



Board of County Commissioners Agenda Request

3B
Agenda Item #

Requested Meeting Date: May 26, 2020

Title of Item: Approve Changes to General Operations Policy

<input checked="" type="checkbox"/> REGULAR AGENDA	Action Requested:	<input type="checkbox"/> Direction Requested
<input type="checkbox"/> CONSENT AGENDA	<input checked="" type="checkbox"/> Approve/Deny Motion	<input type="checkbox"/> Discussion Item
<input type="checkbox"/> INFORMATION ONLY	<input type="checkbox"/> Adopt Resolution (attach draft)	<input type="checkbox"/> Hold Public Hearing* <i>*provide copy of hearing notice that was published</i>

Submitted by: Jessica Seibert	Department: Administration
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Presenter (Name and Title): Jessica Seibert, County Administrator	Estimated Time Needed: 5 minutes
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Summary of Issue:

Changes were made to the General Operations Policy removing the procurement/contracting section and combining them with the updated Procurement Policy. Changes are indicated on the attached copy.

Alternatives, Options, Effects on Others/Comments:

Recommended Action/Motion:
Approve Changes to General Operations Policy.

Financial Impact:
 Is there a cost associated with this request? Yes No
 What is the total cost, with tax and shipping? \$
 Is this budgeted? Yes No *Please Explain:*

Aitkin County

General Operations Policies

Adopted July 28, 2015

Amended September 29, 2015; May 24, 2016; January 24, 2017



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ARTICLE I INTRODUCTION

Section A. Purpose

Subd. (1) It is the purpose of this General Operations Manual to provide a uniform, comprehensive and effective system of general administration in Aitkin County and to establish procedures which will serve as a guide to administrative action.

Subd. (2) It is the further purpose of this General Operations Manual to insure:

- (a) Administration and Departments have clear policy guidance related to the general operations of the County.
- (b) Fair treatment of applicants and employees in all aspects of personnel administration without regard to race, color, creed, religion, sex, national origin, marital status, status with regard to public assistance, disability, sexual orientation, veterans status, political affiliation, age, or other protected-class status, and with proper regard for the privacy and constitutional rights of applicants and employees.

Section B. Adoption

Subd. (1) This General Operations Manual was approved by the County Board of Commissioners at a regular board meeting on the date that appears on each policy.

Subd. (2) Any changes in the content of the General Operations Manual must be approved by the Board of County Commissioners.

Subd. (3) Upon approval by the County Board, this General Operations Manual shall supersede all existing policies or rules that in any way conflict with these General Operations policies.

Section C. Administration of the Manual

Subd. (1) Copies of this General Operations Manual shall be made available to all employees, appointing authorities, and interested union representatives. Copies of this Manual shall be on file in the County Administrator and shall be available for public review upon request.

Subd. (2) The Aitkin County Board of Commissioners and the County Administrator shall administer this General Operations Manual.

Subd. (3) The County Administrator shall provide the necessary forms and reports for all personnel changes in the County under this General Operations Manual.

Subd. (4) This Manual may be amended whenever such an amendment is deemed necessary. Changes to the manual may be initiated by:

- (a) The County Board

(b) The County Administrator

(c) A Department Head

Subd. (5) All proposed changes shall be referred to the County Administrator who shall make a recommendation to the County Board within a reasonable amount of time. Upon receipt of the County Administrator's recommendation, the County Board may approve or reject the changes. The initiator of the change will be informed in writing of the status of the proposed change and anticipated time frame for a County Board response.

Section D. Savings Clause

Subd. (1) If any provision, section or article of this General Operations Manual is held invalid, the remainder of the Manual Policies shall not be affected thereby.

Section E. Departmental Rules

Subd. (1) In accordance with this General Operations Manual, each Department Head or division authority may establish a set of rules. Such rules shall be established for the purpose of handling personnel matters particular to the department concerned and shall be governed by this General Operations Policy.

Subd. (2) Before departmental rules can be implemented, they shall be subject to the advice and consent of the County Administrator.

Subd. (3) The Department Head is responsible to oversee that the department policies remain in compliance with County policies and procedures, including but not limited to this General Operations Manual.

Section F. Collective Bargaining Agreements

Subd. (1) Employees who are subject to collective bargaining agreements as negotiated in accordance with the Public Employment Labor Relations Act, Minnesota Chapter 179A shall be exempt from those provisions of this Manual which are inconsistent with the provisions of such collective bargaining agreements.

Subd. (2) Aitkin County collective bargaining agreements recognized by the Minnesota Bureau of Mediation Services include:

- (a) General Drivers, Dairy Employees, Warehousemen, Helpers and Inside Employees Local Union No. 346 (Supervisory Unit)
- (b) General Drivers, Warehousemen, Helpers and Inside Employees Local Union No. 346 (Licensed Essential Unit)
- (c) General Drivers, Warehousemen, Helpers and Inside Employees Local Union No. 346 (Non-Licensed Essential Unit)

(d) Employees, American Federation of State, County and Municipal Employees, AFL-CIO, Local Union #667 (Courthouse Unit)

(e) American Federation of State, County and Municipal Employees, AFL-CIO, Local Union #667 (Health & Human Services Unit)

(f) International Union of Operating Engineers, Local #49

Section G. Other Agreements

Subd. (1) Employees who are subject to an individual agreement with the County Board shall be exempt from those provisions of this Manual which are inconsistent with the provisions of such an agreement.

Section H. Management Rights

Subd. (1) The County Board retains the full and unrestricted right to operate and manage all personnel, facilities, and equipment; to establish functions and programs; to set and amend budgets; to determine the utilization of technology; to establish work schedules, and to perform any inherent managerial function not specifically limited to by current collective bargaining agreements, this General Operations Manual, County Board resolutions, and state and federal statutes.

ARTICLE II EMPLOYEE TRAVEL, CONFERENCES AND TRAINING

Section A. Purpose

Subd. (1) This policy conforms with Minnesota Statutes 471.38, 471.96(1), and 471.97 governing expenses incurred by employees in the conduct of County business. This policy is designed to provide the basis for determining whether there is authority for County expenditure, the expenditure serves a public purpose, and the expenditure is necessary and directly related to the betterment of the County.

Section B. Application And Administration

Subd. (1) This policy applies to all employees and elected officials of Aitkin County. In the event that this policy conflicts with an applicable collective bargaining agreement, the latter controls. Should there be any conflict between this policy and State or Federal law, the latter controls.

