ADAMS COUNTY BOARD OF SUPERVISORS MONTHLY MEETING
ADAMS COUNTY BOARD ROOM
January 15th, 2008, 7:00 p.m.

1. Call to Order by the Chair
2. Was the meeting properly announced?
3. Moment of Silence
4. Pledge of Allegiance
5. Roll Call
6. Approve the Agenda
7. Approval of the December 18, 2007, County Board Minutes.
8. Public Participation (if requested by the County Board Chair)
9. Announcement of Meetings, Agenda Changes, Report of Supervisors Claims read by the County Clerk, and appoint 6 supervisors to approve claims Keckeisen, Babcock, Sumpter, West, Repinski, Johnson to review during recess.
10. **Correspondence:**
11. **Appointments**: Appoint an Ad Hoc Rules and Policy Committee, Chairperson Cindy Loken, 1st Vice Chairman David Grabarski, 2nd Vice Chairman David Renner, members at Large Jerry Kotlowski, Florence Johnson.
12. **Unfinished Business:** Discuss and/or act on Policy and Procedure Manual Chapter Eight: Budgeting and Accounting Policies
13. **New Business:** Easton Dam feasibility study presentation, Sheriff's Department Power point presentation by David July, Administrative Coordinator/Director of Finance Report, Library Financial (included in minutes).

14.		
Admin & Fin 12/17, 1/4, 1/7	Exe Com 11/6, 12/11	Pub Works 10/10, 11/14, 12/11, 12/13
County Board 12/18	Golden Sands 11/15	Resource & Rec 11/9, 12/12
Brd Adjustmnt 12/19	Planning & Dev 12/10, 1/2	SCLS 12/10
CWCA 10/24	Pub Safety & Jud Com 12/12	Surveyor 12/31

15. **Resolutions:**

Res. #01: Resolution authorizing the borrowing of not to exceed $3,105,000 and providing for the issuance and sale of general obligation promissory notes.

Res. #02: To convert one regular, full-time County position, Clerk/Receptionist, in Group 1, Class 2 of the Collective Bargaining Agreement between the County of Adams and Adams County Courthouse Employees' Union, Local 1168, AFSCME, AFL-CIO to a regular, full-time Support Specialist-Fiscal position in the same group and class within the bargaining unit.

Res. #03: To authorize the Administrative Coordinator Director of Finance to act on behalf of Adams County to apply for $75,000 from the Wisconsin Department of Natural Resources Aquatic Invasive Species Grant Program for the purpose of funding for equipment and a staff person to provide educational and technical assistance for prevention and control of aquatic invasive species.

Res. #04: To authorize the Administrative Coordinator Director of Finance to act on behalf of Adams County to apply for $10,000 from the Wisconsin Department of Natural Resources Lake Management Grant Program for the purpose of funding equipment to monitor lake levels on the Arrowhead, Sherwood, Camelot, Easton, Peppermill, McGinnis and Fawn Lakes.

Res: #05: To support passage of 2007 Assembly Bill 509, State Funding for Mental Health Inpatient Treatment, which would require that a county reimburse 50 percent, rather than all, of care and services provided to county residents with mental illness in inpatient facilities, less applicable collections. The bill provides a sum sufficient appropriation of general purpose revenue for the Wisconsin Department of Health & Family Services to pay the remaining 50 percent of the cost.

P2
Res. #06: To create a Land Information Committee for the purpose of policy development and oversight for Land Information functions and duties.

16. **Ordinances:**

Ord. #01: To rezone a parcel of land in the Town of New Chester, owned by Joseph F & Kathleen Coon, portion of property (1.22 acres) located in the SE I/4, NW I/4, Section 34, Township 16 North, Range 7 East, from A-1 Exclusive Agricultural District to a PSP-1 Public & Semi Public District.

Ord. #02: To rezone a parcel of land in the Town of Adams, owned by Allen R. & Gail K. Schultz, property located at 2224 16th Avenue, known as Lot #21, C.S.M. #505, Brewster Harris Subdivision, in the NW I/4, NW I/4, Section 23, Township 17 North, Range 5 East, changed from a Conservancy District to a Recreational/Residential District.

Ord. #03: To rezone a parcel of land in the Town of Dell Prairie, owned by Ken Shields, property located at 3631 13th Avenue, known as Lots # 1 & 3, C.S.M. # 399, located in Part of Government Lot #11, Section 6, Township 14 North, Range 6 East, property be changed from a Recreational/Residential District to a General Purpose District.

17: **Petitions:**

18. **Denials:**

19. Approve Claims
20. Per Diem and Mileage for this Meeting read by the County Clerk.
21. Motion for County Clerk to correct errors.
22. Set next meeting date.
23. **Closed Session**: (none)
24. Adjournment

CHAPTER EIGHT: BUDGETING AND ACCOUNTING POLICIES

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SECTION 1 - INTRODUCTION TO BUDGETING & ACCOUNTING POLICIES

1.01 Purpose. The policy is intended to serve as a basic guide to proper financial and accounting procedures. Any department policies shall be adopted in accordance with this policy. The purpose of this policy is to:

A. Provide Adams County with a tool to improve the financial management of County programs and services;
B. Standardize fiscal procedures and practices where appropriate;
C. Provide minimum fiscal management requirements;
D. Serve as a training guide to employees; and
E. Provide a current, comprehensive, and thorough written documentation of the procedures.

1.02 Manual Review. Each year, during the month of October, the Administrative Coordinator/ Director of Finance, or the assigned designee, will be accepting suggestions for revisions and/or additions to the Financial Policy. Revisions and/or additions will be reviewed and approved by the Administrative & Finance Committee; once approved these shall be forwarded to the County Board for final approval with the annual Personnel & General Administrative Policies updates. Revisions to this will be issued when policy, organizational or procedural changes occur. Revisions will be forwarded to each manual holder. These revisions must be incorporated in order to keep the policy current. Revision and additions will be effective upon County Board adoption.

1.03 Questions. Questions will arise regarding materials that appear in the budgeting and accounting policies. If the questions cannot be answered within the policy itself, the questions should be brought to the attention of the County Administrative Coordinator/Director of Finance or the assigned designee.

SECTION 2 - GOVERNMENTAL ACCOUNTING PRINCIPLES

2.01 Purpose. The purpose of this section is to introduce the user to basic accounting concepts and principles as they relate to governmental accounting in general, and to Adams County in particular. Adams County is independently audited each year and as such, is required to follow generally accepted accounting principles, which are discussed briefly in this section. For a more detailed discussion of generally accepted accounting principles, refer to the publication GOVERNMENTAL ACCOUNTING, AUDITING AND FINANCIAL REPORTING (GAAFR), which can be obtained from the County Administrative Coordinator/Director of Finance or the assigned designee. The County is wholly responsible for the receipt and expenditure of all funds regardless of revenue source (i.e. federal, state, tax levy, donations, grants, etc.).

2.02 Fund Accounting. One of the integral parts of governmental accounting is the use of funds to account for its activities. Adams County utilizes fund accounting. A fund is defined as "an independent fiscal and accounting entity with a self balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with regulations, restrictions or limitations".

2.03 Types of Funds. The following is a description of each major category of funds or account groups used in Adams County.

A. **Governmental Funds:**

1. **General Fund.** The general fund is the fund established to account for resources devoted to financing the general services, which the governmental unit performs for its citizens. This includes such things as general administration, protection of life, property and similar

broad services. The general fund is used to account for all financial transactions not properly accounted for in another fund, and is primarily funded by county tax levy.

2. **Special Revenue Fund**. Special revenue funds are used to account for the proceeds of specific revenues sources (other than major capital projects) that are legally restricted to expenditures for specified purposes. This includes Health & Human Services, and Library.
3. **Debt Service Fund.** The debt service fund is used to account for the accumulation of resources for, and the payment of, general long-term debt principal, interest and related costs.
4. **Capital Projects Fund.** The Capital projects fund is used to account for financial resources to be used for the acquisitions or construction of major capital facilities (other than those financed by proprietary funds or special revenue funds).

B. **Proprietary Funds.**

1. **Enterprise Fund.** The enterprise fund is used to account for operations:
   a. That are financed and operated in a manner similar to private business enterprises where the intent of the County is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges, or
   b. Where the County has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriated for capital maintenance , public policy, management control, accountability or other purposes. At this time the County has no enterprise fund.
2. **Internal Service Fund.** The internal service fund is used to account for the financing of goods or services provided by one department to other departments of the County, or to other governmental entities on a cost reimbursement basis. County internal service funds include Highway and Solid Waste.
3. GASB 34 Rules may require alternate classification for certain reports from governmental accounting standards.

C. **Fiduciary Funds.**

1. **Trust and Agency Funds**. Trust and agency funds are used to account for assets held by the County in a fiduciary capacity as trustee, custodian or agent for individuals, other governmental units and non-public organizations.

D. **Fixed Assets and Long-term Liabilities Account Groups.**

1. **Fixed Assets**. Fixed assets are accounted for in individual funds using object codes in the 900 range. (Account codes #18300 – 18890) All fixed assets are valued at historical cost, or estimated historical cost if actual historical cost is not available. Donated fixed assets are valued at their estimated fair value on the date donated.

   Effective 01/01/2003 GASB 34 requires governmental entities to report all capital assets, including infrastructure, in the government-wide statement of net assets and will also require the reporting of depreciation expense.

2. **Long-term Liabilities**. Long-term liabilities of Adams County are not records in the general ledger and are only reported in the notes section of the annual audit financial report.

SECTION 3 - ACCOUNTING POLICIES

3.01 Purpose. The purpose of this section is to outline and explain the various accounting policies utilized by Adams County. These policies define the methods of presenting financial information in the County.

3.02 Appropriation and Revenue Control Policy. Department heads are responsible for their respective departments' expenditures and revenues in comparison to the budget. The Administrative Coordinator/Director of Finance will report monthly to the Administrative & Finance Committee all deviations from budgeted line items. The Administrative Coordinator/Director of Finance shall approve over expenditures in expense lines, and shall be notified of any unrealized revenues. Budget reviews are used to control appropriations. They are also used to monitor that revenues of the County are realized in a timely manner in accordance with budget expectations.

3.03 Timing of Review. A comparison of the budget to actual expenditures is conducted both on a monthly basis and at year-end.

3.04 Method of Performing Review. Actual accounting expenditures and revenues are compared to the planned budget level to determine problem areas. If actual appropriations are exceeded and/or actual revenues are significantly below budgeted levels, a problem exists and the department head is required to inform the Administrative Coordinator/Director of Finance by preparing a written corrective plan to resolve or alleviate the problem. The Administrative Coordinator/Director of Finance shall approve the corrective plan and forward it to the Oversight and Administrative & Finance Committees.

3.05 Level of Appropriation Control. Appropriations are controlled in the departments' budgets at the account level. The Administrative Coordinator/Director of Finance shall be responsible for monitoring departmental expenditures and revenues compared to budget expectations on a monthly basis. All financial and budget concerns should be brought to the attention of the Administrative & Finance Committee on a monthly basis.

3.06 Capital Costs. Capital costs are expenses for fixed assets such as land, land improvements, building and equipment. The County capitalization thresholds, to comply with GASB Statement #34, are as follows:

	Tracking and Inventory	Capitalize and Depreciate
Land	$1	Capitalize only
Land Improvements	$1	$5000
Building	$1	$5000
Building Improvements	$1	$5000
Construction in Progress	$1	Capitalize only
Machinery and Equipment	$1000	$5000
Vehicle	$1000	$5000
Infrastructure	$5000	$5000

Fixed assets are required to be reported on a government's balance sheet. Fixed assets with short useful lives and small monetary value are reported as an "expense" in the period in which they are acquired. Fixed asset costs are expensed annually by depreciation expense, which is amortized over the useful life of the assets using the straight-line depreciation method.

SECTION 4 - BUDGET PROCESS

4.01 Budget. The budget is a legal document establishing the upper limit on spending as well as the amount of projected revenue to be realized in a given year. Adams County Board adopts its budget at the department level; however the budget is developed and maintained at the line item level.

4.02 The budget is the primary tool for local government to monitor its financial resources. When the budget is adopted it represents the financial plan for operating the government in the coming year; contained in the budget are decisions regarding its operation.

4.03 The major difference between a government and a business budget is the governmental budget is adopted by a majority of the County Board and therefore, budgetary control is essential. The adopted budget sets both revenues and appropriation levels along with the amount of taxes that are to be levied in the County and apportioned to its municipalities.

4.04 Oversight and the Administrative & Finance Committees review budgets before forwarding the recommended budget to the County Board of Supervisors. The County Board considers the Administrative & Finance Committee's proposed budget and adopts a budget in November of each year.

4.05 Budget Procedures.

A. Departments shall notify the MIS Director of all technology requests. Any requests over $5,000 will require a meeting with the Department Head, MIS Director, and Administrative Coordinator/ Director of Finance.

B. Each department will receive a budget packet containing budget instructions, budget worksheets and special forms as requested by the Administrative & Finance Committee for completion.

C. Upon completion of the budget packet the information is returned to the Administrative Coordinator/ Director of Finance, or the assigned designee, for data entry.

D. After data entry is complete budget packets are returned to departments for Oversight Committee approval.

E. The Administrative Coordinator/ Director of Finance, or the assigned designee, will notify each department when scheduled for Administrative & Finance Committee review.

F. The Administrative & Finance Committee reviews each department's proposed budget, with the department head and committee chairperson present, and makes any necessary revisions.

G. Upon completion of all departments' proposed budgets, the Administrative & Finance Committee determines the proposed tax levy and mill rate.

H. The Administrative & Finance Committee submits the County Budget to the County Board of Supervisors for adoption.

I. Throughout the year, any purchase on non-budgeted equipment over $1,000 requires **PRIOR** Oversight and Administrative & Finance Committees' approval and shall be forwarded to the Administrative Coordinator/Director of Finance. These requests should be presented by the department head.

SECTION 5 - INTERNAL CONTROL

5.01 Purpose. To have a plan of organization under which employees' duties are so arranged and recorded, and procedures are designated as to make it possible to exercise effective accounting control over assets, liabilities, revenues and expenditures. To the greatest extent possible as staffing permits, work of employees is subdivided so that no single employee performs a complete cycle of operations. Moreover, under such a system, the procedures to be followed are documented and require proper authorizations by designated officials for all actions to be taken.

5.02 Procedures. Each Department shall develop an organizational chart clearly defining lines of authority and responsibility.

A. To the greatest extent possible, all financial and accounting responsibilities must be segregated, so that no one individual has complete authority over an entire transaction.

B. Official accounting reports must be prepared or checked by persons other than those responsible for operations for which the report is prepared.

C. Each department shall review monthly Skyward financial reports to monitor revenues and expenditures in comparison to the adopted budget.

D. Each department shall reconcile monthly revenues and expenditures to the financial reports provided by the Administrative Coordinator/ Director of Finance Office by the 18th day of the month. Any discrepancies found in the financial reports shall be brought to the attention of the Administrative Coordinator/ Director of Finance promptly.

E. No departmental bank accounts may be established without prior authorization by the Administrative Coordinator/Director of Finance and the Administrative & Finance Committee. All such accounts shall follow County policies. Each Department shall reconcile department bank accounts monthly. A copy of the reconciliations shall be forwarded to the Administrative Coordinator/Director of Finance Office at the end of each quarter with a summary report presented to the Administrative & Finance Committee.

F. The Administrative & Finance Committee will review all departments' revenues and expenditures, on a rotational basis, to monitor activity in comparison to the budget.

G. The Administrative Coordinator/Director of Finance will audit vouchers weekly and review departments' revenues and expenditures on a monthly basis, all concerns will be brought to the attention of the department head, oversight committee chair and the Administrative & Finance Committee, with a summary report to Administrative & Finance Committee.

H. All financial records requests will be provided for in accordance with the Adams County Public Records Policy.

I. The duties of internal auditor for Adams County is conferred to the Administrative Coordinator/Director of Finance in the adopted job description (9-25-07 County Board Meeting), pursuant to §59.47(2), Wisconsin Stats.

SECTION 6 - CHART OF ACCOUNTS

6.01 Purpose. The chart of accounts is a systematically arranged list of accounts applicable to an accounting system giving account names and numbers. Adams County's accounting system consists of three ledgers (general, revenue and expenditures). The account numbers for accounting and their specific use is explained below:

ADAMS COUNTY'S ACCOUNT STRUCTURE

FUND	DEPT	ACCOUNT	OBJECT	PROJECT
XXX	XX	XXXXX	XXX	XXX

- FUND XXX LEVEL 1

General Fund	100
Special Revenue Funds	210, 240, 400 – 500,& 600
Debt Service	300
Internal Service Fund	700

- DEPT XX LEVEL 2

USED FOR: Each Department or sub-unit of County Government is assigned a Department code to see the total budget for that Department or sub-unit. All account codes for the Department are then totaled to determine the Department activity.

- ACCOUNT XXXXX LEVEL 3

Assets	1XXXX
Liabilities	2XXXX
Fund Balance	3XXXX
Revenues	4XXXX
Expenditures	5XXXX

Example: General Fund. Sheriff. Law Administration – 100.18.52000

- OBJECT XXX LEVEL 4

USED FOR: Expenditures to provide account detail and classify expenditures by the types of goods and services purchased, such as:

OBJECT	NUMBER
WAGES	100 - 199
BENEFITS	200 - 299
OPERATIONS	300 - 799
CAPITAL OUTLAYS	800 – 988
CARRYOVERS	999

- PROJECT XXX LEVEL 5

USED FOR: Providing additional detail to identify transaction of specific projects or programs. Allows departments to summarize data needed to prepare grant financial statements required by state and/or federal agencies.

Example: Health & Human Services Fund. Youth Services. Substitute Care. Other Purchased Services. Foster Care – 240 E 28 54505 350 323

6.02 Chart of Account Maintenance. When a new account number or maintenance to an existing account number is needed (i.e. activate an inactive account or inactivate an active account), the Element and Account Number Maintenance Form should be completed and submitted to the Administrative Coordinator/Director of Finance, or the assigned designee. The Administrative Coordinator/Director of Finance shall be notified when new elements (i.e. accounts, objects or projects) are needed using the above mentioned form. Only the Administrative Coordinator/Director of Finance, or the assigned designee, shall complete chart of account maintenance.

SECTION 7 - EXPENSE VERSUS CAPITALIZATION

7.01 Expense. The cost of items (i.e. incidental repairs) which neither materially add to the value of the assets nor appreciably prolong its life, but merely keep it in an ordinarily efficient operating condition, are expense items that should be charged against the fiscal year the material or service was received and the liability incurred. Equipment, which by its nature has a short normal life expectancy, early obsolescence, or other factors that contribute to an early loss of usefulness is expensed. Personal property with a unit cost of less than $5,000 or a useful life of less than two years is also expensed.

7.02 Capitalization. Amounts spent in restoring property or amounts spent for replacements, which arrest deterioration and appreciably prolong the useful life of the asset are expenditures which are capitalized to the general ledger and recorded in the fixed asset system. Expenditures capitalized are considered assets of Adams County, which are depreciated, if applicable, per the useful life of the property. Example of items capitalized includes those items of personal property with a unit cost of at least $5,000 and useful life of at least two (2) years. Cost of additions/extensions to an existing fixed asset, which is replaced by a new one, are capitalized and the old asset should be written off using a journal entry. Replacement, however, must meet the definitions within the capitalization policy.

Because many factors enter into a determination of whether an item should be expensed or capitalized, no complete set of rules can be laid down to fit all possible situation. Each case must be analyzed on its own merits as to whether an expenditure appreciable prolongs or materially adds to the value of the property resulting in capitalization of the item. If the expenditure does not meet the criteria, it should be expensed.

Fixed Assets that are leased, and considered capital leases, should be capitalized by the following journal entry:

Fixed Asset (Land, Building, or Equipment)	XXXX	
Lease Payable (Total lease payments less interest costs)		XXXX

SECTION 8 - DEPRECIATION POLICY

8.01 Purpose. In accordance with generally accepted accounting principles, deprecation of fixed assets is required in the proprietary funds of government (enterprise and internal services funds) and must be shown on the operating statements of these funds. Deprecation is also used in examining or determining the full cost of a project or program. It is also a necessary cost of business when establishing user rates for services.

8.02 Definition. Depreciation represents the expiration in the service life of fixed assets attributable to wear and tear, deterioration, and obsolescence. It represents the portion of the cost of a fixed asset, which is charged as an expense during a particular period or fiscal year.

8.03 Method of Depreciation. Adams County utilizes the straight-line method of depreciating fixed assets. This method takes the cost of the fixed asset, less its salvage value, and prorates that cost over the useful service life of the asset. Through this process, the entire cost of the asset is ultimately charged off as an expense.

8.04 Service Lives of Assets. The County's fixed asset system can accommodate any service life selected for an asset. A service life can be different from a similar asset if you have a basis for such determination. Generally, service lives of assets are as follows:

Land Improvements: 20-30 years
Buildings and Improvements: 20-50 years
Furniture, Machinery and Equipment: 4-20 years

8.05 Budgeting for Depreciation. Depreciation is entered as an expense and offset as an abatement in the same budget. This recognizes the non-cash nature of this expense. Only capital expenditures are part of the net budget of the County. Even though depreciation is not recognized in the net budget, it should be recorded in the operating accounts with an offset to accumulated depreciation in the general ledger.

8.06 Internal Control. The control over assets is the responsibility of management and oversight committees.

8.07 Inventory Systems. All inventory systems are to be updated annually for any additions or removals. Inventory Forms should be submitted to the Administrative Coordinator/Director of Finance at time of event. Any asset being disposed of should have the removed tag taped to the Form.

8.08 Inventory Records. Official Inventory records shall be kept and maintained in the Office of the Administrative Coordinator/ Director of Finance.

SECTION 9 - JOURNAL ENTRIES

9.01 Purpose. Journal entries are to be used to record accruals, prepaid items, correcting entries, reversing entries and charges between County departments.

9.02 Procedures. All journal entries must be prepared on the Journal Entry Form. The Journal Entry Form may be obtained from the Administrative Coordinator/ Director of Finance Office.

9.03 If a journal entry is made to pay another Department for a service, it is the responsibility of the Department receiving the service to prepare the journal entry. The form is complete when submitted with the following information:

A. Date
B. Account Number(s) - Debit
C. Amount - Debit
D. Account Number(s) - Credit
E. Amount - Credit
F. Description
G. Authorized and signed by - Department Head or the assigned designee

9.04 Journal entries must balance (Debits = Credits) or the journal entry will be returned to the Department.

9.05 No journal entries to cash accounts (# 1XXXX) should take place, unless to adjust for transfers between funds to balance cash in the appropriate funds. These transfers shall only be completed with approval of the Administrative Coordinator/Director of Finance to verify the proper accounting transaction.

9.06 Journal Entry Deadline. Journal entries should be submitted to the Administrative Coordinator/Director of Finance or the assigned designee, as they are prepared and no later than the 3rd business day of the following month in which the journal entry applies. Journal entries received by the Administrative Coordinator/Director of Finance after the 3rd business day of the month following the month in which they apply will be posted in the following month and therefore will not be reflected in the department monthly financial report.

SECTION 10 - ACCOUNTS RECEIVABLE

10.01 Purpose. Accounts receivable are used to record revenues in the period in which they are earned. In most cases within the County these accounts are used only at year-end. Other accounts receivable accounts include billings to patients or clients, and billings to the state for work done on a monthly basis.

10.02 Procedures. At year-end, each Department must determine the revenues that have been earned in the current year but will not be received until the following year. It is the department's responsibility to include the proper fiscal year to which a transaction will apply. The system does not automatically flag the transaction. For items to be included in the accounts receivable they must be submitted to the Administrative Coordinator/Director of Finance, or the assigned designee, in a timely manner for processing by the last full week of February prior to the fiscal year accounts being closed.

10.03 It is the responsibility of each Department to reconcile their accounts receivable accounts.

SECTION 11 - ACCOUNTS PAYABLE

11.01 Purpose. Accounts payable are used to recognize expenditures in the period in which they are incurred. In most cases within the County these accounts are used only at year-end.

11.02 Procedures. At year-end each department must determine the expenses incurred in the current year that will not be paid until the following year.

11.03 It is the Department's responsibility to include the proper fiscal year to which a transaction will apply. The system does not automatically flag the transaction. For items to be included in the accounts payable they must be submitted to the Administrative Coordinator/Director of Finance, or the assigned designee, in a timely manner for processing by the last full week of February prior to the fiscal year accounts being closed.

11.04 It is the responsibility of each Department to reconcile their accounts payable accounts.

SECTION 12 - INTERDEPARTMENTAL BILLINGS

12.01 Purpose. As a general rule the National Committee on Government Accounts (NCGA) state that revenues and expenses should be reported as such only once in the funds of a governmental unit. By definition internal services funds, enterprise funds and special revenue funds will account for interdepartmental transactions (expenses/receipts/journal entries) for the purpose of recovering grants, aids and special revenues. By definition of the general fund to account for resources devoted to financing the general services which the governmental unit performs for its citizens primarily with levied dollars, interdepartmental billings are not efficient and shall not be used unless there is a reporting or cost recovery requirement. Certain general administrative costs will be recovered through the 'Indirect Cost Reimbursement Plan'.

12.02 Procedures. Each department shall be responsible for interdepartmental transactions by invoice, receipt, and/or journal entries as deemed appropriate.

SECTION 13 - CASH RECEIPTS

13.01 All County departments shall remit monies directly to the County Treasurer daily if possible, but no less than weekly.

13.02 For departments that maintain a separate bank account, all incoming cash receipts should be processed and deposited in the bank promptly. Deposits must be made weekly regardless of the amount collected.

13.03 Department Procedures. All departments shall follow the following procedures:

A. All receipts by departments shall be recorded by issuing a numbered receipt.
B. No payments can be made from cash receipts; all billings shall be paid by check.
C. Do not cash any checks received. Deposits made to the County Treasurer must be in the exact form (i.e. cash or check) as the department received them.
D. All checks shall be immediately endorsed, Pay to the Order of Adams County Treasurer and the Department, and submitted to the County Treasurer as stated above.
E. Supporting documentation shall be prepared and submitted with the cash receipts. The receipt shall include a subtotal after the checks, then display the amount of cash, and include the total of the deposit. Indicate on the deposit the general ledger account

distribution. The amount of the deposit must be equal to the total of receipts issued by the department.

