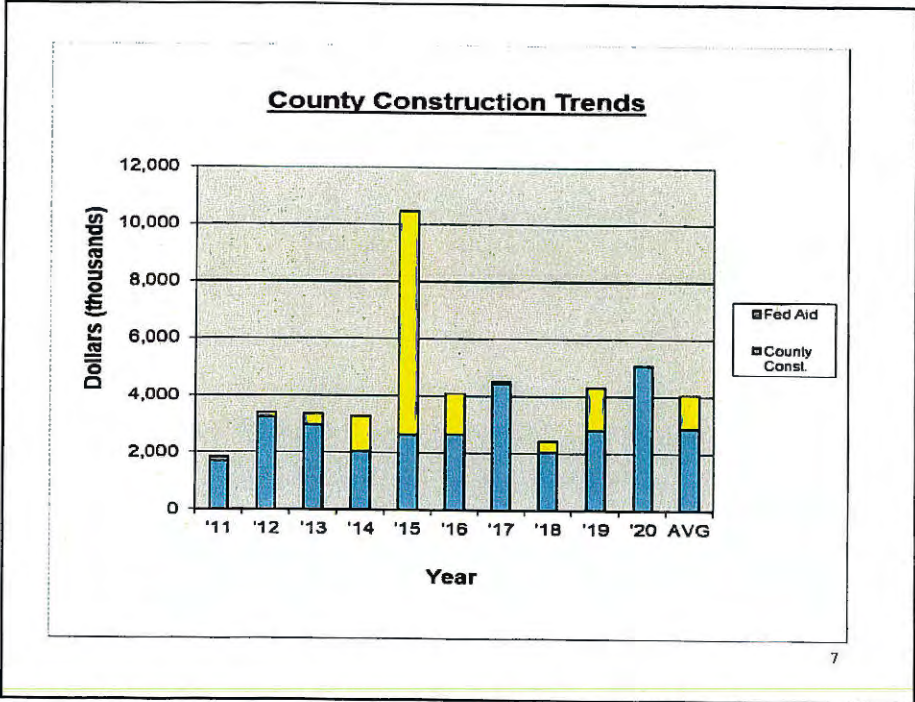
5

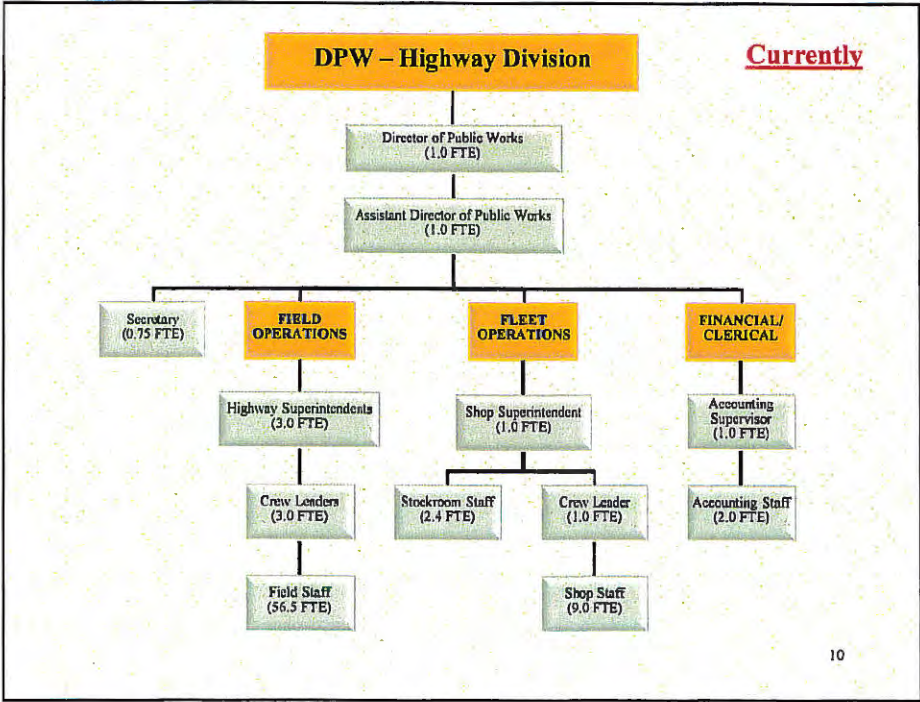
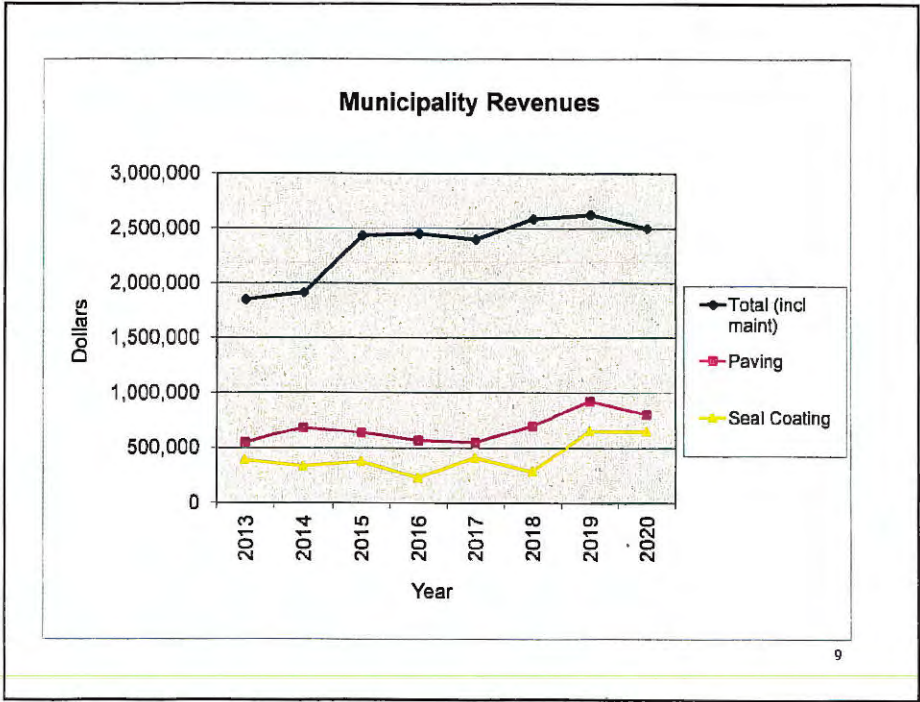
## General Transportation Aids (GTA) - Historical

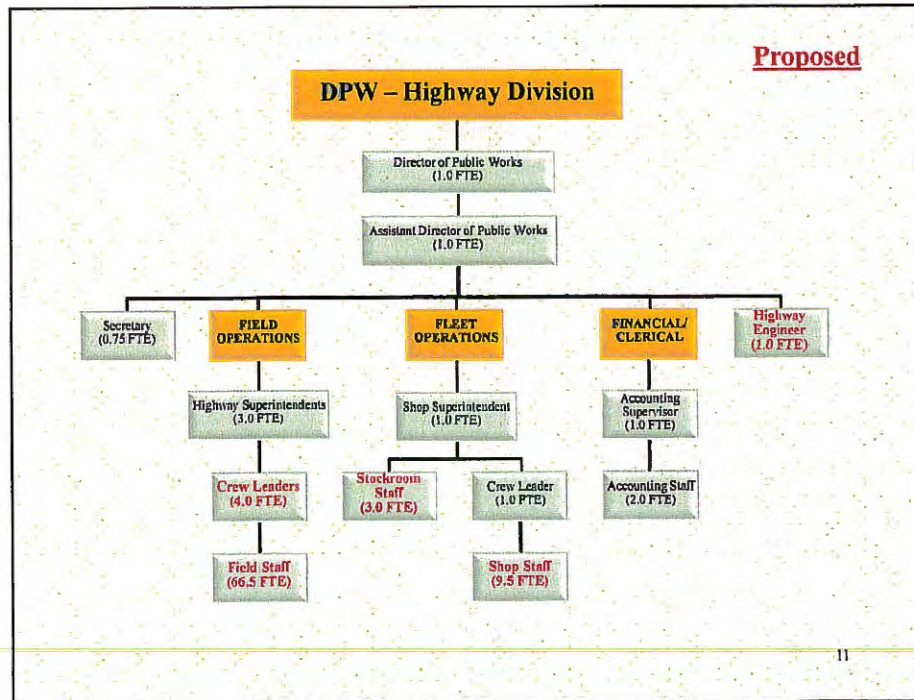
Intention  
was to have  
SOC = 30%

Year	Share of Cost (SOC) %
2004	28.8100%
2005	23.2200%
2006	22.9200%
2007	22.4700%
2008	22.5200%
2009	22.5089%
2010	22.1968%
2011	22.2433%
2012	18.7758%
2013	18.9406%
2014	18.2446%
2015	18.4103%
2016	17.9356%
2017	17.5256%
2018	19.7915%
2019	19.0793%

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## Proposed Staffing Adjustments

### **Crew Leader (1.0 FTE)**

### **Field Staff (10.0 FTE)**

- Increase in staffing for the Interstate expansion
  - Additional State Revenue = \$300,000 - \$500,000
  - Staffing costs (Base with Fringe) = \$712,933
  - Construction Maintenance (5.0 FTE)
    - Focused on maintenance efforts needed
  - Bridge Crew (4.0 FTE)
    - Focused on County & Town Bridge and Culvert Maintenance/Replacements
  - Shop Staff (0.5 FTE)
    - Minor repairs, services, etc.
  - Parks (0.5 FTE)
    - Allows for additional efficiencies for Parks



