

**MEETING NOTICE**  
**EXECUTIVE COMMITTEE MEETING**  
**East Central Wisconsin Regional Planning Commission**

COMMITTEE MEMBERS: *Jeff Nooyen (Chair), Alice Connors (Vice Chair), Steven Abel, Dick Koeppen, Thomas Kautza, Jeremy Johnson, Dave Albrecht*

**Place:** Virtual  
**Date:** Wednesday, February 21, 2024  
**Time:** 1:30 p.m.

**Meeting Link:** <https://meet.goto.com/607345485>  
**Phone Number:** 1-224-501-3412  
**Access Code:** 607-345-485

***Members-Please contact the East Central office to confirm your attendance.***

**AGENDA**

- 1. Welcome and Introductions**
- 2. Roll Call**
  - A. Introduction of Alternates, Staff and Guests
- 3. Approval of the Agenda/Motion to Deviate**
- 4. Public Comment**
- 5. Approval of the Minutes of the January 17, 2024 Executive Committee Meeting**
- 6. Announcements and Discussion Items**
- 7. New Business/Action Items**
  - A. Discussion regarding Appleton and Oshkosh Metropolitan Planning Organization Policy Board Redesignation Process
    - i. Review and Discussion regarding the Implementation Timeline
    - ii. Review and Discussion of Resolutions of Support
    - iii. Discussion regarding Possible Work Program and Budget Amendment
  - B. Proposed Resolution 08-24: Adopting an updated Financial Policies and Procedures Manual for East Central Wisconsin Regional Planning Commission
- 8. Informational/Discussion Items**
  - A. County Roundtable Discussion (*as time permits*)
- 9. Establish Time and Place for Next Meeting(s)**
  - A. ***Executive Committee Meeting:*** *The next Executive Committee meeting will be Wednesday, March 20, 2024 at 1:30 p.m. An agenda and meeting materials will be forthcoming.*
  - B. ***Nominating Committee Meeting:*** *The Nominating Committee will meet on Thursday, March 28 at 8:45 a.m. Prior to the Quarterly Commission meeting. In person at The Hillside-Plamman Park, Appleton WI. An agenda and meeting materials will be forthcoming*
  - C. ***Commission Meeting:*** *The next Commission meeting will be held on Thursday, March 28 at 10:00 a.m. (Note Date change) In person at The Hillside-Plamman Park, Appleton WI. An agenda and meeting materials will be forthcoming*
- 10. Adjourn**

*Any person wishing to attend this meeting or hearing, who, because of a disability, requires special accommodations should contact the East Central Wisconsin Regional Planning Commission at (920) 751-4770 at least three business days prior to the meeting or hearing so that arrangements, within reason, can be made.*

**MEETING MINUTES  
EXECUTIVE COMMITTEE MEETING  
East Central Wisconsin Regional Planning Commission**

COMMITTEE MEMBERS: *Jeff Nooyen (Chair), Alice Connors (Vice Chair), Steven Abel, Dick Koeppen, Thomas Kautza, Jeremy Johnson (Perm. Alt. for Elizabeth Moses), Dave Albrecht (Perm. Alt. for Tom Egan)*

**Date:** January 17, 2024 @ 1:30 p.m. (Virtual)

1. **Welcome and Introductions** – Chair Nooyen called the meeting to order at 1:30 pm.
2. **Roll Call**
  - A. Introduction of Alternates, Staff and Guests

**Committee Members Present:**

Jeff Nooyen (Chair) ..... Outagamie County  
 Alice Connors (Vice Chair) ..... Calumet County  
 Steve Abel ..... Fond du Lac County  
 Jeremy Johnson (Perm. Alt. for Elizabeth Moses) ..... Menominee County  
 Tom Kautza ..... Shawano County  
 Dick Koeppen ..... Waupaca County  
 David Albrecht (Perm. Alt. for Tom Egan) ..... Winnebago County

**Committee Members Absent (Excused):**

**ECWRPC Staff and Guests:**

Melissa Kraemer Badtke ..... Executive Director  
 Craig Moser ..... Deputy Director  
 Sara Otting ..... Controller  
 Colin Kafka ..... Associate Planner  
 Leann Buboltz ..... Administrative Coordinator

3. **Approval of the Agenda/Motion to Deviate** - A motion was made by Mr. Kautza and seconded Mr. Albrecht to approve of the agenda as presented. Motion carried.
4. **Public Comment** – No public comments
5. **Approval of the Minutes of the November 29, 2023 Executive Committee Meetings.** A motion was made by Vice Chair Connors and seconded Mr. Albrecht to approve of the Executive Committee Meeting as presented. Motion carried.
6. **Announcements and Discussion Items**
  - A. Director’s Report – Ms. Kraemer Badtke shared highlights from the following areas; *list not all inclusive.*
    1. **Staffing Updates:**  
 New hire - East Central recently hired Joe Stephenson as the new Senior Planner for the Water Quality Management Program. Joe recently was the Director of Planning and Community Development with the City of Kaukauna. Prior to working with the City of Kaukauna, Joe worked at the City of Menasha as a Principal Planner in the Community Development Department.
    2. **EDA 3-year Planning Partnership Grant:** Ms. Kraemer Badtke shared that the **EDA 3-year Planning Partnership** Grant Award will be modified to a multi-year award with a 3-year

period of performance. She noted that previously, the full three years of funding (\$210,000) was obligated up front from the fiscal year appropriation in which the award was made. With a multi-year award, the funding is obligated one year at a time. East Central will be initially awarded \$70,000 for year one of your three-year planning award. Their goal, pending Congressional budgeting approvals, is to obligate the remaining \$140,000 for years two and three at a future date.

3. **Appleton (Fox Cities) MPO Certification Review:** ECWRPC Staff met with Federal Highway Administration (FHWA), Federal Transit Administration (FTA) and the Wisconsin Department of Transportation (WisDOT) in December to discuss the results of the certification review. Ms. Kraemer Badtke noted that there will be a corrective action regarding the MPO policy board structure along with the Congestion Management Process, the Transportation Improvement Program, and the Metropolitan Transportation Plan. Staff will continue to keep the Commission apprised of the progress regarding these corrective actions. She shared that staff is still waiting for a Certification Review Summary Report.
  4. **Sewer Service Area Plans:** It was shared that East Central staff will start the updating process to the Village of Stockbridge SSA Plan in 2024. Work will begin with Mr. Stephenson reaching out to the Village to set up an initial meeting. It was shared that once the Village of Sherwood hires an administrator, staff will begin the updating process of the SSA Plan.
  5. **SERDI Board Assessment – Survey.** Mr. Craig Moser, Deputy Director shared with the members that East Central staff has been working with Jim Youngquist from SERDI on the board assessment for the Commission. He noted that the assessment will consist of a survey, one-on-one meetings, and focus group discussions. Mr. Moser reported that this Survey will be sent out to the Commission Board in February.
  6. **Mid-America Economic Development Council Award – Overcoming Adversity.** Staff shared that the ECWRPC Small Community Technical Assistance Program received the Overcoming Adversity – Small Division award from the Mid America Economic Development Council at their Annual Conference held in Indianapolis. It was noted that award recognizes projects or best practices that a community, region, or state utilized during a situation to overcome challenges. Ayres Associates submitted the SCTA Program for consideration. Award categories are classified by population size, with the small division reflecting a community with less than 10,000. East Central Commissioner and former East Central Deputy Director Kevin Englebert and East Central Economic Development Planner Colin Kafka attended the conference November 29th – December 1st and received the award in person, with Mr. Englebert providing some brief remarks on the program and an appreciation for the award.
7. **New Business/Action Items**
- A. **Fourth Quarter, 2023 Financial Report** - presented by Sara Otting-Controller. An overview was given to the members of the 2023 Financial Report for the Fourth Quarter. A motion was made by Mr. Johnson and a second by Mr. Koeppen to receive and to place on file the 4th Quarter – 2023 Financial Report. Motion carried unanimously.
  - B. **Fourth Quarter, 2023 Work Program Performance Report** - Ms. Otting gave an overview of the 2023 Work Program Performance Report. In addition to other items, she noted that the accounts are all on track. A motion was made by Vice Chair Connors and a second by Mr. Abel to receive and to place on file the 4th Quarter, 2023 Work Program Performance Report. Mr. Johnson noted that it is nice to see positive changes regarding the financials. Motion carried unanimously.
  - C. **Proposed Resolution 01-24:** Adopting the Final 2024 Work Program and Budget for East Central Wisconsin Regional Planning Commission. Ms. Kraemer Badtke gave a brief over of the 2024 Work Program and Budget. She highlighted areas of the Staffing Plan as well as the Transportation, Economic Development, Sewer Service Area Programs. Ms. Kraemer Badtke also shared that two local contracts (Open Space Recreation Plan for the Town of Buchanan and

