

**RESOLUTION SUPPORTING SUSTAINABLE STATE FUNDING FOR
WISCONSIN'S TRANSPORTATION SYSTEM**

TO THE MANITOWOC COUNTY BOARD OF SUPERVISORS:

1 WHEREAS, local governments in Wisconsin are responsible for about 90% of the road
2 miles in the state; and
3

4 WHEREAS, Wisconsin's diverse economy is dependent upon county and town roads as
5 well as city and village streets and transit systems across the state; and
6

7 WHEREAS, according to "Filling Potholes: A New Look at Funding Local Transportation
8 in Wisconsin," commissioned by the Local Government Institute of Wisconsin (LGI) the
9 condition of Wisconsin's highways is now in the bottom third of the country; and
10

11 WHEREAS, state funding for local roads in Wisconsin has failed to keep up with costs
12 over the past several decades, which has adversely affected local transportation finances; and
13

14 WHEREAS, according to "Filling Potholes: A New Look at Funding Local Transportation
15 in Wisconsin," municipal transportation spending has declined from \$275 per capita in 2000 to
16 \$227 in 2012; and
17

18 WHEREAS, levy limits do not allow local government to make up for the deterioration of
19 state funding; and
20

21 WHEREAS, the State's over-reliance on borrowing eats away at the State's segregated
22 funding sources – the state gas tax and vehicle registration fees – which increasingly pay debt
23 service rather than fund transportation needs; and
24

25 WHEREAS, safety is a primary concern and responsibility of local governments across
26 Wisconsin; and
27

28 WHEREAS, according to TRIP, a national non-profit transportation research group,
29 Wisconsin had 347 non-interstate, rural road fatalities in 2013; and
30

31 WHEREAS, Mass Transit Operating Aids and County Elderly and Disabled
32 Transportation assistance programs are funded through the gas tax and vehicle registration user fee
33 system; and
34

35 WHEREAS, Mass Transit Operating Aids and County Elderly and Disabled
36 Transportation assistance programs are critical to ensuring that transportation services are
37 delivered to vulnerable citizens; and

38 WHEREAS, proper funding for the Mass Transit Operating Aids and County Elderly and
39 Disabled Transportation assistance programs helps ensure that all citizens have an opportunity to
40 access the workplace as well as the marketplace; and

41
42 WHEREAS, the Manitowoc County Board of Supervisors recognizes that our state
43 highway and interstate system is the backbone of our surface transportation system and plays a
44 vital role in the economy of Wisconsin; and

45
46 WHEREAS, both local and state roads need to be properly maintained in order for our
47 economy to grow; and

48
49 WHEREAS, from a competitive standpoint Wisconsin motorists pay significantly less than
50 any of our neighbors when you combine the annual cost of the state gas tax and vehicle registration
51 fees; and

52
53 WHEREAS, the Transportation Finance and Policy Commission, appointed by the
54 Governor and Legislature found that if Wisconsin does not adjust its user fees, the condition of
55 both our state and local roads will deteriorate significantly over the next decade;

56
57 NOW, THEREFORE, BE IT RESOLVED that the Manitowoc County Board of
58 Supervisors urges the Governor and Legislature to “Just Fix It” and agree upon a sustainable
59 solution to the State’s transportation needs: one that includes a responsible level of bonding and
60 adjusts user fees to adequately and sustainably fund Wisconsin’s transportation system; and

61
62 BE IT FURTHER RESOLVED, the Manitowoc County Board of Supervisors directs the
63 Manitowoc County Clerk to send a copy of this resolution to our State Legislators and to Governor
64 Scott Walker.

Dated this 21st day of June 2016.

Respectfully submitted by the
Highway Committee

Rick Gerroll, Chair

FISCAL IMPACT: None

FISCAL NOTE: Reviewed and approved by Comptroller. _____

LEGAL NOTE: Reviewed and approved as to form by Corporation Counsel. _____

APPROVED: _____
Bob Ziegelbauer, County Executive Date

**RESOLUTION OPPOSING THE UW-EXTENSION
REORGANIZATION PLAN**

TO THE MANITOWOC COUNTY BOARD OF SUPERVISORS:

1 WHEREAS, the process used to develop the UW-Cooperative Extension Reorganization
2 Plan (“Plan”) was flawed and provided little opportunity for meaningful consideration of
3 Manitowoc County concerns; and
4

5 WHEREAS, the partnership between the UW-System and Wisconsin counties implies
6 working together to find solutions; and
7

