

CHAPTER 3

COUNTY ADMINISTRATION

3.01 PUBLIC WORKS PROJECTS. (1) Public Work, How Done. All public work undertaken by Brown County or any agency thereof, including any contract for the construction, repair, remodeling, or improvement of any public work, building, or furnishing of supplies or materials of any kind where the estimated cost of such work will exceed \$25,000, shall be let by contract to the lowest responsible bidder after review and approval by the appropriate oversight committee and the full County Board. Any public work, the estimated cost of which does not exceed \$25,000, once the funds have been provided by the County Board by either the budgetary or transfer process, shall be let by contract after review and approval of the responsible county department. If the estimated cost of any public work is between \$5,000 and \$25,000, the County shall give a Class 1 notice under Ch. 985, Stats., before it contracts for the work or shall contract with a person qualified as a bidder under s. 66.0901(2), Stats. A contract, the estimated cost of which exceeds \$25,000 shall be let and entered into under s. 66.0901, excepting that the County Board may by a three-fourths vote of all the members entitled to a seat, provide that any class of public work or any part thereof may be done directly by the County without submitting the same for bids. This subsection does not apply to highway contracts which the County Highway Officials or employees are authorized by law to let or make. (Sec. 59.52(29), Wis. Stats.)

(1)(a) Procedures for Change Orders to Public Works Contracts. Whenever it becomes necessary that a change order to a public works project contract be authorized on public work projects undertaken by Brown County or any agency thereof, the following procedures shall be utilized.

As provided in Sec. 59.52(29), Stats., and Sec. 66.0901, Stats., all public works contracts entered into by Brown County must be awarded to the lowest responsible bidder. In order to monitor any contract amendments causing changes in the contract price relating to change orders for work to be performed by the contractor selected, the Director of Facilities shall report all change orders to the relevant standing committee of the County Board of Supervisors. Those change orders which would change the cost of the public works project contract in excess of \$10,000.00 or 25% of the contract price of the public works project, whichever is less, must receive prior approval of such appropriate standing committee.

The County Executive shall have the authority to authorize change orders in emergency situations without prior approval of such appropriate standing committee but upon conferral with the County Board Chair and Chairman of the appropriate standing committee. In those situations where the public works project is governed by other specific statutory authority, the procedures set forth herein do not apply.

(b) Bid Modifications. When the County bids a public work, pursuant to Sec. 59.52(29), Stats., and the low bidder wishes to increase its bid after the bids have been opened, the Administration Committee shall be informed of this request and shall consider the matter before a decision is made on awarding that portion of the bid.

(2) Public Emergencies. The provisions of subsection (1) above are not mandatory for the repair or reconstruction of public facilities when damage or threatened damage thereto creates an emergency, as determined by resolution of the County Board, in which the public health or welfare of the county is endangered. If an emergency occurs at such time as the

County Board is not in session, then the County Executive shall have the authority to authorize emergency repairs until such time as the County Board convenes in regular or special session (Sec. 59.52(29), Wis. Stats.).

(3) Prevailing Wage Rate. (a) The County Clerk shall obtain from the Wisconsin Department of Workforce Development the prevailing wage rate, hours of labor, and hourly basic pay rates for each trade or occupation required in any public work project by Brown County.

(b) All contractors or sub-contractors on any Brown County public works project shall pay the prevailing wage rates, including overtime, as determined by the State Department Workforce Development, to all of their employees engaged on any such project.

(c) The Director of Facilities shall notify the County Clerk whenever a public work project begins or ends and the name of the contractors involved. Each contractor engaged upon a public work project shall file with the County Clerk, within 10 days after the close of each week, a weekly or payroll period report of all employees engaged in such project. Such report shall be made in a form specified by the County Clerk.

(4) Penalty. Any person violating any provisions of this section may be required to forfeit not less than \$10 nor more than \$200. The failure to pay the required wage to an employee for any one week or part thereof, or the failure to file the report in any one week, shall be deemed a separate offense.

3.02 CORPORATION COUNSEL. There is hereby established the position of Corporation Counsel, in and for Brown County.

3.03 EMERGENCY MEDICAL SERVICES COUNCIL. (1) Emergency Medical Services Council. The Brown County Emergency Medical Services Council is hereby established pursuant to all applicable state laws and administrative codes and is hereafter referred to as the EMS Council.

(2) Statement of Purpose. (a) The primary purpose, power and duty of the EMS Council is as follows: The EMS Council is hereby established to coordinate-resources for emergency medical services.

(b) Subject to overall supervision by the County Board and County Executive the EMS Council shall have the following duties:

1. The EMS Council shall have responsibility for the evaluation and coordination of a comprehensive system for the delivery of EMS within Brown County.

2. The EMS Council shall advise the County Board of Supervisors of the needs for improved emergency medical services, of the status of existing programs designed to meet those needs and to recommend new programs and services as needed.

3. The EMS Council shall review pertinent data and projections to help in the county planning process, indicate the need for particular legislation and shall make available to the County Board of Supervisors through the Public Safety Committee and other

committees when appropriate, the information and research relating to the effects of proposed legislation.

4. The EMS Council shall render appropriate technical assistance to ambulance service providers operating within Brown County, subject to their individual EMS Operational Plans.

5. The EMS Council shall act as the mechanism through which the voices of the general public can be heard on any and all issues relating to the provision and functioning of emergency medical care in their community.

6. Assure integration of EMS services into the larger health care delivery system.

(3) EMS Council Membership. (a) The EMS Council should include providers and consumers of emergency medical services, and representation of the Brown County Board of Supervisors. To achieve such representation, appointments shall be made according to the following schedule:

1. County Board – 2 (Voting members)
2. Hospital Administration -
1 Representative from each hospital within Brown County (Non-Voting members)
3. Physician Representative
 - i. Medical Directors of each EMS Agency based in Brown County (Non-Voting members)
 - ii. 1 Physician Representative from each hospital within Brown County, if not already represented by a member in section 3) ii (Non-voting members)
4. E.M.S. Agencies - 7 (Voting members)
 - i. Green Bay Fire/Rescue
 - ii. De Pere Fire/Rescue
 - iii. Allouez Fire/Rescue
 - iv. Ashwaubenon Public Safety
 - v. County Rescue Service
 - vi. Viking Rescue Service
 - vii. Northeast Wisconsin Paramedic Service
5. Northeast Wisconsin Technical College (Non-Voting)
6. Consumers - 2
 - i. Consumers at Large (Voting members)
7. Public Safety Communications - 1 (Non-Voting member)
8. Emergency Management - 1 (Non-Voting member)
9. Brown County Medical Examiner – 1 (Non-Voting member)

(b) The members of the Council shall be appointed by the County Executive, subject to confirmation by the County Board, and the EMS Council shall report to the Public Safety Committee.

(c) The members of the EMS Council shall serve for a term of 2 years, on a staggered basis, so that in one year 1/2 of the members will be appointed for a 2-year term, and in the following year the other 1/2 will be appointed for a 2-year term.

(d) The EMS Council shall elect a Chairperson and a Vice-Chairperson. The officers so elected shall serve for a term of one year.

(e) The Chairperson will preside at the meetings of the EMS Council. In the event that the Chairperson is unable to preside at a meeting of the EMS Council, it will be the responsibility of the Vice-Chairperson to conduct the meeting.

(f) The Secretary shall keep minutes of all meetings of the Brown County EMS Council and file them with the County Clerk for that purpose. The Secretary shall also be responsible for maintaining attendance records.

(4) Operating Procedures. (a) Meetings will be held at a location and time as will be established at least ten days in advance of the meeting. Additional meetings may be scheduled by the EMS Council or the Chairperson. The Wisconsin Open Meeting Law shall apply to EMS meetings.

(b) Agendas will be prepared by the Chairperson and distributed to the Council members and any other interested entities on request in advance of each regular meeting.

(c) Vacancies occurring because of resignation or other valid reason will be filled by appointment of a successor for the unexpired term of the office vacated, in the manner prescribed for original appointment.

(d) A majority of the membership shall constitute a quorum to conduct business. In the event that a quorum is not established, the members present shall constitute an ad hoc committee to deal with agenda items and make recommendations to the full Council.

(e) The EMS Council may designate committees as it may deem necessary, to carry out fully the responsibilities of the Council. The chairpersons and membership of the committee will be appointed by the EMS Council Chairperson.

(i) The EMS Council shall make an annual report of its activities to the County Board of Supervisors in the first quarter of the year.