Section C. Travel Requests And Approval

Subd. (1) The Aitkin County Board of Commissioners shall approve all travel costs through the annual budget process.

Subd. (2) All travel for personnel requires the approval of the Department Head.

Subd. (3) Furthermore, all travel that is not budgeted requires the approval of the County Board.

Subd. (4) Additionally, all out-of-state travel requiring County Board approval, shall be through the consent agenda prior to attendance and payment.

Section D. Funds Available

Subd. (1) The Department Head is responsible to see that funds are available to pay for all expenses that they approve.

Section E. Billing

Subd. (1) Whenever possible, employees will make travel and accommodation arrangements in advance and request that the County be billed. All authorized travel expenses, which are not billed directly to the County, are paid by the employee subject to reimbursement upon approval of a travel expense claim. All employee claims subject to reimbursement should not reflect personal account numbers.

Subd. (2) In the event of an extreme emergency situation, cash advances may be issued with the approval of the Department Head. Such requests are the exception to normal practice and are documented in detail as to the nature of the emergency, purpose of travel, and amount needed. Any money not used must be returned to the County immediately. Receipts will be required.

Section F. Travel Guidelines

Subd. (1) County vehicles are for the exclusive use of employees and other individuals involved in County business. Transportation of individuals, who are not involved in County business, in County vehicles is prohibited.

Subd. (2) The County Board reimburses employees for traveling on official County business with a private automobile at the set mileage rate. Mileage is paid on the most reasonable direct route.

Subd. (3) County vehicles and equipment are to be used for County related business only. However, assigned County vehicles may be used to a limited extent for the conduct of personal business when traveling out of town.

Subd. (4) When traveling from the normal work location and then returning to it, the mileage allowance is the actual miles traveled.

Subd. (5) When traveling to an alternate work site (client, meeting, conference, training) the County will reimburse mileage at the current rate per mile for actual miles incurred between the employee's residence and the alternate work site or from the normal work site to the alternate work site, whichever is the lesser of the two.

Subd. (6) The normal work location for employees assigned to multiple work locations is the work location scheduled for the day on which the expense was incurred.

Subd. (7) When an employee is required to attend a County approved work-related training session or conference during regular working hours, the employee shall be compensated for all hours of actual participation in the training session or conference, except meal periods and rest or sleep periods. The employee shall also be compensated for travel time and mileage to and from the conference or training session in excess of time and mileage to the employee's usual work site. If an employee uses a County vehicle or car pools with another conference participant, actual travel compensation shall exclude mileage.

Subd. (8) When using a County vehicle, seat belts will be worn at all times and all laws followed.

Subd. (9) No operation of County vehicles after consumption of alcohol.

Subd. (10) No smoking is allowed in any County vehicle.

Section G. Reimbursements

Subd. (1) The amount of compensation to be paid for mileage reimbursement shall be consistent with the current rate set by the Aitkin County Board of Commissioners.

Subd. (2) Reimbursement for extended travel is paid on the basis of the prevailing mileage allowance rate or tourist air fares, whichever is less. When personal vehicles are used for extended travel not available by commercial transportation, travel reimbursement is made on an actual mileage basis. This excludes mileage for personal use. When two or more employees are traveling in one car, reimbursement is made to one employee.

Subd. (3) Reimbursement for out-of-County meals, lodging, parking and other related County expenses will occur only upon submittal of receipts. Non-overnight meal expense reimbursement will be subject to Internal Revenue Service tax deduction.

Subd. (4) Employees using private automobiles are reimbursed on the actual expense basis for parking when that parking is related to County business at other than your normal location. Receipts for such payments must be submitted with the expense reimbursement request.

Subd. (5) When an employee chooses to use his or her own vehicle for travel instead of an available vehicle from the Motor Pool, the mileage reimbursement will be made at \$0.10 less than the current mileage rate.

Section H. Airline Travel

Subd. (1) Any Aitkin County employee or elected official who uses airline travel for County business must report the receipt of any credits or other benefits to the County by notifying the Auditor's Office within 30 days of receipt of any such benefits or credit. Any employee or elected official may accrue credits or other benefits to be used by the individual for additional airline travel for County business only. Credits or other benefits accrued to an employee or elected official who uses airline travel for County business cannot be used for personal gain.

Section I. Travel Time

Subd. (1) County employees may be authorized time for travel the day prior to and/or the day following the convention or meeting date(s) when extended travel is required by the Department Head.

Subd. (2) If an employee's family members accompany them on County business trips, the portion of the expenses attributable to the family member(s) is not reimbursable.

Section J. Travel Expenses

Subd. (1) Expense claim sheets must be prepared after return from travel and presented to the responsible authority for approval within a reasonable period of time. The claims shall be presented to the County Board for approval at County Board meetings in a manner and form as approved by the County Board.

Section K. Liability Insurance/Driver's License

Subd. (1) Employees shall not drive vehicles on County business without a valid Minnesota driver's license of the appropriate classification. Driving records of County employees who use vehicles for County business may be checked on an annual basis.

Subd. (2) It is the employee's responsibility to notify his/her supervisor if their license has been revoked or if there is any other reason why they cannot drive a vehicle.

Subd. (3) Employees are required to have liability insurance in effect on all personal vehicles used for County purposes or while performing County business. The County may at any time require proof of such insurance.

Section L. Car Pooling

Subd. (1) **Definition:** When two or more County employees attend the same meeting, workshop, training or conference and ride together in an employee's personal vehicle or County vehicle.

Subd. (2) Car pooling and the use of the County Motor Pool/Department vehicle is required to save on travel related expenses.

Subd. (3) When car pooling and the use of the County Motor Pool/Department vehicle is not feasible, the use of personal vehicles to travel for the performance of job duties will be reimbursed at the County approved rate. Documentation will include date, function, site traveled to and a portal to portal mileage total.

Section M. Situations Not Specifically Covered

Subd. (1) Situations periodically arise which require flexibility and common sense. Department Heads are authorized to make decisions on situations not specifically covered by this policy, provided the decisions are made within the general intent of this policy.

Section N. How Automobile Liability Coverage Applies

Subd. (1) It is a fundamental rule of automobile liability coverage that the primary responsibility to respond falls first upon the coverage in effect on the vehicle involved in the accident. The second priority is any coverage in effect covering the operator of the vehicle. Other coverages respond after these first two.