## **Proposed Staffing Adjustments**

### **Stockroom Staff (0.6 FTE)**

- Adjust Fleet Data Specialist to Fleet/Motor Pool Coordinator
  - Dedicated oversight to the DPW and Motor Pool Fleets
    - Purchasing Coordination
    - Warranty Coordination
    - Outsourcing vs. In-house Repairs

### **Shop Staff (0.5 FTE)**

- Relieve minor repairs and services from Mechanics
  - Creates efficiencies for Shop Mechanics not stopping mid-project

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## **Proposed Staffing Adjustments**

### **Highway Engineer (1.0 FTE)**

- Coordination of Bridge Inspection and Short Span Program
- PASER Ratings & Certified Mileage Reporting
- WISLR Oversight
- Permit Review/Approval
  - Driveway, OSOW, Utility, IOH
- New developments – Plan review and inspections
- Traffic, Speed and Signing studies
- Administer Annual Material Contracts
- Assist with:
  - County, Town & State Construction & Maintenance Projects
  - Federal Aid Program Administration (No MC's)
  - Metropolitan Planning Organization (MPO)

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## Administrative Summary

Activity	Approved 19 Budget	Requested 20 Budget	+/- (\$)	+/- (%)
<b>Administrative Revenues</b>				
Records & Reports	142,000	144,840	2,840	2.00%
Other State Routine	254,001	258,807	4,806	1.89%
Other Non-State Routine	14,600	14,840	240	1.64%
Supplemental/Carryover	32,132	32,775	643	0.00%
<b>Revenue Subtotal</b>	<b>442,733</b>	<b>451,262</b>	<b>8,529</b>	<b>1.93%</b>
<b>Administrative Expenses</b>				
Routine Administrative	942,325	1,035,582	93,257	9.90%
Drug & Alcohol Compliance	5,100	6,100	1,000	19.61%
Supervision	391,300	416,600	25,300	6.47%
Radio Maintenance	81,500	92,500	11,000	13.50%
<b>Expenses Subtotal</b>	<b>1,420,225</b>	<b>1,550,782</b>	<b>130,557</b>	<b>9.19%</b>
<b>Net Administrative Levy Cost</b>	<b>977,492</b>	<b>1,099,520</b>	<b>122,028</b>	<b>12.48%</b>

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## County Maintenance & Construction Summary

Activity	Approved 19 Budget	Requested 20 Budget	+/- (\$)	+/- (%)
<b>Revenues</b>				
State Transportation Aids	2,386,314	2,463,400	77,086	3.23%
State Construction Aid	299,948	405,500	105,552	35.19%
Town Winter Maintenance Charges	573,777	575,919	2,142	0.37%
Other Revenues	5,050	7,025	1,975	39.11%
County Sales Tax	1,228,000	1,322,226	94,226	7.67%
Prior Year Sales Tax		0	0	0.00%
Long-Term Debt Proceeds	3,452,000	4,296,822	844,822	24.47%
<b>Revenue Subtotal</b>	<b>7,945,089</b>	<b>9,070,892</b>	<b>1,125,803</b>	<b>14.17%</b>
<b>Expenses</b>				
Routine	1,852,581	1,889,833	37,052	2.00%
Winter	2,240,884	2,285,702	44,818	2.00%
Cracksealing	150,000	250,000	100,000	66.67%
Bridge Maintenance	202,587	140,000	-62,587	-30.89%
Seal Coating	160,000	320,000	160,000	100.00%
Grader Patching	100,000	200,000	100,000	100.00%
Shouldering	102,000	150,000	48,000	47.06%
Blacktopping	3,937,000	5,706,000	1,769,000	44.93%
Equipment Storage	259,261	266,667	7,386	2.85%
<b>Expenses Subtotal</b>	<b>9,004,333</b>	<b>11,208,001</b>	<b>2,203,668</b>	<b>24.47%</b>
<b>Net Cost</b>	<b>1,059,244</b>	<b>2,137,109</b>	<b>1,077,865</b>	<b>101.76%</b>

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## Highway Levy Costs (By Activity)

Activity	Approved 19 Budget	Requested 20 Budget	+/- \$	+/- %
Administration	977,492	1,207,863	230,371	23.57%
Maintenance & Construction	9,004,333	11,208,001	2,203,668	24.47%
Federal Aid	1,071,800	805,515	-266,285	-24.84%
Cost Pools	767,280	581,379	-175,901	-22.93%
Other Funding Sources Applied	-8,625,152	-10,107,955.0	-1,482,803	17.19%
<b>Highway Total to Regular Levy</b>	<b>3,195,753</b>	<b>3,704,803</b>	<b>509,050</b>	<b>15.93%</b>
Limited Levy Item - Bridge Aid	330,500	403,300	72,800	22.03%
<b>Total all County Levies</b>	<b>3,526,253</b>	<b>4,108,103</b>	<b>581,850</b>	<b>16.50%</b>

Excluding Bridge Aid	
2019 Base (w/o Bridge Aid)	3,195,753
Target of 0% Increase	3,195,753
2020 Highway Levy Request	3,704,803
Difference	509,050

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## Tax Levy

Options to maintain 2019 Levy amount

### 1) Route Optimization

- a) Working with WisDOT on adding Interstate
  - a) Potential errors with WisDOT's initial evaluation
  - b) Concerns with meeting Level of Service
  - c) Potentially reduce routes (1 Field Staff = \$72,221)

### 2) Delay Hiring of Interstate Staff

- a) Reduces Field Wages proportionately
  - a) 9 Months = \$561,000
- b) Reduces Maintenance efforts proposed
  - a) Added maintenance effort = \$354,000

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# Tax Levy

Options to maintain 2019 Levy amount

## 3) Reduce Construction Efforts

- a) Delay CTH J & CTH O Design
- a) \$225,000 Reduction

## 4) Delay Hiring/Eliminate Highway Engineer

- a) Proceed as status quo – prioritize effectively
- a) \$92,431 Reduction

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# Tax Levy - Summary

Options to maintain 2019 Levy amount

## Increased Overall Costs (As Outlined)

▪ Tax Levy Increase =	\$509,050
▪ Long-Term Debt =	\$844,822
▪ <u>County Sales Tax =</u>	<u>\$94,226</u>
▪ <b>Total Increase =</b>	<b>\$1,448,098</b>

## Options to maintain

1) Route Optimization =	\$72,221 (per route 1-4)
2) Delay Hiring (9 months) =	\$561,000
3) Reduce Maintenance =	\$354,000
4) Reduce Construction =	\$225,000
5) <u>Eliminate Engineer =</u>	<u>\$92,431</u>
▪ <b>Total Reduction = \$1,304,652 - \$1,521,315</b>	

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# Challenges & Strategies

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## Highway - Challenges

- Interstate Expansion
  - Staffing
  - State Funding Concerns
- Balancing Workload
  - Increase in efficiency & quality past two years
  - Additional work requested

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## Highway - Strategies

- Increase Maintenance Efforts
  - Infrastructure is deteriorating
  - Helps delay the impact of deterioration
  - Utilizes resources (Required to have)
  - County, Town and State Levels
    - Bridge, Short Span & Culvert Maintenance
    - Brushing & Drainage Maintenance
    - Crack-sealing & Grader Patching
    - Section Work

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## Highway - Strategies

- Continue creating efficiencies
  - Towns (and State) First Approach
  - Improve Project Schedule
    - Plans – Shelf ready
    - Utility relocations
    - Real estate
    - Culverts

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## Highway - Strategies

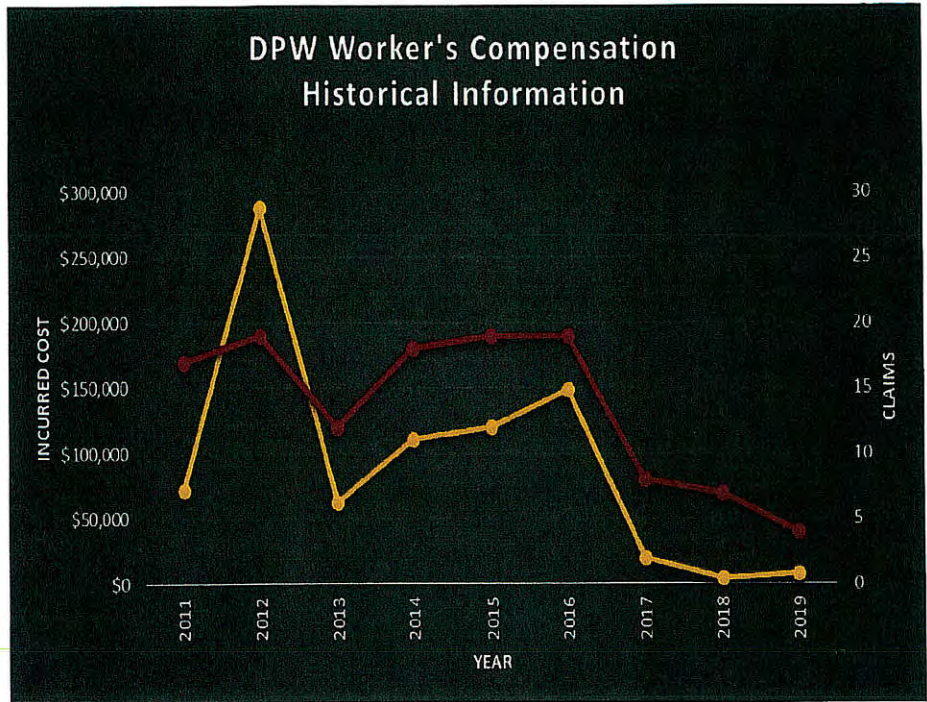
- Town's First Approach
  - 2017 Implementation
    - Overall going well
  - Further refining is needed
    - Joint effort (County & Towns)
    - Timing of project planning
    - Offering assistance in developing 5-year plan