3.05 COST OF BOARD FOR "HUBER LAW" PRISONERS. The cost of board for prisoners in the Brown County Jail who are gainfully employed for wages or salary or who are self-employed or receive unemployment compensation or employment training benefits while in custody in the jail and are required to pay the cost as provided in section 303.08 of the Wisconsin Statutes, (Huber Law), or section 973.09 (4) of the Wisconsin Statutes, (Conditional Probation), is fixed at a rate specified and established in the annual County budget, and all such prisoners shall be liable to Brown County for this charge. These rates include Wisconsin State Sales Tax where applicable.

3.06 PURCHASE AND SALE OF TAX DELINQUENT PROPERTY. (1) Tax Delinquent Lands; Purpose. The purpose of this section is to establish a policy for the appropriate Brown County officials to follow, particularly the County Clerk and Treasurer, in the procurement and disposal of real estate upon which the taxes have become delinquent. Chapters 74 and 75 of the Wisconsin Statutes outline general procedures to be followed relative to county purchase and sale of tax delinquent real estate. It is the intent of this

section that these statutes be complied with to achieve the best interests of the taxpayers of Brown County.

(2) County May Purchase on Tax Sales. Pursuant to Wisconsin Statutes, the County Treasurer is hereby authorized and directed to bid in, and become the purchaser of, all lands sold for taxes for the amount of taxes, interest, and charges remaining unpaid thereon. In years subsequent to tax year 1988, the County Treasurer is required to issue a tax certificate to the County for all tax parcels with unpaid real property taxes, charges, and assessments.

(3) Certificate of Sale. The Treasurer shall, pursuant to Section 74.46 Wisconsin Statutes (1985), issue certificates of sale to Brown County on all tax delinquent lands purchased by the county for tax years prior to 1989.

(3a) County to Acquire Tax Deed to Tax Delinquent Lands upon Expiration of Owner's Redemption Rights. The Treasurer shall, pursuant to Section 75.12(2), Wisconsin Statutes, provide written Notice of Application for Tax Deed to owners of record of tax delinquent lands not earlier than 88 days prior to the earliest date on which Brown County, as holder of the tax certificate, is entitled to tax deed but not later than 3 years from the date on which Brown County was issued a certificate of sale by the County Treasurer for tax years prior to 1989.

Within one year from the last date of service of the Notice of Application for Tax Deed, the County Clerk shall issue a Tax Deed to such lands to Brown County, unless the lands are sooner redeemed according to law, upon the filing of the necessary affidavit or proof of service pursuant to Section 75.12, Wisconsin Statutes (1985), and such tax deed shall be issued to Brown County in the form set forth in Section 75.16, Wisconsin Statutes, or an equivalent form.

(4) Election to Proceed under Subsection 75.521 Wisconsin Statutes in Relation to the Enforcement of Collection of Tax Liens. From and after October 1, 1977, the Brown County Board of Supervisors elects to adopt the provisions of Section 75.521 Wisconsin Statutes for the purpose of enforcing tax liens in such county in the cases where the procedure provided by such section is applicable.

(5) Sale of Tax Delinquent Real Estate. (a) Supervising authority of the purchase and sale of tax delinquent real estate is hereby vested in the County Board Executive Committee. Pursuant to Sections 75.69 and 75.35(2), Wisconsin Statutes, the Executive Committee shall insure that no tax delinquent real estate acquired by Brown County shall be sold unless the sale and appraised value of such real estate has first been advertised by publication of a Class 3 notice under Chapter 985 Wisconsin Statutes, which requires three insertions in the appropriate publication. The County Board may accept the bid most advantageous to the county, but every bid less than the appraised value of the property shall be rejected.

(b) The County Board or County Treasurer is hereby authorized to engage licensed real estate brokers and salesmen to assist in selling such lands and to pay the commission for such services.

(c) Preference to Former Owner. The County Board shall, at its option, provide that in the sale of tax deeded lands, the former owner who lost his title through delinquent tax collection enforcement procedure, or his heirs, may be given such preference in the right to purchase such lands as determined by the County Board. Such sales shall be exempt from any or all provisions of Section 75.69 Wisconsin Statutes. This paragraph shall not apply to

tax deeded lands which have been improved or dedicated to a public use by such municipality subsequent to its acquisition.

(d) Notice to Municipalities. At least 7 days prior to the county sale of tax deeded lands, notice shall be provided by the county to the municipality or municipalities in which the land is situated that the county will sell the land at a tax deed sale, giving the date, time, and location of said sale.

(6) Property Tax Collection Procedures for Taxes Levied in 1989 and Thereafter. (a) Procedures for Enforcement of Tax Liens Acquired after January 1, 1989. For those tax delinquent lands acquired on tax liens for taxes levied on and after January 1, 1989, the following provisions are applicable in lieu of the provisions set forth in subsections (1) through (5) of this section which may differ from this subsection.

(b) County Issued Tax Certificates. For the tax year 1989 and all years thereafter, the Brown County Treasurer shall, annually on August 15, issue a tax certificate to Brown County for the amount of real property taxes, special charges, special taxes or special assessments remaining unpaid thereon all pursuant to Sec. 74.57 (1987) of the Wis. Stats. The County Treasurer shall, by mail, issue a Notice of Issuance of Tax Certificate to each owner of record shown on the tax roll pursuant to Sec. 74.59 of the Wis. Stats. The form of the tax certificate shall group by taxation district all parcels for which real property taxes, special assessments, special charges or special taxes remain unpaid and for each parcel shall state:

1. A legal description.
2. The amount of unpaid real estate taxes, special assessments, special charges or special taxes, and the date from which the interest and any penalty accrues.
3. The earliest date upon which the County may be entitled to a tax deed or equivalent evidence of title.

(c) Owner's Redemption Rights. For the tax year 1989 and thereafter, tax certificates issued may be redeemed not later than 2 years from the date on which Brown County was issued a tax certificate by the County Treasurer. Enforcement of such liens represented by the certificate by an action under Sec. 75.521, Wis. Stats., shall be brought upon the expiration of said redemption period.

(d) Personal Liability for Taxes. Upon specific prior authorization by means of a resolution of the Brown County Board of Supervisors, an action to collect delinquent taxes and other amounts that are included in the tax roll for collection for the tax year 1989 and thereafter may be brought against the owner or owners of such lands pursuant to Sec. 74.53 (1987).

(e) Sale of Tax Deeded Lands. The provisions for sale of tax deeded lands include and apply to lands acquired by means of an In Rem Judgment issued under Sect. 75.521, Wis. Stats., granting title to Brown County.

3.061 INTEREST RATE AND PENALTY OF OVERDUE OR DELINQUENT REAL ESTATE TAXES AND SPECIAL ASSESSMENTS. There is hereby imposed a penalty of 0.5% per month or fraction of a month, in addition to the interest provided for in Section

74.47, Wisconsin Statutes, on all real estate taxes, special assessments, special taxes and special charges overdue or delinquent on or after September 1, 1983.

3.07 HARBOR COMMISSION. The Brown County Board of Harbor Commissioners, consisting of 9 members, is hereby created.

Three members shall be appointed for a term of one year, three members for a term of two years, and three members shall be appointed for a term of three years, and thereafter, at the expiration of the term of any member, a successor shall be appointed for a term of three years. Not more than one member of the County Board is eligible for appointment to the Board, Sect. 30.37(3), Wis. Stats.

3.08 BROWN COUNTY PLANNING COMMISSION. (1) Establishment. The Brown County Planning Commission, having been established under 66.945 of the Wisconsin Statutes by the Governor of the State of Wisconsin, for the purpose of preparing and adopting a master plan for the County, shall be governed by a Board of Directors. The membership, meetings, and matters of budgeting shall be as set forth in the Brown County Planning Commission Bylaws. Matters of budgeting and personnel shall be approved by a majority vote of the Board of Directors.

(2) City/County Coordinating Committee. There is hereby established a joint City/County Coordinating Committee which shall be composed of the Plan Commission of the City of Green Bay and the Board of Directors of the Brown County Planning Commission, meeting in joint session. There shall be at least two meetings per year of the City/County Coordinating Committee held in the first and third calendar quarters. The President of the Board of Directors and the Chairperson of the Green Bay Plan Commission shall act as Chairperson of the joint meeting of the Coordinating Committee on an alternate basis. There shall be such additional meetings as deemed necessary by the Planning Director or by 50 percent of the membership of the City/County Coordinating Committee.

(3) (a) (1) The Brown County Planning Director position is hereby established as a fulltime County position, who shall be considered a County department head who shall be appointed and confirmed in the same manner as other department heads.

(2) The Planning Director shall be the planning advisor to the Board of Directors of the Brown County Planning Commission. The Planning Director or designee shall meet with and advise the Board of Directors at all regular and special meetings. The Planning Director or designee shall also attend all meetings of the City/County Coordinating Committee.