Subd. (2) **Member-owned vehicle** - In this instance, since the vehicle is owned by the member, the primary responsibility to respond rests with MCIT. The operator's personal coverage may come into play as excess insurance if the MCIT limits prove insufficient to cover all the damages caused.

Subd. (3) Personal vehicle - The personal vehicle being used could be a vehicle owned by the operator, a vehicle leased to the operator on a long term basis, or a vehicle owned by someone else and loaned to the operator. In this instance, the primary responsibility to respond rests with the policy applicable to the vehicle. A vehicle on a long-term lease is treated as though the leasee owns it. The second priority would be the policy applicable to the operator (if different). The MCIT coverage document would respond last.

Subd. (4) Short-term leased (rental) vehicle - Travelers frequently need to rent cars. Uniformly, rental agreements provide state minimum coverages that will be primary over all other applicable coverages. The second priority for coverage will be the renter/operator's personal automobile policy. The MCIT coverage would be in excess. Under a vehicle rental contract, the renter becomes responsible for any damage occurring to the rented vehicle. In Minnesota, automobile policies automatically include coverage for damage to rental cars. It is not necessary to purchase additional collision damage coverage from the rental company.

Section O. County Vehicle Usage

Subd. (1) Purpose: To define the criteria for using a County vehicle from the motor pool vehicles.

- (a) All employees who engage in the use of County vehicles are required to have a valid and appropriate driver's license. It is the employee's responsibility to notify his/her supervisor if the employee's license has been revoked or suspended or if there is any other reason why the employee cannot drive a vehicle.
- (b) County vehicles and equipment are to be used for County-related business only. However, assigned County vehicles may be used to a limited extent for the conduct of personal business when traveling out-of-town or for meal purposes during lunch hours. All passengers in County vehicles must be employees of the County or have an official County business function.
- (c) Periodically situations arise which require flexibility and common sense. Department Heads are authorized to make decisions relating to matters not specifically covered by this Policy, provided the decisions are made within the general intent of this Policy. (Board approved 7/30/90)

Section P. Meal Reimbursement

Subd. (1) Purpose: To define the meal reimbursement procedures for County employees, elected officials, and authorized representatives for expenses incurred while conducting business on behalf of Aitkin County as required by the County.

Subd. (2) Aitkin County will provide reimbursement for meal expenses when such expenses are necessarily incurred while conducting County business. The Department Head must approve all requests prior to incurring reimbursable expenses. The actual cost of meals, not to exceed \$46.00 per day, while traveling outside of the County will be reimbursed. The following daily amounts shall be followed:

Breakfast: \$11.00 Lunch: \$14.00 Dinner: \$21.00

Subd. (3) Conditions

- (a) Employees who meet the eligibility requirements for two (2) or more consecutive meals, shall be reimbursed for the actual cost of the meals up to the combined maximum reimbursement amount.
- (b) Reimbursements may be claimed by the individual if they depart from the work location in an assigned travel status before 6:00 a.m. or if the individual is away from home overnight.
- (c) —Individuals may claim reimbursement if they are not within the County boundaries during the regular scheduled lunch period.
- (d) Reimbursement may be claimed by the individual if they are away from their normal work location in a travel status overnight or required to remain in a travel status until after 7 p.m.
- (e) The Department Head must authorize meetings with a meal charge in excess of the approved meal allowance.
- (f) When meals are part of a tuition or registration fee, no additional reimbursement request for such meals can be claimed.
- (g) Expenses for alcoholic beverages are not reimbursable.
- (h) Tips or gratuities are only reimbursable up to 20% of the meal allowance when dictated by a restaurant receipt.
- (i) The reimbursement for meals, lodging, parking, and other related County expenses will occur only upon submittal of receipts. Pursuant to federal law, meal reimbursement without overnight lodging will be included as income and subject to income tax withholding and FICA deduction. Reimbursement for out of state travel shall be made at the Federal CONUS rate at the time of travel.

- (j) If meals are included as part of a conference, seminar fee, or airline ticket and are not separately identified, they are not taxable income.

Section Q. Conference/Seminar Requests

Subd. (1) Aitkin County employees must keep up to date with changes being made outside the county which affect the way county business is performed. It is also the intent of Aitkin County to encourage development of its staff to the fullest extent possible. Two areas that are used for this are "required" and "discretionary" training.

Subd. (2) Required Training

- (a) Training requirements prescribed by governing authorities, or by an approved employee development program. (For example, Child Protection currently requires 15 hours of professional training per year.)

Subd. (3) Discretionary Training

- (a) Training requirements that allow staff to attend workshop/seminar activities related to their current position or an approved individual development plan.
- (b) Aitkin County will reimburse or pay directly for registration fees, meals, lodging, and transportation to and from an approved session as defined in the county's travel and meal reimbursement policies.
- (c) The attached request form must be completed and approved by the Department Head prior to attendance of any type of training session. An approved copy of the request form must be forwarded to Human Resources for inter-department coordination purposes.
- (d) A copy of the completion certificate or similar notification will be provided to the Human Resources Department for inclusion in the employee's personnel file. This will provide a permanent record of all formal employees training at a central location.

Subd. (4) Out of State Travel

- (a) Air Transportation - Any employee, traveling on County business shall be reimbursed for their travel expense by coach airfare rates. Airfare should be billed to the County at the lowest available rate based on inquiries to travel or ticket agents.
- (b) Extended Vehicle Use -When a personal vehicle is used for extended travel, reimbursement is paid on the basis of the prevailing mileage allowance rate or coach class air fare, whichever is less. When two or more people are traveling in one vehicle, reimbursement is made to one person.
- (c) Taxi/Bus - Payment for taxi, bus, or limousine service is authorized when no private vehicle is available. Reimbursement will be for whichever form of transportation has the lowest available rate.

- (d) Airline Travel Benefits - Any employee or elected official may accrue credits or other benefits to be used for additional airline travel for County business only. Credits or other benefits accrued by an employee or elected official who uses airline travel for County business cannot be used for personal gain.
- (e) The Department Head must authorize out of state travel. Permission must be then be received from the County Board before traveling outside of the State of Minnesota on county business, except when traveling to cities that directly border Minnesota. The Department Head is responsible to see that funds are available to cover the approved expense.