8 WHEREAS, the decision of the Chancellor of UW Colleges and UW-Extension to
9 unilaterally impose the Plan jeopardizes the partnership between the UW-System and Wisconsin
10 counties; and,
11

12 WHEREAS, the current Cooperative Extension system has a proven track record of
13 success for more than 100 years as a single county based model for governance with a locally set
14 levy contribution and the individual educational programming priorities determined by the county
15 under the policy guidance of the County Extension Committee as designed by the duly elected
16 County Board; and,
17

18 WHEREAS, the reduction target allocated by the Plan to Cooperative Extension of \$1.2
19 million annually, is about 5.8% of the total \$20.46 million county levy support for Cooperative
20 Extension by the 72 counties; and
21

22 WHEREAS, the reduction target allocated by the Plan does not justify the complete
23 dismantling of the current county-based Cooperative Extension system when there are multiple
24 options to address the budget shortfall; and,
25

26 WHEREAS, the Plan imposes a reckless and drastic change, eliminates faculty education
27 positions, and includes an unnecessary layer of Area Director positions who will not provide
28 face-to-face educational programs nor be accountable to local partners and county boards; and
29

30 WHEREAS, Wisconsin counties are unlikely to continue the current level of county tax
31 levy support in future years if direct educational services are significantly decreased, thereby
32 making the proposed Plan financially unsustainable;
33

34 NOW, THEREFORE, BE IT RESOLVED that the Manitowoc County Board of
35 Supervisors hereby opposes the UW-Cooperative Extension Reorganization Plan approved by
36 Chancellor Sandeen on February 10, 2016; and
37

**RESOLUTION AMENDING EMPLOYEE POLICY MANUAL
SECTION 26 (TRAVEL POLICY)**

TO THE MANITOWOC COUNTY BOARD OF SUPERVISORS:

1 WHEREAS, Manitowoc County has adopted an Employee Policy Manual to establish
2 uniform personnel policies and procedures; and
3

4 WHEREAS, Section 26 of the Employee Policy Manual generally provides Manitowoc
5 County's policy regarding employee travel; and
6

7 WHEREAS, Section 26.01 (Purpose of Policy) of the Employee Policy Manual describes
8 the purpose of Manitowoc County's policy regarding employee travel; and
9

10 WHEREAS, Section 26.13 (Meals) of the Employee Policy Manual provides Manitowoc
11 County's policy for reimbursing employees for certain meals; and
12

13 WHEREAS, Section 26.19 (Out of State Travel) of the Employee Policy Manual provides
14 Manitowoc County's policy regarding out of state travel for employees; and
15

16 WHEREAS, updates must be made to the Employee Policy Manual from time-to-time to
17 keep the policies current, reflect current practice, and address new issues and circumstances; and
18

19 WHEREAS, the proposed revision to § 26.01 changes the time period for employees to
20 submit expenses for reimbursement from 90 days to 60 days to meet the IRS definition of an
21 accountable plan; and
22

23 WHEREAS, the proposed revision to § 26.13 updates the policy by deleting outdated
24 examples; and
25

26 WHEREAS, the current requirement of § 26.19 that requires County Board approval for
27 certain out of state travel has given rise to security concerns for employees and their families; and
28

29 WHEREAS, the proposed revision to § 26.19 will allow the County Executive and County
30 Board Chairperson to approve out of state travel, thus providing the necessary oversight while
31 removing the security concerns;
32

33 NOW, THEREFORE, BE IT RESOLVED that the Manitowoc County Board of
34 Supervisors amends the Manitowoc County Employee Policy Manual § 26.01 (Purpose of Policy)
35 to read as follows:
36

37 Purpose of Policy:
38

39 Manitowoc County recognizes that travel is a necessary part of performing the County's
40 business. This policy sets forth rules and guidelines for travel as well as rules and
41 guidelines for both reimbursements of expenses incurred and authorized use of a County
42 credit card. All travel and expenses paid, charged to Manitowoc County, or reimbursed to
43 employees must be done in compliance with these regulations, regardless of the funding
44 source. No request for reimbursement by an employee or elected official may be paid
45 unless the request is submitted to the Comptroller/Auditor's Office within ~~90~~ 60 days of
46 the date it was incurred; and
47

48 BE IT FURTHER RESOLVED that the Manitowoc County Board of Supervisors amends
49 § 26.13 (Meals) of the Manitowoc County Employee Policy Manual to read as follows:
50

51 Meals
52

53 Whether or not a meal is eligible for reimbursement is determined by this Travel Policy.
54 ~~The Internal Revenue Service regulations determine which meals are taxable.~~