F. Deliver to the County Treasurer's Office and obtain a receipt.

G. The monthly cutoff for deposits with the County Treasurer is 3:00 p.m. on the last working day of the month. Deposits made after this deadline will be credited to the following month. No exceptions will be made, unless otherwise approved by the Administrative Coordinator/Director of Finance for extenuating circumstances only.

H. No checks shall be cashed from cash receipts, any exceptions shall be completed only with a side letter approved by the Administrative & Finance Committee.

SECTION 14 - INVESTMENTS

14.01 Adams County's cash is invested by the Adams County Treasurer under the oversight of the Administrative Coordinator/Director of Finance.

14.02 Withdrawal or disbursement of any funds in a qualified public depository shall be completed in accordance with §66.0607, Wisconsin Stats., and shall have the signatures in the following order:

County Board Chairperson
County Clerk
County Treasurer

14.03 All funds shall be held with a qualified public depository, pursuant with Chapter 34, Wisconsin Stats.

SECTION 15 - PETTY CASH REIMBURSEMENT

15.01 Purpose. The petty cash fund provides a means of payment for minor items of expense when it is not practical to pay these items using the voucher disbursement. However, whenever possible, payment for invoices should be processed through the voucher disbursement process. Petty cash is not to be used to reimburse employees for expenses. At no time shall money from cash receipts be used as petty cash.

15.02 The petty cash fund will be operated as an imprest fund under the control of the responsible department.

15.03 Requests for Petty Cash funds shall be requested through the Administrative Coordinator/Director of Finance who shall forwards the request to the Administrative & Finance Committee for approval. Petty cash amounts shall be determined, based on Department request and needs, by the Administrative & Finance Committee.

15.04 Reimbursement Procedures.

A. Prepare a voucher and attach respective receipts. List on the voucher the account number(s) to be charged and the dollar amounts for each account. The total on the voucher must equal total of the attached receipts.

B. Receive department head approval and submit voucher to the Administrative Coordinator/Director of Finance Office for reimbursement.

SECTION 16 - CONTINUING APPROPRIATIONS/FUND BALANCES

16.01 Adams County presently maintains "Continuing Appropriations" (also known as non-lapsing or carry over accounts) in its general fund accounting system, which are the result of monies left from prior years budgets that are carried over to subsequent year budgets as established by County Board Resolutions. The general fund, special revenue funds, internal service funds and enterprise funds maintain fund balances as a result of monies left from prior years' budgets. Fund balances are used in subsequent year budgets and are maintained at an adequate level to cover emergencies and maintain a stable economic environment.

16.02 "Continuing Appropriation" accounts shall be established by County Board for the following reasons:

A. Statutory: Funds required by Statute to be non-lapsing.
B. Special Revenue: Funds for programs whose primary source of revenues are from other than county appropriations, or which are limited by the Grantor or by County Board resolution to expense for a specific purpose.
C. Special Projects: Unexpended appropriations for a specific expense, which is expected to be completed in subsequent years.

16.03 The Finance Committee shall review "Continuing Appropriation" accounts annually to ascertain if the appropriation meets the above criteria.

16.04 Continuing Appropriations may not exceed 20% of the current year actual audited expenditures, with excess amounts being closed to the general fund upon receipt of the annual audited Adams County financial statements; unless prohibited by the application of generally accepted accounting principles or County Board Resolution. The unreserved/undesignated fund balance in the General Fund shall be maintained at 15- 25% of the current year actual audited expenditures for the general fund. Fund balances in special revenues fund balances shall not exceed 20% of the current year actual audited expenditures with excess amounts being closed to the general fund upon receipt of the annual audited Adams County financial statements unless prohibited by the application of generally accepted accounting principles or County Board Resolution. Internal service and enterprise funds shall be assessed by end of year cash balances. The cash balances in these funds should be maintained at 20 - 30 % of the current year actual audited expenditures for the fund (75- 100 days cash reserve is desired). Fund balances shall be analyzed and appropriately applied in the budget process.

SECTION 17 - VOUCHERS

17.01 Purpose. §59.52(12), Wisconsin Stats., requires the County Board to examine and settle all accounts of the County and all claims, demands or causes of action against the County and issue county orders therefore. Adams County follows §59.52(12) and §66.0135, Wisconsin Stats., when disbursing funds for the settlement of accounts and claims against the County.

17.02 The County Board shall adopt the annual budget, once the budget is adopted it is the responsibility of the department head to monitor all expenses and sign all vouchers to take accountability for the spending within their department's budget. All expenditures shall be in accordance with Section 3 - Accounting Policies.

17.03 Procedures. The following procedures shall be followed for Adams County to comply with the prompt payment law.

A. All orders for goods or services shall be by invoice or contract.
B. All invoices must be date stamped upon receipt. This procedure will allow us to properly track invoices to ensure timely payment.
C. Departments must submit a completed voucher, with respective invoices attached and allowable discounts taken, to the Administrative Coordinator/Director of Finance Office for payment prior

to the invoice due date. Vouchers are paid every Thursday in weekly check run. Vouchers must be submitted to the Office of the Administrative Coordinator/ Director of Finance by the previous Friday at 4:30 p.m in order to be processed the following week. Vouchers submitted late shall be paid the following Thursday.

D. Reimbursement to employees for county items purchased is strongly discouraged. In lieu of this practice, county items will be charged to the department and a voucher submitted for payment. This procedure allows the County to purchase the item(s) tax exempt.

17.04 For all purchases from vendors who do not have an authorized account, please contact the Administrative Coordinator/ Director of Finance, or the assigned designee.

17.05 Vouchers shall be processed on the Adams County Voucher. Any exceptions to the use of this Form shall be approved by the Administrative Coordinator/Director of Finance. Any voucher received by the Office of the Administrative Coordinator/Director of Finance that does not have supporting documentation, original invoice, and the appropriate signature will be returned to the Department and shall not be paid.

17.06 If a Department fails to submit an invoice for payment in a timely manner in order to the process for payment by the due date, the department head must contact the Administrative Coordinator/Director of Finance to process the payment of any interest due. All interest will be charged to the department and reported to Oversight and Administrative & Finance Committees.

17.07 Approval Limits. The following table shows the maximum purchase a department head may approve. Beyond that limit the Administrative Coordinator/Director of Finance shall approve the payment prior to any purchase. After the purchase is made the Administrative Coordinator/Director of Finance shall sign the voucher for approval of payment.

Highway & Solid Waste	$ 5,000
All Other Departments	$ 2,000

17.08 Voucher Verification. The Department shall be responsible to ensure that no taxes are charged to the County on all invoices, as the County is tax exempt. The Payroll Specialist/Account Technician shall be responsible to verify that the invoice amount matches the voucher amount. Any vouchers that are incorrect will be returned to the department by the Administrative Coordinator/ Director of Finance's Office for correction prior to any payment being issued. The Administrative & Finance Committee shall review and approve or deny summary reports of the payments issued each month. Signatures or stamps of the Administrative & Finance Committee on the summary report authorizing prior weekly payments.

17.09 The Administrative & Finance Committee at any regular meeting may request to see supporting documentation of any department.

17.10 Overdrawn Accounts. Department heads are responsible for their respective departments' expenditures and revenues in comparison to budget. The Administrative Coordinator/Director of Finance will report monthly to the Administrative & Finance Committee all deviations from budgeted line items. The Administrative Coordinator/Director of Finance shall approve over expenditures in expense lines, and shall be notified of any unrealized revenues in accordance with section 3.04 of this Chapter. Budget reviews are used to control appropriations. They are also used to monitor that revenues of the County are realized in a timely manner in accordance with budget expectations.

SECTION 18 - SPECIAL CHECKS

18.01 Purpose. Special checks cannot be used to pay mileage and/or meal vouchers, or for payment of bills that missed the regular accounts payable cutoff. Special checks are only for extraordinary or unusual expenditures that arise and payment needs to be made immediately.

18.02 Procedures. When it is determined that a special check is needed, the below listed procedures shall be followed:

A. Contact the Administrative Coordinator/Director of Finance for authorization to process a special check;
B. Prepare a voucher and attached respective invoices;
C. Have voucher signed by department head, or the assigned designee; and
D. Submit the voucher to the Administrative Coordinator/Director of Finance for payment.

SECTION 19 - CONVENTIONS, SEMINARS, TRAINING & TOUR REIMBURSEMENT

19.01 Approval. Elected Officials, department heads and staff personnel may attend conventions, seminars, training and tours, provided it is related to the employee's job, and is approved in the department's budget. If funds are not available, **PRIOR** approval must be obtained from the Oversight Committee and the Administrative Coordinator/Director of Finance. If the travel will overdraw the budget, **PRIOR** approval must also be obtained from the Administrative & Finance Committee.

19.02 Out-of-State. All out of state travel and related expenses shall be authorized by resolution of the County Board.

19.03 Reimbursement for Expenses. The County will reimburse employees for expenses incurred for approved travel, conventions, seminars, training and tours. Employees shall be reimbursed in the weekly check processing. In order to receive reimbursement, County Board, Committee members and employees must submit a Training & Conference Reimbursement Form along with copies of the original receipts to the Administrative Coordinator/ Director of Finance's office for payment. Employees shall receive approval, from their department head, prior to attending any convention, seminar, training or tour. The department head shall only approve an employee to go to a convention, seminar, training or tour if the money is available in the budget.

A. **Lodging.** Approved lodging should be reserved in the name of Adams County and shall be direct billed to the County. In extenuating circumstance the use of a credit card available from the Administrative Coordinator/Director of Finance may be used to reserve a room. Employees shall pay the difference between single and double rates if lodging is shared with a non-county employee.
B. **Mileage.** Employees authorized to drive for County business shall hold a valid driver's license. Authorized use of an employee's automobile for County business shall be reimbursed at the rate set by the Internal Revenue Service. Contact the Administrative Coordinator/ Director of Finance's Office for the current rate. The employee shall use the most direct route possible. Distance shall be computed from the employee's primary residence or work location, as circumstances warrant. In order to receive mileage reimbursement, it will be necessary to provide the Personnel Department with a Certificate of Insurance, or a copy of the declaration page, indicating the amounts of coverage for liability and an expiration date of the policy. Per the Wisconsin County Mutual Insurance Corporation, the limits of coverage the employee should have are:

$100,000 per person
$300,000 per accident Bodily Injury
$ 50,000 per accident Property Damage, or
$300,000 Combined Single Limit

Due to the financial responsibility of the County over and above these amounts, employees

are required to have this coverage as a minimum amount whether or not mileage reimbursement is requested. Failure to comply with these amounts will result in the employee not being authorized to drive for the County, and may result in discipline, up to and including discharge, for failure to perform assigned duties.

While the limits of coverage listed above are required amounts, the County recommends the following limits of coverage:

$100,000 per person
$300,000 per accident Bodily Injury
$ 50,000 per accident Property Damage, or
$300,000 Combined Single Limit

This shall be done at the start of employment with the County and at the time of renewal of the policy. An alternative is to obtain a Certificate of Insurance or a document from your insurance agent which names Adams County as the certificate holder and indicates the agent will contact the certificate holder if the insurance is canceled, this will be regarded as continuous coverage and will not require proof of renewal.

1. Mileage computation for all business travel during normal scheduled business hours shall use the employee's work place or the point of origin whichever is less. If the return trip is outside business hours, mileage shall be paid to the employee's work place or to the employee's home, whichever is less.
2. No employee may claim mileage to his work place if it is the first (1st) stop of the day, or from his work place if it is the last stop of the day.
3. For trips that commence and terminate during non-business hours, the actual point of origin shall be used to compute mileage.
4. The County shall make no reimbursement, other than the per mile reimbursement specified above, to employees who use their private vehicles in the conduct of County business.
5. If traveling by bus or other means of transportation, the appropriate fare will be paid by the County.
6. If a Department has a vehicle, or vehicles, and an employee attends a training or seminar, that vehicle should be used if available, rather than using a personal vehicle and charging mileage. Departments that do not own vehicles should check with Department's that do to see if one can be used, rather than using a personal vehicle and charging mileage.

C. **Meals.** Employees will be reimbursed for meals if:
1. The employee is attending an approved convention or seminar out of the County.
2. Meal reimbursement shall be as follows:
   a) **Breakfast**. Maximum of $8.00 if the employee leaves home before 7:00 a.m.
   b) **Lunch**. Maximum of $10.00 if the employee leaves his Department before 10:30 a.m. and returns home after 2:30 p.m.
   c) **Dinner**. Maximum of $15.00 if the employee returns home after 7:00 p.m. If meals are included in the registration fee, the County will pay the cost of both. It will be necessary to have a receipt for meals. No reimbursement shall be made for the cost of alcoholic beverages and tips.

D. **Parking**. Reasonable and necessary parking fees will be reimbursed when an employee is required to travel. If possible, a receipt shall accompany the request for payment.

E. **Advance Payment**. The County will pay in advance for registration if attendance is approved as provided in this Section.

F. **Approval.** Department Heads shall sign and approve all expense vouchers of their employees prior to submitting the voucher to the Administrative Coordinator/ Director of Finance's Office. Expense vouchers shall include only expenses incurred prior to the end of the preceding month and shall be submitted monthly.

G. **Telephone Calls While Attending Overnight Meetings.** Employees shall be reimbursed for phone calls made, while attending overnight meetings, which pertain to County business.

Personal phone calls shall not be reimbursed.

H. **Registration.** If a request for a registration check is not submitted timely to the Administrative Coordinator/ Director of Finance's Office, the employee shall pay the cost of the registration and include that cost in the expense reimbursement request for the next weekly check run.

I. **Transportation.**

1. **Air Travel.** The most economical means of transportation shall be used in all cases unless travel time is a factor. In that case, special consideration will be given to approval of airfare. Travel by plane shall be at coach rate and airline tickets shall be purchased in advance so as to achieve the lowest possible fare. If air travel will require additional nights of lodging and additional meals, these extra expenses and the value of lost work time shall be weighed against the airfare and the most economical choice shall be made. A receipt shall accompany the request for payment.
2. **Auto Rental.** The most economical means of transportation shall be used in all cases unless travel time is a factor. Auto rental shall be made only if less expensive than other forms of land transportation or if other forms of transportation would prove unreasonable from a time and use perspective. Only the reasonable cost of compact or subcompact models is reimbursable, unless prior approval is obtained from the Administrative Coordinator/Director of Finance. A receipt shall accompany the request for payment.

19.04 Membership in State or National Organizations. Memberships to local, state or national organizations may be reimbursed by the County provided it is required for the employee's position, or if it provides a benefit to the County, provided that it is budgeted.

19.05 Professional Licensure Fee. Fees for Professional Licensures may be reimbursed by the County provided it is required for the employee's position, or if it provides a benefit to the County, provided that it is budgeted. This shall include the cost of becoming and maintaining a Notary Public for County business.

SECTION 20 - PERSONAL CELL PHONE USAGE REIMBURSEMENT

20.01 In order to be reimbursed for the use of a personal cell phone for County business, approval must be obtained in advance from the employee's department head. In the case of a department head, approval must be obtained in advance from the Administrative Coordinator/Director of Finance. Only if the approval is obtained, reimbursement may be claimed for actual costs incurred in the conduct of County business. If an employee uses their cell phone for County business, and it does not exceed the minutes on their cell phone plan, the County shall not pay a reimbursement. If the employee is charged for use of their phone for County business while roaming on their cell phone plan or if the minutes used for County business exceed the employee's plan minutes, the County will reimburse employees for these minutes at the rate the employee was billed by the Cell Phone Carrier.

20.02 Employees shall limit, to the best of their ability, the use of a personal cell phone for County business.

20.03 If the reimbursements become excessive in use and expense, the department head or Administrative Coordinator/Director of Finance may recommend to the Administrative & Finance Committee that it is in the best interest of the County to issue a County cell phone to the employee. See Section 21 for instructions on obtaining a County cell phone.

20.04 Reimbursements shall be requested on the Cell Phone Usage Request for Reimbursement Form available in the Administrative Coordinator/ Director of Finance's Office. Attached to this Form, the employee shall include the entire detailed billing from the employee's Cell Phone Carrier with the phone calls for County business highlighted. This shall be submitted to the Department Head for approval of the

billing and shall be submitted to the Administrative Coordinator/ Director of Finance's Office for payment with the monthly vouchers.

20.05 Any reimbursement expense paid to an employee for personal cell phone usage shall be deducted from the Department's expense account for telephone services.

SECTION 21 - COUNTY CELL PHONE ISSUANCE

21.01 The County may issue a cell phone to an employee under certain circumstances when regular business travel or excessive use of a personal cell phone is used for County business. The Administrative & Finance Committee shall approve all requests for County cell phones.

21.02 Once approved, the MIS Director shall obtain and issue a cell phone to the employee.

21.03 Employees shall limit, to the best of their ability, the use of their County cell phone.

21.04 Under no circumstances shall the County cell phone be used for personal telephone calls. If an employee violates this Policy or if there is excessive unnecessary usage of the cell phone, disciplinary action, up to and including discharge may be taken.

SECTION 22 - PURCHASING

22.01 General. Adams County uses a decentralized purchasing system. This type of system authorizes each department to purchase their own goods and services within County guidelines.

22.02 There are currently no purchasing thresholds established other than the ones established by §59.52(29) and §66.091, Wisconsin Stats., regarding public works. Purchasing thresholds are established by the annually approved County Budget as administered by the respective department head and as overseen by the respective oversight committee(s).

22.03 Purchasing Rules & Regulations.

A. Competitive bidding is not required for contract unless there exists a specific legal requirement that bidding proposals be advertised. Except where required by statute, the County is free to negotiate contracts, as it deems provident.

B. Adams County follows §59.52(29) and §66.29, Wisconsin Stats., for public works contracting and bidding.

1. All public works contracts for construction, repair, remodeling or improvement of any public work, building or furnishing supplies or materials of any kind where the estimated cost will exceed the current amount shown in §59.52(29), Wisconsin Stats., [currently $25,000 8/31/2007) shall be by contract to the lowest responsible bidder.
2. If the estimate is between $5,000 and $25,000, pursuant §59.52(29), Wisconsin Stats., applies and a contract may be given directly after the giving of a Class I notice or by a Request for Proposal (RFP). A Proof of Responsibility, pursuant §66.0901, Wisconsin Stats., supplied not less than five (5) days prior to the opening of any RFP must accompany a RFP from any contractor.
3. The previous provisions of county policy, B1 and B2, are not mandatory for the repair or reconstruction of public facilities when damage or threatened damage creates an emergency, as determined by resolution of the County Board or the welfare of the County is threatened.

4. Nothing herein applies to public construction if the materials or labor are donated or provided by volunteers or by county personnel on county time.
5. Nothing herein applies to highway contracts which the County Public Works Committee or the County Highway Commissioner is authorized by law to let or make.

C. Professional services are not subject to the bidding statues on the theory that public bodies should be free to judge the qualifications of those who are to perform such services.

D. Purchases defined as "equipment" are not a supply or material, and are therefore not subject to the bidding statutes.

E. Bidding and contract procedures pertaining to bids will be determined by the County Board unless delegated to a governing committee by State Statute, County Board Ordinance or County Board Resolution. These procedures include the following:

1. **Eligibility to Bid**. Including but not limited to:
   - County residency
   - Sufficient insurance
   - Bid Bond
   - Licensed or certified
   - Performance bond
2. **Solicitation of Bids**. Including but not limited to:
   - County paper
   - Other periodicals
   - Direct Letter of Invitation
3. **Submission of Bids**. Including but not limited to:
   - Sealed and labeled as a bid
   - Delivered to named official's office by set time and date
   - On prescribed form
   - Including bid bond
4. **Handling of Bids and Quotations**. Including but not limited to:
   - Not opened until due date and time passes
   - Opened in public at open meeting
   - Copies of bids available to public after opening
5. **Awarding of Invitations to Bid**. Including but not limited to:
   - To lowest eligible bidder
   - Award in writing
   - Subject to receipt and approval of performance bond by Corporation Counsel, if required
6. **Performance by Successful Bidder**. Including but not limited to:
   - As per contract
   - Performance monitored and determined by Committee delegated
   - Responsibility for bid and contract

F. All bids are final as opened. Any re-negotiation is authorized to the Department Head.

G. RFPs may be negotiated or reviewed in appropriate circumstances if all other relevant factors are met. The County is authorized to use state contract in lieu of issuing bids to vendors when it is to the economic advantage of the County.

H. All purchases shall be made in accordance with the County Board adopted budget. It is the responsibility of each department to insure purchases do not exceed the approved budget.

I. No County employee or elected official shall solicit or accept for himself or another person any gift, campaign contribution, gratuity, favor, services, promise of future employment, entertainment, loan or any other business activities from or which are regulated by the County. See the Code of Ethics policy, Chapter 1, Section 4 This does not include acceptance of unsolicited advertising or promotional matter, such as pens and

calendar, and acceptance of any award for meritorious or personal contributions or achievement unless otherwise prohibited by law.

J. The Administrative Coordinator/Director of Finance may solicit bids for discounted office supplies with an office supply vendor. All County office supply purchases shall be made from the approved vendor using the discounted price listing. The Executive Committee shall review the office supply vendor annually upon bid by the Administrative Coordinator/Director of Finance or approving use of the State of Wisconsin bid.

K. Departments that purchase parts, building materials, janitorial supplies, and equipment which are outside of regular supplies in this Policy will obtain, through price quotes, the best price for the purchase of these items, to ensure the largest savings for the County.

L. All office equipment and furniture purchases in the annual budget will be coordinated through the Administrative Coordinator/ Director of Finance, or the assigned designee, in an attempt to gain savings and consistency through quantity purchasing.

M. At times it may become necessary to make an emergency purchase. An emergency purchase shall be deemed to exist when an essential product or service is required or when unforeseen circumstances arise, including delay by contractor, delays in transportation, unanticipated volume of work and disaster. If an emergency purchase is required, the department head shall notify the Oversight Committee Chairperson. A written explanation of the circumstances will then be given to the Oversight Committee within five (5) business days.

N. It is the responsibility of department heads to:
   1. Ensure that there are funds budgeted to pay for purchases.
   2. To report to the oversight committee any purchasing deviations from line items budgeted.
   3. To document the receipt of all merchandise or services purchased, with such documentation evidenced by the Department Head or the assigned designee's signature on the invoice submitted for payment
   4. To properly record purchases made under the proper line item account code.

O. It is the responsibility of the Administrative & Finance Committee to:
   1. Advise and consult on all matters relating to purchases.
   2. Enforce compliance with the purchasing policies and procedures.
   3. To promote standardization of items or equipment and supplies within departments where practical.
   4. Decide all policy questions arising under these policies and procedures for purchasing.
   5. To audit all matters relating to purchasing methods used by Departments, to recommend to departments improvements or changes in purchasing methods, and in case of noncompliance, to refer the matter to the County Administrative Coordinator/Director of Finance for decision and action.

P. Properly signed vouchers, with invoices attached, shall be submitted to the Administrative Coordinator/Director of Finance Office for payment.

Q. Disposal of unsuitable or unusable property, within the Courthouse, will be coordinated by the Maintenance Supervisor.

R. The proceeds from the sale of any equipment or supplies shall be paid to the County Treasurer and shall be credited to the appropriate fund.

SECTION 23 - COUNTY GRANTS

23.01 Grant Application. Department Heads should present details of the available state/federal grant to the respective Oversight Committee Chairperson and Administrative Coordinator/Director of Finance prior to grant application. If there is a time concern, the Oversight Committee Chairperson and Administrative Coordinator/Director of Finance must approve the request for grant prior to grant application. After Oversight Committee Chairperson and Administrative Coordinator/Director of Finance

approves the grant application, a copy of the application shall be presented to the Oversight Committee and the Administrative Coordinator/Director of Finance. All grants that require adding new positions to the County payroll shall require County Board approval. Grant applications of $20,000 or greater shall require County Board action. Whenever possible, contracted services should be used to fulfill grant requirements rather than adding employees to the county payroll.

23.02 Upon notification of the grant award, a copy of the grant shall be forwarded to the Administrative Coordinator/Director of Finance. Grant revenues and expenditures should be discussed with the Administrative Coordinator/Director of Finance to determine proper accounting practices and procedures.

23.03 Grant Records. Each department is responsible for establishing and maintaining effective internal control over compliance with state and/or federal programs to provide reasonable assurance that the County is managing state and/or federal awards in compliance with laws, regulations, and provisions of grant contracts and/or agreements and County policy.

23.04 Each department that is responsible for state and/or federal grant programs will maintain detailed files of these grants including grant agreements, allowable expenditures, allowable revenues, and correspondence related to the grants.

23.05 Grants are audited annually under Federal Circular A-133 and the State Single Audit Guidelines. All grant records shall be made available to the Administrative Coordinator/Director of Finance and/or external auditors upon request.

SECTION 24 - CONTRACTS, TITLES & LEASES

24.01 All contracts, titles and leases shall be reviewed and initialed by the Corporation Counsel and Administrative Coordinator/Director of Finance prior to Committee and/or County Board approval.

24.02 All contracts, titles and leases shall be signed by the Administrative Coordinator/Director of Finance, after review and approval of the Corporation Counsel and appropriate Oversight Committee provided they have been approved in the current year's budget.

24.03 Any contract or lease that has not been approved in the current year's budget shall be approved by adoption of a resolution by the County Board.

24.04 A copy of all signed contracts and leases shall be provided to the County Clerk by the Department Head within five (5) working days.

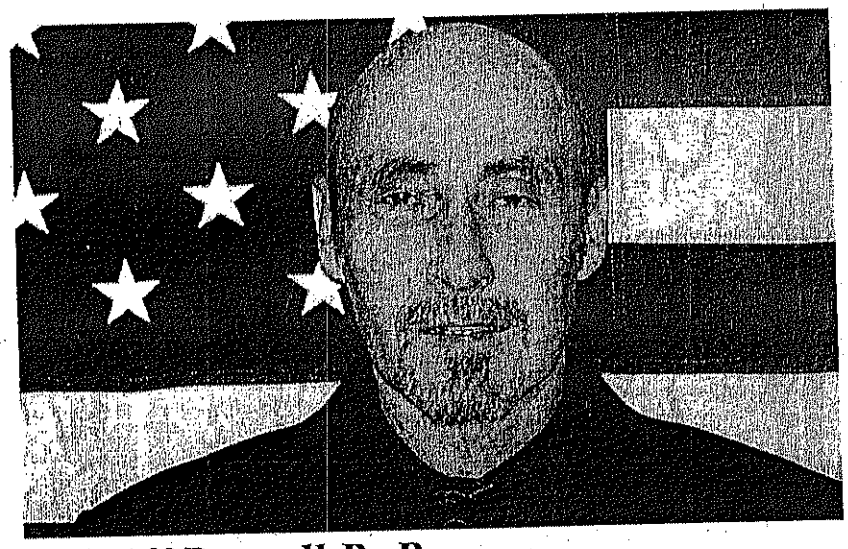
24.05 It is the responsibility of the department head to follow all contract and lease regulations to ensure all monies are received and paid on time. If funds are received, it is the department head's responsibility to deposit the funds with the County Treasurer in accordance with Section 13 - Cash Receipts.