(b) Staff. At the request of the Planning Director, and subject to approval and funding, additional staff may be hired at County expense and shall work under the overall direction and supervision of the Planning Director or his designee.

(4) Office space for the Brown County Planning Commission staff shall be provided by the City of Green Bay jointly with the Green Bay Plan Commission.

(5) Disbursements. The County shall deposit with the Brown County Planning Commission one-half of the funds appropriated for the operation of the Brown County Planning Commission twice each year, in the first and third calendar quarters. The Brown County Planning Commission shall deposit the funds with the City Treasurer into the accounts

approved in the Brown County Planning Commission budget. The City Treasurer shall make the disbursements on approval and order of the Planning Director for budgeted items, and on approval and order of the Board of Directors for items not approved in the annual budget. A certified copy of all disbursements of county funds shall be transmitted by the City Treasurer to the County Treasurer at the close of each year's operation.

(6) (a) Pursuant to sections 59.69(2) and (3) of the Wisconsin Statutes, the County of Brown is authorized to prepare and adopt a comprehensive plan as defined in sections 66.1001(1)(a) and 66.1001(2) of the Wisconsin Statutes.

(b) The County Board of the County of Brown, Wisconsin, has adopted written procedures designed to foster public participation in every stage of the preparation of a comprehensive plan as required by section 66.1001(4)(a) of the Wisconsin Statutes.

(c) The Brown County Planning Commission Board of Directors, by a majority vote of the entire commission recorded in its official minutes, has adopted a resolution recommending to the County Board the adoption of the document entitled "Brown County Comprehensive Plan – Vision for Great Communities", containing all of the elements specified in section 66.1001(2) of the Wisconsin Statutes.

(d) The County has held at least one public hearing on this ordinance, in compliance with the requirements of Section 66.1001(4)(d) of the Wisconsin Statutes.

(e) The County Board of the County of Brown, Wisconsin, does by the enactment of this ordinance, formally adopt the document entitled "Brown County Comprehensive Plan – Vision for Great Communities", pursuant to section 66.1001(4)(c) of the Wisconsin Statutes.

NOTE: A COPY OF THE BROWN COUNTY COMPREHENSIVE PLAN IS ON FILE IN THE BROWN COUNTY CLERK'S OFFICE, BROWN COUNTY BOARD OFFICE AND BROWN COUNTY PLANNING DEPARTMENT.

3.09 LIBRARY BOARD. A County Library Board is hereby created in accordance with the Wisconsin Statutes, Section 43.57.

3.10 HOUSING AUTHORITY. (1) The Brown County Board of Supervisors determines, finds, and declares, in pursuance of the "Housing Authorities Law" of the State of Wisconsin, that:

(a) There exists in Brown County, Wisconsin, some unsanitary and unsafe inhabited dwelling accommodations, and

(b) There is some shortage of safe and sanitary dwelling accommodations in Brown County, Wisconsin, available to persons of low income at rentals they can afford, and

(c) There is a need for a County Housing Authority to function as an administrative coordinator and sponsor for county housing programs in the County of Brown, Wisconsin.

(2) A Brown County Housing Authority is hereby created pursuant to the "Housing Authorities Law" (Sec. 66.40, Wis. Stats.).

3.11 OUT OF COUNTY TRAVEL EXPENSE REIMBURSEMENT. The travel expense reimbursement as outlined below applies to employees of the county except that the Brown County Board of Supervisors shall continue to receive mileage reimbursement as provided in Chapter 59.03(3), Wisconsin Statutes.

(1) Definitions. Terms used in this section mean as follows:

"Employee" means any officer or employee of the county and any legislator or board member entitled to actual, reasonable and necessary expenses.

"Reasonable" means not extreme or excessive. The definition of "reasonable" cannot always be translated to the same dollar figure in all situations since circumstances can vary. Therefore, a number of factors such as: locality involved, length of stay, and individual situation must be considered in making a judgment of "reasonable".

(2) County Board Travel. County Board Supervisors shall submit a travel notification form to the County Board Chairman prior to the trip being taken. This form shall show, at least, the destination of the trip, the purpose of the trip, the duration of the trip, and what related expenses are anticipated relative to the trip. The County Board office shall keep these notification forms on file. If circumstances prevent prior notification of an in-state trip by a Supervisor, the individual involved shall, immediately after the trip, file the notification form in the County Board office. If the County Board Chairman determines that there are insufficient funds in a particular budget for a particular in-state trip, seminar, conference, or convention, he shall resolve the issue in accordance with County fiscal policies.

(3) Policy. (a) This directive sets forth county policy with respect to travel expenses. When collective bargaining contracts are in existence, the provisions in the contract regarding travel expenses will take precedence over this directive. Further, it shall be policy that all employee reimbursement for travel shall be through the payroll system where applicable.

(b) Any persons traveling on County business are expected to exercise reasonable judgment when incurring travel costs.

(c) A vendor's receipt is required where a receipt is necessary. In all cases where the amount is not reasonable as provided for in this directive, an appropriate justification explaining the claim must also accompany the receipt. Credit card receipts are acceptable if they contain the same information presented on the vendor's receipt with the exception of bills for lodging. Lodging expenses must be supported by the original machine printed receipts which are furnished by most hotels and motels or an original hand-written receipt.

(d) Hotel and Motel Expenses. Employees should live in a comfortable hotel or motel room with bath at a reasonable rate for that community. The charge should be in line with the average cost of a single room in that location. The choice of a room should be based primarily on cost with consideration given to accessibility in conducting business. Hotel and motel expenses shall be reimbursed only when an overnight stay is required at a location at

least 60 miles from downtown Green Bay or unless evening meetings or events are part of the business travel.

Employees should observe check out hours in order to avoid a charge for the day of departure. An employee who is required to remain in one location for an extended period of time is expected to find lodging at weekly and/or monthly rates.

Commercial and tourist hotels generally maintain the same rates all year. Some hotels, resorts and motels have higher rates during certain seasons or on certain days. Also, some have higher rates during periods of conventions. Almost all will attempt to charge maximum rates even though lower rates are often available.

To protect employee against overcharges, it is recommended that employee have a definite understanding in advance concerning the length of stay and the rate to be paid. The rate should be checked before departure against the average rate for the locality. If the rate is out of line for the locality visited, the employee must attempt to secure accommodations which are more in line with prevailing commercial and tourist rates.

(e) Meals. Reimbursement for meals (per diem or per meal if travel is less than a full day) shall be made for the actual cost of meals not to exceed \$8.00 for breakfast, \$10.00 for lunch, and \$15.00 for dinner. Meal reimbursement is subject to the following limitations:

1. If business travel constitutes a portion of a day, meals will be reimbursed at the approved rates under the following conditions:

Breakfast: provided the employee leaves his home before 7:00 a.m.

Lunch: provided the employee leaves his location of business before 11:00 a.m. and returns after 1:30 p.m.

Dinner: provided the employee returns to his home after 6:00 p.m.

The above applies to meals within and out of the state. Meals within Brown County are reimbursable if attending a seminar or course in which cost or fee includes a meal. Additionally, meals within Brown County are reimbursable to employees to include the cost of the employee's meal and any guests to a maximum of 1 meal per person per visit, if the meal is a necessary business courtesy extended to a noncounty employee visiting on official business:

- employee interviews (only for out-of-county job applicants for administrative positions)
- visiting dignitaries (only if visiting Brown County on official business)
- outside experts (consultants, expert witnesses on county business)
- official meetings (for meetings that an employee is required to attend and where a meal is served).

No reimbursement may be made for the cost of alcoholic beverages.

(f) Transportation. Transportation expenses incurred on necessary trips are reimbursable. The most economical form of transportation available must be used taking into

consideration the work assignment, the cost, and the travel time. Reasonable travel time is the amount of travel time required in using the most practical means of transportation. Additional travel time incurred by the employee for his/her personal needs will be charged to the individual's personal vacation account.

Travel by public transportation will take preference if it is more economical and not too time consuming.

In traveling short distances by air, no distinction is generally made between air coach and first-class travel. Reimbursement is limited to the fare for the lowest passenger class available.

The mode of travel and the departure and arrival time must be indicated on the travel voucher.

Receipts for all public transportation purchased by the employee must be attached to the travel voucher. In case of airline travel, the passenger coupon of the airline ticket must be attached to the travel voucher.

Insurance coverage for employees traveling by air is not allowable as reimbursement expense.

(g) Use of Privately Owned Automobiles. The use of personal automobiles for out-of-county travel is to be limited to situations where other modes of transportation involve excessive loss of time or where use of a county car or common carrier is not otherwise practicable.