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## Highway - Strategies

- Overall Work Plan (Completion of Work)
  - 2017 Implementation
    - Construction is going fairly well
    - Maintenance efforts need increased focus
  - Safety
    - Continuing to focus on Safety
    - Keeps staff working – minimizes delays

26



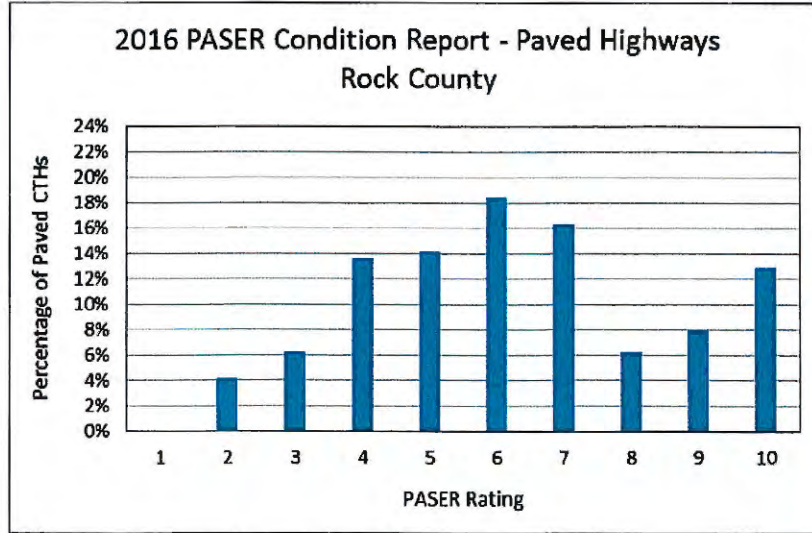
## CTH Condition - Challenges

- Significant shift (2016-2019)
  - Hard Winters (Large Temp. Swings)
- High percentage in 4-6 range
  - 2016 = 46.2% (97.9 of 212 miles)
  - 2019 = 56.4% (119.6 of 212 miles)
  - Concerns
    - Balance & Timing
      - Reconstruction, Rehabilitation, Maintenance

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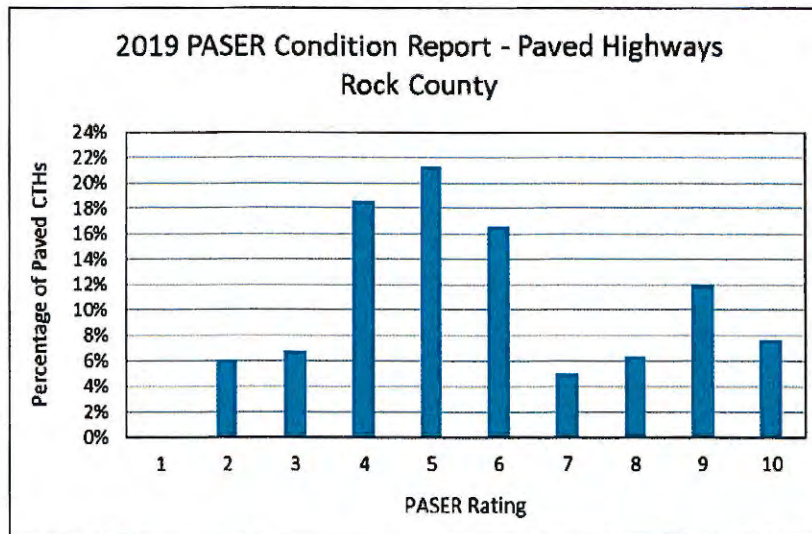


## County Highway Condition - 2016

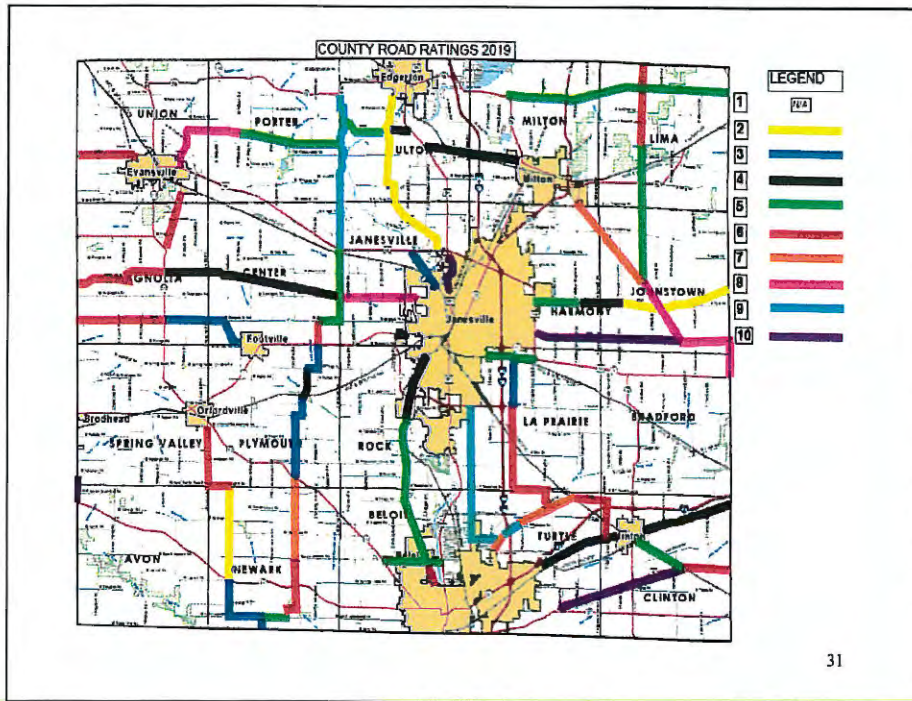


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## County Highway Condition - 2019



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## CTH Condition - Strategies

- CTH A & CTH F need to be done – then...
- Increase Rehabilitation & Maintenance
- Reduce reconstruction efforts
  - Rehabilitation vs. Reconstruction
    - About 33% less than reconstruction
    - Delays deterioration of CTHs
    - Developing plan to balance program

## Proposed CTH Construction Projects (2020-2024)

Priority	Project Location			Length (Miles)	Treatment	Paver Rating	ADT	Timespan (Total County Costs) (Thousands of Dollars)					
	Road Name	From	To					2020	2021	2022	2023	2024	
1	CTH F	USH 14	W. Stone Farm Road	5.2	Reconstruction	2	780	\$4,628					
2	CTH F	W. Stone Farm Road	N. Main Street (Indianford)	0.9	Pulverize & Overlay	2	780	\$853					
3	CTH J	Avalon Rd	CTH O	2.1	Design	3	1700	\$105					
4	CTH O	Janesville	USH 14	2.4	Design	5	5500	\$120					
5	CTH A	Milton Shopiere Road	CTH M (Johnstown Center)	3.7	Reconstruction	2,3	2800		\$3,404				
6	CTH A	USH 14	Milton Shopiere Road	2.0	Reconstruction	5	2800		\$1,840				
7	CTH J	Avalon Rd	CTH O	2.1	Real Estate, Utilities	3	1700		\$167				
8	CTH O	Janesville	USH 14	2.4	Real Estate, Utilities	5	5500		\$191				
9	CTH F	W. High Street (Indianford)	Main Road (Edgerton)	1.6	Reconstruction	2	790			\$2,100			
10	CTH K	Stataline	Laird Road	7.5	Pulverize & Overlay	2,3	380			\$2,475			
11	CTH H	CTH K	St Lawrence	1.0	Pulverize & Overlay	5	380			\$330			
12	CTH H	STH 11	USH 14	5.0	Design	5	3200			\$273			
13	CTH J	Avalon Rd	CTH O	2.1	Reconstruction	3	1700				\$2,058		
14	CTH O	Janesville	USH 14	2.4	Reconstruction	5	5500				\$2,352		
15	CTH H	STH 11	USH 14	5.0	Real Estate, Utilities	5	3200				\$420		
16	CTH E	Janesville	USH 14	2.0	Pulverize & Overlay	3	3100				\$680		
17	CTH I	Hefeman Road	STH 11	3.0	Pulverize & Overlay	4	2700					\$1,050	
18	CTH X	Hart Rd	County Line	8.2	Pulverize & Overlay	4	2400					\$2,870	
19	CTH H	STH 213	STH 11	6.1	Overlay	3	600					\$976	
<b>Totals:</b>								\$5,706	\$5,602	\$5,278	\$5,510	\$4,896	

33

## Shop - Challenges

- Shop Work Flow
  - Could be better organized – tools, layout
- Older Equipment
  - Challenges to keep things functional & safe
  - Time needed for repairs is longer
- Newer Equipment
  - Keeping up on technology of newer equipment
  - Warranty work
- Outsourcing
  - Balancing need vs. cost

34

## Shop - Strategies

- Shop Work Flow
  - “Spring Cleaning”
    - Get rid of unnecessary tools
    - Organize and effectively layout shop
    - Create and enforce etiquette
- Older Equipment
  - Implement detailed inspection process
  - Enhance maintenance procedures