24.06 All Contracts, Titles and Leases shall be held in the name of "Adams County Government" and shall be held by the County Clerk unless otherwise stated by law.

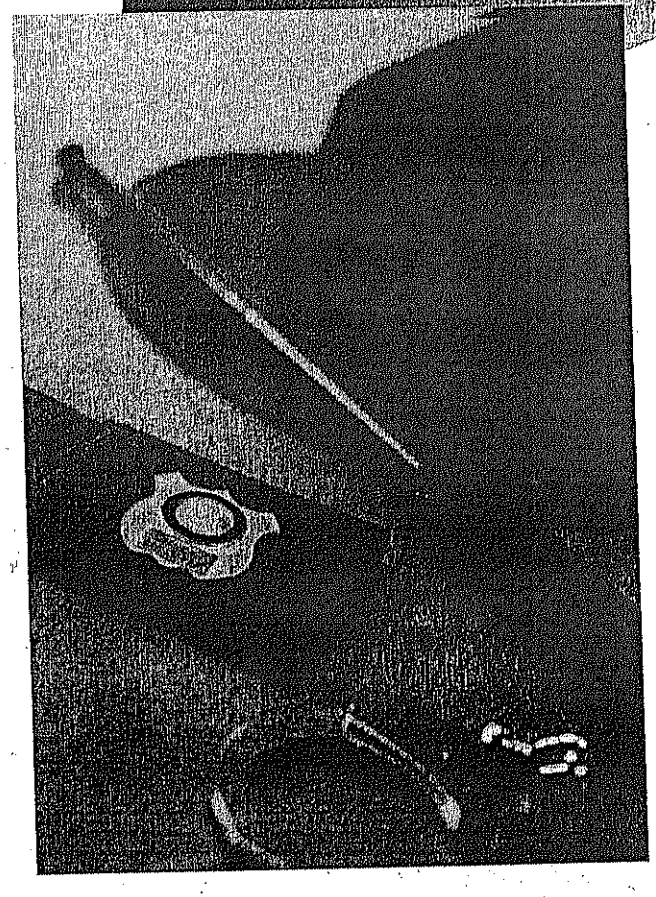
24.07 Failure to follow this Policy may result in discipline up to and including termination.

Adams County Sheriffs Departmen

Department Report 2007



Sheriff Darrell R. Renner



59.27 Sheriff; duties. The sheriff of a county shall do all of the following:

(1) Take the charge and custody of the jail maintained by the county and the persons in the jail, and keep the persons in the jail personally or by a deputy or jailer.

(2) Keep a true and exact register of all prisoners committed to any jail under the sheriff's charge, in a book for that purpose, which shall contain the names of all persons who are committed to any such jail, their residence, the time when committed and cause of commitment, and the authority by which they were committed; and if for a criminal offense, a description of the person; and when any prisoner is liberated, state the time when and the authority by which the prisoner was liberated; and if any person escapes, state the particulars of the time and manner of such escape.

(4) Personally, or by the deputies, serve or execute all processes, writs, precepts and orders issued or made by lawful authority and delivered to the sheriff.

(7) Perform all other duties required of the sheriff by law.

(9) When the sheriff is required to serve or execute a summons, order or judgment, or to do any other act, the sheriff shall be bound to do so in like manner as upon process issued to the sheriff, and shall be equally liable in all respects for neglect of duty; and if the sheriff is a party the coroner shall perform the service and all statutes relating to sheriffs shall apply to coroners where the sheriff is a party.

(10) To enforce in the county all general orders of the department of commerce relating to the sale, transportation and storage of explosives.

(11) Conduct operations within the county and, when the board so provides, in waters of which the county has jurisdiction under s. 2.04 for the rescue of human beings and for the recovery of human bodies.

(12) Before conducting a sale of foreclosed property, contact the clerk of the federal bankruptcy court to determine whether the court has granted a stay of relief on that property.

(13) Enforce all city, or village, ordinances in a city, or village, in which the sheriff provides law enforcement services.

59.28 Peace maintenance; powers and duties of peace officers, cooperation.

(1) Sheriffs and deputies shall keep and preserve the peace in their respective counties and quiet and suppress all affrays, routs, riots, unlawful assemblies and insurrections; for which purpose, and for the service of processes in civil or criminal cases and in the apprehending or securing any person for felony or breach of the peace they and every coroner and constable may call to their aid such persons or power of their county as they consider necessary.

(2) County law enforcement agencies may request the assistance of law enforcement personnel or may assist other law enforcement agencies

59.29 Transportation, apprehension of criminals.

(1) TRANSPORTATION OF CRIMINALS THROUGH OTHER COUNTIES; REWARDS FOR THEIR APPREHENSION. (a) Any sheriff or other officer who has legally arrested any person in any county may pass across and through such parts of any other county or counties as are in the ordinary route of travel from the place where such person was arrested to the place where the person is to be conveyed, according to the command of the process by which such arrest was made; and such conveyance of such prisoner shall not be considered an escape, nor shall the prisoner so conveyed or the officers having the prisoner in custody be liable to arrest on any civil process while passing through such other county or counties.

(b) Whenever a person convicted of, or charged with, any felony, the punishment for which is not less than 5 years' imprisonment, shall escape, or whenever any such felony shall be committed by any unknown person or persons the sheriff of the county from which such escape was made or in which such felony was committed may, with the consent of the chairperson of the board of such county when such board is not in session, and with the consent of the board when it is in session, offer such reward for the apprehension and delivery of such escaped person, or the apprehension or conviction of the perpetrator of such felony as the sheriff considers necessary, not exceeding $1,000 in any one case; but no such reward or any part thereof shall be paid to any such sheriff, or any deputy. The right to any such reward shall be determined finally by such sheriff; and if more than one person claims the reward the sheriff shall determine what portion, if any, the claimants are entitled to, and shall certify the determination to the treasurer, and such certificate shall be the treasurer's authority for paying the sum so certified

Adams County Sheriffs Departmen

Statistics 1994

- ✓ Felony - 46
- ✓ Misdemeanor - 196
- ✓ Traffic And Non – Traffic Forfeiture - 3058

Stat 2006

- ✓ Felony - 160
- ✓ Misdemeanor - 644
- ✓ Traffic And Non – Traffic Forfeiture - 4023

Increase

- ✓Felony – **350%**
- ✓Misdemeanor – **328.5%**
- ✓Traffic And Non – Traffic Forfeiture – **23.9%**

How Calls are Received, Totals by Area, From April 2007 to December 6, 2007

Area		911	Cell	Fax	In Pers	Mail	Ofc	Telephone	Teletype	Total
Other Jurisdiction		23	4	0	0	0	4	185	0	216
Adams	01	8	3	0	13	0	48	610	3	685
Big Flats	02	7	2	0	6	0	19	297	0	331
Colburn	03	1	0	0	0	0	2	49	0	52
Dell Prairie	04	14	3	1	5	1	28	352	2	406
Easton	05	15	1	0	3	0	24	286	0	329
Jackson	06	7	2	0	4	0	14	222	0	249
Leola	07	4	0	1	2	0	8	85	1	101
Lincoln	08	1	0	0	1	0	4	93	1	100
Monroe	09	6	0	0	0	0	11	159	1	177
New Chester	10	9	0	0	6	0	20	369	0	404
New Haven	11	3	1	0	2	0	9	108	4	127
Preston	12	15	4	0	6	0	23	386	2	436
Quincy	13	19	[illegible]	0	4	0	23	395	1	445
Richfield	14	1	0	0	0	0	2	57	1	61
Rome	15	16	1	1	0	1	123	480	0	622
Springville	16	13	5	0	6	0	35	343	3	405
Strongs Prairie	17	13	1	0	4	0	19	417	2	456
Friendship	51	9	4	0	10	1	54	550	4	632
City of Adams	52	21	3	0	12	1	93	1018	1	1149
Wisconsin Dells	53	3	0	0	1	0	11	115	0	130
Adams County (Master Zone)	AC	2	2	0	0	0	2	14	2	22
Adams Fire Dept	AFD	0	0	0	0	0	0	1	0	1
Friendship Ambulance	FAME	0	0	0	1	0	0	0	0	1
Oxford Fire Dept	OFD	0	0	0	0	0	0	1	0	1
Outside Fire Agency	OSFA	0	0	0	0	0	0	2	0	2
Outside Law Agency	OSLA	3	0	0	1	0	8	36	5	53
Outside EMS Agency	OSMA	0	0	0	0	0	0	3	0	3
Rome PD	RPD	0	0	0	0	0	0	3	0	3
Wisconsin Dells PD	WDPD	0	0	0	0	0	0	0	1	1

Total reported: 7600

Citations issued Jan 1, 2007 to Dec 7, 2007 2,333

Jail Bookings Jan 1, 2007 to Dec 7, 2007 1,300

Sheriffs Department Services Over 12,150

Business and Homes, excluding Adams,

Friendship, and Rome

12/07/07

2006 VS. 2007 Sheriff's Department
Overtime Report

PAY PERIOD	EE COUNT	PAY RECORD	2007 PAY PERIOD OVERTIME WAGE	2006 PAY PERIOD OVERTIME WAGE	2007 V. 2006 PAY PERIOD WAGE CHANGE	MONTHLY OVERTIME WAGE PAYROLL V. ACCOUNT	2007 PAY PERIOD OVERTIME HOURS	2006 PAY PERIOD OVERTIME HOURS	2007 V. 2006 PAY PERIOD HOURS CHANGE	2007 TOTAL OVERTIME WAGES	2006 TOTAL OVERTIME WAGES	2007 VS. 2006 TOTAL OVERTIME WAGES	2007 TOTAL OVERTIME HOURS	2006 TOTAL OVERTIME HOURS	2007 VS 2006 TOTAL OVERTIME HOURS
01/12/07	31	OT OVERTIME	6,803.99				261.25								
	41	OTH HOL OT	17,653.67				686.25								
	45	TOTAL	24,457.66	20,103.53	4,354.13		947.50	795.75	151.75	24,457.66	20,103.53	4,354.13	1,947.50	1,795.75	151.75
01/26/07	36	OT OVERTIME	12,042.01				451.50								
							451.50	336.00	115.50	36,499.67	28,855.68	7,643.99	1,399.00	1,131.75	267.25
	36	TOTAL	12,042.01	8,752.15	3,289.86	36,499.67									
						36,499.67									
						0.00									
02/09/07	40	OT OVERTIME	12,307.90				468.50								
							468.50	430.75	37.75	48,807.57	40,244.69	8,562.88	1,867.50	1,562.50	305.00
	40	TOTAL	12,307.90	11,389.01	918.89										
02/23/07	40	OT OVERTIME	13,770.81				515.25								
							515.25	471.25	44.00	62,578.38	52,021.64	9,956.74	2,382.75	2,033.75	349.00
	40	TOTAL	13,770.81	12,276.95	1,493.86	26,078.71									
						26,078.71									
						0.00									
03/09/07	36	OT OVERTIME	9,324.98				355.50								
							355.50	473.75	118.25	71,903.36	64,937.52	6,965.84	2,738.25	2,507.50	230.75
	36	TOTAL	9,324.98	12,315.88	2,990.90										
03/23/07	43	OT OVERTIME	13,754.86				523.50								
							523.50	544.25	20.75	85,658.22	79,025.79	6,632.43	3,261.75	3,053.75	208.00
	43	TOTAL	13,754.86	14,088.27	333.41	23,079.84									
						23,023.43									
						56.41									
04/05/07	40	OT OVERTIME	12,974.50				492.75								
							492.75	686.25	193.50	98,632.72	96,645.11	1,987.61	3,754.50	3,738.00	16.50
	40	TOTAL	12,974.50	17,619.32	4,644.82										
04/20/07	36	OT OVERTIME	10,153.40				383.75								
							527.00								
	42	OTH HOL OT	13,456.20				910.75	905.00	5.75	122,242.32	120,157.61	2,084.71	4,665.25	4,644.00	22.25
	46	TOTAL	23,609.60	23,512.50	97.10	36,554.10									
						36,239.39									
						314.71									
05/04/07	39	OT OVERTIME	13,370.49				510.50								
							510.50	925.25	414.75	135,612.81	144,028.97	(8,416.16)	5,175.75	5,568.25	(392.50)
	39	TOTAL	13,370.49	23,871.36	(10,500.87)										
05/18/07	37	OT OVERTIME	12,841.92				519.25								
							519.25	603.75	84.50	148,454.73	159,802.51	(11,347.78)	5,695.00	6,172.00	(477.00)
	37	TOTAL	12,841.92	15,271.46	(2,429.54)	26,212.41									
						26,156.00									
						56.41									
06/01/07	37	OT OVERTIME	18,102.54				698.00								
							698.00	694.25	3.75	166,557.27	177,135.38	(10,578.11)	6,391.00	6,866.25	(475.25)
	37	TOTAL	18,102.54	17,832.87	269.67										
06/15/07	40	OT OVERTIME	12,573.59				482.25								
							275.00								
	36	OTH HOL OT	7,102.88				757.25	874.50	117.25	186,233.74	192,769.42	(6,535.68)	7,148.25	7,740.75	(592.50)
	36	TOTAL	19,676.47	22,634.04	(2,957.57)										
06/29/07	38	OT OVERTIME	9,838.58				373.25								
							573.25	575.00	201.75	196,072.32	214,637.75	(18,565.43)	7,521.50	8,315.75	(794.25)
		TOTAL	9,838.58	14,868.33	(5,029.75)	47,617.59									
						47,617.59									
						0.00									
07/13/07	34	OT OVERTIME	15,736.69				600.25								
							269.00								
	36	OTH HOL OT	6,976.82				869.25	936.00	67.25	211,785.83	239,050.19	(27,264.36)	8,390.75	9,252.25	(861.50)
		TOTAL	22,713.51	24,412.44	(1,698.93)										
07/27/07	39	OT OVERTIME	12,287.10				475.25								
							475.25	746.50	271.25	231,007.93	258,454.55	(27,446.62)	8,866.00	10,998.75	(2,132.75)
		TOTAL	12,287.10	19,384.36	(7,097.26)	35,000.61									
						35,000.61									
						0.00									
08/10/07	36	OT OVERTIME	12,360.58				478.50								
							478.50	657.25	178.75	243,413.51	275,532.24	(32,118.73)	9,344.50	10,656.00	(1,311.50)
		TOTAL	12,360.58	17,027.69	(4,667.11)										

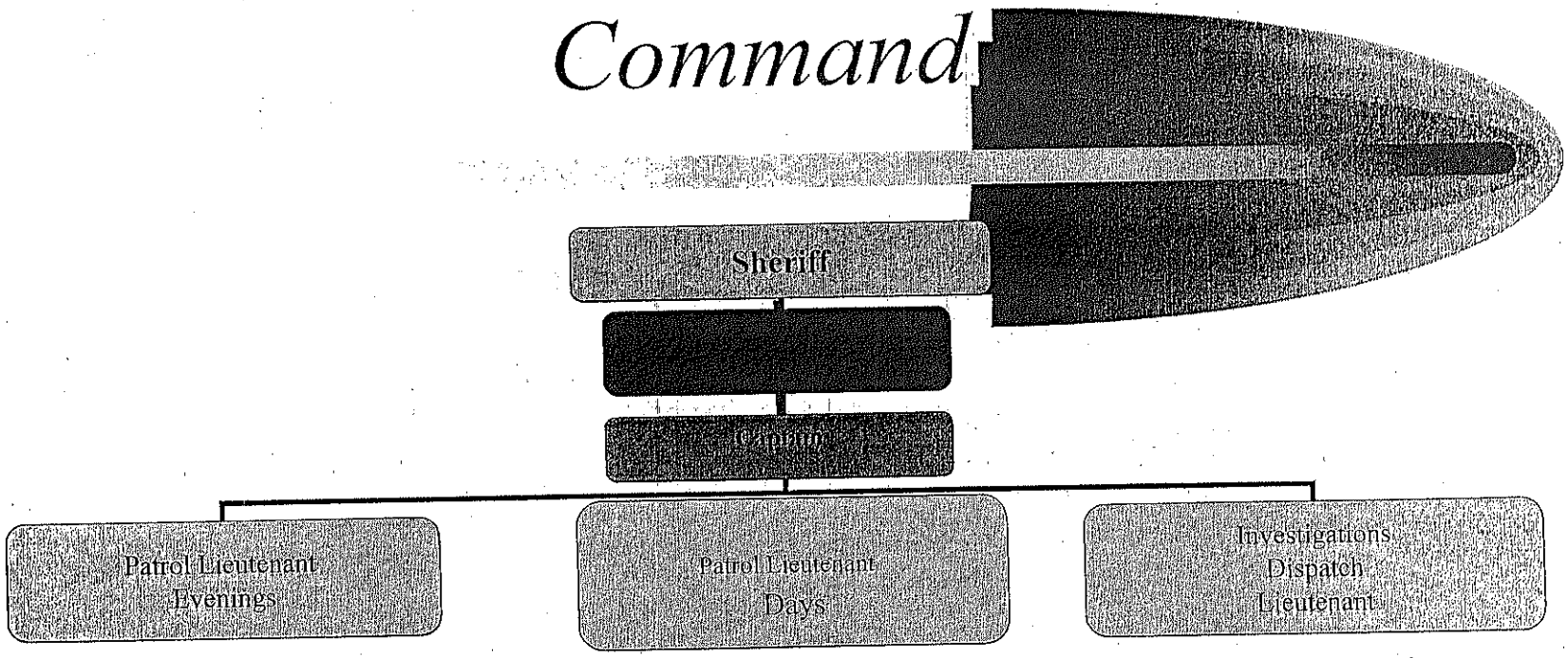
Positive # = 2007 Higher
Negative # = 2007 Lower

2006 VS. 2007 Sheriff's Department
Overtime Report

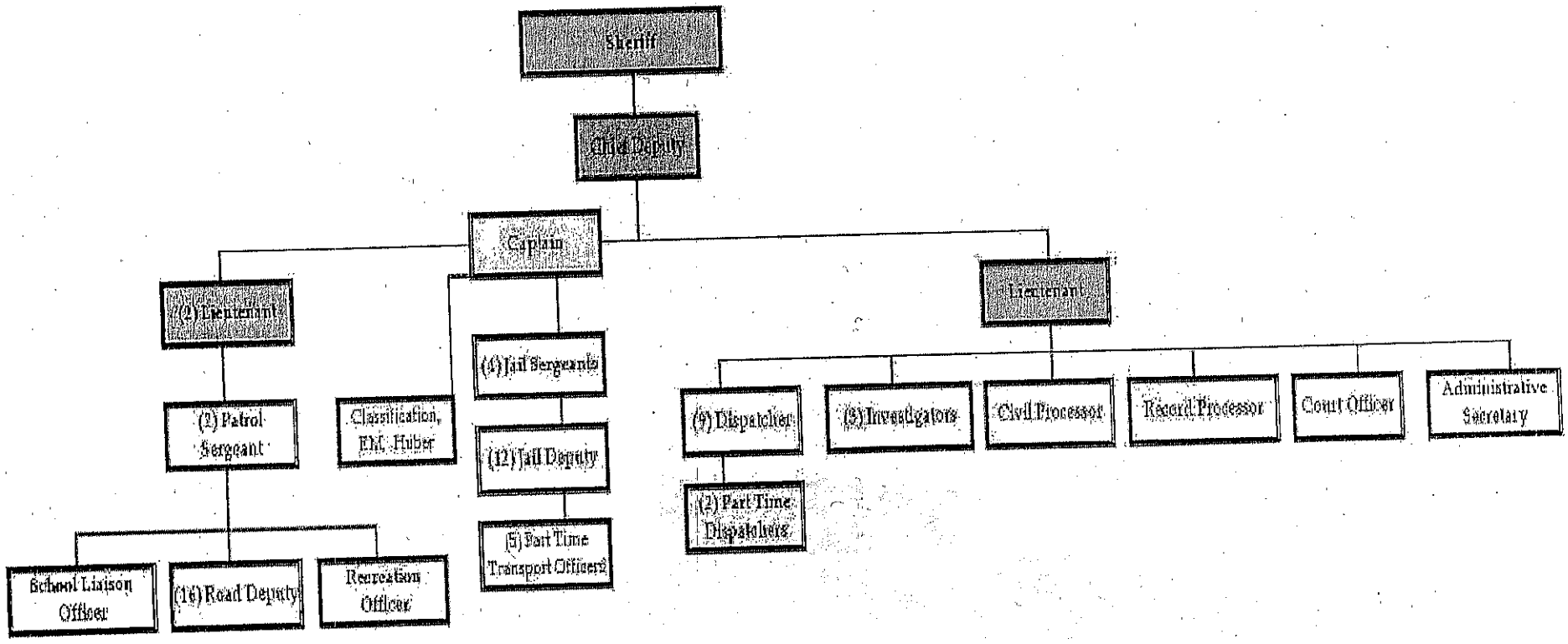
PAY PERIOD	EE COUNT	PAY RECORD	2007 PAY PERIOD OVERTIME WAGE	2006 PAY PERIOD OVERTIME WAGE	2007 V. 2006 PAY PERIOD WAGE CHANGE	MONTHLY OVERTIME WAGE PAYROLL V. ACCOUNT	2007 PAY PERIOD OVERTIME HOURS	2006 PAY PERIOD OVERTIME HOURS	2007 V. 2006 PAY PERIOD HOURS CHANGE	2007 TOTAL OVERTIME WAGES	2006 TOTAL OVERTIME WAGES	2007 VS. 2006 TOTAL OVERTIME WAGES	2007 TOTAL OVERTIME HOURS	2006 TOTAL OVERTIME HOURS	2007 VS 2006 TOTAL OVERTIME HOURS
08/24/07	41	OT OVERTIME	13,562.92				534.00								
		TOTAL	13,562.92	17,124.02	(3,561.10)	25,923.50	534.00	658.50	(124.50)	256,996.43	292,656.26	(35,659.83)	9,878.50	11,314.50	(1,436.00)
						25,923.50									
						0.00									
09/07/07	44	OT OVERTIME	14,126.44				550.50								
		TOTAL	14,126.44	15,155.79	(1,029.35)		550.50	572.50	(22.00)	311,122.87	307,512.05	(35,649.18)	10,429.00	11,887.00	(1,458.00)
09/21/07	45	OT OVERTIME	11,426.04				432.75								
	29	OTH HOLOT	5,891.03				225.75								
		TOTAL	17,317.07	22,071.66	(4,754.59)	31,443.71	658.50	843.00	(184.50)	288,439.04	322,883.71	(34,443.77)	11,087.50	12,732.00	(1,644.50)
						31,443.71									
						0.00									
10/05/07	38	OT OVERTIME	9,076.97				346.00								
		TOTAL	9,076.97	13,217.85	(4,140.88)		346.00	491.75	(145.75)	297,516.01	343,101.56	(45,585.55)	11,433.50	13,223.75	(1,790.25)
10/19/07	39	OT OVERTIME	15,550.68				600.75								
		TOTAL	15,550.68	13,701.53	1,849.15	24,627.65	600.75	529.25	71.50	313,067.52	356,303.09	(43,235.57)	12,034.25	13,753.00	(1,718.75)
						24,627.65									
						0.00									
11/02/07	40	OT OVERTIME	13,515.95				512.25								
		TOTAL	13,515.95	9,617.31	3,898.64		512.25	372.00	140.25	326,583.54	366,420.40	(39,836.86)	12,546.50	14,125.00	(1,578.50)
11/16/07	38	OT OVERTIME	13,018.02				494.00								
		TOTAL	13,018.02	15,571.65	(2,553.63)		494.00	596.00	(102.00)	339,601.56	381,992.05	(42,390.49)	13,040.50	14,721.00	(1,680.50)
11/30/07	37	OT OVERTIME	11,826.19				443.00								
	25	OTH HOLOT	5,836.98				219.75								
	39	TOTAL	17,663.17	17,142.24	520.93	44,197.14	662.75	653.25	9.50	357,264.73	399,134.29	(41,869.56)	13,703.25	15,374.25	(1,676.00)
						44,197.14									
						0.00									
12/14/07	43	OT OVERTIME	7,078.95				266.50								
		TOTAL	7,078.95	9,834.62	2,755.67		266.50	367.00	(100.50)	364,343.68	408,968.91	(44,625.23)	13,969.75	15,746.25	(1,776.50)
12/28/07	39	OT OVERTIME	13,206.67				500.50								
		TOTAL	13,206.67	2,973.03	9,232.64	20,385.62	500.50	381.25	119.25	377,550.35	418,942.64	(41,392.29)	14,470.25	16,127.50	(1,657.25)
						20,385.62									
						0.00									

Positive # = 2007 Higher
Negative # = 2007 Lower

Adams County Sheriffs Department Command



- Command structure has resulted in a decrease of overtime from 13,753.00 hours in 2006, to 12,034.25 hours through October 2007 . A deference of **1,657.25 hours**. This is the true value of management. Despite the Sheriff's Department experiencing a 29.82% turnover in full time positions this year.