When an employee combines a personal vacation with a business trip, reimbursement for transportation expenses will be made based on the lower of:

1. The cost of actual reimbursable mileage and travel expense en route when traveling by personal automobile, or
2. The cost of the most practical means of public transportation. Because of the time loss involved in bus or rail travel, this is generally interpreted to mean the cost of tourist air fare.

Effective January 1, 1990, employees who are authorized to use their personal automobile for county business will be reimbursed at a rate established in the annual budget process consistent with the prevailing rate in the IRS guidelines.

In addition to mileage, the operator of the car will be reimbursed for overnight parking at hotel stops and for bridge and road tolls. The operator should endeavor to obtain free parking at hotels which offer same.

If mileage is allowed to the operator of a privately owned automobile, travel should be by the most direct route.

In-county mileage for personal vehicle use necessary for conducting official business is allowable and must be shown as a separate item on the travel voucher. It should be supported by sufficient detail to justify the mileage claimed. No mileage will be allowed for travel between an employee's home and official work station.

If two or more employees from the same location have the same work assignment outside the county which requires the use of a personal automobile, they will be expected to travel together in one car when possible.

Charges for gasoline, oil, lubrication, repairs, antifreeze, tires, tire repair, towing and other similar expenditures will not be allowed as reimbursable expenditures when privately owned cars are used.

It is recommended that county employees on official business, driving personal autos, should carry liability limits of a minimum of \$300,000 personal liability and property damage insurance.

Parking charges and mileage incurred in the county, resulting from daily trips from an individual's residence to his/her office, are not reimbursable. Other parking charges and mileage incurred while on official business, whether in or outside the county, are reimbursable. Mileage allowance will be paid for business travel within the county.

(h) Travel in County-owned Vehicles. When traveling in a county-owned auto, it must be so indicated on the travel voucher.

The only expenses in connection with county-owned automobiles which can be claimed on a travel voucher as reimbursable are:

1. Gasoline and oil.
2. Storage and parking charges.
3. Emergency expenditures related to operation of the automobile.

If a county-owned vehicle is used for personal mileage, its use must be reported monthly and paid for at the rate of 20 cents per mile.

County employees using county-owned vehicles for commuting must complete and submit, on a monthly basis, the form, "Reporting Utilization of County-Owned Vehicles" for such purposes. Employees using county vehicles for commuting will have vehicle usage reported as income per IRS regulations.

The operator of a county-owned vehicle must have a valid drivers license and drive carefully and courteously and observe all traffic laws and regulations. He/she must personally pay any fine or penalty imposed for traffic or other violations. Travel in county-owned vehicles shall be limited to county employees and those on official county business.

(i) Taxis. Charges for taxis and limousines are reimbursable where other modes of travel are not available or practical.

(j) Rent-A-Car. Normally, employees will not use rent-a- car facilities. There are two exceptions to this restriction:

1. There may be situations when county cars are not available and when public transportation is so inconvenient and costly in time that a rented car should be used. An explanation explaining the circumstances should be included with the travel voucher.

2. When transportation is required at the destination, a rented car should be evaluated against other modes of transportation. Many times extensive travel at the destination can be done at less cost by a rented car rather than multiple taxi fares. This is especially true if a number of employees are involved.

When necessary, employees will obtain compact model rent-a- cars at prevailing commercial rates. They may be required to present proof that they are employed at Brown County to obtain 20 percent discounts and/or weekly rates, if available.

Insurance offered by the rent-a-car company which provides collision coverage with a \$100 deductible clause is an allowable expense.

The rent-a-car companies also offer personal accident insurance (death and dismemberment). Since employees have this coverage under group life policies and are also covered under worker's compensation, if employee wants this additional coverage, it will be considered a personal expense and not reimbursable.

(k) Registration Fees. Receipts are required for registration fees for conferences, conventions, seminars, etc. The convention schedule and a breakdown of the convention costs should be attached to the travel voucher. It should show the actual dates of the conference, convention, or seminar.

(l) Non-Travel Expense. Budgetary considerations require the exclusion of purchasing and claiming non-travel expense items on travel vouchers whenever possible. All non-travel items particularly supplies, should be generally obtained through normal purchasing procedures. However, when the purchase of a non-travel item is necessary, a receipt is required when the cost is in excess of \$2.00.

(m) Telephone. Telephone toll charges incurred while in travel status are reimbursable when necessary for official business. Date, place, person called and nature of business must be shown on the travel voucher for all toll calls charged.

(n) Traveling with Spouse. When not traveling in a county-owned vehicle, there is no objection to an employee and spouse traveling together while on official county business. No expenses for travel by the spouse will be reimbursable. With respect to the cost of lodging, the amount reimbursable will be equal to the single room rate. The hotel clerk should be asked to write the single room rate on the receipt.

(o) Altered Receipts. When travel expense vouchers are supported by receipts which show signs of erasures or alterations, the voucher will be returned for a statement of facts explaining the reasons for the alteration before the travel voucher will be approved and forwarded to the Finance Department for payment.

(p) Cash Advances. Cash advances are not allowed for travel, except for County Board members. However, airfares, hotel/motel, and registration fees may be paid directly, in advance, through the Finance Department.

3.12 GRANT APPLICATION APPROVAL. Applications for grants or loans should normally be approved through the budget process. Before any county entity shall apply for any new grant not approved as part of the budget, such application shall be presented first to the Department of Administration for approval. Subsequent notification of any such grant applications shall be submitted to the appropriate County Board Oversight Committee; and a

monthly report of all such grant applications shall be submitted to the Administration Committee. Additionally, departments shall report to the oversight committee regarding the status of grants approved as part of the budget.

3.13 INVESTMENT OF COUNTY FUNDS BY COUNTY TREASURER. (1) The County Treasurer is hereby authorized to invest county funds with the same authority and in the same manner in which they could be invested by the County Board pursuant to s. 66.04(2), Wis. Stats.

(2) The County Board shall annually review the County Treasurer's exercise of this authority. The County Board may delegate this reviewing authority to one of its standing committees.

3.14 BUDGET TRANSFERS. (1) Definitions: A budget adjustment is any of the following changes to budgeted expenses:

Category 1 Adjustments

Reallocation from one account to another within the major budget classifications of:

- (a) Cost of sales
- (b) Personnel services and fringe benefits
- (c) Employee costs
- (d) Operation and maintenance
- (e) Insurance costs
- (f) Utilities
- (g) Chargebacks
- (h) Contracted services
- (i) Medical expenses
- (j) Judiciary costs
- (k) Purchased services
- (l) Other
- (m) Debt retirement
- (n) Depreciation
- (o) Outlay

Category 2 Adjustments

(a) Any change in any item within the Outlay account which does not require the reallocation of funds from another major budget classification.

(b) Any change in any item within the Outlay account which requires the reallocation of funds from any other major budget classification, or the reallocation of Outlay funds to another major budget classification.

Category 3 Adjustments

(a) Reallocation from one or more of the major budget classifications to another other than Category 2b) or 3b) adjustments.

(b) Reallocation of Personnel services and fringe benefits to another major budget classification except contracted services, or reallocation to Personnel services and fringe benefits from another major budget classification except contracted services.

Category 4 Adjustments

Reallocation from one department to another (including any reallocation from the County's general fund), and

Category 5 Adjustments

Any increase in expenditures with an offsetting increase in revenue.

(2) Policy: It shall be policy that budget adjustments shall require approval at the following levels:

(a) Category 1 adjustments may be made at the discretion of the Department Head.

(b) Category 2a) and Category 3a) adjustments shall require approval of the County Executive.

(c) Category 2b) and 3b) adjustments shall require approval of the County Board subsequent to review and approval of the County Executive.

(d) Category 4 and Category 5 adjustments shall require approval of the County Board subsequent to review and approval of the County Executive.

(e) All budget adjustment requests from the Brown County Library Board under Category 2 adjustments and Category 3 adjustments may be made at the discretion of the Brown County Library Board in compliance with Section 43.58(1) of the Wisconsin Statutes.

It shall be policy that a budget adjustment log be maintained in the Department of Administration.

(3) Procedure. (a) Category 1 adjustments shall be made at the discretion of the Department Head to assist with budget monitoring.

(b) Category 2a) and Category 3a) adjustments shall be requested by the Department Head through the Department of Administration. All such requests will be reviewed by the Director of Administration and then submitted to the County Executive for approval or denial. The Department of Administration will notify the department of the decision.