the City of Shawano Open Space Recreation Plan) along with the Broadband Mapping contract extension with New North are included. (The Work Program and Budget can be reviewed at the following link: <https://www.ecwrpc.org/wp-content/uploads/2024/01/Draft-2024-WorkProgram-and-Budget.pdf>)

A motion was made by Mr. Kautza and a second from Mr. Koeppen to approve Proposed Resolution 01-24 Adopting the Final 2024 Work Program and Budget for East Central Wisconsin Regional Planning Commission. Motion carried unanimously.

- D. **Proposed Resolution ~~05-24~~ 06-24:** Adopting the Comprehensive Safety Action Plan for the Appleton (Fox Cities) and Oshkosh Metropolitan Planning Organizations. Mr. Colin Kafka reported to the members that East Central staff has been working with local municipalities and counties regarding the Plan since 2022. He highlighted that the completion of this Plan is required prior to applying for safer streets for all grants.

A motion was made by Mr. Albrecht and a second from Vice Chair Connors to approve of Proposed Resolution 06-24 Adopting the Comprehensive Safety Action Plan for the Appleton (Fox Cities) and Oshkosh Metropolitan Planning Organizations. Motion carried unanimously.

Ms. Kraemer Badtke acknowledged staff, Colin Kafka and Casey Peters for a job well done on the Plan. (The Comprehensive Safety Action Plan can be reviewed at the following link: <https://www.ecwrpc.org/wpcontent/uploads/2024/01/Draft%20Comprehensive%20Safety%20Action%20Plan.pdf>)

- E. **Proposed Resolution 07-24:** Amending the Employee Manual for Staff Employed by East Central Wisconsin Regional Planning Commission. Ms. Kraemer Badtke shared with the members the proposed amendments made to the Employee Manual. She noted that staff worked with Ms. Becky Olejniczak-HR Consultant and Atty. Jim Macy on the updates to the manual. These updates included:
- Pregnant Workers Fairness Act (PWFA) and Providing Urgent Maternal Protections for Nursing Mothers Act (PUMP)
  - Increased Telecommute Availability
  - Increased Vacation Time
  - Added 3 Floating Holidays
  - Paid Parental Leave – added language to include that the Commission is able to request reimbursement if an employee voluntarily or involuntarily leaves the Commission prior to 6 months of service after the end of the paid parental leave period.

A motion was made by Mr. Koeppen and a second from Mr. Johnson to approve of Proposed Resolution 07-24 Amending the Employee Manual for Staff Employed by East Central Wisconsin Regional Planning Commission as presented. Motion carried unanimously.

- F. **Proposed Resolution 08-24:** Amending Resolution No. 24-23 and Subsequent Resolutions to Adopt an updated Financial Policies and Procedures Manual for East Central Wisconsin Regional Planning Commission – A motion by Mr. Kautza and a second by Mr. Albrecht to hold this line item over for action until February 21, 2024 Executive Committee Meeting
- G. **Proposed Resolution 09-24:** Authorizing the Executive Director to Enter into an Agreement for Professional Services with Venable LLP. Briefly, Ms. Kraemer Badtke share with the members the redesignation process. She noted that the Commission will need to engage with legal counsel to review the redesignation agreement along with the bylaws document. She explained that staff will be looking to separate the Policy Boards for the Appleton Fox Cities MPO and the Oshkosh MPO out of the Commission which is also called Redesignation. She noted that East Central staff reached out to the Association of Metropolitan Planning Organizations for recommendations regarding a legal counsel that may have worked with MPOs on items similar to this and they recommended Venable LLP.

Ms. Kraemer Badtke shared that Venable LLP worked with Rio Grande Valley MPO in 2019 on their own redesignation process. She reported that the engagement letter has been updated and noted that Venable LLP removed the advance waiver of the conflict of interest. Ms. Kraemer Badtke shared that as a public entity, ECWRPC could not agree and would need notification if there was a conflict. Ms. Kraemer-Badtke stated that the costs of the contract would lie between \$10,000-\$30,000. Mr. Moser went on to explain that in this situation, staff is looking for expertise in redesignation, which is a very unique process.

A motion was made by Vice Chair Connors and a second by Mr. Abel to approve. Discussion took place regarding the contract costs. Committee members concurred that it is sensible to contract with an organization that has expertise in this matter which would constitute paying the higher contracted costs. Motion carried unanimously.

- H. **CLOSED SESSION:** The Committee will convene into closed session pursuant to Section 19.85(1)(e) of the Wisconsin Statutes to discuss strategy regarding ongoing negotiations with another entity so as not to compromise the Commission's bargaining position

A motion was made by Mr. Kautza and second by Vice Chair Connors to go into closed session via roll call vote, with the time noted at 2:21 p.m.

- I. **RECONVENE INTO OPEN SESSION:** The Committee will reconvene into open session pursuant to section 19.85(2) of the Wisconsin Statutes to take action, if necessary, on the above matters. A motion was made by Mr. Koeppen and a second by Mr. Abel to go into open session with the time noted at 2:45 PM

No action necessary

## 7. Informational/Discussion Items

- A. County Roundtable Discussion (*as time permits*) – None

## 8. Establish Time and Place for Next Commission Meeting

- A. **Executive Committee Meeting:** The next Executive Committee meeting is scheduled for Wednesday, February 21, 2024 at 1:30 p.m. Virtual. An agenda and meeting materials will be forthcoming.
- B. **Commission Meeting:** The next Commission meeting will be held on Wednesday, January 24, 2024 at 10:00 a.m. – Virtually.

9. **Adjourn** – A motion was made by Vice Chair Connors and second by Mr. Kautza to adjourn with the time noted at 2:48 p.m.