Sheriff
Chief Deputy
Captain
Lieutenant
(2) Lieutenant
(2) Patrol Sergeant
Classification, EM, Huber
(6) Jail Sergeants
(12) Jail Deputy
(5) Part Time Transport Officers
School Liaison Officer
(16) Road Deputy
Recreation Officer
(9) Dispatcher
(2) Part Time Dispatchers
(3) Investigators
Civil Processor
Record Processor
Court Officer
Administrative Secretary

Adams County Sheriffs Departmen

- **Required Technical Knowled** Officers

➢ Computers, Scanners, Docked Laptops, Wireless Communications

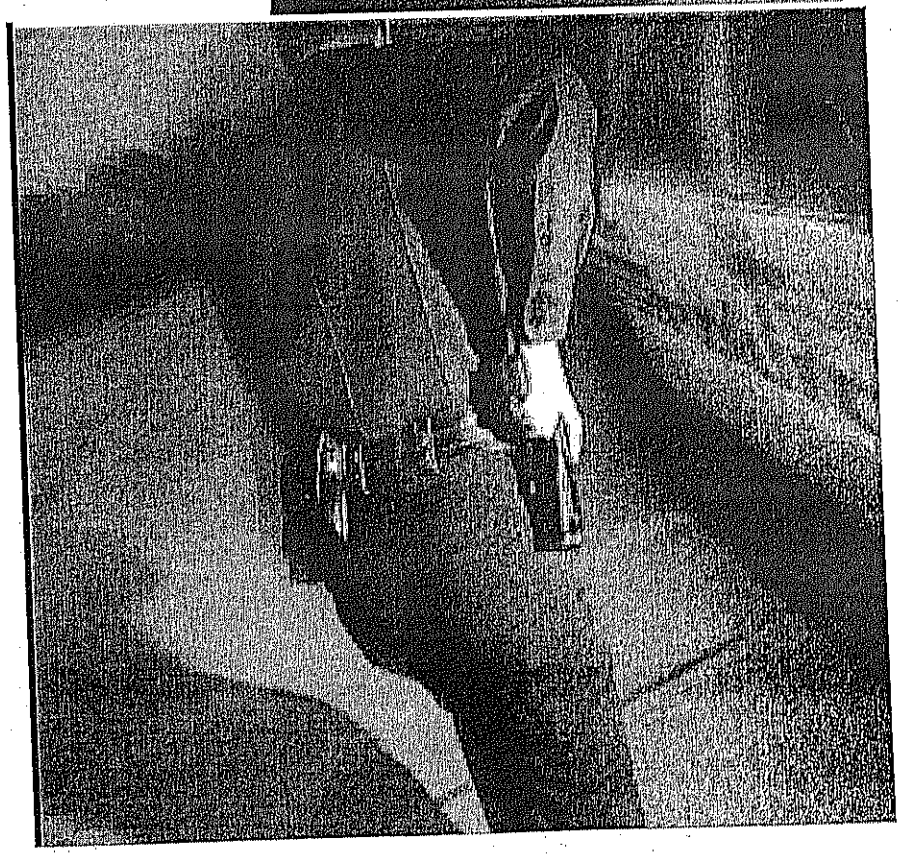
➢ Increased litigation issues, laws have been expanded.

➢ Cyber-crime, Internet Child Pornography, Identity Theft

➢ Weapons, overt and covert

➢ 9/11 and aftermath

Adams County Sheriffs Departmen

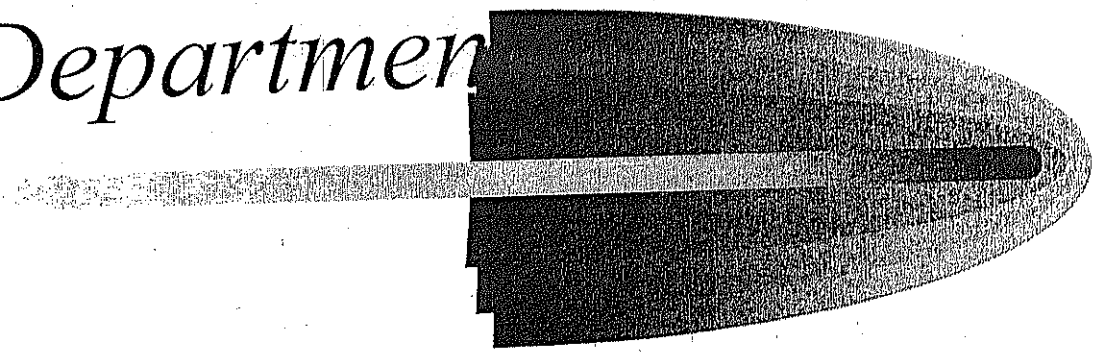


Hiring of qualified candidates is **<u>much</u>** more difficult than even a few years ago.

Steps to Hiring:

- Advertising
- State Testing
- Oral Board
- Psychological Testing
- Medical Screening
- Drug Testing
- Academy
- Field Training Program
- Probation
- 60 College Credits

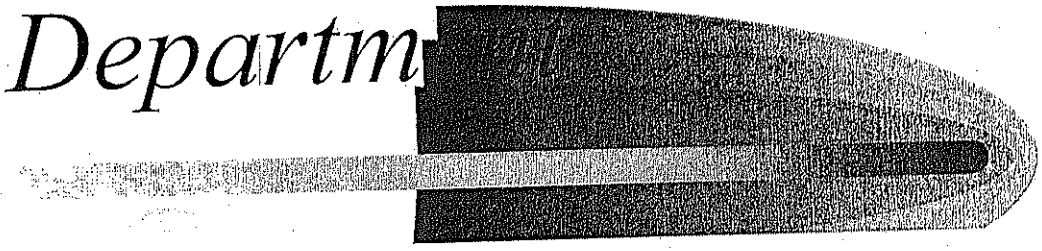
Adams County Sheriffs Departmen



Over 50 Percent

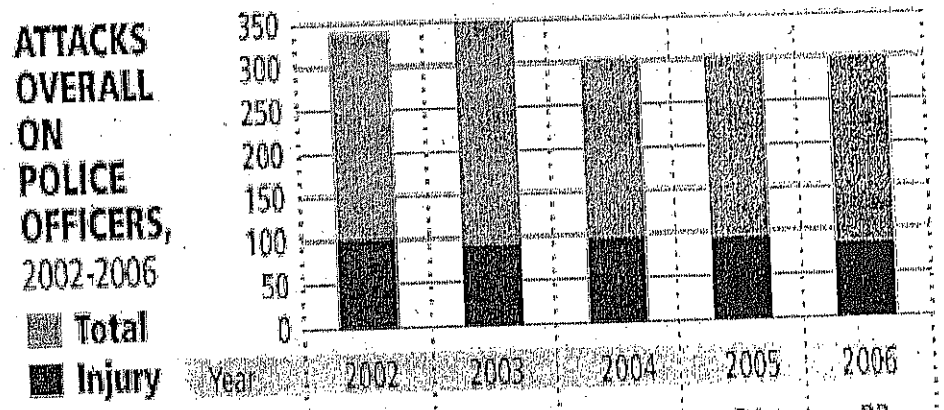
of applicants wash out from submitting the application to passing probation!

Adams County Sheriffs Departm



- Criminal element is more sophisticated than ever before.
- Violence against officers has increased dramatically.

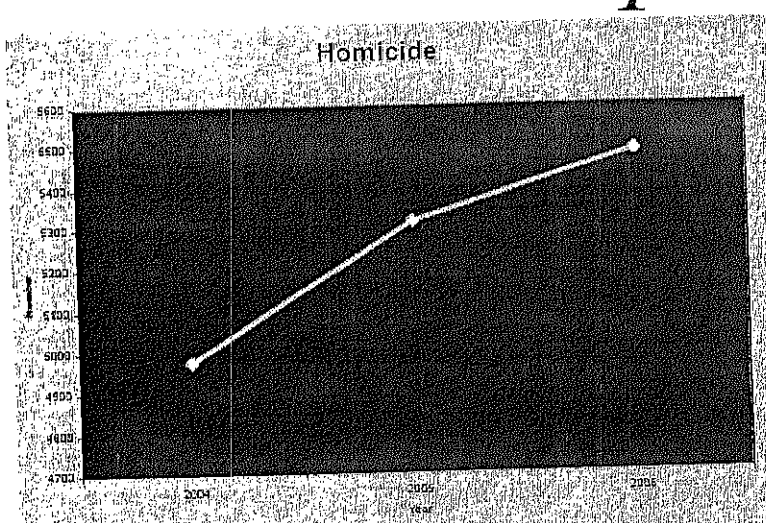
DANGEROUS WORK

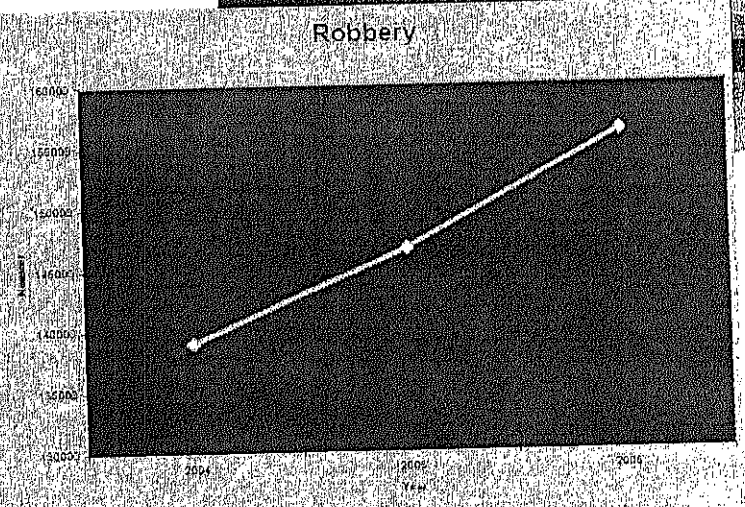


Year	2002	2003	2004	2005	2006
With deadly weapon	7	7	7	21	33
With firearms	2	3	N/A	5	7

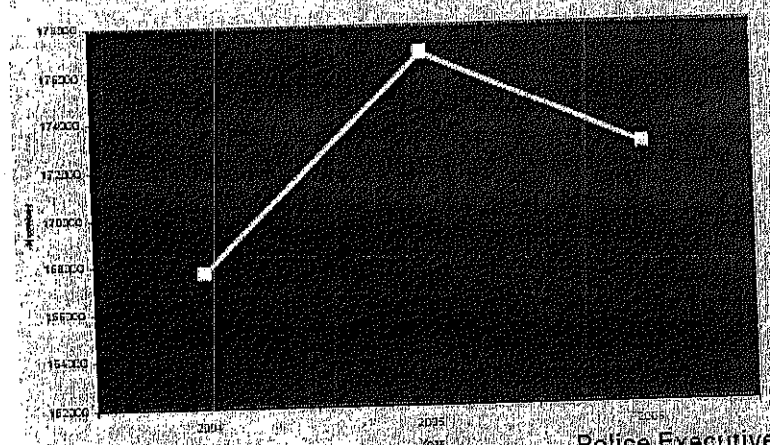
Source: Police Department annual reports

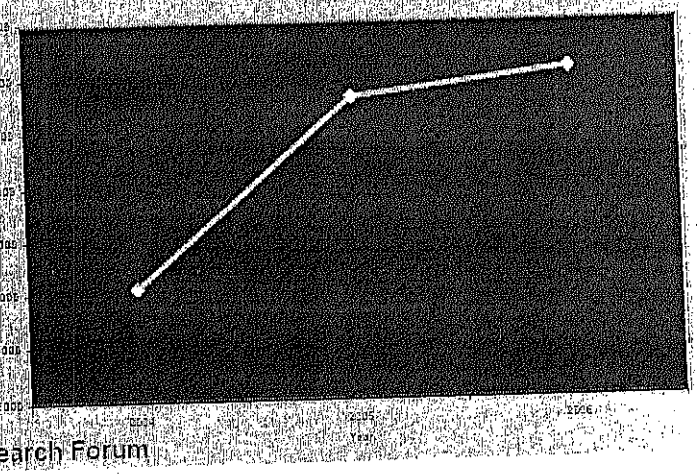
Adams County Sheriffs Departmen





Changes in Violent Crime 2004-2006: 56 Reporting Jurisdictions



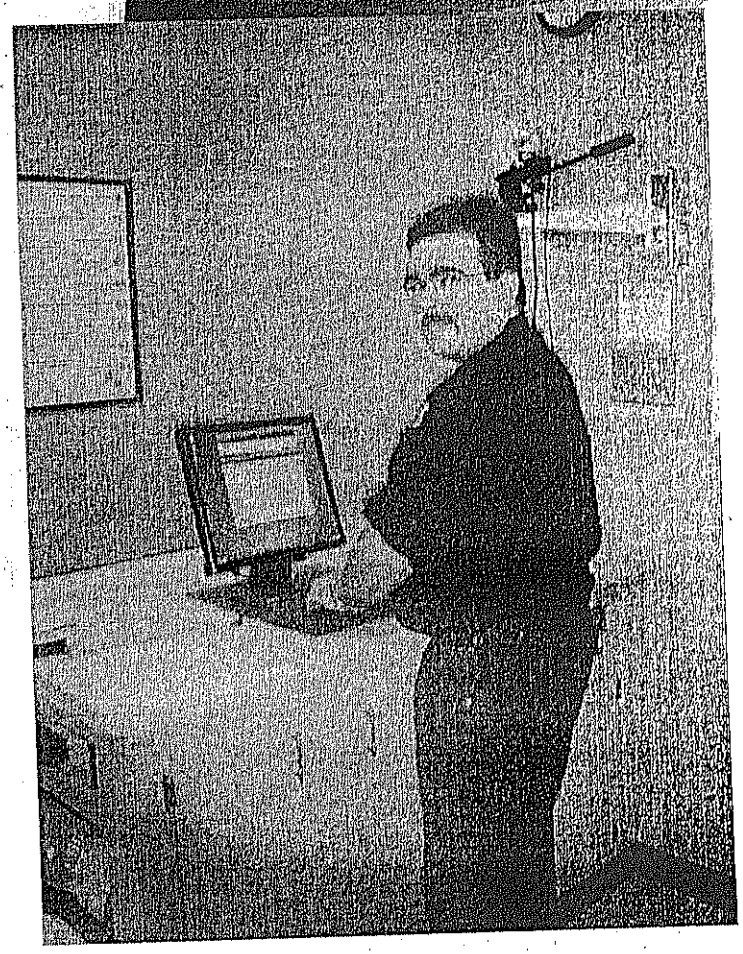


Police Executive Research Forum

Projects Completed

Spillman Record Management System

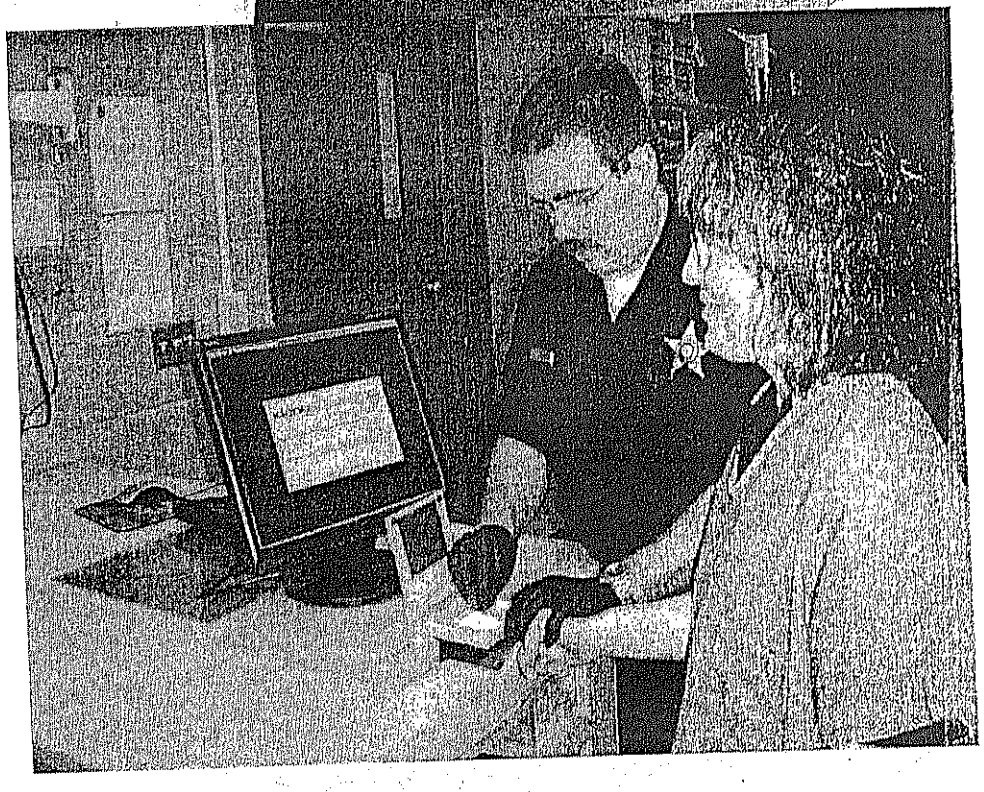
- Encompasses all facets of Department, Patrol, Jail, Investigations, Dispatch, Records, Civil Process. All are integrated into one central data base.



Projects Completed

Jail Fingerprint Machine

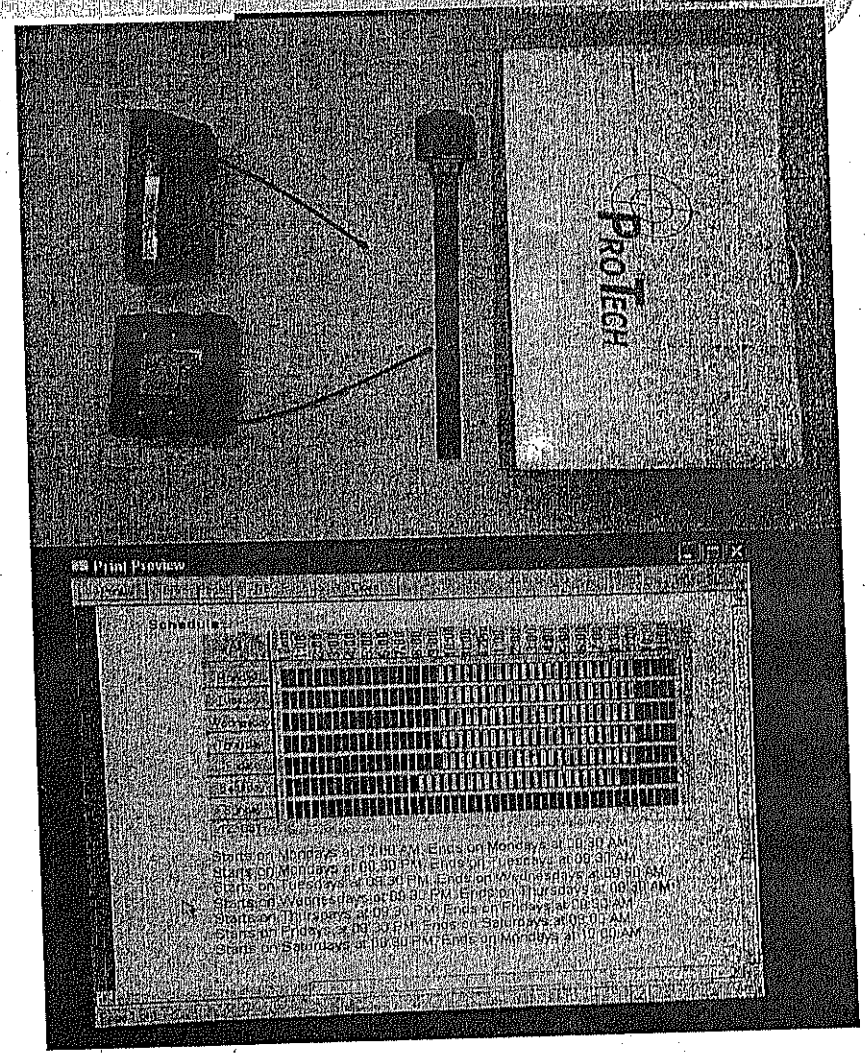
- Live Scan fingerprint scanner was purchased with no cost to the County.
- Scans fingerprints and automatically sends to State – no ink required.
- Increased productivity for Jail Deputies



Projects Completed

Electronic Monitoring Program

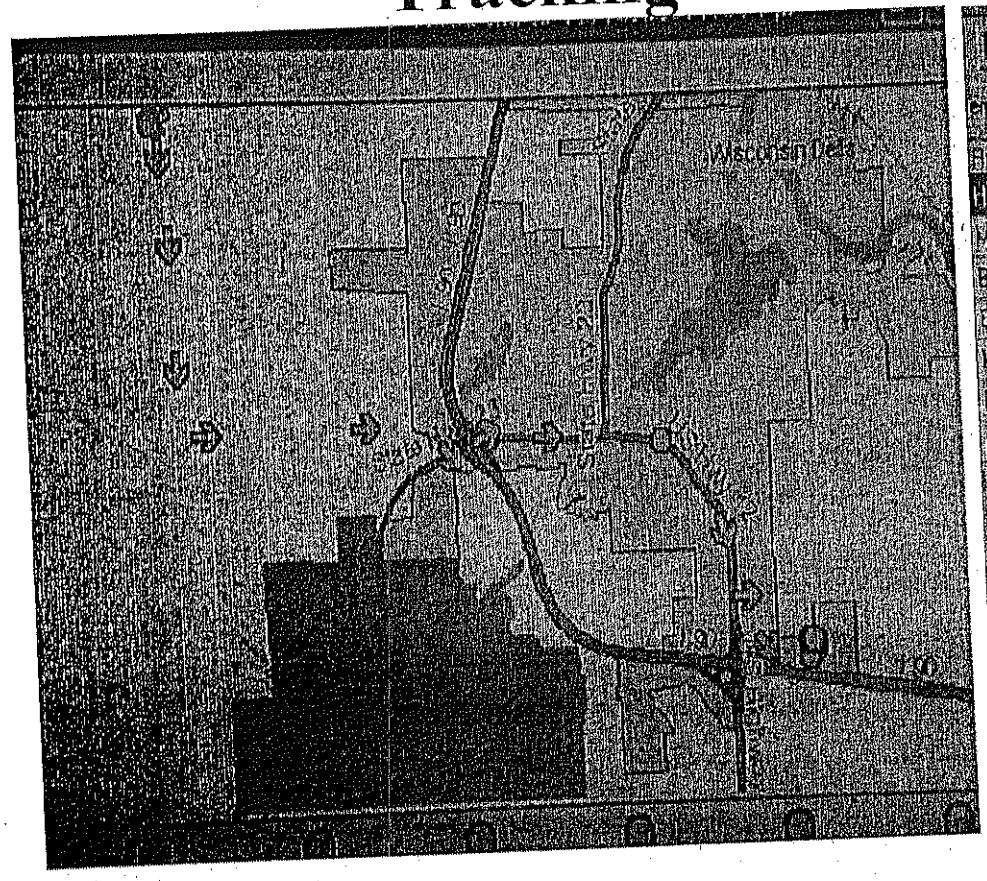
- Alternative to Custody
- Has generated **$22,000** since its inception in April 2007.
- Decreased inmate health care costs, meal costs, a savings of $57.00 per day per inmate on this program. This saved the County $68,970.00 for a total (savings plus income) of ***$90,970.00***



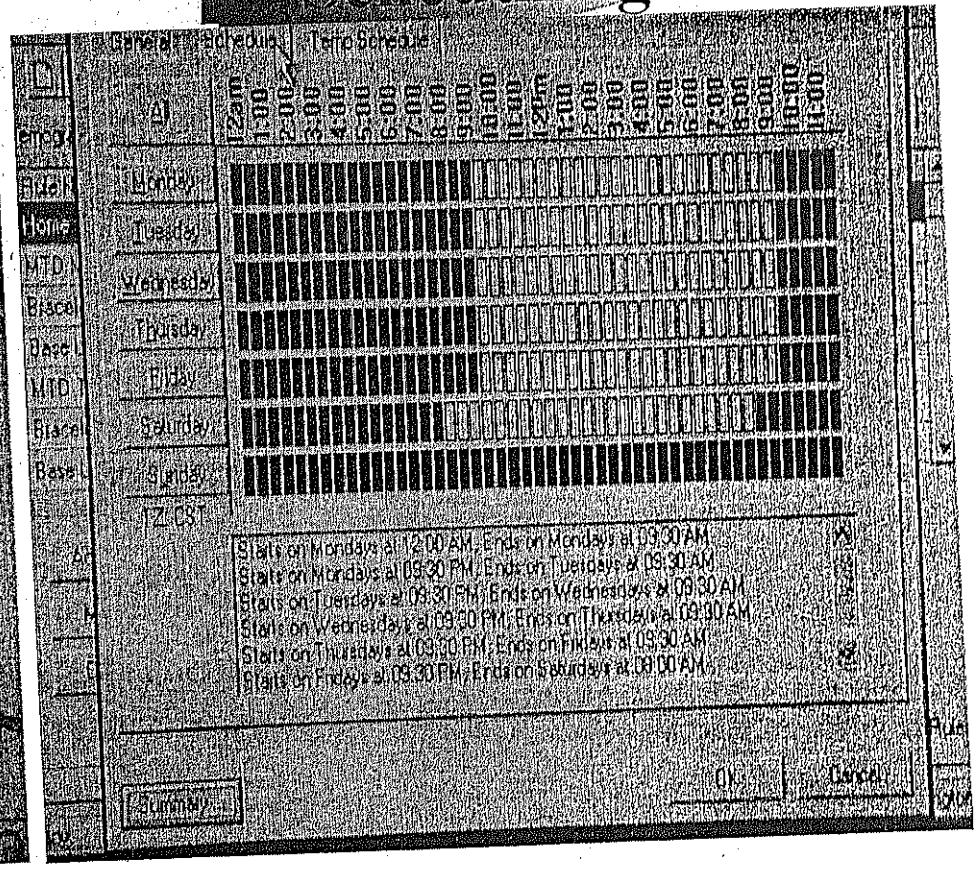
Projects Completed

Electronic Monitoring Program

Tracking



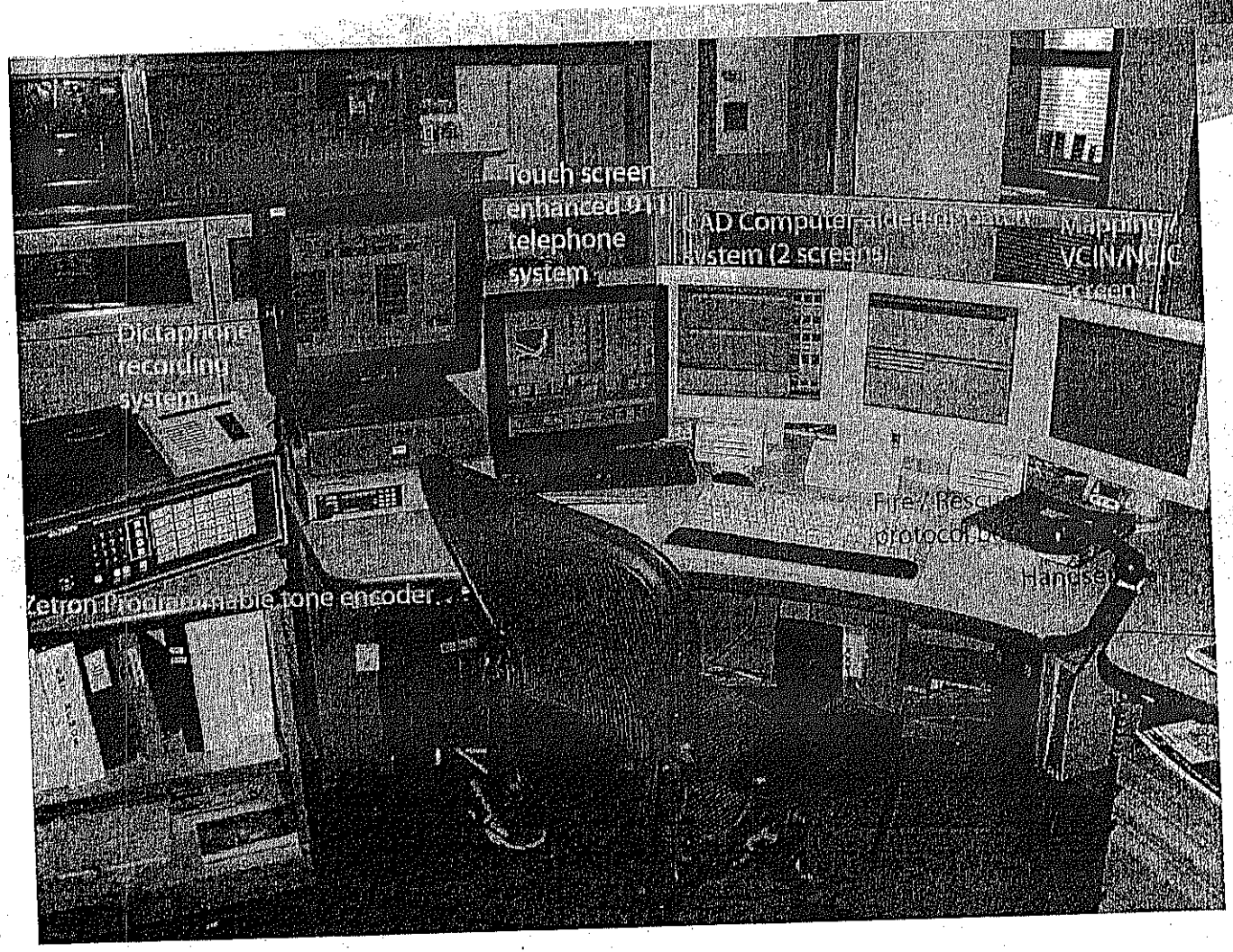
Scheduling



Dispatch E-911 Project

Dispatch E-911System is in place. This was partially funded by a State grant and allows Dispatch to locate the position of a lost or injured person calling for help and direct search and rescue or other emergency services to that location.