(c) Category 2b), 3b), 4 and 5 adjustments shall be requested by the Department Head through the Department of Administration. All such requests will be reviewed by the Director of Administration and then submitted to the County Executive for approval or denial. The Department of Administration will notify the department of the decision and place the approved adjustment on the appropriate Board Committee agenda for action.

(e) All budget adjustment requests will be presented in writing via the Budget Adjustment Request form and logged in the format of the attached Budget Adjustment Log. This log will be provided to the County Board office on a monthly basis for inclusion on the Administration Committee agenda.

3.15 RETENTION AND DESTRUCTION OF COUNTY RECORDS. (1) Purpose. It is the intent of this section and Schedule A, below, to describe the time of retention and appropriate method for destruction of records maintained by various Brown County offices and agencies. The oversight committee of each office or agency, in consultation with the Department Head, shall have supervisory authority over the destruction of the agency's or office's records. This subsection is authorized by Section 19.21(5) and 59.52(4), Wisconsin Statutes. All offices and agencies of Brown County will adhere to this ordinance, §48.396, Stats. and any other applicable Federal or State Law that pertains to record retention, record confidentiality and record destruction.

(2) Obsolete Record Not Listed. Any record not identified in Schedule A must be retained for seven years. If an agency or office of Brown County wishes to destroy obsolete records which are not listed in Schedule A, the agency or office shall first obtain permission to destroy the records from the agency's oversight committee. Otherwise, this section and Schedule A shall determine how records of Brown County offices and agencies are to be maintained and destroyed.

(3) Historical Records. This ordinance acknowledges that the State Historical Society of Wisconsin (SHSW) has an interest in all records prior to destruction. The State Historical Society of Wisconsin has waived the required statutory 60-day notice in accordance with §19.21(5)(d), Stats., for any record marked "W" in the "Remarks" column of Schedule A. SHSW must be notified prior to destruction of any record not marked with a "W" or any record not listed in Schedule A.

(4) Microfilm, Optical Disk Storage or Electronic Records. Any record may be converted to a microfilm record in accordance with §16.61(6), Stats., or an optical disk storage record or electronic record in accordance with Sections 16.61(6) and 16.612, Stats. The procedures outlined in Chapter Adm. 12, Wis. Adm. Code for electronic record management, and in PR 1, Wis. Adm. Code for microfilm standards must be followed. After verification, paper records converted to microfilm, optical disk or electronic format should be destroyed, and the microfilm, optical disk or electronic record is deemed an original record if it meets the standards set forth by the Public Records Board in accordance with §16.61(7), Stats. The retention periods in Schedule A apply to records in any form of media.

(5) Destruction After Request for Inspection. No requested record may be destroyed until after the request is granted or 60 days after the request is denied. If an action is commenced under §19.37, Stats., the requested record may not be destroyed until a court order is issued and all appeals have been completed. See §19.35(5), Stats.

(6) Destruction Pending Public Record Request, Litigation or Audit. No record subject to a pending public record request, litigation or audit shall be destroyed until the public record request, litigation or audit has been resolved in accordance with §19.35(5), Stats.

3.16 DISPOSAL OF ABANDONED PROPERTY. The County, pursuant to Section 66.28, shall dispose of all abandoned property by auction or:

- (1) Donation to another county agency, board, commission or office.
- (2) Donation or sale to a different entity of local government located within Brown County.
- (3) Donation to a charitable organization.
- (4) Receipt of proposals to purchase.
- (5) Destruction of the property, if deemed appropriate.

3.17 COUNTY PAYMENT OF ATTORNEY FEES AND RELATED EXPENSES. (1) This section applies where the defendant in any action or special proceeding is a public officer or employee of Brown County and is proceeded against in an official capacity or is proceeded against as an individual because of acts committed while carrying out duties as an officer or employee of the county and he or she was acting within the scope of employment. Regardless of the results of the litigation the county, when it does not provide legal counsel to the defendant officer or employee, shall pay reasonable attorney's fees and costs of defending the action, unless it is found by the court or jury that the defendant officer or employee did not act within the scope of employment. Failure by the officer or employee to give notice to his or her Department Head of the action or special proceeding commenced against the defendant officer or employee as soon as reasonably possible shall be a bar to recovery by the officer or employee from the county of reasonable attorney's fees and expenses shall not be recoverable if the county offers the officer or employee legal counsel and such offer is refused by the defendant officer or employee.

(2) Whenever charges of any kind are filed or an action is brought against any officer of Brown County in his or her official capacity, or to subject any such officer to a personal liability growing out of the performance of official duties, and such charges or such action is discontinued or dismissed or such matter is determined favorably to such officer, or such officer is reinstated, or in case such officer, without fault on his part, is subjected to a personal liability as aforesaid, the county may pay all reasonable expenses which such officer necessarily expended by reason thereof. Such expenses may likewise be paid, even though decided adversely to such officer, where it appears from the certificate of the trial judge that the action involved the constitutionality of a statute, not previously construed, relating to the performance of the official duties of the officer. Payment under this subsection (2) is discretionary with the County Board. The officer or employee shall notify his or her Department Head as soon as possible after learning of the charges, the action or the potential personal liability, and failure to do so shall be a bar to recovery under this subsection.

(3) The defendant officer or employee, after notifying his Department Head as required in subsections (1) and (2) shall, as soon as reasonably possible, contact the office of the Corporation Counsel. The Corporation Counsel shall then determine whether or not his office will provide representation to the officer or employee. If the Corporation Counsel decides to provide legal services to the officer or employee, that shall resolve the matter, unless the officer or employee wishes to be represented by outside counsel, in which case the officer or employee may appeal the decision of the Corporation Counsel to the Executive Committee. If the officer or employee is not satisfied with the decision of the Executive Committee, the decision can then be appealed to the County Board. If the Corporation Counsel determines that private counsel should be retained by the officer or employee, such

recommendation shall then go to the Executive Committee for its review. If the Executive Committee agrees with the decision of the Corporation Counsel, it shall then present the matter to the County Board for authorization of private counsel for the officer or employee. If the Executive Committee disagrees with the Corporation Counsel, then the officer or employee, or the Corporation Counsel, can then ask the County Board for a final decision in the matter.

3.18 ACCESS TO PUBLIC RECORDS. (1) Definitions. (a) "Authority" means any of the following County-related offices having custody of a record: an office, elected official, agency, board, commission, committee, council, department or public body corporate and politic created by constitution, law, county ordinance, rule or order; or a formally constituted subunit of the foregoing.

(b) "Record" means any material on which written, drawn, printed, spoken, visual or electromagnetic information is recorded or preserved, regardless of physical form or characteristics, which has been created or is being kept by an authority. "Record" includes, but is not limited to, handwritten, typed or printed pages, maps, charts, photographs, films, recordings, tapes (including computer tapes), and computer printouts. "Record" does not include drafts, notes, preliminary computations and like materials prepared for the originator's personal use or prepared by the originator in the name of a person for whom the originator is working; materials which are purely the personal property of the custodian and have no relation to his or her office; materials to which access is limited by copyright, patent or bequest; and published materials in the possession of an authority other than a public library which are available for sale, or which are available for inspection at a public library.

(2) Legal Custodians.

(a) An elected official is the legal custodian of his or her records and the records of his or her office, but the official may designate an employee of his or her staff to act as the legal custodian.

(b) Unless otherwise prohibited by law, the County Clerk or the Clerk's designated deputy clerks shall act as legal custodians for the county board and for any committees, commissions, boards, or authorities created by ordinance or resolution of the county board.

(c) For every authority not specified in subs. (a) or (b), the authority's chief administrative officer is the legal custodian for the authority, but the officer may designate an employee of his or her staff to act as the legal custodian.

(d) Each legal custodian shall name a person to act as legal custodian in his or her absence or the absence of his or her designate. This subsection does not apply to members of the county board.

(e) The designation of a legal custodian does not affect the powers and duties of an authority.

(3) Procedural Information. Pursuant to Section 19.34, Wis. Stats., and the guidelines therein listed, each authority shall adopt, prominently display and make available for inspection, a description of its organization and the established times and places at which the legal custodian from whom and the methods whereby the public may obtain information

and access to records in its custody, make requests for records, or obtain copies of records, and the costs thereof. This section does not apply to members of the county board.

(4) Access to records; fees. (a) The rights of any person who requests inspection or copies of a record are governed by the provisions and guidelines of sec. 19.35(1), Wis. Stats.

(b) Each authority shall provide any person who is authorized to inspect or copy a record which appears in written form pursuant to sec. 19.35(1)(b), Wis. Stats. or any person who is authorized to and requests permission to photograph a record the form of which does not permit copying pursuant to Section 19.35(1)(f), Wis. Stats., with facilities comparable to those used by its employees to inspect, copy, and abstract the record during established office hours. An authority is not required by this subsection to purchase or lease photocopying, duplicating, photographic, or other equipment, or to provide a separate room for the inspection, copying or abstracting of records.