Respectfully submitted by  
Leann Buboltz – Administrative Coordinator  
ECWRPC

**TO:** Executive Committee

**FROM:** Melissa Kraemer Badtke, Executive Director and Craig Moser, Deputy Director

**DATE:** February 21, 2024

**RE:** Discussion regarding the Appleton and Oshkosh Metropolitan Planning Organization (MPO) Policy Board Redesignation Process

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East Central staff is working in coordination with FHWA, FTA, the Wisconsin Department of Transportation and legal counsel to ensure the various components of the redesignation of the Appleton MPO Policy Board Structure are in compliance with the federal regulations. East Central staff also discussed with these partner organizations and the City of Oshkosh City Manager Mark Rohloff, redesignating the Oshkosh MPO Policy Board at the same time. In 2010, there was discussion about a possible agglomeration of the Appleton (Fox Cities) and Oshkosh MPOs and with that in mind, the new policy board structure for both the Appleton (Fox Cities) MPO and the Oshkosh MPO will be the same.

### **Redesignation Implementation Timeline**

#### **January, 2024**

- ✓ Work session with FHWA/FTA/WISDOT
- ✓ FHWA/FTA presentation to ECWRPC Board
- ✓ Draft Policy Board options, Bylaws, Redesignation Agreement, Resolution developed

#### **February, 2024**

- ✓ Draft Policy Board options, Bylaws, Redesignation Agreement, Resolution currently being reviewed by contracted legal counsel
- ✓ Executive Committee discussion
- ✓ Initial engagement with key stakeholders

#### **March, 2024**

- Technical Advisory Committee discussions with a presentation by Federal Highway Administration
- Transportation Committee discussions
- ECWRPC Board Resolution approving engagement with impacted counties and municipalities

#### **April, 2024**

- Spring Elections

#### **May – July, 2024**

- Engagement with impacted counties and municipalities
- All counties and municipalities approve Resolutions in support of redesignation and policy board structure
- ECWRPC Board approves new Appleton MPO Policy Board structure and Oshkosh MPO Policy Board Structure

**August, 2024**

- Redesignation request submitted to Governor's office
- Upon redesignation by Governor, new Policy Board established and convened to approve Bylaws

**September 3, 2024**

- FHWA/FTA deadline for new Policy Board to be in place

**Draft Resolution of Support**

The Transportation Advisory Committees and the Transportation Committee will discuss the draft Resolutions of Support at their March meetings. The Resolutions of Support will then be considered by the Executive Committee and Commission Board in March. These Resolutions would approve engaging with all local impacted counties and municipalities for the establishment of a new MPO Policy Board structure for the Appleton (Fox Cities) MPO and the Oshkosh MPO, through approval of a Resolution of Support by their respective legislative bodies.

**Possible Work Program Amendment**

As discussed during the budget process, the redesignation process will be time intensive for staff along with additional expenses for legal counsel. East Central staff will continue to monitor the expenditures related to redesignation and will provide updates to the Executive Committee. If expenditures exceed the amount that is currently allocated in the Transportation Work Program and Budget, East Central staff will work with the Wisconsin Department of Transportation to bring forward a work program and budget amendment.

**Staff Recommendation:** Staff does not have a recommendation at this time and this is information only.

**AUTHORIZING THE EXECUTIVE DIRECTOR AND EAST CENTRAL STAFF TO ENGAGE COMMUNITIES AND PARTNER ORGANIZATIONS IN THE PROCESS OF REDESIGNATION OF THE APPLETON (FOX CITIES) MPO POLICY BOARD STRUCTURE**

**WHEREAS**, the Federal Aid Highway Act of 1962 requires a continuing, comprehensive transportation planning process carried out cooperatively by the State and local communities of each urban area of more than 50,000 population in order to qualify transportation projects for federal aid, and;

**WHEREAS**, East Central WI Regional Planning Commission (ECWRPC) was designated as the Appleton (Fox Cities) Metropolitan Planning Organization (MPO) by Wisconsin's Governor Lucey in January 15, 1974, and;

**WHEREAS**, due to a population in excess of 200,000 in the 2010 U.S. Census, the Appleton (Fox Cities) Metropolitan Planning Organization was designated as a Transportation Management Area (TMA) in 2012, and;

**WHEREAS**, the ECWRPC Board, consisting of elected and appointed officials from East Central's ten county region, has served as the Policy Board for the Appleton (Fox Cities) MPO, and;

**WHEREAS**, the East Central Wisconsin Regional Commission Board approve a reorganization plan on April 24, 2020, which identified a need for a separate policy board for the Appleton (Fox Cities) Metropolitan Planning Organization, and;

**WHEREAS**, the Appleton (Fox Cities) Urban Area was posted on the federal register in January, 2023 and the Appleton (Fox Cities) MPO and the Oshkosh MPO did not agglomerate, and;

**WHEREAS**, a change to the Appleton (Fox Cities) MPO Policy Board structure was identified as necessary by ECWRPC, Federal Highway Administration (FHWA) and Federal Transit Administration (FTA) to ensure that local elected officials representing 75% of the affected population serve on the MPO Policy Board, consistent with federal requirements as outlined in 23 CFR 450.310, and;

**WHEREAS**, a new Appleton (Fox Cities) MPO Policy Board structure must be developed by ECWRPC staff, in close coordination with FHWA, FTA, the Wisconsin Department of Transportation (WisDOT), and local impacted communities within the Appleton (Fox Cities) Metropolitan Planning Area (MPA), and;

**WHEREAS**, the main functions of the new Appleton (Fox Cities) MPO Policy Board shall be to provide policy guidance throughout the transportation planning process, approve the Metropolitan Transportation Plan (MTP), Congestion Management Process, Transportation Improvement Program (TIP), the Unified Planning Work Program (UPWP), and promote the implementation of the TIP and UPWP, and;

**WHEREAS**, support and approval of each governing body of the municipalities and counties located within the Appleton (Fox Cities) Metropolitan Planning Area is needed to formally request that the Governor redesignate the structure of the Appleton (Fox Cities) MPO Policy Board, so;



RESOLUTION NO. xx-24

**NOW THEREFORE, BE IT RESOLVED BY THE EAST CENTRAL WISCONSIN REGIONAL PLANNING COMMISSION**

**Section 1:** That the Commission approves and authorizes ECWRPC Executive Director and staff to proceed with the creation of a new MPO Policy Board, in coordination with FHWA, FTA, WisDOT, and local impacted communities within the Appleton (Fox Cities) Metropolitan Planning Area.

Effective Date: March 28, 2024  
Submitted By: Executive Committee  
Prepared By: Melissa Kraemer Badtke

\_\_\_\_\_  
Jeff Nooyen, Chair – Outagamie Co.