Sheriffs Vision of a New Dispatch Center



Projects Completed
Eradication

Adams County Sheriffs Department
Drug Confisca[redacted] 2007

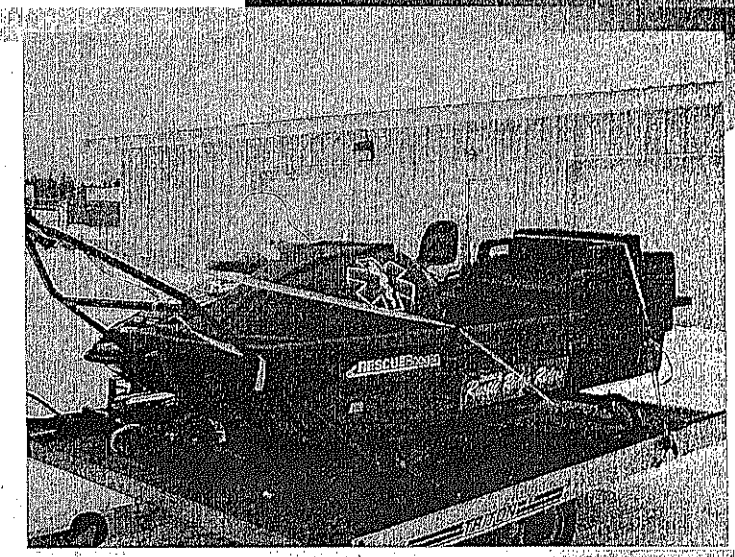
- **Marijuana Confiscated**
- **Trace Evidence of Marijuana**
- **Marijuana Plants Confiscated**
- **Cocaine and Crack Cocaine**
- **Trace Evidence of Cocaine**
- **Heroin Confiscated**
- **Oxycodone and other Narcotics**
- **Possession of Narcotics**

  65 Arrests

Programs
Recreation Off

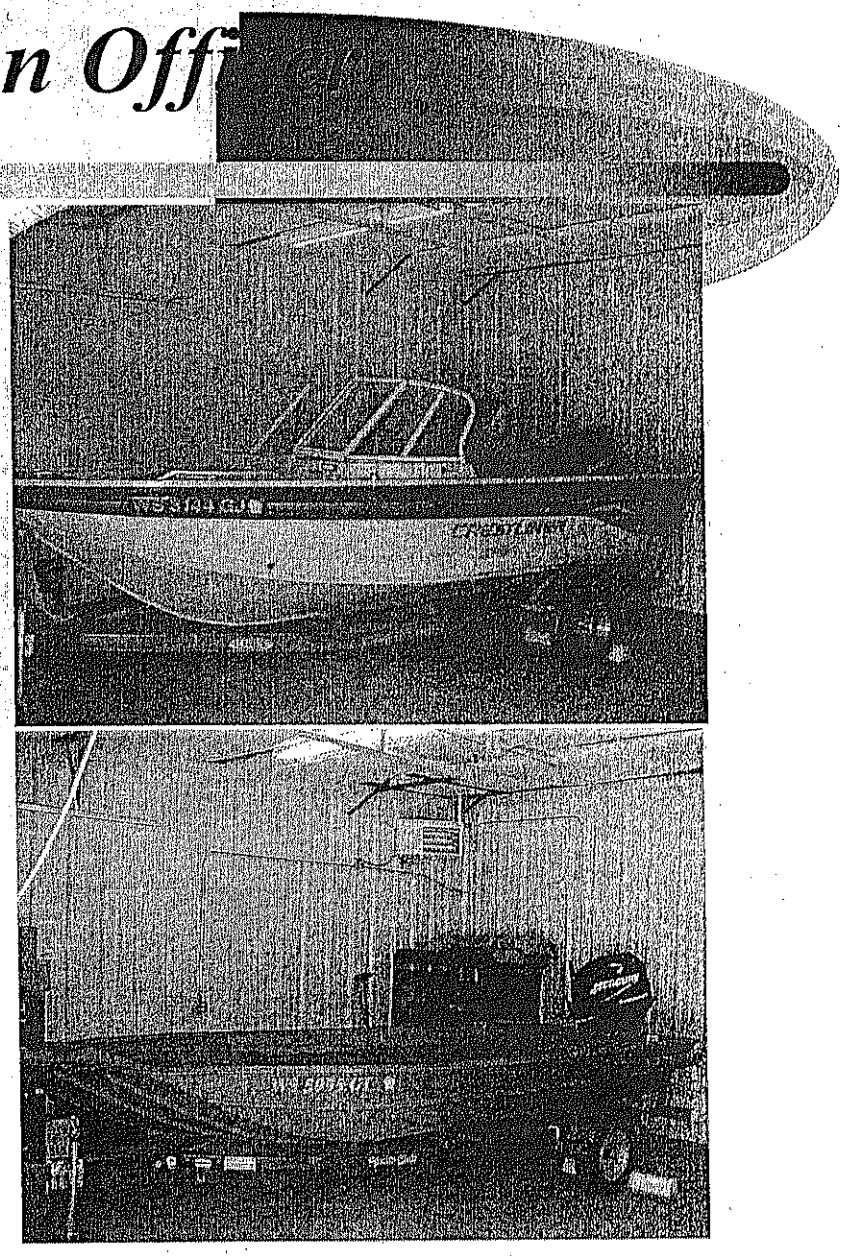
- Deputy Long has been recognized by the D.N.R. as writing the most citations in the State for the last five years!!

- Snowmobiles and ATV's funded at 45% by State Department of Natural Resources.



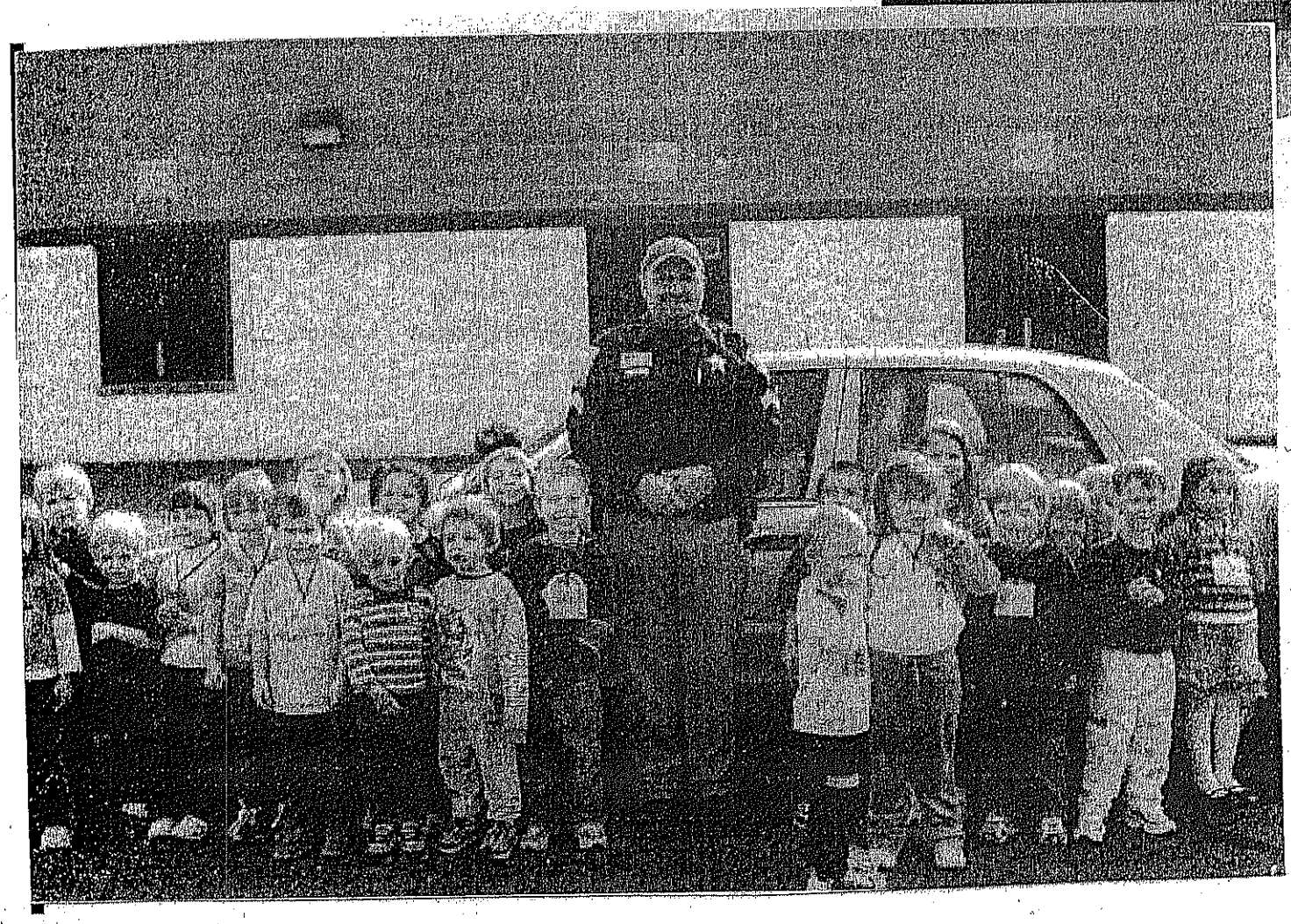
Programs
Recreation Off

- Boats funded at 75% by State Department of Natural Resources.



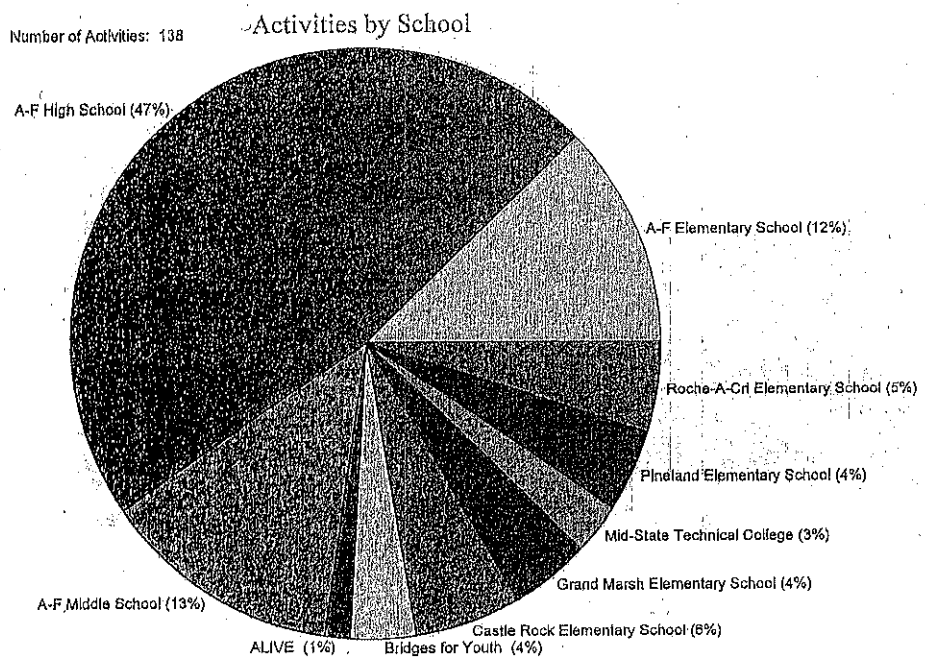
Programs

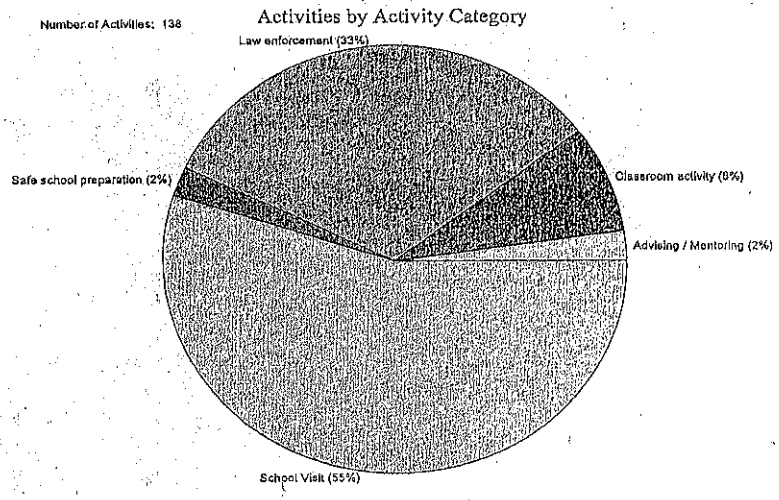
School Liaison Officer

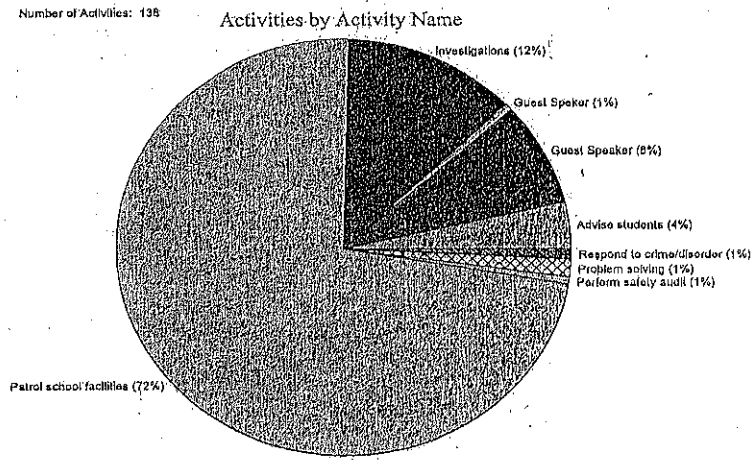


Programs

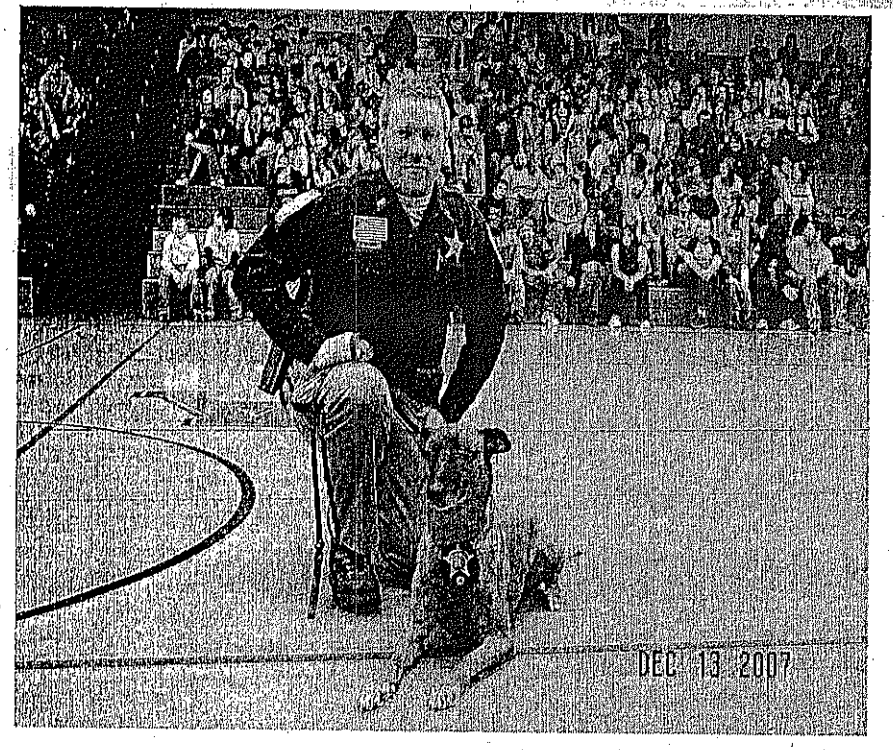
School Resource Officer

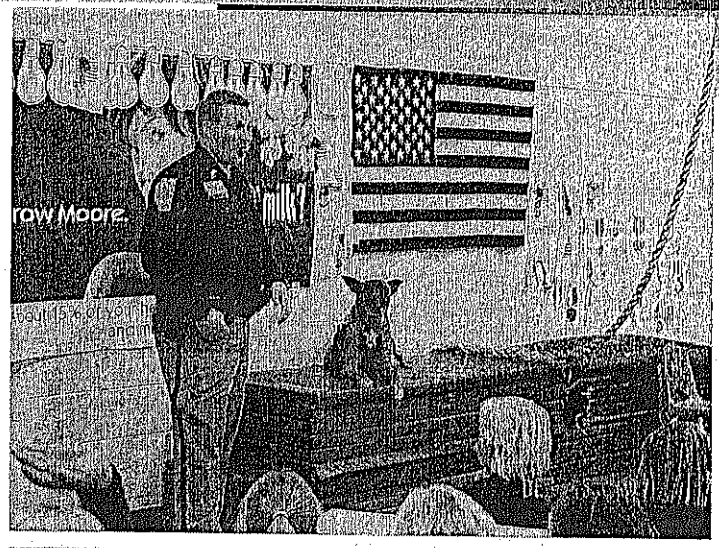


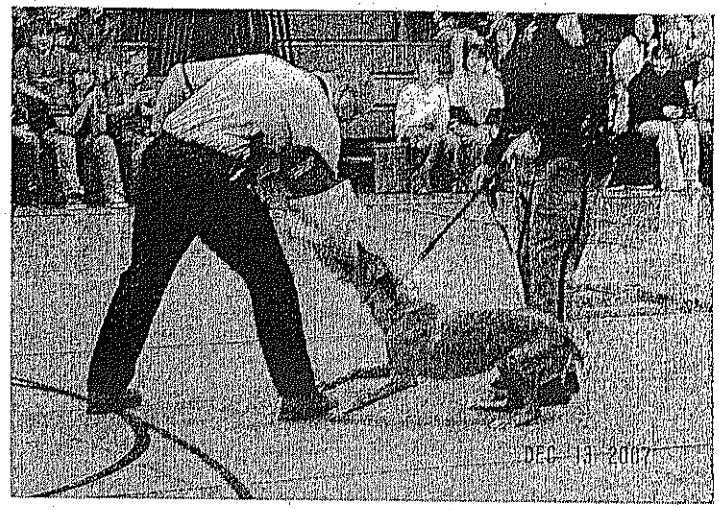




Programs
K9 Officer







RESOLUTION NO. a

RESOLUTION AUTHORIZING THE BORROWING OF NOT TO EXCEED $3,105,000; AND PROVIDING FOR THE ISSUANCE AND SALE OF GENERAL OBLIGATION PROMISSORY NOTES THEREFOR

WHEREAS, the County Board of Supervisors of Adams County, Wisconsin (the "County") hereby finds and determines that the County needs funds in an amount not to exceed $3,105,000; for the public purpose of acquiring and installing a new County-wide communications system including remodeling and renovating the County Dispatch Center, infrastructure improvements and acquiring equipment, hardware and software (the "Project");

WHEREAS, the County Board of Supervisors hereby finds and determines that the Project is within the County's power to undertake and therefore serves a "public purpose" as that term is defined in Section 67.04(1)(b) of the Wisconsin Statutes;

WHEREAS, counties are authorized by the provisions of Section 67.12(12) of the Wisconsin Statutes to borrow money and to issue general obligation promissory notes for such public purpose; and

WHEREAS, it is the finding of the County Board of Supervisors that it is necessary, desirable and in the best interest of the County to provide for the issuance and sale of general obligation promissory notes pursuant to Section 67.12(12), Wisconsin Statutes, for the purpose of paying the cost of the Project and it is now necessary and desirable to authorize their issuance and sale.

NOW, THEREFORE, BE IT RESOLVED by the County Board of Supervisors of Adams County that:

Section 1. Authorization of the Notes. For the purpose of paying the cost of the Project, there shall be borrowed pursuant to Section 67.12(12) of the Wisconsin Statutes, the principal sum not to exceed THREE MILLION ONE HUNDRED FIVE THOUSAND DOLLARS ($3,105,000). To evidence such indebtedness, the Chairperson and County Clerk are hereby authorized, empowered and directed to make, execute, issue and sell for, on behalf of and in the name of the County, general obligation promissory notes aggregating a principal amount not to exceed THREE MILLION ONE HUNDRED FIVE THOUSAND DOLLARS ($3,105,000) (the "Notes").

There be and there hereby is levied on all the taxable property in the County a direct, annual tax in such years and in such amounts as are sufficient to pay when due the principal and interest on the Notes.

Section 2. Sale of the Notes. The sale of the Notes and the terms of the Notes, including the dating, interest rates, maturity schedule and other details with respect to the Notes, shall be subject to approval by subsequent resolution of the County Board of Supervisors.

Section 3. Official Statement. The County Clerk shall cause an Official Statement concerning this issue to be prepared by the County's financial advisor, Ehlers & Associates, Inc. The appropriate County officials shall determine when the Official Statement is final for purposes of Securities and Exchange Commission Rule 15c2-12 and shall certify said Statement, such certification to constitute full authorization of such Statement under this resolution.

Section 4. Conflicting Resolutions; Severability; Effective Date. All prior resolutions, rules or other actions of the County Board of Supervisors or any parts thereof in conflict with the provisions hereof shall be, and the same are, hereby rescinded insofar as the same may so conflict. In the event that any one or more provisions hereto shall for any reason be held to be illegal or invalid, such illegality or invalidity shall not affect any other provisions hereof. The foregoing shall take effect immediately upon adoption and approval in the manner provided by law.

Adopted and recorded this 15th day of January, 2008.

Recommended by the Administrative & Finance Committee:

John Ubert _____ _____

_____ _____

_____

_____
County Board Chairperson

_____
County Clerk

Committee vote:

County Board vote: _____yes _____no

Adams County, Wisconsin

Proposed 2008 Capital Financing Plan

January 3, 2008

Prepared by:

Michael Harrigan, CIPFA
Chairman / Senior Financial Advisor

EHLERS
LEADERS IN PUBLIC FINANCE

January 3, 2008

Ms. Barbara Petkovsek, Administrative Coordinator
Adams County, Wisconsin

Via Email

RE: 2008 Capital Financing Plan

Dear Barb,

In accordance with your request I am herewith transmitting a draft of the 08 Capital Financing Plan for the County which provides for the following:

1.) Financing of the New County Communication System at a cost of $3,105,000

2.) Refinances the following issues which have either balloon payments or interest rates that are higher than current levels or both:

   a. $2,690,000 G.O. Refunding Bonds dated April 1, 1999
   b. $636,767 G.O. Promissory Notes dated December 10, 2004
   c. $411,600 G.O. Promissory Notes dated October 17, 2006

3.) The financing would be accomplished in two phases, first the issuance of $3,105,000 in G.O. Notes to raise the capital for the construction of the communication system and second the issuance of $6,100,000 in G.O. Bonds to refund the short term $3,105,000 Notes as well as the balances remaining on the additional notes referred to in 2 above.

The above amounts reflect the total bond sizing which, in addition to financing fees, includes ½ year of capitalized interest since the County did not levy for the payment that would come due in 2008.

We have structured the permanent financing in a way that would minimize the tax rate impact of the new money portion of the financing.