35

## Shop - Strategies

- Newer Equipment
  - Increase training opportunities
  - Complete FASTER updates
    - Fully utilize software (maintenance cycles, warranties, etc.)
- Outsourcing
  - Evaluate on case by case basis

36

## State Maintenance - Challenges

- I-39/90 Expansion
  - Additional Resources
    - Staff
    - Storage
      - Beloit Area
      - Orfordville
      - STH 59

37

## Initiatives

- **Safety**
  - Public, Staff, Work Zones
- **Construction**
  - Quality & Efficiency
- **Town and State Work**
  - Timeliness, Quality, Efficiency & Communication
- **Accounting**
  - Timeliness of Billing, Training Efforts & Communication
- **Shop & Maintenance Efforts**
  - Focus for 2020

38







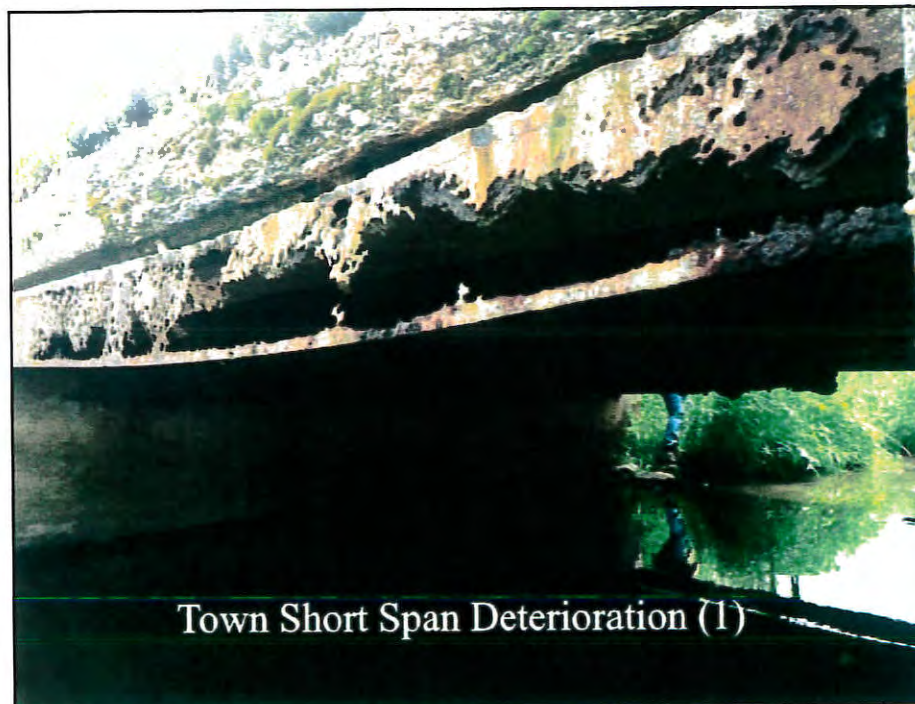
CTH MM - Paving with Shuttle Buggy



Oshkosh's - Ready if needed (1/28/19)



Latest major equipment issue – Summer 2019



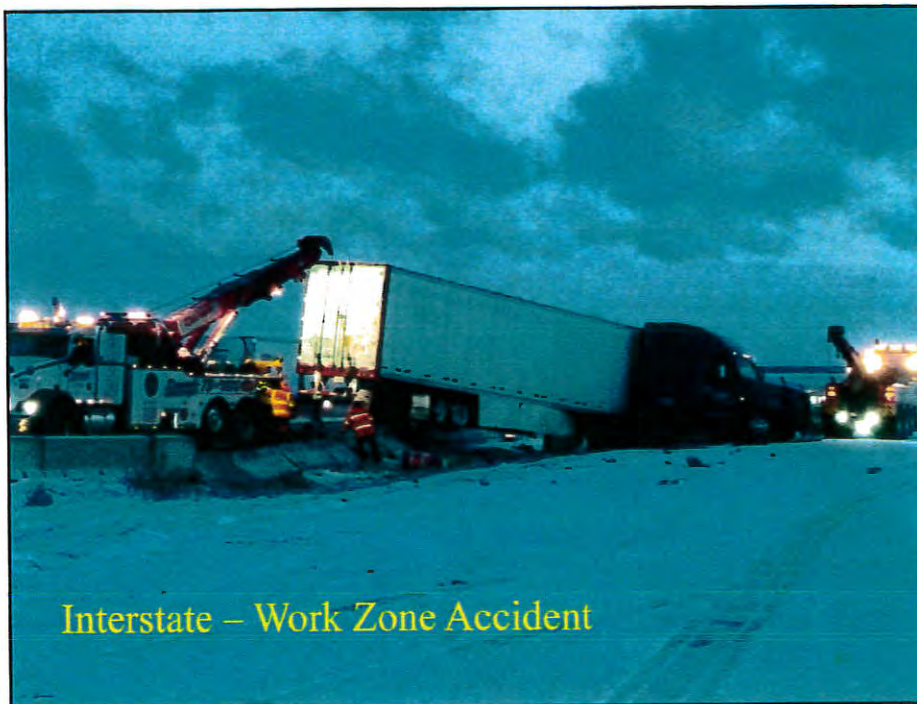
Town Short Span Deterioration (1)



Town Short Span Deterioration (2)



Town Short Span Deterioration (2)





Interstate Maintenance Work (Overnight)



**SAFETY FIRST!!!**

RESOLUTION NO. \_\_\_\_\_

AGENDA NO. \_\_\_\_\_

**RESOLUTION  
ROCK COUNTY BOARD OF SUPERVISORS**

Finance Committee  
INITIATED BY



Dara Mosley  
DRAFTED BY

Finance Committee  
SUBMITTED BY

July 31, 2019  
DATE DRAFTED

**AUTHORIZING PURCHASE OF CISCO ACCESS POINTS**

- 1 **WHEREAS**, a majority of the Cisco Access Points currently in use by Rock County are no longer
- 2 supported by Cisco; and,
- 3
- 4 **WHEREAS**, new Access Points can't be added to our environment until our existing Access Points are
- 5 replaced; and,
- 6
- 7 **WHEREAS**, 33 Access Points need to be replaced, and 10 more are needed to improve WiFi services;
- 8 and,
- 9
- 10 **WHEREAS**, the Access Points are available from CoreBTS, Inc. on State Contract #505ENT-M16-
- 11 DATATCOMM-01; and,
- 12
- 13 **WHEREAS**, funds for these devices are included in the 2019 Information Technology budget.
- 14
- 15 **NOW, THEREFORE, BE IT RESOLVED** that the Rock County Board of Supervisors duly assembled
- 16 this \_\_\_\_\_ day of \_\_\_\_\_, 2019 authorize the purchase agreement with CoreBTS, Inc. for an
- 17 amount not to exceed \$45,531.50 for the purchase of 43 Cisco Access Points and licenses.

Respectfully submitted,

FINANCE COMMITTEE

\_\_\_\_\_  
Mary Mawhinney, Chair

\_\_\_\_\_  
Mary Beaver, Vice Chair

\_\_\_\_\_  
Brent Fox

\_\_\_\_\_  
J. Russell Podzilni

\_\_\_\_\_  
Bob Yeomans

AUTHORIZING PURCHASE OF CISCO ACCESS POINTS

Page 2

FISCAL NOTE:

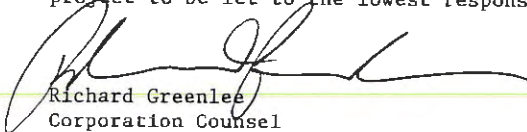
Funds are available in the 2019 budget for the cost of this project.



Sherry Oja  
Finance Director

LEGAL NOTE:

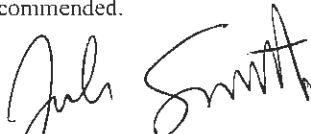
The County Board is authorized to take this action pursuant to secs. 59.01 and 59.51, Wis. Stats. In addition, sec. 59.52(29), Wis. Stats. requires the project to be let to the lowest responsible bidder.



Richard Greenlee  
Corporation Counsel

ADMINISTRATIVE NOTE:

Recommended.



Josh Smith  
County Administrator

## **Executive Summary**

Rock County IT provides WiFi in various locations throughout the county. The majority of Access Points in the county are no longer supported by Cisco due to their age.

This resolution is for the purchase of 33 Access Points to replace existing Access Points as well as 10 new Access Points to improve WiFi coverage at Rock Haven.

The Access Points are available from CoreBTS, Inc. under state Contract #:#505ENT-M16-DATATCOMM-01.

The requests for funds for this purchase were included in the 2019 Rock County budget.