ARTICLE III INFORMATION SYSTEMS AND TECHNOLOGY

Section A. Purpose

The purpose of these policies is to provide clear guidelines to all employees regarding appropriate use of and access to County Information Systems, to protect Aitkin County Information Systems' security and assets, to manage Aitkin County Information Systems and to protect the right of appropriate access to public data under the Minnesota Government Data Practices Act, Minn. Stat. §13.01 et seq., and the Government Records Administration Act, Minn. Stat. § 138.17.

Subd. (1) In this document, the following terms shall be defined as follows:

- (a) "Employee(s)" means full-time, part-time, temporary and seasonal employees, elected and appointed officials, volunteers and interns.
- (b) "Information Systems" means all Aitkin County desktop, laptop, mobile and central computers, computer hardware, computer software, internal and external networks, bulletin boards, electronic mail, modems, facsimile systems, and on-line services.
- (c) "Electronic mail" or "e-mail" mean any internal or external electronic mail system available to Aitkin County employees or authorized persons.
- (d) "Online services" means computer services including, but not limited to, the Internet, the World Wide Web, America Online, and CompuServe.

Section B. Introduction

Subd. (1) The County's Information Systems are County-owned and publicly-funded. The County's Information Systems and the information conveyed thereon are the property of the County. Access to and use of the County's Information Systems are restricted by the Information Systems' Policies. Aitkin County expects that employees will use of all Information Systems responsibly.

Subd. (2) Equipment that is the property of another entity, but used by County employees in the course of their work, is also encompassed by these policies. The County's expectations regarding employee's use of Information Systems apply to use within Aitkin County facilities and to remote access of County Information Systems from a non-County facility.

Subd. (3) The responsibility of compliance with the Information Systems' Policies lies exclusively with the individual employee. Failure to comply with these policies, including failure to report known violations of the Information Systems' Policies, may subject the individual to appropriate disciplinary action, up to and including termination from employment.

Subd. (4) In addition to the application of disciplinary action, violations of these policies may subject the individual to expulsion from access to the County's Information Systems and appropriate criminal prosecution or legal action. For example, under U.S. copyright law, illegal reproduction of software may result in civil damages of as much as \$50,000 and criminal penalties, including fines and imprisonment. Unauthorized access of data contained on Aitkin County storage media may result in the revocation of Information Systems' access privileges and/or criminal prosecution.

Subd. (5) Human Resources, Department Heads and the MIS Coordinator will review alleged violations of these policies on a case-by-case basis.

Subd. (6) All employees will be given copies of these policies. All new employees will be given a copy of these policies by the Human Resources Manager as part of their orientation. Upon distribution of these policies, the County will collect signed copies of the Employee Acknowledgement for Information Systems' Usage found in Subject 9.10.

Section C. Hardware And Software

Subd. (1) Purpose

- (a) Only Aitkin County employees are authorized to use Aitkin County Information Systems. Aitkin County permits supervised use of Information Systems by other authorized persons when such use is pre-approved by the appropriate Department Head.

Subd. (2) Hardware

- (a) If an employee needs to use computer equipment in a department other than the one to which he or she is assigned, the employee must obtain prior approval from the employee's Department Head and the Department Head in the other department. Data Processing and MIS personnel are exempt from this provision if such use is necessary to perform required work duties.

Subd. (3) Software

- (a) Use of Aitkin County Information Systems, including but not limited to software applications, must be in accordance with the license agreements that govern the use of each software application.
- (b) Aitkin County employees may not reproduce or copy licensed software to any storage media unless for backup or archival purposes or when authorized by the software developer or manufacturer.
- (c) The MIS Department will hold and protect the original master diskettes for all authorized network software, including any business application software purchased by Aitkin County. Aitkin County permits shareware if it is authorized software consistent with the policy statements contained in this document and is purchased pursuant to the County Purchasing Policy.
- (d) All software developed by the MIS Department or other County personnel as part of their work duties is County property, available to all departments, and may not be released or sold without County Board approval.

Section D. Purchasing Policy

~~Subd. (1) All computer hardware and software purchases must be for County business purposes only. The following procedures are to be followed when a department desires to purchase hardware and/or software:~~

~~Subd. (2) The requesting department, when applicable, is responsible for securing County Board/Department Head authorization to proceed with the purchase.~~

~~Subd. (3) After County Board approval, MIS Department staff will assist with preparation of specifications, which will be used for the procurement process.~~

~~Subd. (4) The County's purchasing guidelines will be followed to procure the computer hardware and/or software.~~

~~Subd. (5) Updates to software for word processing and spreadsheets will be Microsoft Office products, unless specific and compelling reasons can be demonstrated to purchase another brand. MIS will be trained in and support Microsoft Office products. Other software products will not be supported with training as aggressively as Microsoft Office products.~~

Section E. Computer Virus Protection

Subd. (1) Computers assigned to employees must be protected against virus protection to the extent possible. Every computer file received from any outside source must be scanned for computer viruses when applicable.

Subd. (2) When virus protection programs are on computer equipment, the program must not be disabled or tampered with in any way to compromise active scan on all storage media.

Subd. (3) Virus protection program updates and signature files will be downloaded by MIS staff on a regular basis and distributed to Department Heads for department-wide installation. Department Heads will notify MIS of update compliance.

Subd. (4) If a virus is detected, the disk, CD or downloaded file must be set aside. The disk, CD or downloaded file must not be used until the MIS Department certifies such action as safe.

Section F. Downloading From Bulletin Boards And Online Services

Subd. (1) The access of remote bulletin boards or any online service for downloading software using Aitkin County Information Systems is strictly prohibited, unless the MIS Coordinator authorizes the downloading of such software. All downloaded software, documents, graphics or data shall be:

- (a) Business oriented; and
- (b) Immediately scanned for viruses.

Section G. Retention And System Back-Ups

Subd. (1) Retention

- (a) Retention schedules, based on content of messages, are the same regardless of the medium – paper, voice or electronic.
- (b) All e-mail and/or facsimile messages should be deleted from the electronic mail system or fax services system within 30 days of receipt. E-mail or faxed messages kept in the systems beyond 30 days may be deleted by the MIS Department without notifying the recipient or sender. If retention is needed beyond 30 days, the message(s) should be moved to a permanent storage area, such as a network subdirectory, local hard disk or floppy disk.
- (c) All data stored on Aitkin County storage media should be deleted or archived to a permanent medium, including CD-ROM or tape, if immediate access is no longer needed. The deletion or archiving schedule is dependent on federal and state laws and Aitkin County retention policies. Departments are expected to delete or archive files that no longer require immediate access and/or are eligible for deletion and archiving pursuant to data retention laws or policies. The MIS staff or department designees will periodically check for files that are eligible for deletion and archiving.