. 375 Bishops Way, Suite 225, Brookfield, WI 53005-6202 262.785.1520 fax 262.785-1810 www.ehlers-inc.com

As I mentioned in our meeting last week, the County has had a practice of attempting to make the Debt issued first available for purchase by Local Banks within the County. (Both the Nekoosa-Port Edwards Bank and the Grand Marsh State Bank have been active supporters of this program.) To accomplish this on an equitable basis, we have in the past achieved a negotiated placement of the debt through Bankers Bank of Wisconsin headquartered in Madison. Bankers Bank acts as a correspondent bank to all independent banks in Wisconsin. Bankers Bank would first purchase the issue as part of a negotiated G.O. Note placement. Within 30 days the permanent financing would be issued though the sale of G.O. refunding bonds. These bonds would be used to pay the outstanding balance on the Notes and would be amortized over 20 years. Bankers Bank would also purchase the Bonds but the local banks would be given first opportunity to purchase those portions of this issue that they are able to handle.

If this approach is acceptable to the County, it would first initiate the process through the adoption of an initial resolution approving the sale of the notes at its meeting of 1/15/07, the actual sale of the Notes and adoption of a final resolution for the Notes would occur at the County Board meeting of 2/19/07. The second and final step would be the approval of the sale of the Bonds at the meeting of 3/20/07.

The County's bond counsel, Quarles & Brady, will provide a draft of the required initial resolution to initiate this process.

Very Truly Yours,
EHLER & ASSOCIATES, Inc.

Michael C. Harrigan, CIPFA
Chairman / Senior Financial Advisor

CC: Atty Mike Roshar, Quarles & Brady
Jim Mann, Ehlers & Associates

Adams County, Wisconsin

Tax Based Equalized Valuation Projections -TID Out

EHLERS
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Equalized Value Growth Projection

	Valuation Year	Percentage Method: Equalized Value	Percentage Method: Percent Change	Straight Line Method: Equalized Value	Straight Line Method: Dollar Value Change	Discounted Straight Line Method 25%: Equalized Value	Discounted Straight Line Method 25%: Dollar Value Change
Historical	2002	1,518,121,600		1,518,121,600			
	2003	1,647,718,000	8.54%	1,647,718,000	129,596,400		97,197,300
	2004	1,750,427,800	6.23%	1,750,427,800	102,709,800		77,032,350
	2005	2,044,560,500	16.80%	2,044,560,500	294,132,700		220,599,525
	2006	2,370,828,600	15.96%	2,370,828,600	326,268,100		244,701,075
	2007	2,721,819,700	14.80%	2,721,819,700	350,991,100		263,243,325
	5 year trend		12.47%		240,739,620		180,554,715
Projected	2008	3,061,154,384	12.47%	2,962,559,320	8.84%	2,902,374,415	6.63%
	2009	3,442,794,598	12.47%	3,203,298,940	8.13%	3,082,929,130	6.22%
	2010	3,872,014,658	12.47%	3,444,038,560	7.52%	3,263,483,845	5.86%
	2011	4,354,746,438	12.47%	3,684,778,180	6.99%	3,444,038,560	5.53%
	2012	4,897,661,351	12.47%	3,925,517,800	6.53%	3,624,593,275	5.24%
	2013	5,508,262,547	12.47%	4,166,257,420	6.13%	3,805,147,990	4.98%
	2014	6,194,988,611	12.47%	4,406,997,040	5.78%	3,985,702,705	4.75%
	2015	6,967,330,180	12.47%	4,647,736,660	5.46%	4,166,257,420	4.53%
	2016	7,835,961,112	12.47%	4,888,476,280	5.18%	4,346,812,135	4.33%
	2017	8,812,885,992	12.47%	5,129,215,900	4.92%	4,527,366,850	4.15%
	2018	9,911,606,043	12.47%	5,369,955,520	4.69%	4,707,921,565	3.99%
	2019	11,147,305,711	12.47%	5,610,695,140	4.48%	4,888,476,280	3.84%
	2020	12,537,062,519	12.47%	5,851,434,760	4.29%	5,069,030,995	3.69%
	2021	14,100,083,075	12.47%	6,092,174,380	4.11%	5,249,585,710	3.56%
	2022	15,857,968,518	12.47%	6,332,914,000	3.95%	5,430,140,425	3.44%
	2023	17,835,013,040	12.47%	6,573,653,620	3.80%	5,610,695,140	3.33%
	2024	20,058,539,641	12.47%	6,814,393,240	3.66%	5,791,249,855	3.22%
	2025	22,559,277,733	12.47%	7,055,132,860	3.53%	5,971,804,570	3.12%
	2026	25,371,787,823	12.47%	7,295,872,480	3.41%	6,152,359,285	3.02%
	2027	28,534,939,149	12.47%	7,536,612,100	3.30%	6,332,914,000	2.93%
	2028	32,092,446,851	12.47%	7,777,351,720	3.19%	6,513,468,715	2.85%
	2029	36,093,476,124	12.47%	8,018,091,340	3.10%	6,694,023,430	2.77%
	2030	40,593,321,686	12.47%	8,258,830,960	3.00%	6,874,578,145	2.70%
	2031	45,654,171,958	12.47%	8,499,570,580	2.91%	7,055,132,860	2.63%
	2032	51,345,968,514	12.47%	8,740,310,200	2.83%	7,235,687,575	2.56%

Most conservative Growth Projection

SCHEDULE OF GENERAL OBLIGATION DEBT OUTSTANDING
ADAMS COUNTY, WISCONSIN
AS OF OCTOBER 1, 2007

Pmts Targeted for Refunding

	Roads & Solid Waste		CWCAC Disabled Housing		Roads		Unfunded Pension Liab.		Co. HWY Facility		Jail Facility		Refunded 95 Bonds $3.235 M 95 Issue for Courthouse Renovations & public road to Potato Chip Factory				Roads / Highway Projects		Community Center City of Adams Assumed IGA Thrift Store Loan						
	G.O. NOTES		GO NOTES		G.O. NOTES		TAXABLE G.O. REFUNDING BONDS		G.O. REFUNDING BONDS		G.O. LAW CTR. REFUNDING BONDS		G.O. REFUNDING BONDS		G.O. PROM NOTES		G.O. REFUNDING BONDS		G.O. PROM NOTES						
DATED	4/1/99		4/1/2001		12/01/01		3/1/03		6/1/03		10/1/03		3/1/04		11/17/04		7/1/05		10/17/06						
AMT	$2,690,000		$165,000		$1,015,000		$1,175,000		$2,800,000		$2,930,000		$2,980,000		$636,767		$6,000,000		$411,600						
MAT	4/1		Grand Marsh State Bank 1-Apr		12/1		3/1		5/1		10/1		7/1		Nekoosa Pt Edwards Every Month End		6/1		Monthly						
RATE	3.90-4.75%		5.25%		2.80 - 4.30%		2.50-5.75%		1.70-4.9%		1.35-3.60%		1.3-3.75%		3.50%		2.75-4.6								
YEAR	PRINC	INT			PRINC	INT	PRINC	INT	PRINC	INT	PRINC	INT	PRINC	INT	PRINC	INT	PRINC	INT	PRINC	INT	PRINCIPAL	INTEREST	& INT.	OUTST.	%PAID	YEAR
2007	135,000	100,265	3,450	8,868	125,000	27,190	75,000	48,295	50,000	114,345	425,000	57,975	45,000	92,155	25,083	20,326	170,000	231,045	12,477	19,993	1,066,010	720,416	1,786,426	17,356,016	5.79%	2007
2008	150,000	94,263	3,634	8,624	125,000	22,440	75,000	45,483	55,000	112,975	445,000	46,500	295,000	91,255	25,976	19,368	215,000	225,301	13,053	19,417	1,402,662	685,624	2,088,286	15,953,354	13.40%	2008
2009	160,000	87,635	3,827	8,431	135,000	17,440	95,000	41,964	75,000	111,061	470,000	33,150	310,000	84,323	536,185	6,381	225,000	218,479	13,770	18,700	2,023,781	627,564	2,651,346	13,929,573	24.39%	2009
2010	170,000	80,498	4,030	8,228	135,000	11,905	100,000	37,695	100,000	108,293	490,000	17,640	325,000	76,108			230,000	211,255	14,467	18,093	1,578,497	569,623	2,148,121	12,351,075	32.95%	2010
2011	195,000	72,510	155,252	8,151	145,000	6,235	110,000	32,805	125,000	104,543			345,000	66,056			240,000	203,615	355,823	14,437	1,671,075	508,352	2,179,427	10,680,000	42.03%	2011
2012	80,000	66,218					120,000	27,105	135,000	99,988			490,000	55,190			250,000	195,280			1,085,000	443,780	1,528,780	9,595,000	47.92%	2012
2013	90,000	62,190					130,000	20,535	150,000	94,745			540,000	38,775			260,000	186,225			1,170,000	402,470	1,572,470	8,425,000	54.27%	2013
2014	140,000	56,845					150,000	12,825	165,000	88,715			630,000	19,875			270,000	176,483			1,255,000	354,843	1,609,843	7,170,000	61.08%	2014
2015	375,000	44,913					150,000	4,313	180,000	81,898							280,000	166,030			985,000	297,153	1,282,153	6,185,000	66.43%	2015
2016	375,000	27,394							205,000	74,044							295,000	154,740			875,000	255,978	1,130,978	5,310,000	71.18%	2016
2017	385,000	9,144							230,000	64,903							305,000	142,588			920,000	216,634	1,136,634	4,390,000	76.17%	2017
2018									240,000	54,735							320,000	129,605			560,000	184,430	744,430	3,830,000	79.21%	2018
2019									245,000	43,820							350,000	115,705			595,000	159,525	754,525	3,235,000	82.44%	2019
2020									250,000	32,310							360,000	100,615			610,000	132,925	742,925	2,625,000	85.75%	2020
2021									270,000	19,955							375,000	84,719			645,000	104,674	749,674	1,980,000	89.25%	2021
2022									275,000	6,738							400,000	67,763			675,000	74,500	749,500	1,305,000	92.92%	2022
2023																	425,000	49,506			425,000	49,506	474,506	880,000	95.22%	2023
2024																	430,000	30,375			430,000	30,375	460,375	450,000	97.58%	2024
2025																	450,000	10,350			450,000	10,350	460,350	0	100.00%	2025
2026																										
2027																										
	2,265,000	701,793	170,193	42,242	665,000	85,210	1,005,000	271,019	2,750,000	1,213,065	1,830,000	155,265	2,890,000	523,738	587,243	46,073	5,550,000	2,699,768	409,589	90,550	18,422,026	5,828,721	24,250,747			

SCHEDULE OF GENERAL OBLIGATION DEBT OUTSTANDING
ADAMS COUNTY, WISCONSIN
AS OF OCTOBER 1, 2007

AFTER REFUNDING

	G.O. NOTES		GO NOTES		G.O. NOTES		TAXABLE G.O. REFUNDING BONDS		G.O. REFUNDING BONDS		G.O. LAW CTR. REFUNDING BONDS		G.O. REFUNDING BONDS		G.O. PROM NOTES		G.O. REFUNDING BONDS		G.O. PROM NOTES	
DATED	4/1/99		4/1/2001		12/01/01		3/1/03		6/1/03		10/1/03		3/1/04		11/17/04		7/1/05		10/17/06	
AMT	$2,690,000		$185,000		$1,015,000		$1,175,000		$2,800,000		$2,930,000		$2,980,000		$636,767		$6,000,000		$411,600	
MAT	4/1		Grand Marsh State Bank 1-Apr		12/1		3/1		5/1		10/1		7/1		Every Month End		6/1		Monthly	
RATE	3.90-4.75%		5.25%		2.80 - 4.30%		2.50-5.75%		1.70-4.9%		1.35-3.60%		1.3-3.75%				2.75-4.6			
YEAR	PRINC	INT			PRINC	INT	PRINC	INT	PRINC	INT	PRINC	INT	PRINC	INT	PRINC	INT	PRINC	INT	PRINC	INT
2007	135,000	100,286	3,450	8,808	125,000	27,190	75,000	48,295	50,000	114,345	425,000	57,975	45,000	92,155	25,083	20,325	170,000	231,045	12,477	19,993
2008	150,000	94,263	3,634	8,624	125,000	22,440	75,000	45,483	55,000	112,975	445,000	46,500	295,000	91,255	25,875	19,366	215,000	225,301	13,053	19,417
2009			3,827	8,431	135,000	17,440	85,000	41,964	75,000	111,061	470,000	33,150	310,000	84,323			225,000	218,479		
2010			4,030	8,228	135,000	11,995	100,000	37,695	100,000	108,293	490,000	17,640	335,000	76,108			230,000	211,265		
2011			155,252	8,151	145,000	6,235	110,000	32,805	125,000	104,643			345,000	66,058			240,000	203,615		
2012							120,000	27,105	135,000	99,988			490,000	55,190			250,000	195,280		
2013							130,000	20,535	150,000	94,745			540,000	38,775			260,000	186,225		
2014							150,000	12,825	165,000	88,715			530,000	19,875			270,000	176,483		
2015							150,000	4,313	180,000	81,898							280,000	166,030		
2016									205,000	74,044							295,000	154,749		
2017									230,000	64,963							305,000	142,688		
2018									240,000	54,735							320,000	129,695		
2019									245,000	43,820							350,000	115,705		
2020									250,000	32,310							360,000	100,615		
2021									270,000	19,955							375,000	84,719		
2022									275,000	6,738							400,000	67,763		
2023																	425,000	49,506		
2024																	430,000	30,375		
2025																	450,000	10,350		
2026																				
2027																				
	285,000	194,549	170,193	42,242	665,000	85,210	1,005,000	271,019	2,750,000	1,213,065	1,830,000	155,265	2,890,000	523,738	51,059	39,691	5,850,000	2,699,766	25,530	39,410

YEAR	PRINCIPAL	INTEREST	& INT.	OUTST.	%PAID	YEAR
2007	1,086,010	644,931	1,710,942	14,455,772	6.87%	2007
2008	1,402,862	685,624	2,088,286	13,053,110	15.90%	2008
2009	1,313,827	455,444	1,769,270	11,739,283	24.37%	2009
2010	1,394,030	421,523	1,815,553	10,345,252	33.35%	2010
2011	1,120,252	382,366	1,502,618	9,225,000	40.57%	2011
2012	995,000	350,458	1,345,458	8,230,000	46.98%	2012
2013	1,080,000	319,745	1,399,745	7,150,000	53.94%	2013
2014	1,115,000	285,073	1,400,073	6,035,000	61.12%	2014
2015	610,000	247,928	857,928	5,425,000	65.05%	2015
2016	500,000	228,784	728,784	4,925,000	68.27%	2016
2017	535,000	207,490	742,490	4,390,000	71.72%	2017
2018	560,000	184,430	744,430	3,830,000	75.32%	2018
2019	595,000	159,525	754,525	3,235,000	79.16%	2019
2020	610,000	132,925	742,925	2,625,000	83.09%	2020
2021	645,000	104,674	749,674	1,980,000	87.24%	2021
2022	675,000	74,500	749,500	1,305,000	91.59%	2022
2023	425,000	49,506	474,506	880,000	94.33%	2023
2024	430,000	30,375	460,375	450,000	97.10%	2024
2025	450,000	10,350	460,350	0	100.00%	2025
	15,621,782	4,875,649	20,497,430			

Adams County

EHLERS
LEADERS IN PUBLIC FINANCE

2008 Financing Plan

		G.O. Notes dated 3/12/08	G.O. Refunding Bonds dated 4/10/08
PROJECTS			
Communication System Bid Costs		2,850,339	
Contingency		150,000	
Project Management		60,000	
Total New Money Requirement for 2008		3,060,339	
Amount needed to pay off Notes dated 3/12/08			3,113,754
Amount needed to pay off G.O. Refdg Bonds dated 4/1/99	(1)		1,982,530
Amount needed to pay off Bank Note dated 4/30/04			556,444
Amount needed to pay off Bank Note dated 10/17/06			395,219
Total Capital Required		3,060,339	6,047,947
Less: Portion of 2008 County levy for 2008 P & I pmts for 99, 04 & 06 Issues			(42,084)
Capitalized Interest (6 months)		65,160	0
Discount Allowance		5,000	61,000
Financial Advisor		5,000	27,427
Bond Counsel		4,500	8,500
Total Capital Requirement		3,139,999	6,102,790
Less Interest Earnings/Rounding		(34,999)	(2,790)
Net Note Issue Size		**3,105,000**	**6,100,000**

(1) Assumes County will make its regularly scheduled 4/1/09 P & I payment on the 1999 Bonds (198,725)

Adams County

EHLERS
LEADERS IN PUBLIC FINANCE

2008 GENERAL OBLIGATION REFUNDING BONDS (Principal Allocation by Fund)

Total Funds Needed for Projects	6,005,863			*Rounded Allocations*	6,100,000
					6,100,000
Refund Feb 2008 Note (Comm. System	3,113,754	51.85%	3,162,560		3,165,000
Refund 1999 G.O. Note	1,973,540	32.86%	2,004,473		2,005,000
Refund 2004 Bank Note	536,906	8.94%	545,322		545,000
Refund 2006 Bank Note	381,315	6.35%	387,291		385,000
		99.99%			

	Refund Feb 2008 Note (Comm. System)				Refund 1999 G.O. Note				Refund 2004 Bank Note				Refund 2006 Bank Note				TOTAL 2008 BOND ISSUE			
	Principal (4/1)	Rate	Interest	Total	Principal (4/1)		Interest	Total	Principal (4/1)		Interest	Total	Principal		Interest	Total	Principal	Interest	Total	
2006												$0								2006
2007												$0								2007
2008			$65,160	$65,160			$36,634	$36,634			$10,867	$10,867			$7,845	$7,845	$0	$120,506	$120,506	2008
2009	$0	3.29%	$137,180	$137,180	$175,000	3.290%	$74,246	$249,246		3.29%	$22,878	$22,878		3.290%	$16,516	$16,516	$175,000	$250,819	$425,819	2009
2010	$60,000	3.41%	$136,157	$196,157	$175,000	3.410%	$68,383	$243,383	$25,000	3.41%	$22,451	$47,451	$15,000	3.410%	$16,260	$31,260	$275,000	$243,251	$518,251	2010
2011	$125,000	3.52%	$132,934	$257,934	$150,000	3.520%	$62,760	$212,760	$25,000	3.52%	$21,585	$46,585	$15,000	3.520%	$15,741	$30,741	$315,000	$233,019	$548,019	2011
2012	$130,000	3.64%	$128,368	$258,368	$125,000	3.640%	$57,845	$182,845	$30,000	3.64%	$20,599	$50,599	$15,000	3.640%	$15,204	$30,204	$300,000	$222,015	$522,015	2012
2013	$135,000	3.76%	$123,464	$258,464	$125,000	3.760%	$53,220	$178,220	$30,000	3.76%	$19,489	$49,489	$15,000	3.760%	$14,649	$29,649	$305,000	$210,821	$515,821	2013
2014	$140,000	3.86%	$118,224	$258,224	$140,000	3.860%	$48,168	$188,168	$30,000	3.86%	$18,346	$48,346	$20,000	3.860%	$13,981	$33,981	$330,000	$198,718	$528,718	2014
2015	$145,000	3.97%	$112,643	$257,643	$365,000	3.970%	$38,220	$403,220	$30,000	3.97%	$17,172	$47,172	$20,000	3.970%	$13,198	$33,198	$560,000	$181,233	$741,233	2015
2016	$150,000	4.08%	$106,705	$256,705	$375,000	4.080%	$23,325	$398,325	$35,000	4.08%	$15,862	$50,862	$20,000	4.080%	$12,393	$32,393	$580,000	$158,285	$738,285	2016
2017	$155,000	4.18%	$100,406	$255,406	$375,000	4.180%	$7,838	$382,838	$35,000	4.18%	$14,417	$49,417	$20,000	4.180%	$11,567	$31,567	$585,000	$134,226	$719,226	2017
2018	$165,000	4.26%	$93,652	$258,652		4.260%	$0	$0	$35,000	4.26%	$12,940	$47,940	$20,000	4.260%	$10,723	$30,723	$220,000	$117,314	$337,314	2018
2019	$170,000	4.33%	$86,457	$256,457		4.330%	$0	$0	$35,000	4.33%	$11,436	$46,436	$20,000	4.330%	$9,864	$29,864	$225,000	$107,756	$332,756	2019
2020	$180,000	4.41%	$78,807	$258,807		4.410%	$0	$0	$40,000	4.41%	$9,797	$49,797	$25,000	4.410%	$8,879	$33,879	$245,000	$97,483	$342,483	2020
2021	$185,000	4.47%	$70,703	$255,703					$40,000	4.47%	$8,021	$48,021	$25,000	4.470%	$7,769	$32,769	$250,000	$86,493	$336,493	2021
2022	$195,000	4.53%	$62,152	$257,152					$40,000	4.53%	$6,221	$46,221	$25,000	4.530%	$6,644	$31,644	$260,000	$75,017	$335,017	2022
2023	$205,000	4.59%	$53,030	$258,030					$55,000	4.59%	$4,052	$59,052	$25,000	4.590%	$5,504	$30,504	$285,000	$62,587	$347,587	2023
2024	$215,000	4.65%	$43,327	$258,327					$60,000	4.65%	$1,395	$61,395	$30,000	4.650%	$4,233	$34,233	$305,000	$48,955	$353,955	2024
2025	$225,000	4.69%	$33,052	$258,052									$30,000	4.690%	$2,832	$32,832	$255,000	$35,884	$290,884	2025
2026	$235,000	4.73%	$22,218	$257,218									$45,000	4.730%	$1,064	$46,064	$280,000	$23,282	$303,282	2026
2027	$350,000	4.76%	$8,330	$358,330										4.760%	$0		$350,000	$8,330	$358,330	2027
				$0																
	$3,165,000		$1,712,965	$4,877,965	$2,005,000		$470,637	$2,475,637	$545,000		$237,525	$782,525	$385,000		$194,863	$579,863	$6,100,000	$2,615,990	$8,715,990	

Adams County

EHLERS
LEADERS IN PUBLIC FINANCE

Base Case (Existing Debt Only Prior to Refunding)

Year	Existing Payments	Total Debt Payments[1]	Capitalized Interest	Less: Sales Tax Revenues	Tax Levy	*Discounted Equalized Value Tax Base	Tax Rate	Year
2007	1,786,426	1,786,426		(482,975)	1,303,451	2,370,828,600	0.55	2007
2008	2,088,286	2,088,286		(491,500)	1,596,786	2,721,819,700	0.59	2008
2009	2,651,346	2,651,346		(503,150)	2,148,196	2,902,374,415	0.74	2009
2010	2,148,121	2,148,121		(507,640)	1,640,481	3,082,929,130	0.53	2010
2011	2,179,427	2,179,427		0	2,179,427	3,263,483,845	0.67	2011
2012	1,528,780	1,528,780		0	1,528,780	3,444,038,560	0.44	2012
2013	1,572,470	1,572,470		0	1,572,470	3,624,593,275	0.43	2013
2014	1,609,843	1,609,843		0	1,609,843	3,805,147,990	0.42	2014
2015	1,282,153	1,282,153		0	1,282,153	3,985,702,705	0.32	2015
2016	1,130,978	1,130,978		0	1,130,978	4,166,257,420	0.27	2016
2017	1,136,634	1,136,634		0	1,136,634	4,346,812,135	0.26	2017
2018	744,430	744,430			744,430	4,527,366,850	0.16	2018
2019	754,525	754,525			754,525	4,707,921,565	0.16	2019
2020	742,925	742,925			742,925	4,888,476,280	0.15	2020
2021	749,674	749,674			749,674	5,069,030,995	0.15	2021
2022	749,500	749,500			749,500	5,249,585,710	0.14	2022
2023	474,506	474,506			474,506	5,430,140,425	0.09	2023
2024	460,375	460,375				5,610,695,140	0.00	2024
2025	460,350	460,350				5,791,249,855	0.00	2025
2026	0	0				5,971,804,570	0.00	2026
2027	0	0				6,152,359,285	0.00	2027
		0				6,332,914,000		
TOTAL	22,106,016	24,250,747		(1,985,265)	21,344,757			

Adams County

EHLERS
LEADERS IN PUBLIC FINANCE

EXISTING DEBT AFTER REFUNDING PLUS 2008 CAPITAL FINANCING PLAN

Year	Existing Payments	Proposed G.O. Notes dated 3/12/08 Principal	Est Interest	Total	Proposed G.O. Bonds dated 4/10/08 Principal 4V1	Est. Rates	Interest	Total Debt Payments	Proceeds 08 Refunding Bonds	Capitalized Interest	Less: Sales Tax Revenues	Tax Levy	*Discounted Equalized Value Tax Base	Tax Rate	Year
2007	1,710,942							1,710,942			(482,975)	1,227,967	2,370,828,600	0.52	2007
2008	2,032,940	3,105,000	9,703	3,114,703			120,506	5,268,150	(3,114,703)	(65,160)	(491,500)	1,596,786	2,721,819,700	0.59	2008
2009	1,769,270				175,000	3.29%	250,819	2,195,089			(503,150)	1,691,939	2,902,374,415	0.58	2009
2010	1,815,553				275,000	3.41%	243,251	2,333,804			(507,640)	1,826,164	3,082,929,130	0.59	2010
2011	1,502,618				315,000	3.52%	233,019	2,050,636			0	2,050,636	3,263,483,845	0.63	2011
2012	1,345,458				300,000	3.64%	222,015	1,867,472			0	1,867,472	3,444,038,560	0.54	2012
2013	1,399,745				305,000	3.76%	210,821	1,915,566			0	1,915,566	3,624,593,275	0.53	2013
2014	1,400,073				330,000	3.86%	198,718	1,928,790			0	1,928,790	3,805,147,990	0.51	2014
2015	857,928				560,000	3.97%	181,233	1,599,160			0	1,599,160	3,985,702,705	0.40	2015
2016	728,784				580,000	4.08%	158,285	1,467,068			0	1,467,068	4,166,257,420	0.35	2016
2017	742,490				585,000	4.18%	134,226	1,461,716			0	1,461,716	4,346,812,135	0.34	2017
2018	744,430				220,000	4.26%	117,314	1,081,744				1,081,744	4,527,366,850	0.24	2018
2019	754,525				225,000	4.33%	107,756	1,087,281				1,087,281	4,707,921,565	0.23	2019
2020	742,925				245,000	4.41%	97,483	1,085,408				1,085,408	4,888,476,280	0.22	2020
2021	749,674				250,000	4.47%	86,493	1,086,167				1,086,167	5,069,030,995	0.21	2021
2022	749,500				260,000	4.53%	75,017	1,084,517				1,084,517	5,249,585,710	0.21	2022
2023	474,506				285,000	4.59%	62,587	822,093				822,093	5,430,140,425	0.15	2023
2024	460,375				305,000	4.65%	48,955	814,330				814,330	5,610,695,140	0.15	2024
2025	460,350				255,000	4.69%	35,884	751,234				751,234	5,791,249,855	0.13	2025
2026	0				280,000	4.73%	23,282	303,282				303,282	5,971,804,570	0.05	2026
2027	0				350,000	4.76%	8,330	358,330				358,330	6,152,359,285	0.06	2027
	0				0							0	6,332,914,000		
TOTAL	18,297,353	3,105,000	9,703	3,114,703	6,100,000		2,615,990	32,272,777	(3,114,703)	(65,160)	(1,985,265)	27,107,649			

Rates based on MMD "A" Scale of 12/20/07 + .10

RESOLUTION NO. 02 - 2008

INTRODUCED BY: Health & Human Services Board

INTENT AND SYNOPSIS: To convert one regular, full-time County position, Clerk/Receptionist, in Group 1, Class 2 of the Collective Bargaining Agreement between the County of Adams and Adams County Courthouse Employees' Union, Local 1168, AFSCME, AFL-CIO to a regular, full-time Support Specialist-Fiscal position in the same group and class within the bargaining unit.