(c) 1. Each authority shall impose a fee upon the requester of a copy of a record which may not exceed the actual necessary, and direct cost of reproduction and transcription of the record, unless a fee is otherwise specifically established or authorized to be established by the law.

2. Each authority shall impose a fee upon the requester of a copy of a record for the actual, necessary and direct cost of photographing and photographic processing if the authority provides a photograph of a record, the form of which does not permit copying.

3. Except as otherwise provided by law or as authorized to be prescribed by law, an authority shall impose a fee upon a requester for locating a record, not exceeding the actual, necessary and direct cost of location, if the cost is \$50 or more.

4. Each authority shall impose a fee upon a requester for the actual, necessary and direct cost of mailing or shipping of any copy or photograph of a record which is mailed or shipped to the requester.

5. An authority may provide copies of a record without charge or at a reduced charge where the authority determines that waiver or reduction of the fee is in the public interest.

6. Each authority may require prepayment by a requester of any fee or fees imposed under this subsection if the total amount exceeds \$5.00.

(d) Each authority in acting upon a request for any record shall respond as required by the following provisions which are set out in Sec. 19.35 (4), Wis. Stats.

1. Each authority, upon request for any record, shall as soon as practicable and without delay, either fill the request or notify the requester of the authority's determination to deny the request in whole or in part and the reasons therefore.

2. If a request is made orally, the authority may deny the request orally unless a demand for a written statement of the reasons denying the request is made by the requester within 5 business days of the oral denial. If an authority denies a written request in whole or in part, the requester shall receive from the authority a written statement of the reasons for denying the written request. Every written denial of a request by an authority shall inform the requester that if the request for the record was made in writing, then the

determination is subject to review upon petition for a writ of mandamus under s. 19.37 (1) or upon application to the attorney general or a district attorney.

(5) Separation of Information. If a record contains information that may be made public and also information that may not be made public or a question as to public access arises, each authority shall consult with the county Corporation Counsel before releasing any information under this section. If in the judgment of the custodian and the Corporation Counsel there is no feasible way to separate the exempt material from the nonexempt material without unreasonably jeopardizing nondisclosure of the exempt material, the entire record shall be withheld from disclosure.

(6) Limitations on Right to Access.

(a) As provided by sec. 19.36, Stats., the following records are exempt from inspection under this section:

1. Records specifically exempted from disclosure by state or federal law or authorized to be exempted from disclosure by state law.

2. Any record relating to investigative information obtained for law enforcement purposes if federal law or regulations require exemption from disclosure or if exemption from disclosure is a condition to receipt of aids by the State.

3. Computer programs, although the material uses as input for a computer program or the material produced as a product of the computer program is subject to inspection.

4. A record or any portion of a record containing information qualifying as a common law trade secret.

(b) As provided by sec. 43.30, Stats., public library circulation records are exempt from inspection under this section.

(c) In responding to a request for inspection or copying of a record which is not specifically exempt from disclosure, the legal custodian, after conferring with the Corporation Counsel, may deny the request, in whole or in part, only if he or she determines that the harm to the public interest resulting from disclosure would outweigh the public interests in full access to the requested record. Examples of matters for which disclosure may be refused include, but are not limited to, the following:

1. Records obtained under official pledges of confidentiality which were necessary and given in order to obtain the information contained in them.

2. Records of current deliberations after a quasi- judicial hearing.

3. Records of current deliberations concerning employment, dismissal, promotion, demotion, compensation, performance, or discipline or any County officer or employee, or the investigation of charges against a County officer or employee, unless such officer or employee consents to such disclosure.

4. Records concerning current strategy for crime detection or prevention.

5. Records of current deliberations or negotiations on the purchase of County property, investing of County funds, or other County business whenever competitive or bargaining reasons require nondisclosure.

6. Financial, medical, social or personal histories or disciplinary data of specific persons which, if disclosed, would be likely to have a substantial adverse effect upon the reputation of any person referred to in such history or data.

7. Communications between legal counsel for the County and any officer, agent or employee of the County, when advice is being rendered concerning strategy with respect to current litigation in which the County or any of its officers, agents or communications which are privileged under Sec. 905.03, Stats.

3.20 COUNTY-WIDE PROCEDURE FOR CAPITALIZATION OF OUTLAY ITEMS.

(1) In order to establish a Countywide procedure relative to cost limits for Capitalization of expenditures budgeted for as outlay items, the following procedure is enacted.

It is County wide policy to record as outlay, those individual items of equipment costing more than \$5,000 (Five Thousand Dollars), equipment having an individual price of less than \$5,000 yet, greater than \$100.00, shall be recorded as equipment (under \$5,000) within the operation and maintenance portion of the budget. The above procedure utilizes the following definition.

(2) Outlay. Outlay shall be defined as an expenditure resulting in the acquisition of or improvement to County-owned land, buildings, or equipment.

(3) Any County Department may calculate depreciation costs on equipment recorded within the operation and maintenance portion of the budget as stated in (1) above for the purpose of obtaining reimbursement pursuant to the guidelines established by a state or federal agency.

3.21 BROWN COUNTY MUSEUM GOVERNING BOARD. (1) The governing body of the Neville Public Museum shall be composed of a seven (7) member board, whose membership shall consist of not less than three (3) nor more than four (4) County Board Supervisors and not less than three (3) nor more than four (4) citizens at large, depending on the number of supervisors appointed, and at least two (2) of the citizen members shall be appointed from a list of not less than five (5) names submitted by the Museum Corporation. These appointments shall be made by the County Executive and shall be subject to County Board confirmation.

3.22 COUNTY RETENTION OF OVER-PAYMENTS. Brown County, following the State procedure outlined in Section 20.905(3), Stats., will not refund over-payments of charges when the over-payment is \$2.00 or less, unless the refund is specifically requested in writing within 60 days of the date of the original payment of the charge. The written request for the return of the over-payment shall be made to the Brown County Treasurer.

3.23 INTERNAL AND EXTERNAL AUDIT FINDINGS. (1) Internal Audit Philosophy.

Internal audits are intended to assist appointed staff and elected officials in attaining effective and efficient operations by providing an independent and objective evaluation of operations. To ensure and safeguard the integrity of the internal audit function, it is essential that the Internal Auditor not be subjected to political pressure, intimidation or coercion. While the Internal Auditor reports to both the County Board Chairman, and Director of Administration, with policy oversight from the Executive Committee, the role of these officials must be clearly circumscribed to protect the independence and integrity of the internal audit function. Therefore, the authority and responsibilities of the Internal Auditor, County Board Chairman, Director of Administration, and Executive Committee, as well as auditee management, have been delineated as part of this code. Any attempt by an official to intimidate or coerce the Internal Auditor into altering the findings, conclusions or recommendations of an internal audit shall constitute a violation of the Code of Ethics which states that, "Elective and appointive officials and employees shall adhere to the rules of work and performance standards established for their positions. Officials and employees shall not exceed their authority or breach the law or ask others to do so."

(2) Authority and Responsibilities. (a) Internal Auditor. 1. The Internal Auditor shall have authority to access, with or without notice, all records, books or other documents relating to county expenditures/expenses, revenues, operations and structure. Likewise, the Internal Auditor shall have unrestricted access to county personnel and facilities.

2. The Internal Auditor shall have the exclusive authority to determine the content (findings, conclusions, recommendations, etc.) and format of any audit or special project assigned to the Internal Auditor for completion.