Subd. (2) System Back-Ups

- (a) Individual computers will be backed-up in accordance with departmental guidelines.
- (b) The MIS Department will back-up the Courthouse, SSIS and Sheriff's Office servers, as well as all AS400 data.

Section H. Appropriate Use, Inappropriate Use And Personal Use Of Information Systems

Subd. (1) The County's Information Systems are provided to County employees, where applicable, as a resource to employees and the County. Use of these resources must be in accordance with County policies and applicable laws and regulations.

Subd. (2) Appropriate Use

- (a) Appropriate use of the County's Information Systems includes a commitment to good judgment. As with any form of communication, the rules of reasonableness, respect, courtesy, common sense and compliance with laws, regulations and policies apply to electronic communication.
 - (i) Employees must:
 - (ii) Use resources only for authorized purposes.

- (iii) Protect user ID, password and system from unauthorized use. Employees are responsible for all activities on the employee's user ID, password and all activities that originate from the employee's computer.
- (iv) Only access information that is publicly available or information to which the employee has been given authorization to access.
- (v) Use only legal versions of copyrighted software in compliance with license requirements.
- (vi) Be considerate in the use of shared resources, refrain from monopolizing systems, overloading networks, degrading services or wasting computer time, disk space, printer paper, manuals or other resources.
- (vii) Employees should be aware that they might receive inappropriate and unsolicited e-mail messages. Any such message(s) should be reported immediately to the employee's supervisor and any other designated official within the employee's department. An employee's report may be relevant if County monitoring activities determines that an employee has received offensive, obscene, sexist or racist information through the County's Information System.

Subd. (3) Inappropriate Use

Inappropriate use of the County's Information Systems includes, but is not limited to, the following:

- (a) Illegal activities.
- (b) Wagering, betting or selling chances.
- (c) Fund-raising for any non-County purpose.
- (d) Commercial activities. For example, personal for-profit business activities.
- (e) Promotion of private causes or activities.
- (f) Distribution of unsolicited or personal advertising.
- (g) Harassment and discrimination.
- (h) Receipt, storage or transmission of information that is or could reasonably be considered to be offensive to another on the basis of gender, race, age, sex, sexual orientation, religious or political beliefs, national origin, disability or other protected class status.
- (i) Receipt, storage or transmission of information that is or could reasonably be considered to be obscene, threatening, abusive or harassing.

- (j) Downloading software not intended for business purposes. For example, games, music files, etc.
- (k) Transmission of any material in violation of federal, state or local regulations.
- (l) Making or attempting to make an unauthorized entry to computer communication systems.
- (m) Vandalizing, damaging or disabling the property of another person, entity or organization.
- (n) Propagation of computer worms or viruses.
- (o) The unauthorized use of another person's user ID or password.
- (p) Violations of copyright laws or other unauthorized use another person's intellectual property without their prior approval, including the downloading or exchanging of pirated software.
- (q) Access to any sites that incur unauthorized financial obligations to the County.
- (r) Intentionally intercepting, eavesdropping, recording, reading, altering or receiving another person's e-mail messages without proper authorization.
- (s) Participating in any forums, chat groups, or other online service unless prior authorization is granted and documented by the Department Head.
- (t) Excessive personal use as determined by the employee's Department Head.

Subd. (4) Personal Use

- (a) Incidental and occasional personal use of County computer resources is permitted only as determined by individual Department Heads. However, such use will be in accordance with this and other County policies.
- (b) The personal use privilege will be limited such that it:
 - (c) Must be done on an employee's personal time;
 - (d) Does not interfere with business usage;
 - (e) Does not interfere with the employee's job activities;
 - (f) Does not interfere with other employees' job activities;
 - (g) Is not for political, religious, personal financial profit, or other promotional activities, or does not result in consumption of County resources;
 - (h) Does not result in incremental expense for the County; and

- (i) Does not contain or infer offensive, threatening, obscene, abusive, racist, sexist or harassing language, data, information, graphics or messages.
- (j) EMPLOYEES USING THE COUNTY'S INFORMATION SYSTEMS FOR PERSONAL USE WAIVE ANY CLAIMS TO PRIVACY.
- (k) Excessive personal use will be determined by the employee's Department Head and may subject the employee to disciplinary action, up to and including termination from employment.

Section I. Monitoring

Subd. (1) Aitkin County, and its Department Heads in conjunction with the MIS Department, reserve the right to access, inspect, review, intercept, and monitor employees' use of County Information Systems at any time. Such action on the part of Aitkin County may include overriding employees' user ID, passwords and codes.

Subd. (2) BY USING THE COUNTY'S INFORMATION SYSTEMS, EMPLOYEES VOLUNTARILY CONSENT TO BEING MONITORED.

Subd. (3) Computer monitoring software will be in place to facilitate, ensure and enforce compliance with these policies. Monitoring can determine and demonstrate:

- (a) Who is using the County's computer resources.
- (b) When the activity occurs.
- (c) Who is downloading information.
- (d) What is downloaded.
- (e) The Internet sites visited by users.
- (f) Electronic forms of electronic mail. These forms always exists and can be traced. All messages sent and received using electronic mail have the potential to be viewed.

Subd. (4) If the County, and its Department Heads in conjunction with the MIS Department requests employees' password(s), the password(s) must be disclosed.

Subd. (5) Data Processing will provide monitoring reports monthly to Department Heads and quarterly to the County Board.

Subd. (6) The MIS Department may, during routine maintenance of or service to Information Systems, see the contents of employees' files or messages. The MIS Department is restricted from willfully looking at the contents of files or disclosing information garnered as part of their job duties unless such action is part of monitoring activities authorized by this policy, necessary to serve a business purpose, or is warranted by other Information Systems' Policies.

Subd. (7) Monitoring information will be used to analyze network performance and measure productivity. This information may also be used and distributed in conjunction with enforcement of County policies. Aitkin County reserves the right to disclose information demonstrating or relating to an employee's use the County's Information Systems to the following:

- (a) Individuals within the County whose work assignments reasonable require access to the information.
- (b) Any persons, entities or agencies authorized by state or federal law to have access to the information, including, but not limited to, law enforcement agencies, contracting parties, and County Attorney Office or other legal representative.
- (c) If such information results in disciplinary action, the information may become available to the public as documentation supporting final disciplinary action.