FISCAL NOTE: None – classification and wage will remain the same, funds are already budgeted for 2008.

WHEREAS, there are presently four Clerk/Receptionist positions within the Health & Human Services Department, and

WHEREAS, when one of the positions became vacant upon transfer of a staff member to another County department, Health & Human Services leadership staff were asked by the Administrative Coordinator/ Director of Finance to consider Department priorities and needs before refilling the position, and

WHEREAS, it was concluded that assistance in fiscal operations was a more pressing need and a higher priority for the department, and

WHEREAS, reception coverage can be provided on a day-to-day basis by the three remaining staff, with assistance from other support staff and on-call staff (for extended absences), and

WHEREAS, after consideration, the Health & Human Services Board has concurred in that assessment, and

WHEREAS, the Health & Human Services Board and Executive Committee have approved the job description for the new position, Support Specialist-Fiscal,

NOW, THEREFORE, BE IT RESOLVED by the County Board of Supervisors that one full-time Clerk/ Receptionist position be eliminated and replaced with that of Support Specialist-Finance, in Group 1, Class 2 of the Collective Bargaining Agreement between the County of Adams and the Courthouse Employees' Union, Local 1168, AFSCME, AFL-CIO, effective immediately on passage of this resolution, and

BE IT FURTHER RESOLVED by the County Board of Supervisors that the Support Specialist-Fiscal position be posted immediately.

Dated this 14th day of December, 2007.

HEALTH & HUMAN SERVICES BOARD

Joanne Sumpter
Jack E Allen
Dan Kotlowski
Patricia B Tomsent
Joyce Kirsenlohr
Jeanne S. Heidemann
Maureen Bruce

_____ ADOPTED _____ DEFEATED

by the Board of Supervisors of Adams County, Wisconsin, this _____ day of _____, 2008.

County Clerk

County Board Chairperson

RESOLUTION NO. 03 - 2008

INTRODUCED BY: Planning & Development Committee

INTENT & SYNOPSIS: To authorize the Administrative Coordinator/Finance Director to act on behalf of Adams County to apply for $75,000 from the Wisconsin Department of Natural Resources Aquatic Invasive Species Grant Program for the purpose of funding for equipment and a staff person to provide educational and technical assistance for prevention and control of aquatic invasive species.

FISCAL NOTE: The Wisconsin Department of Natural Resources Aquatic Invasive Species Grant requires matching contribution. $37,500 will need to be budgeted for 2009 and $37,500 will need to be budgeted for 2010.

WHEREAS: Adams County lakes are an important resource used by the public for recreation and enjoyment of natural beauty; and

WHEREAS: The protection of lake watersheds and the reasonable lake use activities are paramount in the protection of water quality and the natural ecosystems of the lakes; and

WHEREAS: Adams County Land & Water Conservation Department will use the funding to purchase equipment and employ a staff person to provide educational and technical assistance for prevention and control of aquatic invasive species.

WHEREAS: Adams County Land & Water Conservation Department has the qualifications to perform the responsibilities and is currently assisting lake organizations and communities with Aquatic Invasive Species prevention and control efforts.

NOW, THEREFORE BE IT RESOLVED by the Adams County Board of Supervisors to authorize the Administrative Coordinator/Finance Director to submit an application to the Wisconsin Department of Natural Resources under the Aquatic Invasive Species Grant Program for financial aid amount of $75,000; and

BE IT FURTHER RESOLVED, that the Adams County will comply with the state rules for the program and will meet the financial obligations under the grant which are also state in the fiscal impact of the resolution

Submitted this 7th day of January, 2008

Glenn Lichter

Colby Bowman

Sylvia Breene

Fran Dehnbow

Sebastiane

Michael J Keckeisen

Adopted _____

by the Adams County Board of Supervisors this _____ day of _____, 2008.

Defeated _____

County Clerk

County Board Chair

RESOLUTION NO. 04 - 2008

INTRODUCED BY: Planning & Development Committee

INTENT & SYNOPSIS: To authorize the Administrative Coordinator Finance Director to act on behalf of Adams County to apply for $10,000 from the Wisconsin Department of Natural Resources Lake Management Grant Program for the purpose of funding equipment to monitor lake levels on the Arrowhead, Sherwood, Camelot, Easton, Peppermill, McGinnis and Fawn lakes.

FISCAL NOTE: Estimated total cost is $25,000. WDNR grant will pay $10,000 of total cost and $15,000 from 2007 budget carryover. 2007 budget carryover resulted from cost savings on 2007 engineering fees. Cost savings due to LWCD providing design service with Professional Engineer approval.

WHEREAS: Wisconsin State Law, Chapter 31, Chapter NR330, Chapter NR333, provides regulations and requirements that dam owners must follow; and

WHEREAS: Adams County owns Arrowhead, Sherwood, Upper Camelot, Lower Camelot, McGinnis, Fawn, and Easton Dams; and

WHEREAS: Adams County lakes are an important resource used by the public for recreation and enjoyment of natural beauty; and

WHEREAS: the Adams County Land and Water Conservation Department operate the dams to maintain lake levels for reasonable lake use activities, the protection of water quality and to enhance the natural ecosystems of the lakes; and

WHEREAS: Adams County Land & Water Conservation Department will use the funding to purchase equipment to monitor lake levels on the Arrowhead, Sherwood, Camelot, Easton, Peppermill, McGinnis and Fawn lakes; and

WHEREAS: Adams County Land & Water Conservation Department has the qualifications to perform the responsibilities and is currently the duties associated with monitoring lake levels.

NOW, THEREFORE BE IT RESOLVED by the Adams County Board of Supervisors to authorize the Administrative Coordinator Finance Director to submit an application to the Wisconsin Department of Natural Resources under the WDNR Lake Management Grant Program for financial aid amount of $10,000; and

BE IT FURTHER RESOLVED, that the Adams County will comply with the state rules for the program and will meet the financial obligations under the grant which are also state in the fiscal impact of the resolution.

Submitted this 7th day of January, 2008

Al Schedeticair Glenn Licitar

Sylvia Breese Ed Colby

Fran Delmlord Ronald Michael J. Kerkenner

Adopted _____

by the Adams County Board of Supervisors this _____ day of _____, 2008.

Defeated _____

County Clerk

County Board Chair

RESOLUTION NO. 05 2008

INTRODUCED BY: Health & Human Services Board

INTENT AND SYNOPSIS: To support passage of 2007 Assembly Bill 509, State Funding for Mental Health Inpatient Treatment, which would require that a county reimburse 50 percent, rather than all, of care and services provided to county residents with mental illness in inpatient facilities, less applicable collections. The bill provides a sum sufficient appropriation of general purpose revenue for the Wisconsin Department of Health & Family Services to pay the remaining 50 percent of the cost.

FISCAL NOTE: If enacted, AB 509 could save Adams County taxpayers in excess of $100,000 annually.

WHEREAS, Adams County has assumed 100% of the cost of mental health inpatient treatment, and

WHEREAS, from Fiscal Years 2001 through 2006, inpatient expenses have exceeded budgeted amounts by approximately $723,243, creating a deficit in the Community Programs and Health & Human Services fund balances, and

WHEREAS, the State and other inpatient providers continue to increase the cost of inpatient treatment, and

WHEREAS, the financial burden on county taxpayers continues to escalate, and

WHEREAS, the increasing costs of inpatient treatment have a significant impact on the provision of community based treatment of county residents, and

WHEREAS, 2007 Assembly Bill 509 proposes that the Wisconsin Department of Health & Family Services pay for 50% of the cost of inpatient treatment for patients with mental illnesses.

NOW, THEREFORE, BE IT RESOLVED that the Adams County Board of Supervisors supports the passage of 2007 Assembly Bill 509.

BE IT FURTHER RESOLVED, that any and all counties are encouraged to support the passage of 2007 Assembly Bill 509.

BE IT FURTHER RESOLVED, that a copy of this resolution be sent to the Governor, all elected state representatives from this area, the Secretary from the Department of Health and Family Services, and the Wisconsin Counties Association.

Dated this 11th day of January, 2008.

HEALTH & HUMAN SERVICES BOARD

Jack E Allen

_____ ADOPTED _____ DEFEATED

by the Board of Supervisors of Adams County, Wisconsin, this _____ day of _____, 2008.

JOB DESCRIPTION

Adams County, Wisconsin

JOB TITLE: Support Specialist - Fiscal (1 position)
STATUS: Full-time, non-exempt
DEPARTMENT: Health and Human Services
SUPERVISOR: Fiscal & Support Services Manager

GENERAL DESCRIPTION

Under direct supervision of the Fiscal & Support Services Manager and general supervision of the Director, the Support Specialist - Fiscal position is responsible for providing fiscal support to the Fiscal & Support Services Manager as well as the Clerk (Bookkeeper). These responsibilities include but are not be limited to and in conjunction with the Clerk (Bookkeeper), preparation of County Vouchers, Client Payroll, Receipting Revenue, Courthouse Deposit, Collections, State and County Data Entry, and backup to the Clerk/Receptionist positions. This backup will include answering telephones, scheduling appointments, greeting customers/consumers as they arrive, providing information to individuals seeking services (whether by telephone or in person), typing, and other general clerical work as assigned when required. The Support Specialist - Fiscal may be assigned to provide coverage at various locations within the Department and during all hours of operation, including evenings.

JOB DUTIES

The following duties are illustrative, and the person holding this position may be required to perform other duties of a similar nature or otherwise related to the position. The proportion of time spent in each major area and specific work assignments may vary across staff members with a fiscal job title.

1. Assist in preparation of County Vouchers. Data entry, copying, filing and have a general understanding of the software and coding involved.
2. Assist in the preparation of semi-monthly and monthly client payrolls. This entails tracking client information, filling out relevant employee forms, reporting wages to Social Security, and distributing checks.
3. Receipt revenue coming into the department. Prepare weekly deposits to be taken up to the Courthouse Treasurer's Office.
4. Data entry of all deposit information, including preparing the deposit and recording it into the voucher software system.
5. Monitor Accounts Receivable records, send letters for collection, track correspondence, and make collection phone calls.
6. As telephone operator, answers telephone and directs telephone calls. Answers routine inquiries and provides callers with basic information regarding department operations, policies, and procedures.
7. As receptionist, attends to clients at the counter/window and schedules appointments. Informs staff when clients, customers, or visitors arrive. Schedules/reschedules appointments as necessary. Assembles, distributes, and collects intake and other forms from customers/clients. May assist individuals in completing routine forms and other paperwork. Receives and provides receipts for money or other payments brought to window.
8. Performs general clerical duties as assigned. Prepares letters, correspondence, brochures, reports, and forms, etc. Assists in typing, copying, data entry, and filing, etc. May be assigned responsibility for specific ongoing clerical support tasks, such as forms creation and maintenance, completing invoices and vouchers, data entry into various State of Wisconsin or department computer systems, maintenance of lists of clients or service providers, etc.
9. Receives requests for service, questions, and complaints and directs them to the appropriate staff member.
10. Provides coverage during breaks, lunches, and absences of other support staff when needed.
11. Notifies applicable staff members of deliveries.
12. May collect, stamp, and seal outgoing mail and deliver mail to and from the post office or court-

house. May open and distribute incoming mail.

13. May order (or assist in ordering) office supplies.
14. Any and all other duties as assigned by the Fiscal & Support Services Manager or Director.

PERSONAL ATTRIBUTES

1. Responsible for the strict maintenance of client confidentiality. Assures that records that contain client names or other personal information are not visible to the public during office hours and are stored securely during non-office hours. Does not discuss client cases or other confidential agency information with anyone (staff or collaterals) at any time, unless there is a demonstrable need to know and a signed authorization to release information (as appropriate). Does not discuss client cases or other confidential agency information with members of the general public, including members of his/her family. Adheres to Code of Conduct in maintaining privacy and confidentiality.
2. Responsible for making suggestions to improve program operations, existing service delivery systems, service selection and coordination on a systemic or individual client basis. Responsible for identifying problems and barriers and for recommending appropriate solutions. Responsible for contributing to a productive, harmonious, and cooperative work environment.

REQUIRED QUALIFICATIONS

1. High School Diploma or equivalent. Experience as receptionist, clerk-typist, or secretary. Requires accurate keyboarding and typing skills of at least 50 words per minute. Requires an aptitude for clerical operations. Requires an aptitude for basic mathematical skills: adding, subtracting, multiplying, and dividing.
2. Requires experience and expertise in several software programs, including Microsoft Windows, Microsoft Office (Word and Excel), etc. Prior experience with scheduling and billing software desirable.
3. Requires the ability to work independently and to deal calmly with and prioritize multiple simultaneous demands, and the ability to plan and process work efficiently and accurately under pressure. Requires excellent interpersonal skills, pleasant telephone voice, phone etiquette, helpful attitude, and a problem-solving approach to internal/external situations.
4. Requires good analytical and organizational abilities, a solution-oriented approach, and the ability to generate creative solutions to problems. Requires self-direction and sound time management and efficiency skills.
5. Requires the ability to understand and carry out written and oral instructions, complete projects in a timely manner, and work cooperatively with others, and to communicate effectively with the public, even under duress.
6. Skill in the use of typewriter, computer, calculator, copy machine, postage meters, multi-line telephone system, telecommunication device for deaf and any other general office equipment.

PHYSICAL DEMANDS AND WORK ENVIRONMENT

1. Work indoors in controlled environment.
2. Work normally performed from a sedentary position. Ability to function primarily in situations encountered in a normal office setting.
3. Activities include frequent verbal and written communication, utilizing multi-line telephone systems and computer applications.
4. Must have good hand-eye coordination. Specific vision abilities required by this job include close vision, color vision, and ability to adjust focus.
5. Ability to operate a variety of office equipment such as computer terminal, facsimile machine, calculator/adding machine, computer printer, and photocopier.
6. Must be able to meet deadlines and to maintain a balanced workload. Must be able to tolerate the stresses associated with deadlines, internal and external customer service, and quality enhancement.
7. Exposure to blood borne pathogens is considered minimal.

Approved by the Health & Human Services Board this 13th day of December, 2007.

_____

_____

_____

Approved by the Executive Committee this ____ day of _____, _____.

_____

_____

_____

Created December 2007

RESOLUTION NO. 06 - 2008

INTRODUCED BY: Planning & Development Committee

INTENT & SYNOPSIS: To create a Land Information Committee for the purpose of policy development and oversight for Land Information functions and duties

FISCAL NOTE: None.

WHEREAS: Wisconsin State Statute s.s. 59.72 (3) provides authority for a county to direct the duties that the functions and duties of land information be performed by an existing department, board, commission, agency, institution, authority or office; and

WHEREAS: Adams County has committed and implemented land information activities per Wisconsin State Statute s.s. 59.72 (3) since 1990; and

WHEREAS: Adams County has identified the need for County Departments to provide policy development and oversight for Land Information functions and duties; and

WHEREAS: Rule XX I in the Adams County Rules of the Board provides authority for the County Board to create Committees.

NOW, THEREFORE BE IT RESOLVED by the Adams County Board of Supervisors to create a Land Information Committee for the purpose of policy development and oversight for Land Information functions and duties; and

BE IT FURTHER RESOLVED, the Adams County Land Information Committee will consist of the County Board Chair, Administrative Coordinator/Finance Director, GIS Technician, Land Information Officer, County Register of Deeds, County Treasurer, County Clerk and a representative from each of the following Departments: Solid Waste, MIS, Land and Water Conservation, Planning and Zoning, Sheriff, Emergency Management; and

BE IT FURTHER RESOLVED, to immediately edit the Adams County Rules of the Board to reflect the intent of this resolution.

Submitted this 7th day of January, 2008

Frank Dehnbow

Adopted _____

by the Adams County Board of Supervisors this _____ day of _____, 2008.

Defeated _____

County Clerk

County Board Chair

1. General policy making responsibility for parks and recreation property operated, maintained and developed by the County to meet the needs of the public and welfare of all recreational users.
2. Set policies and recommend funding levels for establishing and implementing Park programs, activities in the parks and recreation properties.
3. Maintain the development and maintenance of the County's State funded snowmobile trails and other County sponsored recreation trails.
4. Promote tourism and the County's natural, cultural and recreational resources.
5. Act as the Agricultural and University Extension Committee pursuant to §59.56(3)(b), Wisconsin Statutes.
   a. The Committee shall appoint professionally qualified persons to the University Extension program staff in cooperation with the University Extension.
   b. The Committee may enter into joint employment agreements with the University Extension or with other Counties and the University Extension if County funds that are committed in the agreements have been appropriated by the County Board. Persons so employed under cooperative agreements and approved by the Board of Regents shall be considered employees of both the County and the University of Wisconsin. The recommendation of the Department Head shall be approved by the County Administrator.
6. Assist in determining appropriate programs to be provided by the County's UW Extension.

D. **Subcommittees, Boards and Commissions.** None.

SPECIAL OR AD HOC COMMITTEES

A. **Creation.** Special or Ad Hoc Committees shall be created by the County Board.

B. **Membership.** Members shall be appointed by the County Administrator, and subject to the confirmation of the County Board.

C. **Duties and Responsibilities.** Special or Ad Hoc Committees will be created as the need arises, to carry out a specific task ordered by the Chair, which duration shall automatically cease upon completion, or at the direction of the Chair.

COMMITTEE ON APPOINTMENTS

A. **Membership.** The Committee on Appointments shall be comprised of the County Board Chair, First (1st) Vice Chair, and the Second (2nd) Vice Chair of the Board, elected at the Organizational Meeting, and the County Administrator.

B. **Duties and Responsibilities.** Review and recommend Committee, Board and Commission assignments for the term of the County Board to the County Administrator. At the County Board meeting following the Organizational Meeting, the County Administrator shall make appointments for County Board approval.

ETHICS INQUIRY COMMITTEE

A. **Membership.** The Ethics Committee shall be comprised of the five (5) most junior County Board Supervisors excluding those who would be the subject of that investigation, have a conflict of interest, or those who would request an exemption from selection for extenuating circumstances. Junior members are defined as those having the least number of years of service on the County Board. Confirmation of the Ethics Inquiry Committee selection will be dictated by a majority vote of the members serving on the County Board.

P70

Ordinance No.: 01 2008

AMENDMENT OF ADAMS COUNTY ZONING ORDINANCE

WHEREAS: The Adams County Board of Supervisors adopted the amended Adams County Zoning Ordinance as Ordinance No. 3-1998 on March 18, 1998, which was effective upon publication on March 25, 1998, and which was approved by the Town of New Chester on November 9, 1999, such approval having been filed with the Adams County Clerk pursuant to section 59.69 of the Wisconsin Statutes; and

WHEREAS: On November 15, 2007, Joseph F & Kathleen Coon, owners, petitioned the Adams County Board of Supervisors to amend the county zoning ordinance to rezone a parcel of land in the Town of New Chester, as hereinafter described; and

WHEREAS: A public hearing, with due notice, was conducted on that petition by the Adams County Planning and Development Committee on January 2, 2008, and the Adams County Planning and Development Committee, after evaluating all data and evidence presented at the public hearing, recommends enactment of the proposed zoning change and hereby submits this proposed zoning ordinance amendment to the Adams County Board of Supervisors; now, therefore,

The County Board of Supervisors of the County of Adams does ordain as follows:

Zoning Change: The Adams County Zoning Ordinance, Ordinance No. 3-1998, and the corresponding zoning maps are hereby amended to reflect that the following described property is hereby changed from A-1 Exclusive Agricultural District to a PSP-1 Public & Semi Public District.

Portion of property (1.22 acres) located in the SE 1/4, NW 1/4, Section 34, Township 16 North, Range 7 East, Town of New Chester, Adams County, Wisconsin.

Published in the Times Reporter, the official newspaper of Adams County, on the _____day of January 2008.

Recommended for enactment by the Adams County Planning and Development Committee on this 2nd day of January 2008.

Glenn Lecitar

Frank Dehnlow

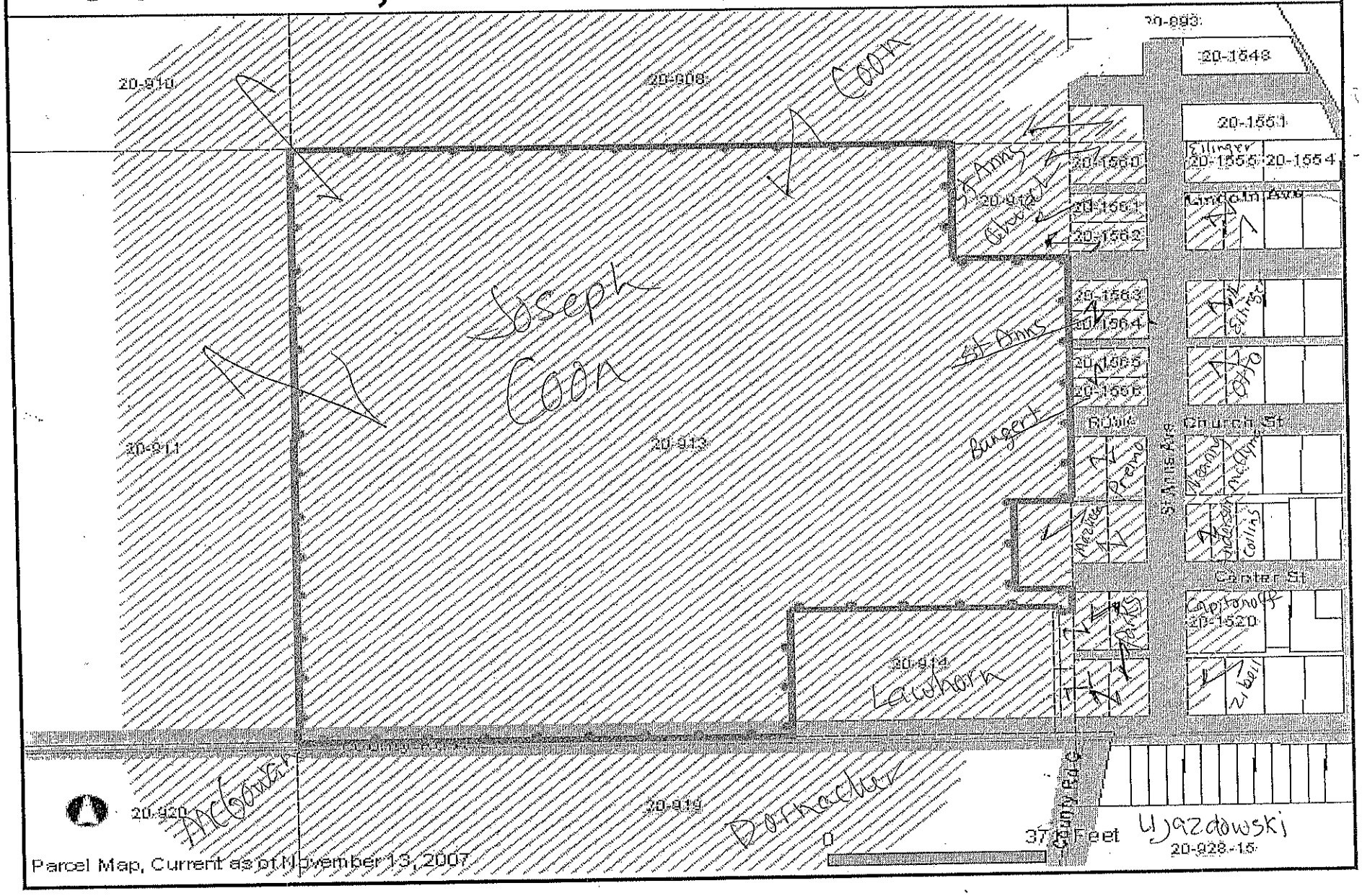
Sylvia Breene

Enacted/Defeated by the Adams County Board on the _____ day of January 2008.