3. The Internal Auditor shall have the following responsibilities:

a) Soliciting input into the development of the annual audit plan from the County Board, County Executive, and administrative officials.

b) Submitting an annual audit plan (including organization and activity, objectives, and time required) to the Board Chairman, Director of Administration, and Executive Committee by November 1 of each year.

c) Submitting any requests for special audits, projects or changes to the annual audit plan to the Board Chairman, Director of Administration, and Executive Committee.

d) Conducting performance audits, as approved by the Executive Committee, of offices, departments, agencies, special districts, and other governmental organizations within the jurisdiction of the County Board.

e) Evaluating the adequacy of management and financial accounting systems and controls.

f) Appraising and verifying the accuracy of management and financial records, statements and reports.

g) Reporting to the Executive Committee any irregularities or failures to comply with legal or administrative policies.

h) Coordinating and monitoring audits performed by public accounting or other organizations.

i) Completing follow-up on recommendations made by the county's external auditors to determine whether the recommendations have been implemented.

j) Maintaining freedom from personal or external impairments to independence and maintain an independent attitude and appearance.

k) Maintaining as work papers sufficient, competent, and relevant evidential matters (gathered through interviews, inspections, observations, inquiries, and confirmation) to afford a reasonable basis for conclusions and recommendations regarding the management and operation of the audited entity.

l) Providing records to the public consistent with open records laws and maintaining confidential information separate from nonconfidential information.

m) Preparing audit results in writing and maintaining a balanced perspective considering any unusual difficulties or circumstances faced by the operating officials concerned.

n) Providing a draft to Board Chairman, Director of Administration, Board Vice Chairman and auditee management for verification of factual accuracy and development of responses within time lines established by the Internal Auditor.

o) Submitting the audit report and auditee responses to the Executive Committee.

p) Performing quarterly follow-up reviews to determine the status of audit recommendations and reporting such to the Executive Committee.

q) Reporting progress on the annual audit plan to the Executive Committee on a quarterly basis.

r) Performing all audit work in accordance with Generally Accepted Government Auditing Standards, as promulgated by the United States General Accounting Office.

(b) County Board Chair and Director of Administration.

1. The County Board Chairman and Director of Administration shall both have authority to oversee the Internal Auditor (e.g., approval of work schedule, vacation requests, etc., approval of time card, and completion of performance planning and review documents for presentation to and approval of the Executive Committee), but final decision-making authority rests with the Chair.

2. The County Board Chairman and Director of Administration shall both have the following responsibilities:

a) Assuring the integrity and independence of the internal audit function by addressing any comments or concerns regarding any audit to the Executive Committee.

b) Acting as supervisor of the Internal Auditor by completing necessary administrative tasks, but final supervisor authority rests with the Chair.

(c) Executive Committee.

1. The Executive Committee shall have the authority to hire and discharge the Internal Auditor, subject to confirmation by affirmative vote of two-thirds of the County Board, in case of both hire and discharge.

2. The Executive Committee shall have exclusive authority to recommend to the County Board acceptance or rejection of audit recommendations and auditee responses.

3. The Executive Committee and Board Chairman shall have the following responsibilities:

a) Reviewing and approving the annual audit plan.

b) Reviewing and approving requests for special audits or projects and any changes to the annual audit plan.

c) Reviewing concurrently audits and auditee responses thereto.

d) Accepting or rejecting auditee responses to audit recommendations. If the Executive Committee rejects an auditee response, it shall request that the auditee appear before the Committee to resolve the differences.

e) Taking any action, within its authority, to properly resolve the audit findings.

(d) Auditee Management.

1. Auditee Management shall have the authority to draft audit responses.

2. Auditee Management shall have the following responsibilities:

a) Cooperating with the Internal Auditor and providing access to records, books, documents, personnel, and facilities and verifying factual accuracy of audit reports as requested by the Internal Auditor.

b) Drafting audit responses within time lines established by the Internal Auditor to indicate which of the following courses of action will be taken:

1) Implementing procedures and/or policies to eliminate the deficiencies or produce the suggested improvements disclosed in the management letter (state procedures and policies).

2) Develop an implementation plan and timetable to correct the deficiencies or produce the suggested improvements disclosed in the management letter (note step-by-step procedures and timetables).

3) Recommend audit recommendations not be considered for implementation at this time for the following reasons (state reasons). They are being studied and will be considered at a future date (disclose date).

4) Concluding that the audit recommendations are not valid or cost effective and do not warrant management action for the following reasons (state reasons).

c) Appearing before the Executive committee, upon request, to clarify written responses to audits and resolve any differences arising out of the Committee's rejection of an audit response.

d) Implementing actions in response to audit findings.

3.24 ACCOUNTING POLICIES FOR ASSET SEIZURES AND FORFEITURES. (1) Purpose. The purpose of this section is to establish accounting policies for asset forfeitures received by the Brown County Sheriff's Department.

(2) Definitions. For the purpose of this section:

(a) "Multi-Jurisdictional Group" (referred to hereafter as "MJG") means the law enforcement organization comprised of several Brown County Law Enforcement agencies for the purpose of undercover drug enforcement activities. The MJG is headed by the Brown County Sheriff and is overseen by the Brown County Drug Enforcement and Violent Crime Policy Oversight Board which is comprised of various police chiefs from the Brown County area. Financial activities for the MJG are recorded in the Brown County general ledger within the Brown County Sheriff's Department's budget area. The MJG is primarily funded through federal and state grants with Brown County tax levy providing the remaining funding.

(b) "Federal Asset Seizure: means the ability of the federal government to legally seize assets (property) of convicted illicit drug dealers. Such assets include but are not limited to real property, buildings on real property, vehicles, aircraft, boats, other property, and cash. Typically, assets seized by the federal government fall under the jurisdiction of the Federal Bureau of Investigation (FBI) or Drug Enforcement Agency (DEA).

(c) "State Asset Seizure" means the ability of the state government to legally seize assets (property) of convicted illicit drug dealers. Such assets include but are not limited to real property, buildings on real property, vehicles, aircraft, boats, other property, and cash.

(d) "Asset Forfeiture" means assets (generally in the form of cash) which have been seized by federal or state law enforcement agencies through Federal Asset Seizure or State asset seizure procedures (ie: "Federal Asset Seizures" or "State Asset Seizures") and have been legally turned over to those federal or state agencies. Such asset forfeitures are subject to "Equitable Sharing" by local law enforcement agencies (such as the Brown County MJG) based upon the local agencies' level of participation in the drug investigations that resulted in the asset seizures.

(e) "School Fund" means a special fund established in Wisconsin for the purpose of using seized property to supplement state school funding. In general, assets seized and forfeited under Wisconsin state statutes, Secs. 973.075 to 973.077, are subject to surrender to the school fund.

(f) "Special Revenue Fund" means a separate and distinct self-balancing fund recorded in the Brown County General Ledger. Funds in such an account are from specific revenue sources (in this case, asset seizures) and are legally restricted to expenditures for

specific purposes. The amount termed "cash and investments" in such a fund consists of an allocation of total Brown County cash and investments which are deposited in bank accounts and other investments at the discretion of the Brown County Treasurer. Cash and investments may also include allocations of interest earnings.

(3) Background. As a result of the Brown County Sheriff's Department's involvement in investigations of illicit drug operations in Northeastern Wisconsin (through the MSG), the Sheriff's Department may be entitled to share with federal and state agencies certain asset forfeitures. In order to receive asset forfeitures, the Sheriff's Department must submit a claim to the appropriate agency. Asset forfeitures claimed by the Sheriff's Department must be put into law enforcement use and such proposed use must be documented in the claim. Few federal or state restrictions currently exist on the local uses of funds claimed by the Sheriff's Department except that the funds may not be used to "supplant" (replace) local law enforcement funding but rather must enhance or supplement law enforcement activities.

In all federal asset forfeiture cases, the Brown County Sheriff's Department is expected to receive its share of the assets in the form of cash. In state asset forfeiture cases, the Brown County Sheriff's Department is expected to receive only vehicles because other assets are subject to surrender to the state school fund.

However, under SS973.075(4), Wis. Stats., the agency seizing the property may deduct Fifty Percent (50%) of the amount received for administrative expenses of seizure, maintenance of custody, advertising and court costs, and the costs of investigation and prosecution reasonably incurred. The remainder will be deposited in the school funds as the proceeds of the forfeiture.

(4) Creation of a Special Revenue Fund. All claims for sharing federal or state asset forfeitures are to specify the payee as the Brown County Sheriff. Asset forfeitures received in the form of cash will be deposited with the Brown County Treasurer. These funds will be recorded in the County's general ledger in the "Special Revenue" account created for this purpose. The County Treasurer will periodically allocate interest earnings to the special revenue fund based on the proportionate share of cash and investments in the fund.

Any vehicles received through asset forfeitures will be treated like donations which require offsetting revenues and expenditures to be recorded in the fund. In addition, the vehicles should be added to Brown County's fixed asset listing.

As a governmental fund, the special revenue fund will require an annual budget prepared in accordance with established procedures for county budget preparation. Compliance with the annual budget shall be subject to review by the County's Internal Auditor. Maintenance of detailed records of financial activities shall be the responsibility of the Brown County Sheriff's Department.

The new special revenue fund created herein shall be entitled "Asset Seizures/Forfeitures Special Revenue Fund."

3.25 IDENTIFICATION MARKINGS ON COUNTY-OWNED VEHICLES AND EQUIPMENT REQUIRED.

(1) Purpose. The purpose of this section is to establish procedures by which County-owned vehicles and equipment are marked to enable such vehicles and equipment, where practicable, to be openly identified when they are being operated.