Section J. Harassment

Aitkin County is committed to creating and maintaining a workplace that is free from harassment. Use of any Aitkin County Information Systems to harass others is strictly prohibited. Employees shall not create, send or download any documents, graphics or data that would constitute harassment as defined in the Aitkin County policy on sexual harassment.

Section K. Employee Acknowledgement For Information Systems' Usage

This memorandum is to highlight certain provisions of the County's Information Systems' Policies.

If an employee has questions, concerns, or uncertainties about issues regarding Information Systems' use, the employee is expected to discuss these concerns with their Department Head who will act as the employee's first point of contact.

1. All data collected, stored, processed or disseminated by County employees is governed by the Minnesota Government Data Practices Act and other applicable statutes. Therefore, the gathering, use and dissemination of such information through computers must be done pursuant to the Data Practices Act and other applicable statutes.
2. Because the duplication of licensed software, except for backup or archival purposes or when authorized by the developer or manufacturer, is a violation of federal law, the terms of software license agreements must be strictly observed.
3. Protect the computer assigned to you against virus infection.
4. The use of the County's Information Systems to receive, send, store or propagate offensive, obscene, threatening, racist, sexist or harassing messages, data or graphics is strictly prohibited.
5. Employee's use of the County's Information Systems may be accessed, inspected, reviewed, intercepted, and monitored at any time. BY USING THE COUNTY'S INFORMATION SYSTEMS, EMPLOYEES VOLUNTARILY CONSENT TO BEING MONITORED. Computer monitoring software will be in place to facilitate, ensure and enforce compliance with the Information Systems' Policies.

I have read this memorandum and am fully aware of the Aitkin County Information Systems' Policies. I am also aware that violation of these policies may result in disciplinary action, up to and including termination from employment. cc: Personnel File

Employee Signature

Date

ARTICLE IV ACCOUNTING, FINANCE AND PURCHASING

Adopted:

Section A. Accounting, Auditing and Financial Reporting

Subd. (1) Accounting Practices

- (a) The County adopts the Minnesota County Financial and Reporting Standards (COFARS) developed by the Minnesota State Auditor's Office and such updates as may be adopted from time to time.
- (b) The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles applicable to state and local governments. The County's accounting and financial reporting policies and procedures will conform to these generally accepted accounting principles (GAAP). The County Administrator is responsible for adopting written procedures to ensure adherence to this section.
- (c) All county funds shall be accounted for on a cash basis.

Subd. (2) Audit

- (a) Oversight of the annual audit shall be conducted by the Board Chair, County Administrator and County Auditor.
- (b) If applicable, the Board Chair, County Administrator, County Auditor and two staff assigned primary duties related to finance shall recommend an independent auditor to the County Board.
- (c) The County's auditor shall make an annual summary presentation of the County's annual audit to the County Board.

Subd. (3) Financial Reporting

- (a) The County Administrator shall prepare or cause to be prepared reports that analyze and evaluate financial performance for presentation to the County Board on at least a quarterly basis.

Section B. Budget

Subd. (1) Budgeting Approach

- (a) (a) The purpose of the annual budget is to set forth a plan for revenues and expenditures of the County for the coming fiscal year and to set authorized spending limits by department.
- (b) ~~Revenues and expenditures shall be estimated based on actual historical figures and anticipated changes.~~
- (b) ~~Revenues shall be estimated employing a conservative approach that is more likely to underestimate revenues than overestimate revenues.~~
- (c) ~~Expenditures shall be estimated employing a conservative approach that is more likely to overestimate expenditures than underestimate expenditures.~~

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Subd. (2) Budget Adoption Process

- (a) In accordance with MN Statute 375a.06, the County Administrator is responsible for preparation of the annual budget and presentation to the County Board for approval.

Subd. (3) Budgeted Funds

- (a) Budgets will be prepared and submitted for the approval of the County Board for all governmental funds, business-type funds and township funds under the County Board's authority.

Subd. (4) Budget Accounting Basis

- (a) Budgets will be prepared using the cash plus encumbrances method.
- (b) A reconciliation will be prepared and included in the budget to project the actual financial position of the County at the end of the fiscal year.

Subd. (5) Budget Compliance

- (a) All funds of the County are under the legal control of the County Board, unless this control is superseded by Statute, Rule or Federal Law; as such the County Board retains the authority to amend budgets at any time.
- (b) The County Administrator is responsible for monitoring expenditures and revenues, to ensure budget compliance and to report to the County Board on the status of the budget on at least a quarterly basis.
- (c) Department Heads are responsible for budgets assigned to them, and have the authority to expend funds and receipt revenue in accordance with applicable policies of the County Board.
- (d) Budget compliance is designated at the departmental level, in accordance with the

approved budget and the County's financial record keeping system.

- (e) The authority to allocate or re-appropriate resources for full time staff, including salaries, benefits and other expenses is reserved by the County Board, such allocations and appropriations must be approved by the County Board.
- (f) The authority to allocate or re-appropriate resources for programs and services that may create long term fiscal or operational obligations is reserved by the County Board, such allocations and appropriations must be approved by the County Board.

Subd. (6) Budget Amendments

- (a) Budget amendments must be prepared and submitted to the County Board for approval when circumstances or priorities change during a fiscal year which will -modify the expenditures or revenues of a department by more than 1.5% or 10,000; whichever is greater
- (b) Budget amendments are not necessary when the net departmental budget will not be impacted unless the budget amendment would increase personnel spending for full time employees

Section C. Change Funds

Subd. (1) The County Board must approve all permanent change funds.

Subd. (2) The County Administrator may approve temporary change funds, in effect for less than 30 days, in amounts less than \$500.00.

Subd. (3) The County Administrator will ensure appropriate procedures are adopted and followed to ensure accurate accounting of change funds. The County Auditor is responsible for implementing change fund accounting procedures.

Section D. Revenue and Collections

Subd. (1) The County Administrator will ensure appropriate procedures are adopted and followed to ensure accurate accounting of revenues received in to the County. The County Auditor and County Treasurer are responsible for implementing accounting procedures.

Section E. Disbursements

Subd. (1) The County Board must approve all disbursements.