This resolution authorizes Rock County Information Technology to purchase 43 Access Points from CoreBTS, Inc. for an amount not to exceed \$45,531.50



**Sales Operations Rep:** Jason Warren  
**Phone:** 608-661-7719  
**Fax:** 608-661-7701  
**E-mail:** jason.warren@corebts.com

**Account Manager:** Michael Smith  
**Phone:** (608) 217-6616  
**Fax:** (608) 661-7701  
**E-mail:** michael.smith@corebts.com

**Quote Number:** 000Q92348  
**Quote Date:** 07/12/2019  
**Expiration Date:** 08/11/2019  
**Customer Account #:** 0011124  
**Customer:** Rock County  
**Payment Terms:** 25  
**Shipping Method:** BEST WAY  
**Customer Reference #:**  
**Customer PO #:**

**Bill To:**  
 Rock County  
 Tj  
 3530 N Cty Hwy F  
 PO Box 920  
 Janesville, WI 53547

**Ship To:**  
 Rock County  
 3530 N Cty Hwy F  
 PO Box 920  
 Janesville, WI 53547

Qty	Item Number	Description	Price	Ext Price
33	AIR-AP2802I-B-K9	802.11ac W2 AP w/CA; 4x4:3; Int Ant; 2xGbE B	\$882.05	\$29,107.65
33	CON-3SNT-AIRAPIKB	36 months - 3YR SNTC 8XSXNBD 802.11ac W2 AP w/CA; 3x4:3; Int Ant; 2xG	\$145.95	\$4,816.35
33	AIR-AP-T-RAIL-R	Ceiling Grid Clip for Aironet APs - Recessed Mount (Default)	\$0.00	\$0.00
33	AIR-AP-BRACKET-1	802.11 AP Low Profile Mounting Bracket (Default)	\$0.00	\$0.00
33	SW2802-CAPWAP-K9	Cisco Aironet 2800 Series CAPWAP Software Image	\$0.00	\$0.00
33	AIR2800-DNA-OPTOUT	CISCO DNA SUBSCRIPTION OPTOUT for AIR2800	\$0.00	\$0.00
			<b>Subtotal:</b>	<b>\$33,924.00</b>
10	AIR-AP2802I-B-K9	802.11ac W2 AP w/CA; 4x4:3; Int Ant; 2xGbE B	\$882.05	\$8,820.50
10	CON-3SNT-AIRAPIKB	36 months - 3YR SNTC 8XSXNBD 802.11ac W2 AP w/CA; 3x4:3; Int Ant; 2xG	\$145.95	\$1,459.50
10	AIR-AP-T-RAIL-R	Ceiling Grid Clip for Aironet APs - Recessed Mount (Default)	\$0.00	\$0.00
10	AIR-AP-BRACKET-1	802.11 AP Low Profile Mounting Bracket (Default)	\$0.00	\$0.00
10	SW2802-CAPWAP-K9	Cisco Aironet 2800 Series CAPWAP Software Image	\$0.00	\$0.00
10	AIR-DNA-E	Aironet CISCO DNA Essentials Term Licenses	\$0.00	\$0.00
10	AIR-DNA-E-3Y	36 months - Aironet CISCO DNA Essentials 3 Year Term License	\$132.75	\$1,327.50
10	WLC-AP-T	Aironet AP License Term Licenses	\$0.00	\$0.00
10	WLC-AP-T-3Y	36 months - Aironet AP License 3 Year Term License	\$0.00	\$0.00
10	PI-LFAS-AP-T	Prime AP Term Licenses	\$0.00	\$0.00
10	PI-LFAS-AP-T-3Y	36 months - PI Dev Lic for Lifecycle & Assurance Term 3Y	\$0.00	\$0.00
10	AIR-DNA-NWSTACK-E	AIR CISCO DNA Perpetual Network Stack	\$0.00	\$0.00
10	AIR-DNA-E-T	Aironet AP License Term Licenses	\$0.00	\$0.00
10	AIR-DNA-E-T-3Y	36 months - Aironet CISCO DNA Essentials 3 Year Term License	\$0.00	\$0.00
			<b>Subtotal:</b>	<b>\$11,607.50</b>
1	WI-CONTRACT-505ENT-M16-DC-01	WI STATE CISCO CONTRACT#505ENT-M16-DATACOMMUN-01, MASTER AGREEMENT#AR-233 (14-20)	\$0.00	\$0.00
1	NOFGHT	NO FREIGHT CHARGE TO CLIENT	\$0.00	\$0.00
	<b>Comment:</b>	Dock to dock, ground shipping only (separate and additional fees apply for liftgate and/or inside delivery).		

**Quote Subtotal:** \$45,531.50  
**Sales Tax:** \$0.00  
**Quote Total:** \$45,531.50

**Notes:**

Wisconsin state Cisco contract#505ENT-M16-DATACOMMUN-01, Master Agreement#AR-233 (14-20).

**Accepted by:** \_\_\_\_\_ **Printed name:** \_\_\_\_\_ **Date:** \_\_\_\_\_



To ensure fastest processing, please send purchase order/signed quote to [purchase.orders@corebts.com](mailto:purchase.orders@corebts.com) and CC the two individuals listed above. If changes are required, please request a revised quote. Thank you for your business!

This proposal is confidential, and shall not be used or disclosed, in whole or in part, for any purpose other than evaluation within the client organization. This quote shall expire on the "Expiration Date" above. Notwithstanding the foregoing, all product and pricing information is based on the latest information available and is subject to change without notice, including at any time prior to the expiration of the quote. All prices are in U.S. dollars. Prices and tax rates are valid in the U.S. only and are subject to change. Sales tax is based on the "ship to" address on your purchase order. Please indicate your taxability status on your purchase order. Product availability is subject to change and cannot be guaranteed. All shipments are FOB origin. Appropriate freight charges will be added at the time of invoice. Please note that this quote may include items which may be subject to vendor restocking fees if returned, or may not be returnable if not defective (all returns are subject to vendor RMA approval). Core passes through all vendor restocking terms and fees without modification, markup, or additional fees.

RESOLUTION NO. \_\_\_\_

AGENDA NO. \_\_\_\_\_

RESOLUTION  
ROCK COUNTY BOARD OF SUPERVISORS

Katherine Luster  
INITIATED BY

Jennifer Thompson  
DRAFTED BY

Human Service Board  
SUBMITTED BY

July 8, 2019  
DATE DRAFTED



**Amending the 2019 Human Services Department Budget  
To Accept 2018 ADRC Carry-over Funding**

1 **WHEREAS**, the Wisconsin Department of Health Services (DHS) has provided the opportunity for  
 2 Aging and Disability Resource Center's (ADRC's) to carry-over remaining Dementia Care Specialist  
 3 funds from 2018 to the 2019 budget; and,  
 4  
 5 **WHEREAS**, Dementia Care funding must be used to enhance community awareness about dementia and  
 6 build capacity to respond to dementia related needs; and,  
 7  
 8 **WHEREAS**, ADRC's who request to carry-over funds must use the funds for additional approved  
 9 Dementia Care activities within the ADRC; and,  
 10  
 11 **WHEREAS**, the ADRC of Rock County requested \$8,800 to carry over to 2019 to use for the following  
 12 purposes: Kid's Quest Camp to teach children about dementia, First Responder bags to assist dementia  
 13 patients in an emergency, Memory Café and marketing supplies, clergy breakfast to teach clergy how to  
 14 recognize dementia in their parishes, caregiver books, and funds to bring a one-act play and community  
 15 conversation about dementia to Janesville in order to enhance community understanding.  
 16  
 17 **NOW, THEREFORE, BE IT RESOLVED** by the Rock County Board of Supervisors duly assembled  
 18 this \_\_\_\_\_ day of \_\_\_\_\_, 2019, does hereby authorize the acceptance of the 2018 ADRC  
 19 Dementia Care Specialist carry-over funding.  
 20

21 **BE IT FURTHER RESOLVED**, that the Human Services Department budget for 2019 be amended as  
 22 follows:

	<u>Budget</u>	<u>Increase</u>	<u>Amended</u>
	<u>8/1/19</u>	<u>(Decrease)</u>	<u>Budget</u>
24 Account/Description			
25 <u>Source of Funds</u>			
26 36-3683-0000-42200	\$1,075,162	\$8,800	\$1,083,962
27 State Aid			
28 <u>Use of Funds</u>			
29 36-3683-0000-64604	\$20,185	\$8,800	\$28,985
30 Program Expense			

Respectfully submitted,

HUMAN SERVICES BOARD

\_\_\_\_\_  
Brian Knudson, Chair

\_\_\_\_\_  
Ashley Kleven

\_\_\_\_\_  
Sally Jean Weaver-Landers, Vice Chair

\_\_\_\_\_  
Kathy Schulz

\_\_\_\_\_  
Stephanie Aegerter

\_\_\_\_\_  
Terry Thomas

\_\_\_\_\_  
Terry Fell

\_\_\_\_\_  
Shirley Williams

\_\_\_\_\_  
David Homan

FINANCE COMMITTEE ENDORSEMENT

Reviewed and approved on a vote of \_\_\_\_\_

\_\_\_\_\_  
Mary Mawhinney, Chair                      Date

FISCAL NOTE:

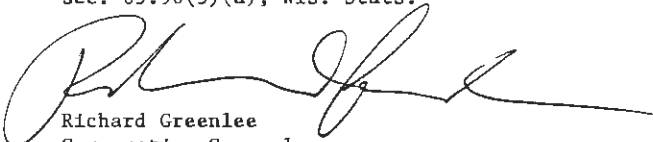
This resolution accepts \$8,800 in State Aid carryover funding for the ADRC's Dementia Care program.



Sherry Oja  
Finance Director

LEGAL NOTE:

The County Board is authorized to accept grant funds pursuant to sec. 59.52(19), Wis. Stats. As an amendment to the adopted 2019 County Budget, this Resolution requires a 2/3 vote of the entire membership of the County Board pursuant to sec. 65.90(5)(a), Wis. Stats.



Richard Greenlee  
Corporation Counsel

ADMINISTRATIVE NOTE:

Recommended.



Josh Smith  
County Administrator

## Executive Summary

### Amending the 2019 Human Services Department Budget To Accept 2018 ADRC Carry-over Funding

The Wisconsin Department of Health Services (DHS) is providing Aging and Disability Resource Center's (ADRC) the opportunity to carry-over left over Dementia Care Specialist funds from CY 2018 to their 2019 budgets. ADRC's can use these funds to support activities related to Dementia outreach, education, and support to the community.