(2) Requirements. All County-owned vehicles and equipment used in County operations, with the exception of County-owned vehicles designated by the Sheriff for purposes of detection and prevention of unlawful activities, shall have identification markings in the form of the official seal of Brown County affixed on both the passenger and driver doors of said vehicles and equipment, where practicable, and in addition identification markings which shall state "Brown County - For Official Use Only" on the back portion of said vehicles and equipment.

3.26 CLAIMS FOR DAMAGES BY DOGS TO CERTAIN DOMESTIC ANIMALS. (1) Authority. This ordinance is established pursuant to authority provided under Sec. 174.11, Statutes.

(2) Limitation on Claims for Damage By Dogs to Domestic Animals. The maximum amount that may be allowed for a claim for damages by dogs to domestic animals under Sec. 174.11, Stats., shall be as follows:

- (a) Poultry/Waterfowl (including exotics)
\$1.00 per pound
- (b) Breeding Stock (Gilts and Boars, Heifers and Bulls, Ewes and Rams, Does and Bucks)
\$1.00 per pound with a maximum limit \$300.00
- (c) Young Stock and Market Stock
\$1.00 per pound with a maximum limit of \$500.00
- (d) Dairy Heifer Calves and Bull Calves
\$1.00 per pound with a maximum limit of \$500.00
- (e) Deer and Elk
\$1.00 per pound with a maximum limit of \$500.00

3.27 REGISTER OF DEEDS DOCUMENTATION RECEPTION TIME CUT-OFF

Pursuant to Section 59.20, Wis. Stats. (1997-98), the cut-off reception time for filing and recording of documents is hereby advanced by one-half hour in any official business day during which time the Register of Deeds office is open to the public, in order to complete the processing, recording and indexing to conform to, the day of reception.

3.28 FREEDOM FROM HARASSMENT POLICY. (1) Purpose. Brown County is committed to providing a non-hostile work environment that is free of discrimination and harassment. Harassment of any person is strictly prohibited. In keeping with this commitment, we will not tolerate harassment of our employees by anyone, including any supervisor, co-worker, vendor, or citizen.

(2) Harassment Defined. Harassment in this context consists of unwelcome conduct (verbal or physical), actions, words, jokes or comments based on an individual's protected status such as sex, color, race, ethnicity, age, religion, disability, marital status, or any other legally-protected characteristic. We will not tolerate harassing conduct that interferes with an

employee's work performance, or that creates an intimidating, hostile, or offensive work environment. We ask that each person refrain from making statements that others potentially will find upsetting. Although statements are often not intended to be harmful, the effective can be detrimental.

Any employee who believes he or she has been the subject of harassment, be it verbal, physical or sexual, is encouraged to promptly notify his/her supervisor. The employee is encouraged to object to the person who is harassing him/her and ask that person to cease and desist. The employee may also express his/her concerns directly to the supervisor of the worker who is doing the harassing.

Similarly, if you observe harassment of another employee, you are requested and encouraged to report this to your supervisor or to the employer's supervisor. No reprisal, retaliation, or other adverse action will be taken against any employee for making a good faith effort to object to harassment, or for assisting in good faith in the investigation of any such complaint or report. Any suspected retaliation or intimidation should be reported immediately to your supervisor.

(3) Investigation of Complaints and Reports. Every reported incident of employee harassment will be thoroughly investigated, with respect for the confidences and sensitivities of the situation. You may at any time ask the person you complained or reported to about the status of the investigation.

(4) Penalties for Violations. If it is determined that harassment has occurred, Brown County will take prompt corrective/disciplinary action if its investigation shows a violation of this policy. Depending on the circumstances, disciplinary action up to and including discharge or ordinance/criminal citation may result after a thorough review of the facts.

A complaint or report that this policy has been violated is a serious matter. Dishonest complaints or reports are also against our policy, and Brown County will take appropriate action if its investigation shows that deliberately dishonest and bad faith accusations have been made.

3.29 ESTABLISHING PARCEL IDENTIFICATION NUMBER IMPLEMENTATION AND REQUIREMENTS. The Register of Deeds shall not accept for recording, any conveyance as defined in Section 806.01(4), Stats., of any interest in real estate which does not contain the parcel identification number. If the conveyance is of a newly created parcel for which a parcel identification number has not yet been assigned, reference shall be made to the parcel identification number of the parcel from which the new parcel was created. This ordinance is enacted pursuant to the authority granted by sec. 59.43(7) of the Wisconsin Statutes (2001).

3.30 BAN ON DIGITAL, PHOTOGRAPHIC OR ELECTRONIC IMAGING IN COUNTY OFFICE OR PROPERTY. (1) Purpose. It is the principal of Brown County that the buildings held and operated by Brown County are open to the public and pursuant to 3.18 of this Code of Ordinances it is the principal that the public should retain the right of inspection or copying of a record held by Brown County subject to the limitations, provisions and guidelines of sec. 19.35(1), Wis. Stats. Notwithstanding it has been held by the legislature

and the Courts of the State of Wisconsin that while these records and places are subject to public inspection the custodian of the record or area does reserve the right to limit access, method or duplication permissible. The use of cameras or digital imaging devices in offices of the public charge may be used to supersede the duly established fee system, may violate the privacy rights of citizens of Brown County and may be used to convey confidential information and thus undermine the operation of the County.

It is the intent of this section to set forth the limitations on duplication and imaging that may be established in the properties held by Brown County:

(2) Definitions

- (a) Copy/Copying: make a copy by means of a Photostat device to make paper copies of documents and other visual images;
- (b) Camera: a device which copies image on film or digitally;
- (c) Digital Imaging: the use of any electronic device to scan, copy or duplicate from an original document to digital information in the form of pixels that can be read and manipulated by a computer, and subsequently reformed as a visible image;
- (c) Digital Imaging Device: any electronic device which is implemented in obtaining digital images, including but not limited to digital cameras, electronic scanners, and cellular telephones;
- (d) Legal Custodians: The elected official is the legal custodian of his or her records and the records of his or her office, but the official may designate an employee of his or her staff to act as the legal custodian.
 - (1) Unless otherwise prohibited by law, the county Clerk or the Clerk's designated deputy clerks shall act as legal custodians for the county board and for any committees, commissions, boards, or authorities created by ordinance or resolution of the county board.
 - (2) For every authority not specified in subs. (a) or (b), the authority's chief administrative officer is the legal custodian for the authority, but the officer may designate an employee of his or her staff to act as the legal custodian.
- (f) Prior Authorization: means advanced written permission by the official charged with maintenance of the area in which the imaging will take place;
- (g) Public Office: includes appointive office or position of a local governmental unit in which an individual serves as the head of a department, agency, or division of the local governmental unit, but does not include any office or position filled by a municipal employee;
- (h) Public Record: any material on which written, drawn, printed, spoken, visual or electromagnetic information is recorded or preserved, regardless of physical form or characteristics, which has been created or is being

kept by an authority. "Public Record" includes, but is not limited to, handwritten, typed or printed pages, maps, charts, photographs, films, recordings, tapes (including computer tapes), computer printouts and optical disks;

- (i) Public Restroom: any segregated area in property owned or operated by the County which has been designated for placement of toilets and sinks;
- (j) Records Area: means a designated area in an office where vital records are stored and where they are made available for public use;
- (k) Related data: means court orders, amendment forms of all types, affidavits, documentary proofs, correspondence and indexes associated with a specific vital record;
- (l) Vita record: means a certificate of birth, death, divorce or annulment, a marriage document or a fetal death report, including related data;

(3) Policy:

- (a) In accordance with Wisconsin Law, no person shall use cameras, cellular phone cameras or digital imaging device in any above defined records area held by Brown County;
- (b) No person shall use cameras, camera phones, or digital imaging devices in any area in which the use of such devices has been explicitly prohibited, without prior authorization from the above designated legal custodian or public office in charge of the accessible area or the records;
 - (1) The legal custodian or public office in charge of the area shall make public notice by posting of a sign in the areas in which the use of said devices are banned;
- (c) The use of cameras, camera phones or digital imaging devices in any public restroom is banned;
- (d) No person shall use personal photocopying machines, digital imaging devices or cameras to make copies of any vital records, public record or related data for the purpose of superseding the legislatively established fee system without prior approval from the legal custodian;
 - (1) If such approval is granted, the legal custodian reserves the right to implement whatever usual and customary charges may be implemented in the copying of the record;

(4) Limitations. The limitations to the access of public records are set forth in §3.18(6) of this Code and hereby incorporated into this section by reference.

(5) Penalty. Any violation of this section shall be governed by §1.07(1) of this Code.