\_\_\_\_\_  
Melissa Kraemer Badtke–Executive Director  
East Central WI Regional Planning Commission

\_\_\_\_\_  
Approval Date

**AUTHORIZING THE EXECUTIVE DIRECTOR AND EAST CENTRAL WISCONSIN  
REGIONAL PLANNING COMMISSION STAFF TO ENGAGE COMMUNITIES AND PARTNER  
ORGANIZATIONS IN THE PROCESS OF REDESIGNATION OF THE OSHKOSH MPO  
POLICY BOARD STRUCTURE**

**WHEREAS**, the Federal Aid Highway Act of 1962 requires a continuing, comprehensive transportation planning process carried out cooperatively by the State and local communities of each urban area of more than 50,000 population in order to qualify transportation projects for federal aid, and;

**WHEREAS**, East Central WI Regional Planning Commission (ECWRPC) was designated as the Oshkosh Metropolitan Planning Organization (MPO) by Wisconsin's Governor Lucey in January 15, 1974, and;

**WHEREAS**, the ECWRPC Commission Board, consisting of elected and appointed officials from East Central's ten county region, has served as the Policy Board for the Oshkosh MPO, and;

**WHEREAS**, the East Central Wisconsin Regional Commission Board approve a reorganization plan on April 24, 2020, which identified a need for a separate policy board for the Oshkosh Metropolitan Planning Organization, and;

**WHEREAS**, the Oshkosh Urban Area was posted on the federal register in January, 2023 and the Appleton (Fox Cities) MPO and the Oshkosh MPO did not agglomerate, and;

**WHEREAS**, a change to the Oshkosh MPO Policy Board structure was identified as necessary by ECWRPC, Federal Highway Administration (FHWA) and Federal Transit Administration (FTA) to ensure that local elected officials representing 75% of the affected population serve on the MPO Policy Board, consistent with federal requirements as outlined in 23 CFR 450.310, and;

**WHEREAS**, a new Oshkosh MPO Policy Board structure must be developed by ECWRPC staff, in close coordination with FHWA, FTA, Wisconsin Department of Transportation (WisDOT), and local impacted communities within the Oshkosh Metropolitan Planning Area (MPA), and;

**WHEREAS**, the main functions of the new Oshkosh MPO Policy Board structure shall be to provide policy guidance throughout the transportation planning process, approve the Metropolitan Transportation Plan (MTP), Transportation Improvement Program (TIP), the Unified Planning Work Program (UPWP), and promote the implementation of the TIP and UPWP, and;

**WHEREAS**, support and approval of each governing body of the municipalities and counties located within the Oshkosh Metropolitan Planning Area is needed to formally request that the Governor redesignate the MPO Policy Board, so;

**NOW THEREFORE, BE IT RESOLVED BY THE EAST CENTRAL WISCONSIN REGIONAL  
PLANNING COMMISSION**

**Section 1:** That the Commission approves and authorizes ECWRPC Executive Director and staff to proceed with the creation of a new MPO Policy Board, in coordination with FHWA, FTA, WisDOT, and local impacted communities within the Oshkosh Metropolitan Planning Area.

RESOLUTION NO. xx-24

Effective Date: March 28, 2024  
Submitted By: Executive Committee  
Prepared By: Melissa Kraemer Badtke

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Jeff Nooyen, Chair – Outagamie Co.

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Melissa KraemerBadtke–Executive Director  
East Central WI Regional Planning Commission

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Approval Date

**TO:** Executive Committee  
**FROM:** Sara Otting, Controller  
**DATE:** February 21, 2024  
**RE:** Proposed Resolution 08-24: Amending the Financial Policies & Procedures Manual

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On an annual basis, East Central Wisconsin Regional Planning Commission's Financial Procedures Manual is reviewed and updated as necessary. During this year's review, East Central staff discussed the opportunity to consolidate all other separate financial policies into one manual. The following policies have been incorporated into the Financial Policies & Procedures Manual:

- Record Retention Policy per Resolution 15-08
- Investment Policy per Resolution 03-12
- Fixed Asset Disposal Policy per Resolution 24-13
- Travel and Business Expense Reimbursement Policy per Resolution 29-15

Additional minor modifications and adjustments can be found throughout the document.

**Staff Recommendation:** Staff recommends approval of Proposed Resolution 08-24; Amending the Financial Policies & Procedures Manual. This will supersede Resolution No. 24-23.

**DRAFT**

EAST CENTRAL WISCONSIN REGIONAL PLANNING COMMISSION

**February 2024**

**FINANCIAL POLICIES & PROCEDURES MANUAL**

Adopted January 25<sup>th</sup>, 2019  
Amended December 4<sup>th</sup>, 2022  
Amended February 21, 2024

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## **SECTION 1. GENERAL**

- A. The East Central Wisconsin Regional Planning Commission (Commission), with recommendation from the standing Executive Committee, formulates financial policies and delegates administration of the financial policies to the Executive Director/Secretary-Treasurer. The Executive Committee reviews operations and activities.
- B. The Executive Director has responsibility for all operations and activities, including financial management.
- C. The Controller is responsible to the Executive Director for all financial operations.
- D. The lines of authority on the Organizational Chart will be followed by all employees.
- E. Financial duties and responsibilities must be separated so that no one employee has sole control over cash receipts, disbursements, payrolls, bank account reconciliation, etc.
- F. All financial and accounting practices, procedures and records will be prepared in accordance with laws and regulations relating to "best accounting practices" for governmental agencies.
- G. In the Executive Director's absence, the Deputy Director will assume the Executive Director's duties and responsibilities.
- H. The Executive Director, as specified in Article V., Section 7. of the Commission's By-Laws, is bonded in the amount of \$50,000.

## **SECTION 2. BANK DEPOSITORY AND INVESTMENT ACCOUNTS**

- A. Depository Accounts: The Commission maintains the following accounts:
  - 1. A bank depository, as specified by Article VI., Section 7. of the Commission's By-Laws, is maintained in accounts at Associated Bank.
  - 2. A savings account with The Local Government Investment Pool, Office of State Treasurer.
  - 3. A bank depository specifically designated for the deposit and disbursement of funds for the Flexible Benefits Plan (Section 125 Plan) is maintained at Associated Bank.

4. Any additional bank depository accounts when a grant or program specifies that there needs to be a separate account.
- B. Account Management: The Controller is responsible for managing the balances of these accounts. Any monies not needed for maintaining the minimum checking account balance and near-term cash flow is maintained in the higher interest-bearing money market account or the Local Government Investment Pool.
- C. Transfers between Accounts: Transfers between the checking account and the money market account or the Local Government Investment Pool are done by the Controller in accordance with cash flow needs.

### **SECTION 3. CASH RECEIPTS**

- A. Procedures for handling Receivables: Procedures for cash receipts ensure that duties are segregated.
  1. The Administrative Coordinator opens all mail; date stamps it and stamps checks for deposit only. Administrative Coordinator updates a Check Log (spreadsheet) recording the date the check was received, from whom and the dollar amount.
  2. All checks are then forwarded to the office of the Controller for receipt and deposit to the Commission's checking account. The deposit slip is prepared by the IT Manager who updates the Check Log to reflect the inclusion of the check on a deposit.
  3. Deposits will be recorded into the accounting system by the Controller after assigning account numbers and verifying that the receipts match the deposit slip.
- B. Requisitioning Grant Funds and Billing Services: Invoicing for reimbursement of services or expenses will be done by the Controller (with assistance from the appropriate grant contract manager) on a monthly, quarterly or other basis specified in the particular contract. Any billings resulting from the sale of maps, reports and aerial photos are done on a more frequent basis.

### **SECTION 4. CASH DISBURSEMENTS**

- A. Procedures for handling Payables: Procedures for cash disbursements ensure that duties are segregated.
  1. Upon receipt of invoices, following procedures for opening mail, the Administrative Coordinator puts a blank approval stamp on each invoice and



forwards the invoices to the Executive Director. The Executive Director reviews each invoice, indicates their approval and forwards the invoice to the Controller.