The ADRC of Rock County submitted a request to carry-over \$8,800 into the 2019 budget; this request was approved. These additional funds will be used to cover the cost of the following:

- \$500-Kid's Quest Camp; 1-day camp for kids to learn about Dementia.
- \$350-Memory Café drumming set; interactive set for Memory Café participants.
- \$2,000-First Responder bags; to assist First Responders who are working with a patient with dementia.
- \$2,500-*Steering into the Skid* theatrical production; One-Act play that demonstrates the early stages of dementia. As the play progresses, the audience will see the characters undergo long term memory loss. Actors host a community conversation about Alzheimer's disease and related dementia at conclusion.
- \$750-Clergy breakfast; a morning meeting to assist clergy how to address dementia in their parishes.
- \$750-Books; educational books for caregivers.
- \$1950- Give-away's (marketing items); small-practical items with ADRC / Dementia logo to give out at events and fairs.

Request for Authorization to contract with  
eDCI for VMWare Installation and Configuration

Rock County IT recently purchased VMWare software, which is used to host our Virtual Server infrastructure.

With the investment Rock County is making to utilize VMWare, it is important that the software is installed and configured per industry standards and best product practices.

Rock County compared proposals from two of our regular partners and eDCI out of Appleton provided the most comprehensive proposal for assisting our Networking team with the installation and setup of the software. eDCI will also migrate 20 of our existing servers into this new virtual environment to train our staff on the procedure.

The 2019 Rock County budget includes funds for these professional services.

We are requesting authorization to contract with eDCI from Appleton, WI for the installation, configuration and migration of our virtual server environment for a cost not to exceed \$13,080.00.

---

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# Rock County

Janesville, WI

## Statement of Work

Q#5677

## VMWare Conversion

05.29.19

*Prepared for*

Dave Tinker

**By**



P.O. Box 963  
Appleton, WI 54912-0963  
920-733-0303  
920-733-1049 fax

Gary Fisher, Systems Architect  
920-882-1935  
gfisher@edci.com

Dave Lang, Account Executive  
920-882-1944  
dlang@edci.com

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## 1 EXECUTIVE SUMMARY

---

EDCi is pleased to have the opportunity to provide this Statement of Work to Rock County ("Rock County") for the VMWare Migration project. We are looking forward to working with you to achieve the business and information technology objectives identified in this project.

If you require any further information or clarification on this document, please feel free to contact us. We are looking forward to the opportunity to work with Rock County and develop a strong partnership for success.

Rock County agrees that it will hold the contents of this document in confidence and will not disclose, use, or copy the same in whole or in part for any purpose other than to evaluate EDCi's Statement of Work.





## 2 PROJECT SCOPE & APPROACH

---

### 2.1 SCOPE

Rock County is currently running their virtualized environment on Citrix XenServer. XenServer is becoming less used and updates and personnel to support it are becoming less available. The County would like to migrate a subset of the environment to VMWare, providing flexibility for future growth and support.

Rock County has three Cisco UCS B200 M4 blades with dual 16 core processors, 128GB of DRAM on each. There is also an external group will be two Cisco C240 M4 rack mount servers with dual 4 core processors and 256GB of DRAM each.

EDCi will review the existing XenServer environment and recommend the required upgrades and tools needed to ensure the environment will allow for a smooth migration. EDCi will implement VMWare on the three B200 server and two C240 rack servers, and build the Vcenter management console in the environment.

Rock County will work with EDCi and complete the required storage needs on their existing SAN environment.

NOTE: Additional labor may be required to upgrade the XenServer environment.

EDCi will then migrate 20 VM's into the new VMWare environment, and validate. EDCi will then go through the build with Rock County personnel.

**Any XenServer upgrades needed or XenServer tools may require additional labor. All Labor is assumed at normal business hours.**

The following items will be addressed in the scope of this project.

- Review the current environment, and determine if any existing conditions could affect the stability of the items within the scope of this project.
- Procure VMWare licensing
- Plan migration and storage requirements.
- Schedule installation of VMWare on five host platforms.
- Installation of Vcenter console in environment.
- Evaluate XenServer environment and any needed updates.
- Plan and schedule VM migrations.
- Validate.
- Complete as-built documentation.
- Project close.

### 2.2 OUT OF SCOPE

The following items will not be addressed in the scope of this project:

- Software or hardware bugs that are outside the control of EDCi.
- Client information that was incorrect or incomplete.
- Software, hardware, and labor requirements that are not part of this document.
- Subcontractor labor that is outside the control of EDCi.
- 3<sup>rd</sup> party software and hardware that is outside the control of EDCi.
- Network hardware, software, and QoS issues that are outside the control of EDCi.



- EDCi is not responsible for any delays during the course of the project that are outside of their control. This includes delay because of items not defined in the scope of work.
- If after reviewing the current environment, which includes and it is determined that any existing conditions could affect the stability of the items within the scope of this project. EDCi will stop the project until these conditions are corrected either through a change order or by the customer.
- Remediation of existing software or hardware.

## 2.3 CLIENT RESPONSIBILITIES

Rock County understands and accepts the responsibility regarding these services, which include the following:

- Rock County will complete all system testing, user acceptance testing and usability studies.
- Rock County will be asked to Project Manage the entire effort, while EDCi will Project Manage the tasks assigned to them per the scope of this Statement of Work.
- Rock County will provide VMWare licensing.

## 2.4 PROJECT APPROACH

The following depicts the approach that will be taken to complete the project objectives:

- Project planning
- Project kick off meeting
- Backup of existing systems
- Software/Hardware implementation
- Determine testing approach
- System testing
- Cutover
- Training/Knowledge transfer
- Project closure

## 3 PROJECT MANAGEMENT, DELIVERABLES, ASSUMPTIONS AND CONCERNS

### 3.1 PROJECT MANAGEMENT

EDCi provides project management and technical direction for all projects regardless of size. For projects, such as this one, the project manager may provide the following support either remotely or onsite:

- Plan the project to fulfill the project objectives and scope.
- Schedule and coordinate the necessary resources to support the project.
- Complete Change Order documentation as required.
- Identify, escalate and document project issues as necessary.
- Complete project closeout process by obtaining customer's approval of the Project Closure form. If EDCi receives no feedback from customer on project closeout after five business days, EDCi will close the project.



## 3.2 PROJECT DELIVERABLES

It is important for Rock County to work from a firm foundation to complete the project. To this end, we will provide the following deliverables to ensure Rock County's success:

- **Project schedule** that will define tasks to be accomplished, dates of completion, and responsibility for completion and also act as a project status mechanism.
- **Status reporting** upon request, EDCi will prepare and submit weekly status reports indicating the work performed by EDCi personnel.
- **As-Built documentation** that records how the system was configured.

## 3.3 ASSUMPTIONS

The following assumptions have been made as to the delivery of this project:

- Customer resources will be available during project.
- Some work may be performed by EDCi remotely and access will be available to access the systems remotely.
- The total estimated labor is merely an estimate and does not represent a fixed fee. The estimated labor in the Project Fees section is our best estimate of what it will take to complete of this Statement of Work. This estimate may change depending on any unknowns encountered and any labor up to 10% of the estimate will be billed without formal notification.
- EDCi has included estimated labor efforts for the following project.
  - 2 hours post installation issues
- All IP addressing, server names, naming convention will be supplied by the customer; naming may be advised by EDCi.
- EDCi will have administrative access, physical access and ample working space to the physical equipment.

## 3.4 CONCERNS

Although EDCi has every confidence with our ability to produce favorable results and project success, if a risk is identified EDCi will present the options and work with Rock County to determine the best solution given the requirements defined.



## 4 PROJECT FEES AND SCHEDULE

---

### 4.1 PROJECT FEES

The total estimated labor is merely an estimate and does not represent a fixed fee. The estimated labor in the Project Fees section is our best estimate of what it will take to complete this Statement of Work. This estimate may change depending on any unknowns encountered and any labor up to 10% of the estimate will be billed without formal notification.

Travel time, expenses and other out-of-pocket expenses are not included in the fee estimate provided and will be billed as incurred Terms Net 10 days.

Labor/Project Management: **\$13,080.00**

#### **Project Investment**

The project price includes estimated labor and project management for complete installation and testing of the above listed materials during normal working hours (8am - 5pm Monday through Friday).

Q#5677 Rock County VMWare Migration 052919 Rev.1.doc

**\$13,080.00**

+ Tax & Freight



## **4.2 EXPENSES**

Travel time, expenses and other out-of-pocket expenses are not included in the fee estimate provided and will be billed as incurred. Terms Net 10 days.

## **4.3 DELIVERY SCHEDULE**

The actual project start and end dates depend on your timely approval of this Scope of Work, final agreed-upon project outcomes and scope, and your availability and participation. The process to schedule services will commence as soon as we receive a signed copy of this Scope of Work.

Personnel will be assigned as available when the project is approved. Depending on availability at the time of project approval, EDCi will assign specific resources to the project.

## **4.4 CLIENT INITIATED TESTING AND TROUBLESHOOTING**

Clients may request EDCi to test or troubleshoot a feature of the platform that is not meeting expectations or not functioning as anticipated; if EDCi determines that the platform is functioning within normal and expected means, all hours accrued as part of this activity will be invoiced on a time and materials basis.

## **4.5 CONFIDENTIALITY**

We acknowledge that Rock County data, along with the documentation of the business requirements, might disclose some of your company's confidential information. We will use the confidential information only to complete the solution outlined in this document. We will restrict access to confidential information to those EDCi personnel who are providing services under this project.