Subd. (2) When it is necessary to pay a claim before it is possible to obtain County Board approval, in accordance with MN Statute 375.18 the County Board delegates authority to the County Administrator and County Auditor to authorize payment of certain claims. The claim must be presented for approval to the County Board at the next County Board meeting.

Section F. Fixed Assets

Subd. (1) Ownership of Fixed Assets

(a) All assets of Aitkin County are under the final authority of the Aitkin County Board unless superseded by federal law, statute, rule or grant requirement.

(b) All assets of Aitkin County which are acquired by Aitkin County, for use by Aitkin County, following adoption of this policy shall be titled in the name of Aitkin County, without reference to a specific department. Reasonable efforts to change the titles of assets owned as of adoption of this policy shall be made to comply with this policy in a reasonable period of time.

(c) The titles of all assets acquired by Aitkin County, for use by Aitkin County shall be held in one office, as determined by the County Administrator.

Subd. (2) Criteria for Capitalization and Inventory

(a) The County adopts the MN State Auditor Guide to Local Government Capital Assets and such updates as might be adopted from time to time to guide capitalization and inventory of assets, unless otherwise superseded by this policy.

Capital Asset Type	Tracking and Inventory Threshold	Capitalize and Depreciate for Financial Reporting
Land	\$1	Capitalize only
Land Improvements	\$1	\$25,000
Building and Building Improvements	\$1	\$25,000
Building Improvements	\$1	\$25,000
Construction in Progress	\$1	Capitalize only
Machinery, Equipment and Vehicles	\$250	\$5,000
Infrastructure	\$25,000	\$50,000

Subd. (3) Transferring/Selling Assets between County Departments

- (a) Assets may be transferred between departments without County Board approval.
- (b) Unless there is a need because of a grant agreement or reimbursement requirement, no accounting journal entry or warrant needs to be made to transfer assets between county departments.

Subd. (4) Selling and Donating Assets

- (a) All proceeds from the sale of items by the County shall be received by the County, and accounted for in to the appropriate departmental budget.
- (b) Assets no longer needed by the County may be donated to a non-profit or governmental organization, sold or discarded.
- (c) Assets must be appropriately decommissioned before being donated, sold or discarded.
- (d) Unless federal law, statute, contract or agreement requires the approval of the County Board, the County Administrator may approve of selling or donating assets when the projected value is less than ~~\$25,000~~ ~~\$10,000~~. Department Heads may approve of selling or donating assets when the projected value is less than ~~\$10,000~~ ~~\$1,000~~.
- (e) Generally, departments seeking to donate or sell assets shall ask other departments if they have a need for that asset, if no other county department has a need then it is appropriate to donate or sell the asset.

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(f) From time to time, the County will hold an auction to sell items the County no longer has a need for. The County Administrator and Department Heads are authorized to utilize on-line auction sites, government surplus sites or other methods that may increase the likelihood of sale or increase the sale price.

(g) Items that fail to sell on the county auction or on-line auction, have little to no monetary or utilitarian value may be disposed of appropriately.

Section G. Capital Improvement Plans

Subd. (1) A capital improvement plan for a five year period will be submitted to the County Board for consideration and approval annually along with the annual budget.

Subd. (2) The capital improvement plan shall include at least all planned capital expenditures meeting the criteria of the fixed assets policy, for the next immediate fiscal year and a projection of planned expenditures for proceeding years.

Subd. (3) The capital improvement plan shall include at a minimum; a brief description of the expenditure, the department requesting, the projected amount, the funding source(s) and any necessary explanation of the need for the expenditure.

Section H. Purchasing

~~Subd. (1) The County Administrator is authorized to make purchases on behalf of the County Board, without prior County Board approval when:~~

~~(a) The specific approval of the County Board is not required by federal law, statute, rule or other County Board policy; and~~

~~(b) The expense will not exceed the current budget; and~~

~~(c) The expense is less than \$25,000, \$10,000; or~~

~~(d) The expense is considered a normal operational expense and is within the budgeted amount of a specifically identified line item under the County Administrator's management. Capital purchases are excluded.~~

~~Subd. (2) Department Heads are authorized to make purchases on behalf of the County Board, without prior County Board approval when:~~

~~(a) The specific approval of the County Board is not required by federal law, statute, rule or other County Board policy; and~~

~~(b) The expense will not exceed the current budget; and~~

~~(c) The expense is less than \$10,000, \$5,000; or~~

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~~(d) The expense is considered a normal operational expense and is within the budgeted amount of a specifically identified line item under the Department Head's management (i.e. Road salt and sand line item may be expended up to the budgeted amount without County Board approval). Capital purchases are excluded.~~

~~Subd. (3) From time to time, opportunities may arise to manage the County's expenses down by taking immediate action on a purchase which exceeds the delegated authority of the County Administrator. In these rare circumstances, the County Administrator is authorized a reasonable amount of discretion to exceed the dollar limit in this policy when it is documented that waiting until the next County Board meeting to approve the purchase will likely cost the County a greater amount. In these circumstances, the Department Head requesting the purchase and the County Administrator should be in agreement, and the request shall be submitted to the County Board at the next regular County Board meeting.~~

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Section I. Contracting

~~Subd. (1) The combined signature of the County Board Chair and the County Board Clerk is the official signature of the County Board.~~

~~Subd. (2) The County Administrator is authorized to execute contracts on behalf of the County Board, without prior County Board approval when:~~

~~(a) The specific approval of the County Board is not required by federal law, statute, rule or other County Board policy; and~~

~~(b) The expense of the contract will not exceed the current budget; and~~

~~(c) The expense of the contract is less than ~~\$25,000~~, \$10,000; and~~

~~(d) The contract does not bind the County for a period longer than the current fiscal year OR the contract contains a provision allowing at-will termination of the agreement with 30 days' notice or less.~~

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~~Subd. (3) Department Heads are authorized to execute contracts on behalf of the County Board, without prior County Board approval when:~~

~~(a) The specific approval of the County Board is not required by federal law, statute, rule or other County Board policy; and~~

~~(b) The expense of the contract will not exceed the current budget; and~~

~~(c) The expense of the contract is less than ~~\$10,000~~, \$5,000; and~~

~~(d) The contract does not bind the County for a period longer than the current fiscal year OR the contract contains a provision allowing at-will termination of the agreement with 30 days' notice or less.~~