2. The Controller records the invoice into the accounting system assigning account numbers and work element numbers, if required, and a due date. If the invoice is a direct project expense, the project manager also notes their approval on the invoice via initials. A second approval of vendor invoices or direct expenses is required for any program with Federal funds.
  3. Invoices are paid on a weekly basis either by check or ACH. Manual checks may be issued and entered in the system as the need arises.
  4. The Controller then submits the check, invoice and other supporting documentation to the Executive Director for signature of the check. If the Executive Director is absent, the Deputy Director or GIS Manager performs this function. A Check Register is also initialed by the check signer.
  5. When the checks are signed, the Administrative Coordinator prepares the checks for mailing.
  6. The Controller records all checks on an excel spreadsheet used to track the daily account balance in the checking account. The Controller also files a copy of the check with the attached invoice in the appropriate vendor file.
- B. Check Security Measures: Checks are located in the office of the Controller.
1. In no event will checks be:
    - a. prepared unless these procedures are followed;
    - b. prepared unless there is backup documentation;
    - c. used in other than chronological order;
    - d. signed blank;
    - e. made out to cash, bearer, etc.; or
    - f. prepared on verbal authorization.
  2. All void checks will have "VOID" written boldly in ink across the face of the check. The original copy of the check will be filed with the other check duplicates.
  3. See Section 8. Payroll & Personnel

## **SECTION 5. PURCHASING**

- A. Petty Cash Fund: A petty cash fund will be maintained for miscellaneous purchases and expenses under \$25.00.

1. The Controller maintains a petty cash box with no more than \$100.00 at any one time. The petty cash box shall be stored in a locked facility when the Controller is not present.
  2. Petty cash disbursement slips are issued and signed by the Controller and receipts should be attached to the slip.
  3. The petty cash disbursement slips with attached receipts shall be reviewed and signed by the Executive Director on an as needed basis.
- B. Requirement for Purchase Order: A written purchase order will be prepared for non-routine purchases of capital purchases or if a vendor requires a purchase order. Purchase orders will be prepared and signed by an employee and approved by the Executive Director or Deputy Director. Approved purchase orders are forwarded to the Controller.
- C. Acceptance Procedures: On delivery of goods, the Administrative Coordinator or other staff person will check the merchandise against the packing slip and sign for delivery.
- D. Verification of Purchase: The packing slip is then forwarded to the Controller to match against the purchase order or vendor's invoice.
- E. Authorization Provisions: Based on the purchase value, the authorization and documentation provisions of the Commission's "Competitive Bid/Procurement Policy", must be followed and are reiterated below.
- | <u>Purchase amount</u> | <u>Approving authority</u>                                   |
|------------------------|--|
| Up to \$15,000         | Executive Director   |
| Up to \$50,000         | Executive Committee, acting on behalf of full Commission     |
|                        | *Or if the Commission self certifies each year (see Sec.5.J) |
| >\$50,000              | Full Commission  |
- F. Specialized Services: The Commission is allowed to use their discretion of which vendors to utilize when they need specialized services. This includes but are not limited to attorneys, software and office furniture.
- G. Monitoring: Outstanding purchase orders will be followed up on regarding items or invoices which have not been received. Any green or pink voucher sheets will be followed up on if the charge doesn't appear on the credit card statement.

- H. Restrictions: No personal purchases will be made for employees. No purchases will be made for other organizations except where offered as a specific program service of the Commission (e.g. base mapping and air photos).
- I. Variance from Procedure: Any variances from these procedures must be approved in writing by the Executive Director or documented in the meeting minutes of the Executive Committee.
- J. \* Self Certification – 2 CFR 200.320(a)(iv) provides that non-Federal entity may self-certify a threshold up to \$50,000 on an annual basis and must maintain documentation to be made available to the Federal awarding agency and auditors in accordance with 2 CFR 200.334. The self-certification must include a justification, clear identification of the threshold, and supporting documentation of any of the following;
  - 1. A qualification as a low-risk auditee, in accordance with the criteria in 2 CFR 200.520 for the most recent audit
  - 2. An annual internal institutional risk assessment to identify, mitigate and manage financial risks; or,
  - 3. For public institutions, a higher threshold consistent with State law.

**SECTION 6. PROPERTY MANAGEMENT**

- A. Definition of Capital Equipment: Capital Equipment shall be defined as all items costing over \$5,000.00 and having a useful life of more than two years.
- B. Notice of Damage or Loss: The Executive Director or Deputy Director will be notified immediately of all cases of loss, damage or destruction of equipment.
- C. Disposal of Capital Equipment: Capital equipment that is no longer usable by the Commission will be properly disposed of. Particular attention to safe disposal will be afforded to computers and other equipment that could contain sensitive information. The Commission has adopted the following Fixed Asset Disposal Policy, per Resolution 24-13.
  - 1. The Executive Director or a specific designee is authorized to sell personal property of the Commission.
  - 2. The property value should take into consideration the original purchase price, the age of the asset, an assessment of the usefulness of the asset and its possible market value.
  - 3. Disposition of any asset must be communicated to the Controller for proper recording in the accounting records of the Commission.

4. Assets with property value of less than \$50 may be offered to Commission employees at present market value or donated if no employee interest.
5. Assets with property value greater than \$50 but less than \$1,000 that were purchased with grant funds will be disposed of in accordance with the requirements of the grantor. If no restrictions then follow the next steps.
  - a. Assets will be offered at no cost first to member counties.
  - b. If no interest the asset will be offered for public sale by sealed bid or by advertising in the most appropriate means and sold to the highest offered price.
  - c. Donate the item.
6. Assets greater than \$1,000 will need the approval of the Executive Committee and follow the same steps as in #5 above.
7. The Executive Director may trade in assets to be used in the purchase of a similar type asset.

## **SECTION 7. TIMESHEETS**

- A. Purpose: The Commission uses an online time tracking software to assist employees with timesheet preparation; timesheets are maintained daily by all staff members based on actual time spent by work element/job code to record actual time worked, an adequate description of work performed, and to serve as a basis for cost distribution. Timesheets must reasonably reflect the total activity for which the employee is compensated.
- B. Verification by Supervisor: Timesheets are approved by the employee and reviewed and approved by their Supervisor. Leave requests and accruals are all approved and saved in the time keeping system. Financial review of amounts and costs per work program between the Controller, Executive Director, Deputy Director and Supervisors takes place on a quarterly and monthly basis, as deemed necessary.
- C. Analysis for Accuracy and Corroboration with other Records: The Controller will check the monthly reports (by work element) for mathematical accuracy. Detailed timesheets (by day and includes work descriptions) are saved on the S drive by the Controller at the conclusion of each month.
- D. Review and Processing: The Controller imports the number of hours worked by individual by job code into the computerized Accounting system. The Controller verifies the accuracy of the data entry and then completes the posting of time and burden in the accounting system.