## **5 CONCLUSION**

---

We invite Rock County to work with a partner who shares your mutual desire for excellence, solid design and long-term results.

We have also completed similar solutions for other clients in the past and feel our past expertise and understanding will serve to augment the success of this effort. We view your satisfaction as paramount to measuring success and will ensure this system exceeds your expectations of quality.

We look forward to speaking with you about this opportunity and will contact you shortly to answer any questions you might have. If you have any questions regarding any of these arrangements, please feel free to contact us.

We appreciate the opportunity to be of assistance to you, and assure you that this project will be given our close attention.



## 6 TERMS AND CONDITIONS

Labor only Terms for Blocks. All blocks of labor purchases will be invoiced once the order is received from the client.

Terms are Net 10 days.

Pricing is effective for 30 days.

All equipment and component and labor purchases will be invoiced once the equipment ships from EDCi. Terms are Net 10 days. Partial shipments will result in multiple invoices.

If the equipment cannot be shipped due to a project delay which is caused by circumstances out of the control of EDCi, including, but not limited to, customer error, circuit delays, manufacturing delays, etc. EDCi will ship and invoice items that have been received after a period of not less than 14 business days from receipt of the equipment at EDCi. If project timeline is delayed, additional project management and/or project coordination hours will be accrued and invoiced.

Pricing is effective for 30 days.

### 6.1 CHANGE ORDERS

If the labor effort to complete this Statement of Work is more than estimated, **(10% or more)**, or if the customer requests a change to the scope and time involved to complete the Statement of Work, EDCi will communicate this with the customer and receive approval on a Change Order form before continuing.

Other additions or deletions to this Scope of Work may be made only pursuant to a written "Change Order" signed by both EDCi and the designated authorized representative of the Purchaser or his designee. All terms of duly signed Change Orders are deemed as part of this contract.

### 6.2 RETURN POLICY CRITERIA

#### Product Returns or Exchanges

Requests for product returns or exchanges will be honored as long as the products meet the following criteria:

- Products must be returned in new, sellable condition within 30 days of shipment date.
- Products must be returned in their original, unopened, unmarred packaging, including all accessories, manuals, and documentation.
- Important: Products or packaging for products that have writing or customer-supplied labels affixed to them will be refused.
- EDCi will refuse any products that do not meet these criteria.

#### Restock Fees Schedule

All non-defective returns for credit meeting the Return Policy Criteria above will be subject to the following Restocking Fee Schedule:

Timeframe that the request is received	Restock Fee
Within 30 days from receipt of materials	30%
Day 31 and beyond	No Returns



NOTE: All shipping charges are non-refundable.

### 6.3 RMA PROCESS

All items being returned (regardless of reason) to EDCi must follow these steps:

1. Contact your sales representative to ensure you are eligible for a return and to obtain return materials authorization (RMA) number. No returns can be accepted without an approved RMA number. **Important:** Any items that are received without an RMA number will be refused and returned by our receiving team.
2. Please include your name, company name, date of purchase, PO# or order number if possible, and product serial number(s), model name or number of the hardware in need of return, and a reason stating why you need to return the unit(s) in your correspondence. **Important:** Requests for returns of defective products need to start with a call to our Technical Services Coordinator to diagnose the issue.
3. If your product RMA requires a replacement product:  
Once the RMA # is approved and issued, EDCi will process an order for a replacement product, generate a placeholder RMA invoice, and will ship the replacement to the address identified in the RMA request
4. EDCi reserves the right to change or amend the above stated policy at any time.
5. EDCi reserves the right to limit or deny any returns for sales credits that are deemed non-compliant with the above stated policy.
6. EDCi is not liable for any lost or stolen property.

### 6.4 WARRANTY

EDCi warrants all of its labor and its materials for defects of material significance for 30 days from the date of substantial completion of the installation of the Equipment. EDCi makes no other express or implied warranties. EDCi's entire obligation and liability under this Contract shall be exclusively limited to repair, replacement, or substitution of defective labor and materials. EDCi shall not under any circumstances be liable to Purchaser or any other party for any incidental, consequential, special or other damages. THIS WARRANTY IS IN LIEU OF ALL OTHER WARRANTIES WRITTEN, ORAL, EXPRESSED OR IMPLIED, INCLUDING ANY IMPLIED WARRANTY OF MERCHANTABILITY OR FITNESS FOR A PARTICULAR PURPOSE.

As a complete exception to the warranty language above, EDCi does not warrant the repair, replacement, of installation, of defective electronic equipment, components, parts or software manufactured or programmed by third parties despite any provisions above to the contrary. The warranties of all third party manufacturers for electronic equipment, components or parts integrated into the project are hereby assigned to the Purchaser such that said warranties may be enforced either in the name of EDCi or in the name of the Purchaser for the Purchaser's benefit. EDCi reserves the right to enforce any such warranties so assigned to the Purchaser should the Purchaser elect not to enforce warranties pursuant to this assignment.

### 6.5 LIEN RIGHTS

As required by Wisconsin Construction Lien Law, EDCi hereby notifies Purchaser that EDCi may have lien rights against Purchaser's real estate for unpaid labor and materials furnished upon owner's real estate. Purchaser further grants a security interest to EDCi in all equipment delivered to Purchaser to secure bona fide payments of the purchase price due under this Contract.



## 6.6 APPROVAL TO PROCEED TOGETHER

If the preceding terms are acceptable to you and the services outlined are in accordance with your needs, please sign this Statement of Work and return to the designated EDCi contact on the cover of this Statement of Work.

We appreciate the opportunity to work with you.

Company Name: Rock County

By: \_\_\_\_\_

Title: \_\_\_\_\_

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

Company Name: EDCi

By: \_\_\_\_\_

Title: \_\_\_\_\_

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



FOREC	PER-	241	Must be Paid		Suggested OPEN BID	TAXES I&P	TAX W/I&P	CANCELLED	INTEREST	CANCELLED	INTEREST	CANCELLED
			AMOUNTS	EXP								
2019	HOUSE	0127400001	4,290.34	500.00	40,000.00	41,746.34	41,746.34	21,612.72	20,133.62	37,553.43	47,041.75	126,341.52
2012	FULL	0127400029	25,894.03	300.00	2,500.00	3,268.07	3,268.07	2,486.16	781.91	21,165.68	6,892.59	31,326.34
2012	FULL	0127400015	24,446.30	300.00	3,200.00	4,244.80	4,244.80	3,278.94	965.86	19,112.63	6,280.79	29,638.22
2012	1	0127400053					309.01	224.18	84.83	-	-	309.01
2019	1	0127400006	1,756.82	500.00	15,000.00	15,167.37	14,858.36	7,908.89	6,949.47	31,057.35	40,331.20	86,246.91
2012	2	0127400032					2,333.73	1,785.21	548.52	23,715.89	7,641.49	33,691.11
2019	2	0127400050	28,936.27	500.00	11,000.00	11,178.37	8,844.64	4,708.91	4,135.73	339.33	268.39	9,452.36
2012	3	0127400031					2,856.80	2,180.16	676.64	18,152.52	5,933.34	26,942.66
2019	3	0127400049	22,109.50	500.00	8,000.00	7,250.83	4,394.03	2,340.46	2,053.57	174.24	124.09	4,692.36
2012	4	0127400030					3,110.70	2,369.72	740.98	17,649.98	5,777.20	26,537.88
2019	4	0127400048	21,936.56	500.00	8,000.00	4,715.86	1,605.16	854.31	750.85	10.08	16.33	1,631.57
2012	5	0127400027					2,647.90	2,022.75	625.15	22,057.73	7,143.71	31,849.34
2019	5	0127400047	26,906.57	500.00	8,000.00	7,375.48	4,727.58	2,517.45	2,210.13	176.49	127.74	5,031.81
2012	6	0127400046					105.69	76.44	29.25	-	-	105.69
2019	6	0127400026	1,657.93	500.00	15,000.00	14,717.14	14,611.45	7,777.43	6,834.02	34,004.28	43,827.68	92,443.41
2012	7	0127400016					3,448.20	2,622.13	826.07	32,325.79	10,377.83	46,151.82
2019	7	0127400045	39,191.96	500.00	4,000.00	3,572.16	123.96	65.65	58.31	0.67	1.09	125.72
2013	8	0127400044					2,890.30	2,098.59	791.71	136.83	16.42	3,043.55
2019	8	0127400022	3,593.54	500.00	13,000.00	12,291.62	9,401.32	4,972.40	4,428.92	36,410.14	47,006.34	92,817.80
2012	9	0127400043					1,290.69	937.22	353.47	-	-	1,290.69
2019	9	0127400023	1,966.56	500.00	14,000.00	13,723.48	12,432.79	6,609.86	5,822.93	29,428.15	38,219.14	80,080.08
			\$ 202,686.38	\$ 5,600.00	\$ 141,700.00	139,251.52	139,251.52	79,449.58	59,801.94	323,471.21	267,027.12	729,749.85