55
56 In order for meals consumed outside of the county to be reimbursable, one of the following
57 criteria must be met:
58

- 59 • ~~The meal must be~~ Meals consumed in conjunction with a business meeting that
60 includes a third party or non-county employee ~~in~~ during which county business
61 is conducted; or
- 62 • Meals consumed while at conferences/conventions/seminars that are not included
63 in the registration fee; or
- 64 • Meals consumed while transporting county inmates or evidence; or
- 65 • Meals consumed while traveling to and from authorized
66 training/conventions/conferences, or similar events; or
- 67 • Meals consumed while traveling to and from authorized business meetings.
68

69 In order for meals consumed within the County to be reimbursable, there must be a
70 business meeting that includes a third-party or non-county employee ~~in~~ during which
71 county business is conducted. A third party or non-county employee would generally
72 include, but is not limited to, the following: outside experts (consultants, lawyers, auditors,
73 and the like), visiting dignitaries (state and local officials or members of commissions,
74 committees or boards) and interviewees.
75

76 ~~Under IRS guidelines, meal reimbursements for business meetings that include a third~~
77 ~~party or non-county employee as defined above, are not taxable to the individual if the~~
78 ~~request for reimbursement is submitted within 60 days of the date the expense is incurred.~~
79

80 ~~If the meal was not consumed in conjunction with a business meeting that included a third~~
81 ~~party or non-county employee as defined above and the meal was not consumed in~~

82 ~~in conjunction with overnight travel, the meal is considered a fringe benefit and is taxable to~~
83 ~~the employee.~~

84
85 Claims for meals shall represent actual, reasonable, and necessary expenses. The
86 maximum daily amount permitted, including tax and tip, for all meal reimbursements
87 within the State of Wisconsin, is based upon the prevailing daily standard meal allowance
88 established by the IRS. The meal reimbursement for meals outside of the State of
89 Wisconsin will be based upon the IRS allowable rate for that particular region. The
90 amount allocated to each meal shall be based upon a percentage of the IRS standard daily
91 allowance rounded to the nearest dollar as follows:

92				
93	Breakfast	=	20%	
94	Lunch	=	30%	
95	Dinner	=	<u>50%</u>	
96			100%	
97				

98 ~~For example, the IRS daily standard meal allowance for meals reimbursed within the State~~
99 ~~of Wisconsin in 2011 is \$46.00. Therefore, maximum amounts for each meal are~~
100 ~~calculated as follows:~~

101				
102	Breakfast	=	20%	= \$ 9.00
103	Lunch	=	30%	= \$14.00
104	Dinner	=	50%	= <u>\$23.00</u>
105	Total	=	100%	= <u>\$46.00</u>
106				

107 When an employee claims reimbursement for two meals in a day and exceeds the
108 maximum on one meal, the claim may be divided between the allowable meals as desired,
109 as long as the total allowable for those particular meals is not exceeded. To receive the
110 full daily per diem rate the employee must request reimbursement for three meals in a day.
111 Each day is considered separately for application of this policy. If meal maximums are
112 not reached on one day, the savings do not accrue and cannot be applied to expenses
113 claimed on another day or for other costs such as lodging.

114
115 Expenditures for alcoholic beverages are not reimbursable. Meals included in the cost of
116 airfare or registration fees are not reimbursable, except to the extent that they are included
117 in the cost of airfare or registration fee; and

118
119 BE IT FURTHER RESOLVED that the Manitowoc County Board of Supervisors repeals
120 § 26.19 (Out of State Travel) of the Manitowoc County Employee Policy Manual in its entirety
121 and recreates § 26.19 to read as follows:

122
123 Out of State Travel

- 124
125 (1) All requests for out of state travel must be submitted to the County Executive for
126 his or her approval. If approved by the County Executive, the County Executive
127 will forward the request to the County Board Chairperson for his or her approval.

128
129
130
131
132
133
134
135

- (2) Out of state travel requests denied by the County Board Chairperson may be appealed to the Personnel Committee of County Board of Supervisors.
- (3) The County Board Chair will provide a quarterly summary of out of state travel to the County Board. This summary will not include personally identifiable information or specific dates of travel.

Dated this 21st day of June 2016.

Respectfully submitted by the
Personnel Committee

Kevin Behnke, Chair

FISCAL IMPACT: None.

FISCAL NOTE: Reviewed and approved by Comptroller. _____

LEGAL NOTE: Reviewed and approved as to form by Corporation Counsel. _____

APPROVED: _____
Bob Ziegelbauer, County Executive Date