## **SECTION 8. PAYROLL & PERSONNEL**

- A. Payroll Administration: Payroll files will be maintained by the Controller which contain:
  - 1. Original W-4 Withholding forms.
  - 2. Original timesheets.
  - 3. Payroll deduction authorizations for employee portions of group health insurance, optional group life insurance and deferred compensation.
  - 4. Enrollment applications for group health insurance, group life insurance, Income Continuation Insurance, the Wisconsin Retirement System, deferred compensation and other supplemental benefits.
- B. Posting Timesheets: Timesheets are imported into the Time & Billing system monthly. Reports are then run by each project number to account for all time. These reports are checked for accuracy and the indirect costs are calculated by the Accounting software, posted to the general ledger and posted to the projects/work elements.
- C. Issuing Payroll Checks: Payroll checks are prepared semi-monthly by the Controller using the accounting software which records all payroll information to the employee's computer record.
  - 1. Payroll checks are issued in twenty-four (24) equal payments for both salaried and hourly employees regardless of the actual hours worked during the specific pay period, except when hourly employee adjustments are made for overtime or for failure to work the full complement of work hours during the pay period.
  - 2. Payroll checks are issued on the 15th and the last day of each month, except when those days fall on a Saturday or Sunday, in which case the check is issued on the previous Friday.
- C. All employees are paid via direct deposit.
- D. The Executive Director reviews the semi-monthly Payroll Check Register and notes this review on the Register by posting a virtual sticky note with initials.
- D. Filing Payroll Taxes: Electronic deposits for employee federal and state withholding and employer's FICA, will be prepared and deposited by the Controller in a timely manner.

- E. **Salary Adjustments:** Payroll changes will be recommended by the Executive Director to the Executive Committee following procedures outlined in the Commission's employee manual and within the constraints of the annual budget. Changes authorized will be communicated in writing by the Executive Director to the Controller. Said letter will specify the amount of the new salary or hourly wage and the date it goes into effect.

**SECTION 9. TRAVEL AND OTHER EXPENSES per Resolution 29-15**

- A. All travel expenses must be accompanied by a detailed receipt and supporting documentation and identify the direct relationship to the Commission's business purpose.
- B. **Use of the Commission Car:** When traveling on Commission business, staff members will use the Commission's car when it is available.
  - 1. As soon as the day and destination of a trip are known, the staff member is responsible for scheduling use of the car on the Commission Car Sign-up Sheet. Information is to include name, date, time-frame in which the car is needed and destination.
  - 2. In the event of conflict, the longest trip of the day, or the combination of trips that maximizes miles driven, will use the Commission car. Other trips will be taken with the staff member's personal vehicle.
    - a. The Office Car Trip/Maintenance Log form (located in the car three-ring binder along with the car keys) must be completed for each trip identifying the date, start and end mileage, start and end location, and job code for which the car was used.
    - b. Gas or engine oil should be purchased with the employee's Commission credit card and recorded on the Office Car Trip/Maintenance Log.
    - c. Employees using the Commission car are responsible for maintaining at minimum one-quarter tank of gas after use and routinely checking the engine oil. Any suspicion of mechanical problems should be reported immediately to the staff member designated by the Executive Director to monitor and schedule car maintenance.
  - 3. When not in use, the Commission car will be parked in the office parking lot so as to be readily available for any staff member who needs it. The car may be parked overnight at a staff person's house to avoid inconvenience for early

morning or late-night trips. However, this practice cannot conflict with another scheduled trip.

- C. Use of Personal Vehicle: Staff members who choose to use their personal vehicle for trips that would otherwise qualify for use of the Commission car will be reimbursed at the prevailing IRS allowable rate, with the approval of the Executive Director. Exceptions will only be made in instances where use of the Commission car would cause extraordinary inconvenience for the staff member.
  - 1. Employees must have a valid driver’s license and at least the minimum insurance coverage required by law.
  - 2. The Commission is not responsible for theft, damage or maintenance of personal vehicles or property within the vehicle.
  - 3. Carpooling is encouraged.
  - 4. If employee departs from or return to their home instead of their work site, only the miles for the “shortest route” between ECWRPC and destination or employee’s home destination is allowed to be reimbursed.
- D. Parking and Toll Expenses: Necessary parking or toll expenses are reimbursable.
- E. Airline Travel: Trips extending over one day or requiring airline travel must be pre-approved by the Executive Director and accommodations will be reserved or tickets purchased by the respective employee.
  - 1. Airline travel should be coach class only and made as far in advance as possible in order to ensure the most cost-effective rates.
  - 2. Utilize local airports as long as the cost-benefit analysis proves that the local airport is the best option for the commission.
  - 3. If necessary, a charge of 1 checked bag is allowed.
  - 4. No reimbursement will be made for additional airline add-ons such as seat upgrades, early check-in fees or trip insurance.
  - 5. Employees may accept and retain frequent flyer miles for their personal use but may not deliberately patronize an airline if a less expensive comparable tickets are available on another airline.
- F. Lodging: Lodging will be reimbursed at the single room rate for the reasonable cost of hotel accommodations; convenience, travel location, and proximity to venues on the employee’s itinerary shall be considered in determining reasonableness.

1. Inquire if the hotel offers a government rate.
  2. Always provide the hotel with the Commission’s tax-exempt certificate.
  3. Make sure to review gsa.gov for the current allowed rates by location.
- G. Meal Expenses: Meals incidental to travel or the conduct of business are reimbursable. Maximum reimbursement rates (except for out-of-region trips), including tip, are updated periodically and are consistent with gsa.gov.
  1. Breakfast is allowed if the employee leaves home before 6:00am.
  2. Lunch is allowed if required departure is before 10:30am and return is after 2:30pm.
  3. Dinner is allowed if the return is after 7:00pm.
  4. Tipping should never exceed 20% of the cost of the meal.
  5. Alcohol is non-reimbursable.
- H. Business Meetings: reasonable expenses incurred for business meetings or other type of business-related function will be reimbursed only if the expenditures are approved in advance by the Executive Director or Deputy Director. Detailed documentation must be provided including:
  1. Date and place of function.
  2. Name, titles and Commission affiliation of those in attendance.
  3. A complete description of business purpose for the activity, including the specific business matter discussed.
  4. Vendor itemized receipts showing the vendor’s name, a description of the service provided, the date and the total expenses including tip.
- I. Reimbursement for Travel Expenses: To receive reimbursement for expenses, a Monthly Expense Report must be prepared identifying the appropriate job code with attached receipts. This Report is signed by the employee, the immediate supervisor and the Executive Director, and is submitted to the Controller. Generally, these reports are to be filed at the end of each month, though in exceptional cases they may be filed at any time during the month.



1. The Controller will verify the expense report, prepare an expense check (made via direct deposit), distribute the costs to appropriate direct or indirect accounts, and charges projects by the Accounting software in integrated steps.
- J. Each time an employee uses their Commission credit card, they must complete a Voucher/Charge Approval form detailing the charge and the appropriate work element/job code. Receipts are attached to this form and it is approved by either the Executive Director or the Deputy Director and the project manager. The monthly collection of Voucher/Charge Approval forms is cross-referenced to the monthly VISA bill and entered in the accounting system by the Controller. If an employee makes inappropriate or personal charges with their Commission credit card, forfeiture of commission credit card privileges may result along with immediate reimbursement to ECWRPC.
- K. Non-reimbursable expenses
1. Travel insurance – unless approved by the Executive Director
  2. First class tickets or upgrades
  3. Limousine travel or valet parking services
  4. Alcohol
  5. Membership dues at recreational organizations
  6. Clothing purchases
  7. Parking or speeding tickets
  8. Expenses for spouses, family or friends

## **SECTION 10. COMMISSIONER EXPENSES**

- A. Meeting Payments: As specified in Article VI., Section 8. of the Commission's By-Laws, the Commissioners (or their alternates) will receive a meeting payment for any services rendered on behalf of the Commission. The meeting payment is set by the Commission and is reviewed from time to time. The current per diem is \$75.00.
1. It shall be the policy of the Commission to pay the meeting payment as otherwise specified hereunder at the request of the Commissioner (or alternate). No determination of conflict with local ordinance or employee manual will be made. That determination will be the sole responsibility of the Commissioner (or alternate).
- B. Meal Expenses: Meal expenses are only reimbursable if two or more meetings are scheduled on either side of the lunch or dinner hours.
- C. Travel Expenses: Use of a personal vehicle in traveling to a scheduled meeting is reimbursable at the prevailing IRS allowable rate. Other costs incidental to travel,

(including meals and accommodations) on behalf of the Commission are reimbursable with the presentation of receipts.