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Rock properties

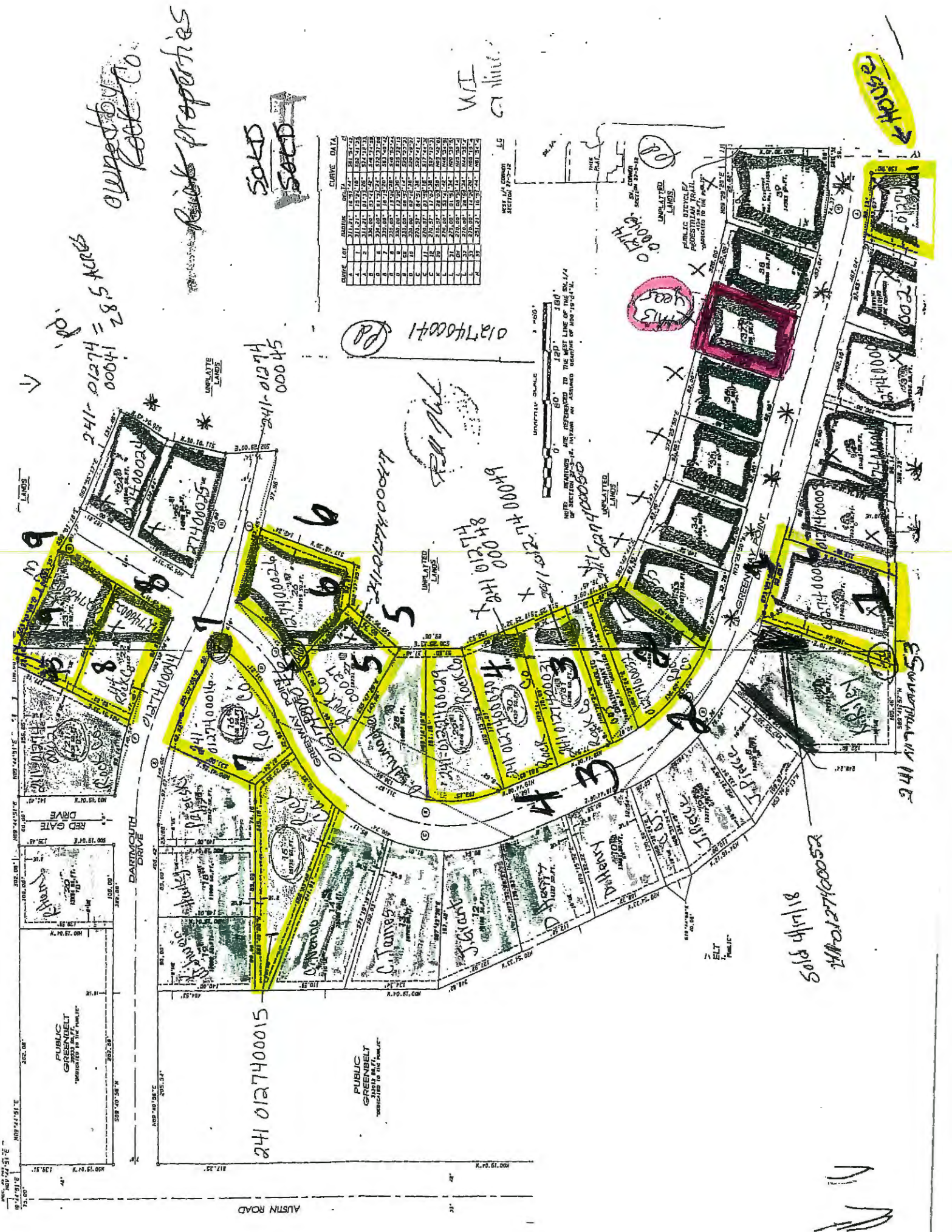
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CURVE DATA

CURVE LOT	ARC LENGTH	CHORD	CHORD BEARING	CHORD ANGLE
1	15.2418	15.2418	S 89.99° E	90.01
2	31.1421	31.1421	S 89.99° E	90.01
3	47.0424	47.0424	S 89.99° E	90.01
4	62.9427	62.9427	S 89.99° E	90.01
5	78.8430	78.8430	S 89.99° E	90.01
6	94.7433	94.7433	S 89.99° E	90.01
7	110.6436	110.6436	S 89.99° E	90.01
8	126.5439	126.5439	S 89.99° E	90.01
9	142.4442	142.4442	S 89.99° E	90.01
10	158.3445	158.3445	S 89.99° E	90.01
11	174.2448	174.2448	S 89.99° E	90.01
12	190.1451	190.1451	S 89.99° E	90.01
13	206.0454	206.0454	S 89.99° E	90.01
14	221.9457	221.9457	S 89.99° E	90.01
15	237.8460	237.8460	S 89.99° E	90.01
16	253.7463	253.7463	S 89.99° E	90.01
17	269.6466	269.6466	S 89.99° E	90.01
18	285.5469	285.5469	S 89.99° E	90.01
19	301.4472	301.4472	S 89.99° E	90.01
20	317.3475	317.3475	S 89.99° E	90.01
21	333.2478	333.2478	S 89.99° E	90.01
22	349.1481	349.1481	S 89.99° E	90.01
23	365.0484	365.0484	S 89.99° E	90.01
24	380.9487	380.9487	S 89.99° E	90.01
25	396.8490	396.8490	S 89.99° E	90.01
26	412.7493	412.7493	S 89.99° E	90.01
27	428.6496	428.6496	S 89.99° E	90.01
28	444.5499	444.5499	S 89.99° E	90.01
29	460.4502	460.4502	S 89.99° E	90.01
30	476.3505	476.3505	S 89.99° E	90.01
31	492.2508	492.2508	S 89.99° E	90.01
32	508.1511	508.1511	S 89.99° E	90.01
33	524.0514	524.0514	S 89.99° E	90.01
34	539.9517	539.9517	S 89.99° E	90.01
35	555.8520	555.8520	S 89.99° E	90.01
36	571.7523	571.7523	S 89.99° E	90.01
37	587.6526	587.6526	S 89.99° E	90.01
38	603.5529	603.5529	S 89.99° E	90.01
39	619.4532	619.4532	S 89.99° E	90.01
40	635.3535	635.3535	S 89.99° E	90.01
41	651.2538	651.2538	S 89.99° E	90.01
42	667.1541	667.1541	S 89.99° E	90.01
43	683.0544	683.0544	S 89.99° E	90.01
44	698.9547	698.9547	S 89.99° E	90.01
45	714.8550	714.8550	S 89.99° E	90.01
46	730.7553	730.7553	S 89.99° E	90.01
47	746.6556	746.6556	S 89.99° E	90.01
48	762.5559	762.5559	S 89.99° E	90.01
49	778.4562	778.4562	S 89.99° E	90.01
50	794.3565	794.3565	S 89.99° E	90.01
51	810.2568	810.2568	S 89.99° E	90.01
52	826.1571	826.1571	S 89.99° E	90.01
53	842.0574	842.0574	S 89.99° E	90.01
54	857.9577	857.9577	S 89.99° E	90.01
55	873.8580	873.8580	S 89.99° E	90.01
56	889.7583	889.7583	S 89.99° E	90.01
57	905.6586	905.6586	S 89.99° E	90.01
58	921.5589	921.5589	S 89.99° E	90.01
59	937.4592	937.4592	S 89.99° E	90.01
60	953.3595	953.3595	S 89.99° E	90.01
61	969.2598	969.2598	S 89.99° E	90.01
62	985.1601	985.1601	S 89.99° E	90.01
63	1001.0604	1001.0604	S 89.99° E	90.01
64	1016.9607	1016.9607	S 89.99° E	90.01
65	1032.8610	1032.8610	S 89.99° E	90.01
66	1048.7613	1048.7613	S 89.99° E	90.01
67	1064.6616	1064.6616	S 89.99° E	90.01
68	1080.5619	1080.5619	S 89.99° E	90.01
69	1096.4622	1096.4622	S 89.99° E	90.01
70	1112.3625	1112.3625	S 89.99° E	90.01
71	1128.2628	1128.2628	S 89.99° E	90.01
72	1144.1631	1144.1631	S 89.99° E	90.01
73	1160.0634	1160.0634	S 89.99° E	90.01
74	1175.9637	1175.9637	S 89.99° E	90.01
75	1191.8640	1191.8640	S 89.99° E	90.01
76	1207.7643	1207.7643	S 89.99° E	90.01
77	1223.6646	1223.6646	S 89.99° E	90.01
78	1239.5649	1239.5649	S 89.99° E	90.01
79	1255.4652	1255.4652	S 89.99° E	90.01
80	1271.3655	1271.3655	S 89.99° E	90.01
81	1287.2658	1287.2658	S 89.99° E	90.01
82	1303.1661	1303.1661	S 89.99° E	90.01
83	1319.0664	1319.0664	S 89.99° E	90.01
84	1334.9667	1334.9667	S 89.99° E	90.01
85	1350.8670	1350.8670	S 89.99° E	90.01
86	1366.7673	1366.7673	S 89.99° E	90.01
87	1382.6676	1382.6676	S 89.99° E	90.01
88	1398.5679	1398.5679	S 89.99° E	90.01
89	1414.4682	1414.4682	S 89.99° E	90.01
90	1430.3685	1430.3685	S 89.99° E	90.01
91	1446.2688	1446.2688	S 89.99° E	90.01
92	1462.1691	1462.1691	S 89.99° E	90.01
93	1478.0694	1478.0694	S 89.99° E	90.01
94	1493.9697	1493.9697	S 89.99° E	90.01
95	1509.8700	1509.8700	S 89.99° E	90.01
96	1525.7703	1525.7703	S 89.99° E	90.01
97	1541.6706	1541.6706	S 89.99° E	90.01
98	1557.5709	1557.5709	S 89.99° E	90.01
99	1573.4712	1573.4712	S 89.99° E	90.01
100	1589.3715	1589.3715	S 89.99° E	90.01



AUSTIN ROAD

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