Cindy Phillippi, County Clerk

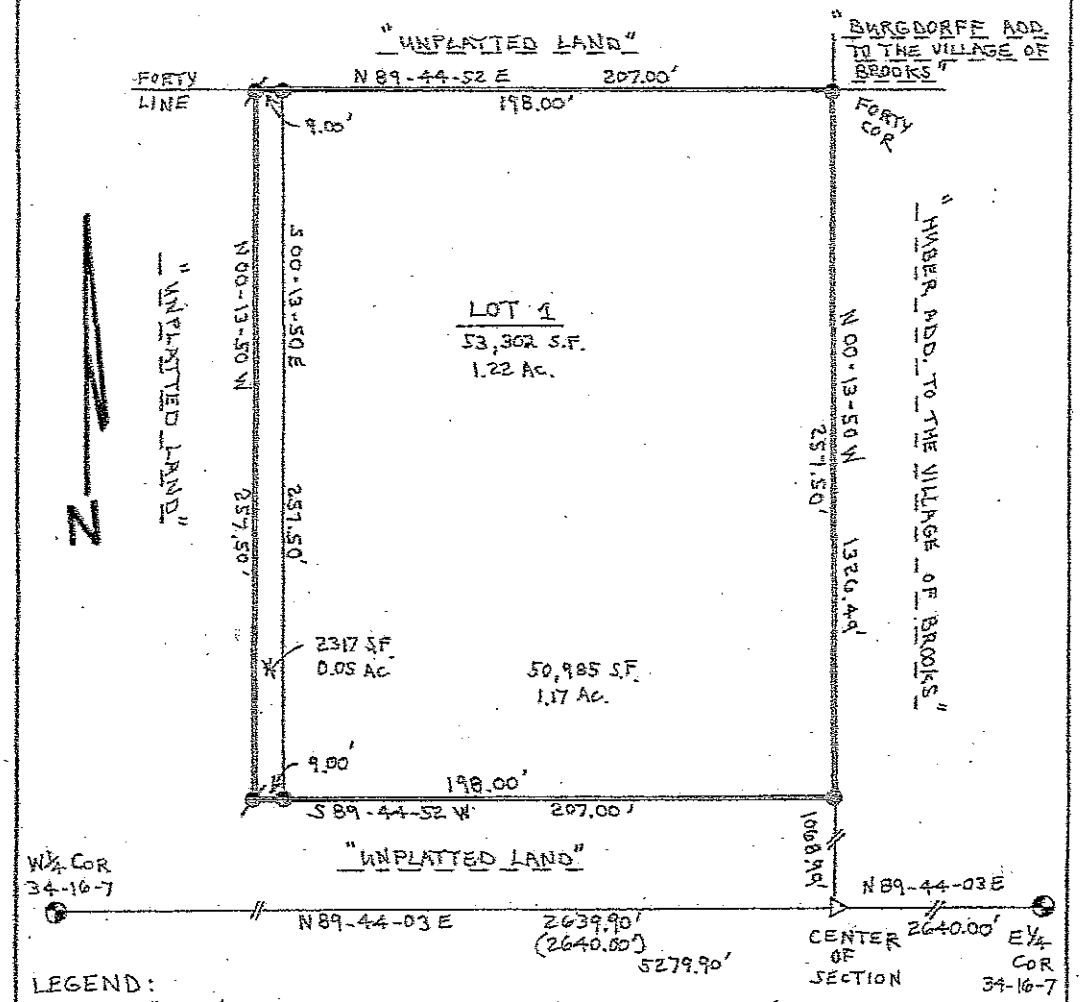
Cynthia Loken, Board Chair

COON SE, NW 34-16-7 NEW CHESTER



ADAMS COUNTY CERTIFIED SURVEY MAP #_____

PART OF THE SE¼ OF THE NW¼ IN SECTION 34, T16N, R7E, TOWN OF NEW CHESTER, ADAMS COUNTY, WISCONSIN.



LEGEND:
SCALE: 1" = 50'
▷ MONUMENT OF RECORD - RR SPIKE
HARRISON MARKER F.I.P.
1¼" O.D. IRON PIPE F.I.P.
1¼" O.D. x 24" IRON PIPE SET (MIN. WT. 1.13 #/L.F.)
( ) PREVIOUSLY MAPPED INFO

0 50' 100' 150'

BEARINGS ARE REFERENCED TO THE E-W ¼ LINE IN SECTION 34 ASSIGNED TO BEAR N 89-44-03 E.

WISCONSIN PATRICK CARROLL S-1199 MAUSTON WIS. LAND SURVEYOR

7/19/06

SHEET 1 OF 2

Adams County PLANNING AND ZONING DEPARTMENT

P.O. BOX 187, COURTHOUSE
FRIENDSHIP, WI 53934
PHONE: 608-339-4222
www.co.adams.wi.gov

ADAMS CO PLANNING & DEVELOPMENT COMMITTEE
January 2, 2008 – Room A260 -Courthouse
Friendship, WI 53934 – 9:00 A.M.

Joseph & Kathleen Coon – Rezoning Request from an A-1 Exclusive Agricultural District to a PSP-1 Public & Semi Public District of the Adams County Zoning Ordinance with a Conditional Use Permit under Section 5-18.03© to allow an addition to the adjoining cemetery on a portion of property (1.22 acres) located in the SE 1/4, NW 1/4, Section 34, Township 16 North, Range 7 East, Town of New Chester, Adams County, Wisconsin

Appearing for with testimony: William Arnold, and Attorney Theresa H. Selenski, representing Joseph & Kathleen Coon.

No one appearing against:

Correspondence: Notification from the Town Board of New Chester that they met on July 16, 2007 and do not object to the zoning change and the Conditional Use Permit request. Letter received on December 26, 2007 from LeRoy Neaving stating no objection to the zoning change as long as it doesn't have an impact on his taxes.

Disposition. Glenn Licitar made a motion to recommend enactment of the zoning change, on the above-stated property, to the County Board for final action and to grant the Conditional Use Permit request under Section 5-18.03© to allow an addition to the adjoining cemetery. Robert Dixon seconded the motion. Roll Call Vote: 6-Yes. 1-Absent (Keckeisen). Motion carried.

P74

Ordinance No.: 02, 2008

AMENDMENT OF ADAMS COUNTY SHORELAND PROTECTION ORDINANCE

WHEREAS: The Adams County board of Supervisors adopted the Adams County Shoreland Protection Ordinance on December 14, 1970, with an effective date of January 1, 1971, pursuant to the authorization contained in Section 59.692 of the Wisconsin Statutes, and was revised on June 19, 1990 as the Adams County Shoreland Protection Ordinance, with an effective date of June 27, 1990 and

WHEREAS: On November 16, 2007, Allen R. & Gail K. Schultz, owners, petitioned the Adams County Board of Supervisors to amend the Adams County Shoreland Protection Ordinance to rezone a parcel of land in the Town of Adams, as hereinafter described; and

WHEREAS: A public hearing, with due notice, was conducted on that petition by the Adams County Planning and Development Committee on January 2, 2008 and the Adams County Planning and Development Committee, after evaluating all data and evidence presented at the public hearing, recommends enactment of the proposed zoning change and hereby submits this proposed zoning ordinance amendment to the Adams County Board of Supervisors; now, therefore,

The County Board of Supervisors of the County of Adams does ordain as follows:

Zoning Change: The Adams County Shoreland Protection Ordinance, Ordinance No.8-1990 and the corresponding zoning maps are ~~not~~ amended to reflect that the following described property be changed from a Conservancy District to a Recreational/Residential District.

Property located at 2224 16th Avenue, known as Lot #21, C.S.M. #505, Brewster Harris Subdivision, in the NW I/4, NW I/4, Section 23, Township 17 North, Range 5 East, Town of Adams, Adams County, Wisconsin. (ONLY 1 ACRE TO ALLOW FOR THE EXISTING DWELLING + PROPOSED GARAGE)

Published in the Times-Reporter, the official newspaper of Adams County, on the _____ day of January 2008

Recommended for enactment by the Adams County Planning and Development Committee on this 2nd day of January 2008.

Robert Dix

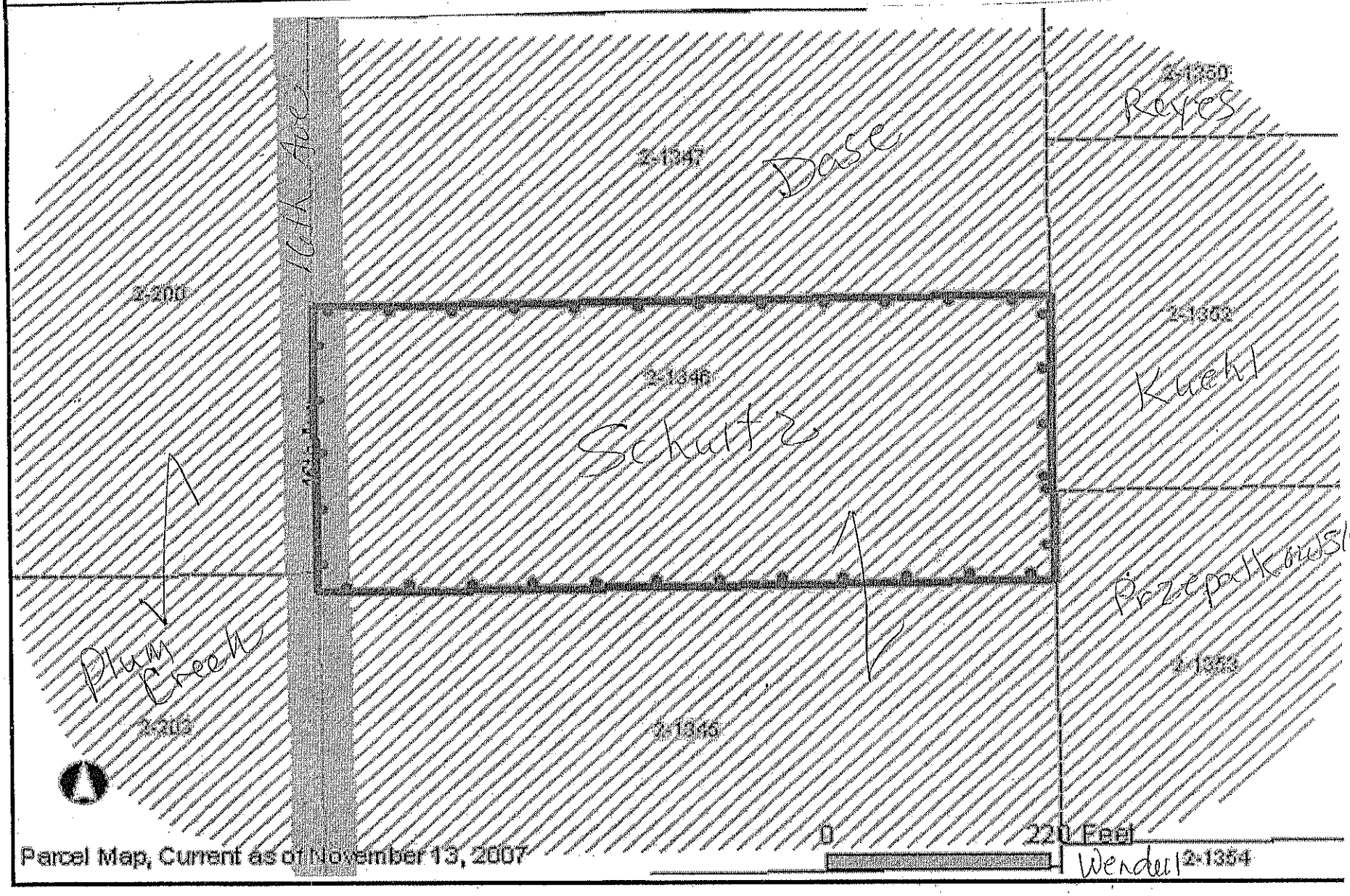
Glenn Lechtenberg Frank Wilkins Sylvia Breene

Enacted/Defeated by the Adams County Board on the _____ day of January 2008

Cindy Phillippi, County Clerk

Cynthia Loken, Board Chair

TOWNSHIP


16th Ave
2-1347
Dase
2-1350
Reyes
2-200
2-1346
Schartz
2-1352
Kuehl
Plum Creek
2-1345
2-1354
Wendel
0
220 Feet
Parcel Map, Current as of November 13, 2007

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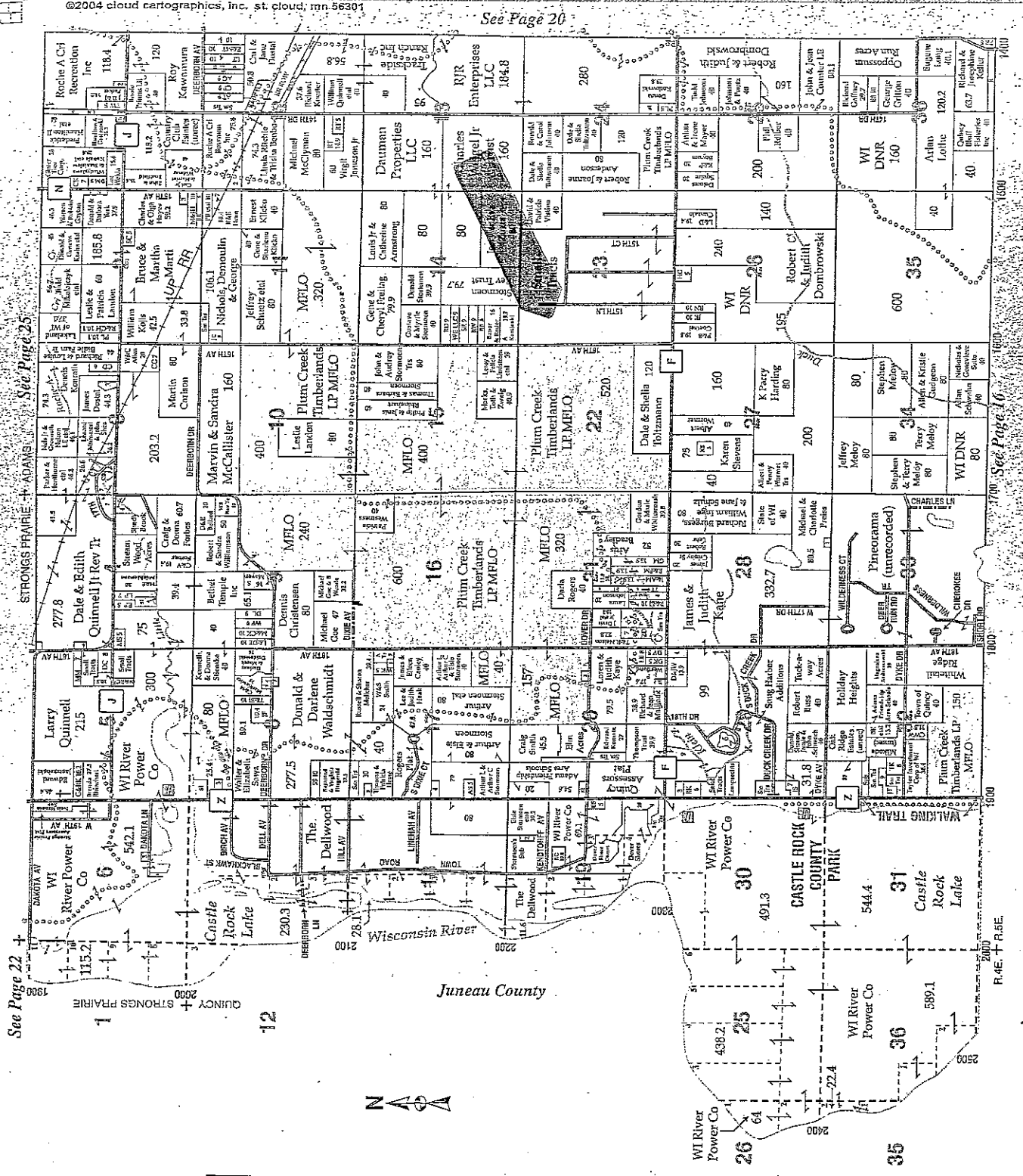

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FRIENDSHIP, WI 53934
PHONE: 608-339-4222
www.co.adams.wi.gov

ADAMS CO PLANNING & DEVELOPMENT COMMITTEE
January 2, 2008 – Room A260 -Courthouse
Friendship, WI 53934 – 9:00 A.M.

Allen R. & Gail K. Schultz – Rezoning Request from a Conservancy District to a Recreational/Residential District of the Adams County Shoreland Protection Ordinance to allow the existing dwelling to be conforming and to construct a garage in a shoreland area on property located at 2224 16th Avenue, known as Lot #21, C.S.M. #505, Brewster Harris Subdivision, located in the NW 1/4, NW 1/4, Section 23, Township 17 North, Range 5 East, Town of Adams, Adams County, Wisconsin. **(Please note: The property is zoned R-l under the Adams County Zoning Ordinance).**

Appearing for with testimony: Gail Schultz and Gregory Timmerman.

No one appearing against.

Correspondence: Notification from the Town Board of Adams that they met on December 11, 2007 and have no objection to the zoning change.

Disposition: Richard Colby made a motion to recommend enactment of the zoning change, on the above-described property, to the County Board for final action. Fran Dehmlow seconded the motion. Roll Call Vote: 6-Yes. 1-Absent (Keckeisen). Motion carried. **The motion was for one acre to allow for the existing dwelling and proposed garage, not the whole parcel.**

Ordinance No.: 03, 2008

AMENDMENT OF ADAMS COUNTY SHORELAND PROTECTION ORDINANCE

WHEREAS: The Adams County board of Supervisors adopted the Adams County Shoreland Protection Ordinance on December 14, 1970, with an effective date of January 1, 1971, pursuant to the authorization contained in Section 59.692 of the Wisconsin Statutes, and was revised on June 19, 1990 as the Adams County Shoreland Protection Ordinance, with an effective date of June 27, 1990 and

WHEREAS: On November 16, 2007, Ken Shields, owner, petitioned the Adams County Board of Supervisors to amend the Adams County Shoreland Protection Ordinance to rezone a parcel of land in the Town of Dell Prairie, as hereinafter described; and

WHEREAS: A public hearing, with due notice, was conducted on that petition by the Adams County Planning and Development Committee on January 2, 2008 and the Adams County Planning and Development Committee, after evaluating all data and evidence presented at the public hearing, recommends enactment of the proposed zoning change and hereby submits this proposed zoning ordinance amendment to the Adams County Board of Supervisors; now, therefore,

The County Board of Supervisors of the County of Adams does ordain as follows:

Zoning Change: The Adams County Shoreland Protection Ordinance, Ordinance No.8-1990 and the corresponding zoning maps are ~~not~~ amended to reflect that the following described property be changed from a Recreational/Residential District to a General Purpose District.

Property located at 3631 13th Avenue, known as Lots # 1 & 3, C.S.M. # 399, located in Part of Government Lot #11, Section 6, Township 14 North, Range 6 East, Town of Dell Prairie, Adams County, Wisconsin.

Published in the Times-Reporter, the official newspaper of Adams County, on the _____ day of January 2008

Recommended for enactment by the Adams County Planning and Development Committee on this 2nd day of January 2008.

Glenn Leitar

Fran McCarlow Sylvia Breene

Enacted/Defeated by the Adams County Board on the _____ day of January 2008

Cindy Phillippi, County Clerk

Cynthia Loken, Board Chair

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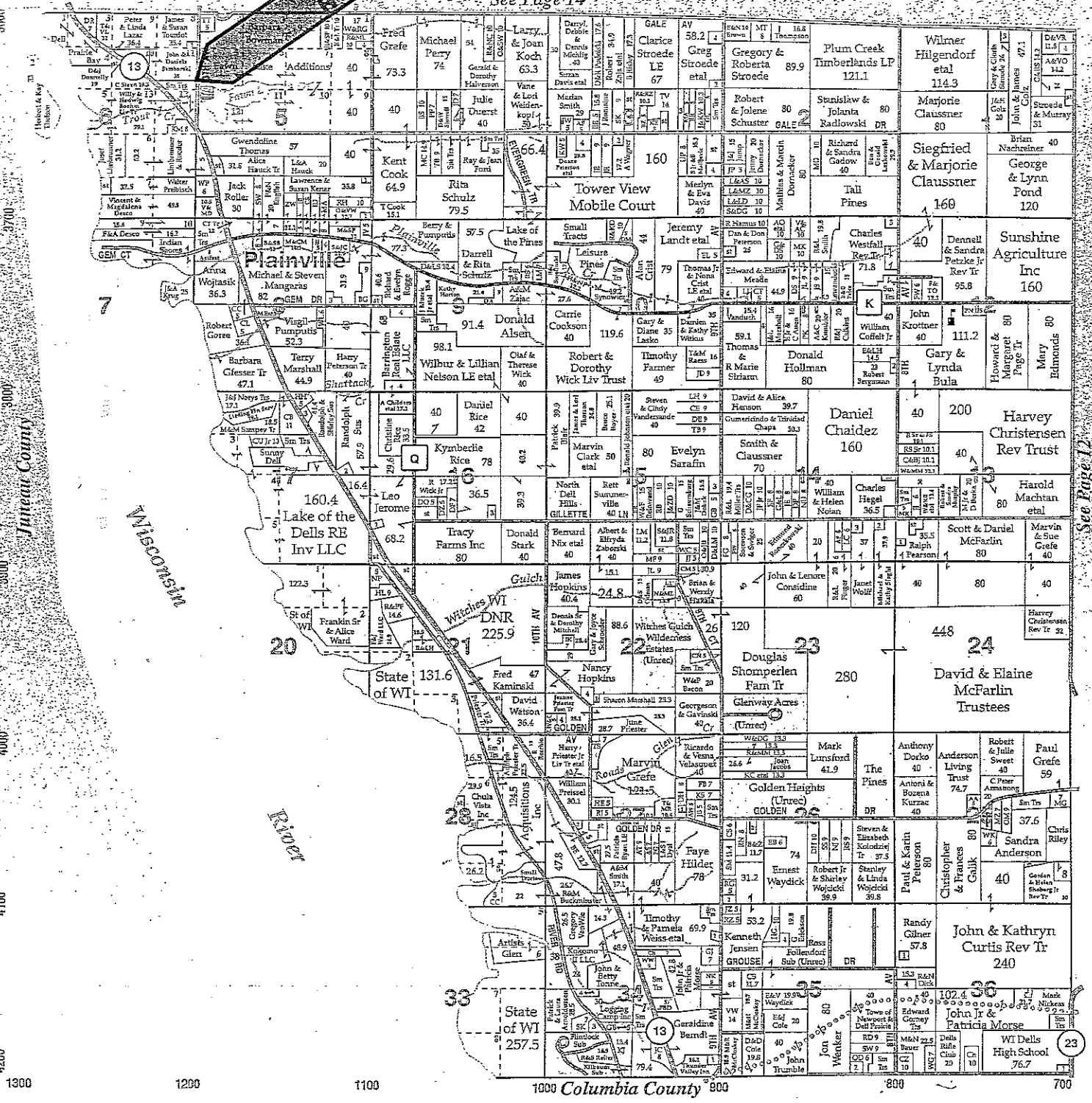
See Page 14



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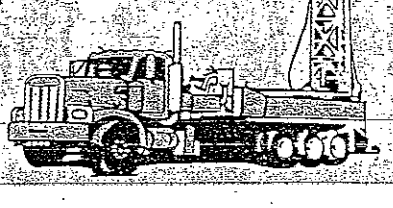
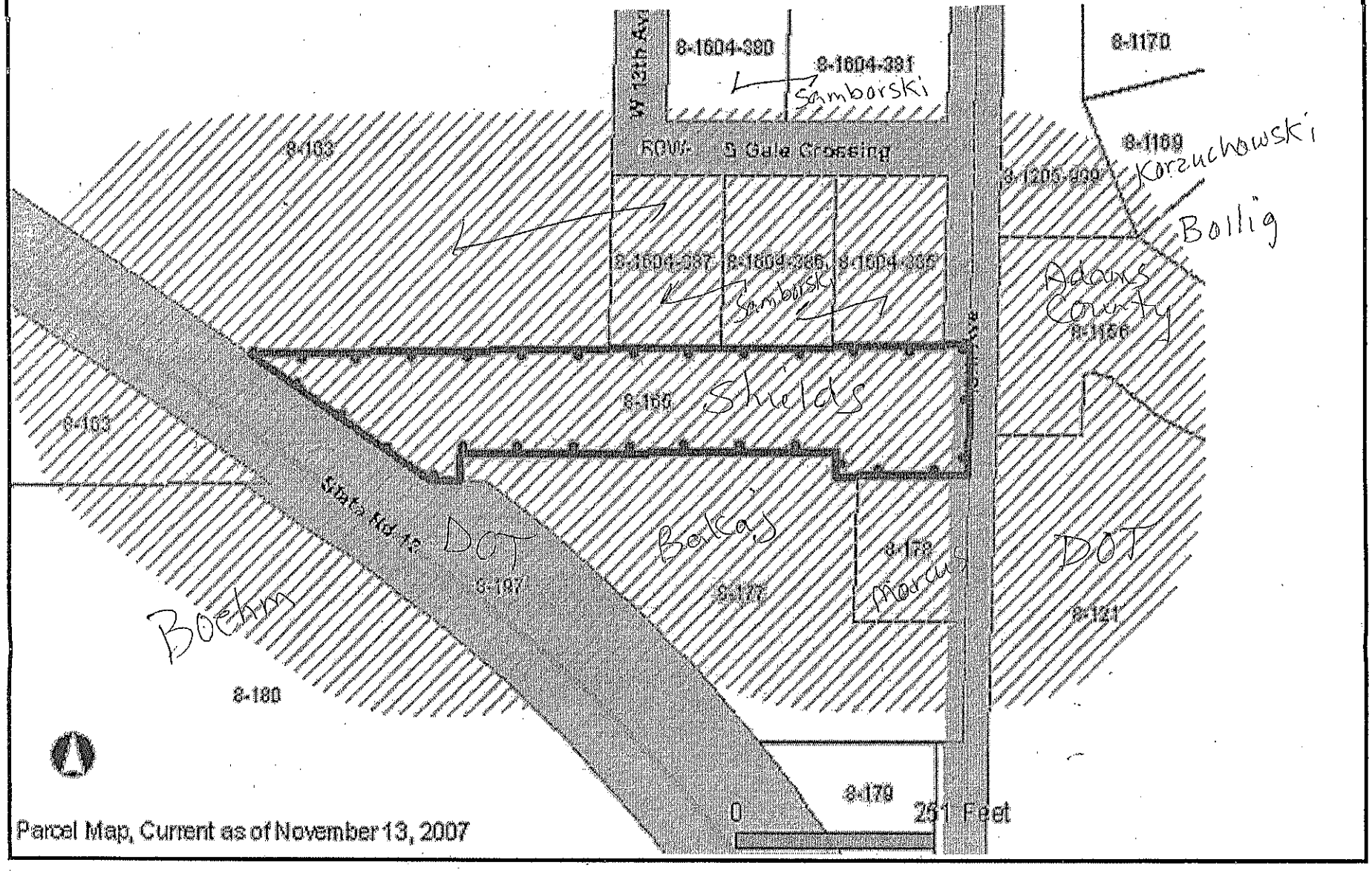
SHIELDS PT GOVT LOT 11 6-14-6 DELL PRAIRIE TOWNSHIP