- D. Reimbursement of Commissioner Expenses: A meeting attendance sign-in sheet is distributed at each meeting of the Commission and its standing committees and any other meetings where Commissioners are designated to represent the interest of the Commission. This form includes the request for per diem and provides space to identify mileage or other expenses being claimed.
  - 1. Upon verification by the Executive Director, these forms are forwarded to the Controller to be entered into the accounting system.
  - 2. The Controller will prepare meeting payment and expense checks quarterly.
  - 3. The Controller will maintain a file of Commissioners' (and alternates) social security numbers for purposes of filing the necessary withholding of FICA taxes on per diem payments and for preparing the annual W-2 Forms for federal and state tax reporting purposes.
  
- E. Additional Executive Committee Chair payment: In 2020 it was approved to have an additional \$1,000 net payment made to the Executive Committee Chair on the following February commission payroll.

**SECTION 11. PROJECT STATUS**

A. Work-in-Progress (WIP) Reports

Reports are distributed monthly by the Controller to all project managers. The reports reflect base wages, indirect costs and expenses charged to each project/work element; they are a monthly accumulation of monies expended on each project. An annual project/work element budget is also loaded in the Accounting software and is displayed on another WIP report distributed monthly. These reports are then checked by each project manager to track their project expenses and progress against budget.

**SECTION 12. PROGRAM REVENUE**

- A. Commission Tax Levy for Participating Jurisdictions. Under provisions of Section 66.0309 of Wisconsin Statutes, the Commission may establish a tax levy for purposes of supporting the Commission Work Program. The levy must be established and communicated to participating governmental jurisdictions no later than August 1 for the succeeding budget year beginning January 1. The levy cannot exceed .003 percent of real property valuation, unless the Commission shall

seek direct approval from the governing bodies of the participating governmental jurisdictions.

Typically, the Commission adopts a set levy as part of its budget that is within the 0.003 percent limitation. Each participating jurisdiction's portion (based on the equalized real property valuation from two years prior) of the tax levy is communicated prior to August 1 to the Clerk of each participating jurisdiction for inclusion in their annual budgets. As a courtesy we also communicate the tax levy to the County Board Chair and/or the County Executives.

Invoices for payment of the tax levy are forwarded during the month of January with a request for payment upon receipt. Two counties are invoiced and pay on a quarterly basis.

- B. Grants. A separate file will be maintained for each grant/contract received and entered into the Commission adopted Work Program. For each grant the Executive Director will designate a grant/contract manager who will be responsible for preparing the original or annual grant application, requests for advances (if allowed under provisions of the grant contract), any required financial reports and any required narrative progress or compliance reports per terms of the contract. Requisitions for reimbursement will be coordinated by the designated grant/contract manager with the Controller who will have primary responsibility for invoicing, per the provisions of Section 3.B.
- C. Local Contracts. Local contracts that are entered into by the Commission with local units of government that are within member Counties, will follow the same process as outlined in Section 5.E.

At the start of each contract, the Controller prepares a separate file for each local contract noting pertinent information on the cover. Billings will be invoiced by the Controller per the provisions of Section 3.B.

- D. Miscellaneous Income. Interest income is accounted for incidental to the procedures outlined in Section 2.

### **SECTION 13. PASS-THROUGH GRANTS/SUBCONTRACTS**

A separate file will be maintained for each pass-through grant or sub-contract agreement. Specific provisions of the agreement shall include all provisions of the grant agreement and any special requirements contained in the Commission's Affirmative Action Program.

## **SECTION 14. AUDIT**

In accordance with the provisions of Article VI., Section 2.A.6. of the Commission's By-Laws, an audit will be prepared annually following the end of the calendar year. The Commission engages Certified Public Accountants to prepare the audit in compliance with the State Single Audit Guidelines, the Federal Single Audit Act, and consistent with generally accepted accounting principles (GAAP) as described in pronouncements of the National Council on Governmental Accounting (NCGA). The audit is submitted to the Commission at their Quarterly April Commission Meeting for acceptance.

## **SECTION 15. BACKUP OF COMPUTERIZED ACCOUNTING RECORDS**

The computerized accounting files are backed up daily in the evening using Back Up Assist by Windows. The disk is taken home daily by the IT Manager and brought back the next day so that there is always a recent back-up disk off premises. There is a rotation of 3 disks. Periodically one of the backup disks is placed in the Commission's off-premise safety deposit box at Associated Bank in Neenah.

## **SECTION 16. COST ALLOCATION PLAN**

An annual Cost Allocation Plan is prepared and adopted by separate resolution based on the audited financial statements. Beginning in 2020 the Commission adopted a fixed with carryforward Negotiated Indirect Cost Rate (NICRA) with US Department of Interior. After the audit is completed every year the Controller will calculate the over/under amount from the NICRA used vs the actual amounts from the audit. The over/under amount will be carried to the next even or odd year. The Commission will know what their NICRA rate is by the November and it will be included in all budget calculations for the following year. Once the NICRA is confirmed the Controller will complete the Cost Allocation Plan. The Cost Allocation Plan will be approved by the Commission Board and forwarded to states agencies where we receive funding from during the year.

## **SECTION 17. RECORD RETENTION**

The Commission via Resolution 15-08 adopted a Records Retention Policy & Destruction Schedule. Records relevant to the Commission's finances (revenue and expenditure reports, including supporting documentation, federal and state grants with supporting documentation, local contracts with supporting documentation, and NR-135 program administration including contracts, revenues and expenditures) require a retention period of seven to ten years. The annual audits and management letters have a permanent retention period. Every year by July 31<sup>st</sup> their will be destruction of public records that have

passed the ten-year retention period. The destruction will be communicated to the Executive Committee

**Records Destruction Schedule  
East Central Wisconsin Regional Planning Commission**

<b>RECORDS</b>		<b>RETENTION PERIOD</b>	<b>SHSW NOTIFICATION</b>
<b>1.</b>	Commission meeting and Standing Committee decisions & supporting documents.	Permanent	N/A
<b>2.</b>	Tape recorded meetings used for the purpose preparing meeting minutes	90 days after approval of the printed meeting minutes.	W
<b>3.</b>	Revenue and Expenditure reports & supporting documentation	10 years	W
<b>4.</b>	Annual audits & management letters	Permanent	N/A
<b>5.</b>	Federal grants & Supporting documentation	10 years	W
<b>6.</b>	State grants & supporting documentation	10 years	W
<b>7.</b>	Local contract reports & supporting documentation	7 years	W
<b>8.</b>	NR-135 Program administration: contracts, revenue & expenditure reports, permits, and & supporting documentation	10 years	W
<b>9.</b>	Regional Plans or Plan Components	Until updated or superseded	W
<b>10.</b>	Geographic Information Systems (GIS) Mapping Data	Until updated or superseded	W
<b>11.</b>	Personnel records	EVT+7 years*	W

\*EVT = Terminated

*The State Historical Society of Wisconsin (SHSW) has waived the required statutory 60-day notice under §19.21(5)(d) Stats., for any record marked "W" (waived notice). SHSW must be notified prior to destruction of a record marked "N"*

*(nonwaived). Notice is also required for any record not listed in this chapter. "N/A" indicates not applicable and applies to any Commission record designated for permanent retention.*

### **Destruction Pending Litigation**

No record subject to pending litigation shall be destroyed until the litigation has Resolved.

### **Digital Storage of Commission Records**

Departments may keep and preserve public records through the use of digital providing that the applicable standards established in § 16.61(7) and 16.612 Stats., respectively are met. The Commission should consider factors such as retention periods and estimated costs and benefits of converting records between different media in deciding which records to convert to digital form.

### **Approval by Public Records and Forms Board**

This record retention policy has been reviewed and approved by the Public Records and Forms Board on August 18, 2008 (copy with signatures on file at Commission offices).

## **SECTION 18. CASH RESERVE**

A cash reserve fund is necessary to ensure that the Commission will have sufficient funds at all times in the event of an unexpected shortfall in revenue, to take advantage of unexpected opportunities, and to meet the normal fluctuations in revenue and expenses. A reserve fund equal to between 2 to 3 months of operating expenses, or approximately 15%-17% of the total annual budgeted expenses, is preferred. A reserve fund that surpasses this benchmark consistently and over the long-term could be used to make principal prepayment on any existing debt or could be used as a basis to entertain a reduction in the annual levy amount IF future revenue amounts are not expected to decline.

## **SECTION 19. INVESTMENT POLICY**

The Commission via Resolution 03-12 adopted an Investment Policy.

A. ECWRPC will consolidate cash balances from all funds to maximize investment earnings and increase efficiencies with regard to investment pricing, safekeeping and administration. Investment income will be allocated to the various funds based on their respective participation in the pool and in accordance with Generally Accepted Accounting Principles (GAAP).

B. The Executive Director or their designee is the Investment Officer of the East Central Wisconsin Regional Planning Commission and is responsible for the overall investment activities of the Commission. The Investment Officer is authorized to make investments in conformance with this policy. This policy shall conform to federal, state and other legal requirements, including Wisconsin State Statute 66.0603. The primary objective, in priority order, of investment activities shall be safety, liquidity and yield.

1. Safety – Investments shall be undertaken in a manner that seeks to ensure the preservation of capital in the overall portfolio. The objective will be to mitigate credit risk and interest rate risk.
  - a. Credit Risk – The Commission will minimize credit risk, which is the risk of loss due to the failure of the security issues or backer by:
    - Investing funds in accordance with Wisconsin Statute 66.0603
    - Diversifying the investment portfolio so that the losses from any one type of security or from any one individual issuer will be minimized.
  - b. Interest Rate Risk – The Commission will minimize interest rate risk, which is the risk that the market value of securities in the portfolio will fall due to changes in market interest rates by:
    - Investing operating funds primarily in shorter-term securities, money market mutual funds or similar investment pools and limiting the average maturity of the portfolio.
2. Liquidity – The investment portfolio shall remain sufficiently liquid to meet all operating requirements that may be reasonably anticipated. This is accomplished by structuring the portfolio so that securities mature concurrent with cash needs to meet anticipated demands (static liquidity). Furthermore, since all possible cash demands cannot be anticipated, the portfolio should consist largely of securities which offer same-day liquidity for short-term funds.
3. Yield – The investment portfolio shall be designed with the objective of attaining a market rate of return throughout budgetary and economic cycles, considering the investment risk constraints and liquidity needs. The investments are limited to relatively low risk securities in anticipation of earning a fair return relative to the risk being assumed.
  - The benchmark shall be reflective of the actual securities being purchased and risks undertaken and the benchmarks shall have a similar weighted average maturity as the portfolio.

Securities shall generally be held until maturity with the following exceptions:

- If liquidity needs of the portfolio require that the security be sold.

### C. Standards of Care

1. Prudence – The standard of prudence to be used by investment officials shall be the “prudent person” standard and shall be applied in the context of managing an overall portfolio. Investment Officers acting in accordance with written procedures and this investment policy and exercising due diligence shall be relieved of personal responsibility for an individual security’s credit risk or market price changes.

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

2. Conflicts of Interest – Investment Officials involved in the investment process shall refrain from personal business activity that could conflict with the proper execution and management of the investment program, or that could impair their ability to make impartial decisions. These conditions are reiterated in the Commission’s Conflict of Interest Policy (Resolution 05-12).

### D. Safekeeping and Custody

1. Safekeeping – Security will be held by an independent third-party selected by the entity as evidenced by safekeeping receipts in the East Central Wisconsin Regional Planning Commission’s name.
2. Internal Controls – The investment officer is responsible for establishing and maintaining an internal control structure designed to ensure that the assets of the East Central Wisconsin Regional Planning Commission are protected from loss, theft or misuse. The internal control structure shall be designed to provide reasonable assurance that these objectives are met, while considering the nature and budget of the Commission. The concept of reasonable assurance recognizes that (1) the cost of the control should not exceed the benefits likely to be derived and (2) the valuation of costs and benefits requires estimates and judgments by management.

The internal controls structure shall address the following points to the best of the Commission’s ability:



- Control of collusion
- Separation of transaction authority from accounting and record keeping
- Custodial safekeeping
- Clear designation of authority to subordinate staff members
- Monthly statements are reviewed and reconciled within 10 days of receipt of Statements. Wire transfer agreements with the lead bank and third-party custodian. Accordingly, the Investment Officer shall assure compliance with policies and procedures through the East Central Wisconsin Regional Planning Commission's annual independent audit.

**PROPOSED RESOLUTION 08-24**

**AMENDING THE FINANCIAL POLICIES & PROCEDURES MANUAL FOR THE EAST CENTRAL WISCONSIN REGIONAL PLANNING COMMISSION.**

**WHEREAS** the Commission is a public entity authorized by Wisconsin State Statutes 66.0309, and;

**WHEREAS** the Commission receives and expends funds from a variety of sources annually, and;

**WHEREAS** the need for formal procedures and standards exist so as to guide day to day financial operations, and;

**WHEREAS** the Commission has previously prepared and adopted a Financial Procedures Manual for this purpose;

**NOW THEREFORE, BE IT RESOLVED BY THE EAST CENTRAL WISCONSIN REGIONAL PLANNING COMMISSION**

That the Commission adopts the updated standards and procedures outlined in the attached document entitled "*East Central Wisconsin Regional Planning Commission Financial Policies & Procedures Manual*", which is hereby made part of this resolution.

Effective Date: February 21, 2024  
Submitted To: Executive Committee  
Prepared By: Sara Otting, Controller

\_\_\_\_\_  
Jeff Nooyen, Chair – Outagamie Co.

\_\_\_\_\_  
Attest: Melissa Kraemer-Badtke–ECWRPC Executive Director

\_\_\_\_\_  
Date Approved