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~~Subd. (4) From time to time, opportunities may arise to manage the County's expenses down by taking immediate action on an existing contract which exceeds the delegated authority of the County Administrator. In these rare circumstances, the County Administrator is authorized a reasonable amount of discretion to exceed the dollar limit, but not the duration limit, in this policy when it is documented that waiting until the next County Board meeting to approve a contract amendment or change order will likely cost the County a greater amount. In these circumstances, the Department Head requesting the purchase and the County Administrator should be in agreement, and the request shall be submitted to the County Board at the next regular County Board meeting.~~

~~Subd. (5) The County Highway Engineer has the authority to execute change orders and contract modifications deemed reasonable by the Engineer and within the scope of the project approved by the County Board. The Engineer must use discretion, taking in to account the scope of the project, the total cost of the project compared to the change order and the resources available.~~

~~Subd. (6) The County Highway Engineer has the authority to execute right-of-way agreements, taking into account the market value of properties, project costs, and financial stability of county resources.~~

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Section J. Fund Balance and Reserves

Subd. (1) Fund Balance Policy

~~(a) The County aims to maintain a year-end, unrestricted fund balance of at least 42% of the following year's budgeted expenditures on all governmental funds. For the purposes of this policy, the General Fund, HHS Fund and Highway Fund shall be combined; all other governmental funds shall be calculated separately. has adopted a separate Fund Balance Policy.~~

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Subd. (2) Designation of Fund Balance, GASB 54

(a) The County shall follow the MN State Auditor's Statement of Position on GASB 54 and such updates as may be made from time to time.

Classification	Definition	Examples
Nonspendable	Amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact	<ul style="list-style-type: none"> • Inventories, • Prepaid items, • Long-term receivables

Restricted	<p>Fund balance should be reported as restricted when constraints placed on the use of resources are either:</p> <p>a. Externally imposed by creditors (such as</p>	<ul style="list-style-type: none"> • Restricted by state statute, • Unspent bond proceeds, • Grants earned but not spent, • Debt covenants,
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	through debt covenants), grantors, contributors, or laws or regulations of other governments; or b. Imposed by law through constitutional provisions or enabling legislation	<ul style="list-style-type: none"> • Taxes dedicated to a specific purpose, and • Revenues restricted by enabling legislation
Unrestricted - Committed	Used for specific purposes pursuant to constraints imposed by formal action of the government's highest level of decision-making authority	<ul style="list-style-type: none"> • The governing board has decided to set aside \$1M for a road construction project. • Property tax levies set for a specific purpose by resolution
Unrestricted - Assigned	Amounts that are constrained by the government's intent to be used for specific purposes, but are neither restricted nor committed	<ul style="list-style-type: none"> • Governing board has set aside \$2 million for a county project and the county administrator may amend this up to \$100,000. • Governing body delegates the authority to assign fund balance to the finance officer. • Governing board has appropriated fund balance often to balance next year's budget. • Positive residual balances in governmental funds other than the general fund.
Unrestricted Unassigned	Unassigned fund balance is the residual classification for the General Fund. This is fund balance that has not been reported in any other classification. The General Fund is the only fund that can report a positive unassigned fund balance. Other governmental funds would report deficit fund balances as unassigned	

(b) The County Administrator is delegated the authority to assign unrestricted fund balance for planning purposes, this authority does not grant authority to expend funds not budgeted by the County Board.

Subd. (3) Reserving Budgeted Funds

PURPOSE:

To set up procedures for reserving budgeted funds in the most fiscally responsible manner.

Note: In order to reserve funds during the current calendar year for equipment or projects that were not completed during that fiscal year, but will be completed during the following calendar year, those items must not be budgeted for in the following year and must not be moved from one line item to another. Additionally, the items must be for a specific use and not generalized.

PROCEDURE:

- The County Administrator will distribute a memorandum soliciting requests of reserves during the month of December.
- The Department Heads will submit an itemized list of items not completed during the current calendar year, with the budget and line item necessary to complete the project. All previously reserved monies must be included within the budget. The Department Head must certify that these requested items cannot be completed during the following fiscal year without these reserves and that the item has not been budgeted for in the following years budget.
- The County Administrator will review these requests and present the requests to the County Board prior to the end of each fiscal year.
- The County Board will act on these requests prior to the end of each fiscal year such to not hinder the fiscal health of Aitkin County and to uphold their fiscal responsibility to the taxpayers of Aitkin County.
- Any items not completed within the time period will be returned to the fund they were generated from at the end of the fiscal year they were reserved for.

Section K. Investments

Subd. (1) This investment policy applies to activities of the County with regard to investing the financial assets of all funds maintained.

- (a) All cash and investments will be maintained in a single cash and investment pool, unless otherwise required by law, court order, or County Board directive.
- (b) Interest revenue and gains (or losses) on sales of investments will be retained in the general fund unless specifically designated otherwise by County Board resolution, state statute, grant regulation, or contract.
- (c) All revenues, expenditures, assets, and liabilities relating to securities lending transactions will be recorded in the general fund. Revenue gains (or losses) related to this investment of cash collateral will be retained in the general fund.

Subd. (2) The responsibility for conducting investment transactions involving public funds of the County resides with the County Treasurer. The County Treasurer is designated as investment officer and is responsible for investment decisions and activities, with the input of the County Board.

(a) No person may engage in an investment transaction except as provided under the terms of the investment policies and the procedures established by the County Treasurer or applicable State law or rule.

(b) The selection of banking services will be made by the County Treasurer.

Subd. (3) The County Treasurer shall maintain a system of internal controls for investments, which shall be documented in writing. The internal controls shall be reviewed by the State Auditor's Office. The controls shall be designed to avoid losses of County funds arising from fraud, employee error, and misrepresentations by third parties, unanticipated changes in financial markets, or imprudent actions by employees and officers of the County.

Subd. (4) The investment portfolio of the County shall be designed to meet the following objectives in the order of priority; preservation of capital; meeting cash flow needs of the County; maximization of yield.

Subd. (5) The financial assets of the county may be invested in those securities or other investments permitted pursuant to MN Statutes 118.A.

Section L. Debt

Subd. (1) The purpose of this policy is to guide consideration of debt and the proper use of debt to fund capital projects. The primary objective is to establish conditions for the use of debt and to create policies that minimize the County's debt service and issuance costs, retain the highest credit rating and maintain full and complete financial disclosure and reporting. There are no absolute rules or formulas in determining the level of County debt. Each situation requires a thorough review of the County's debt position, financial health and economic forecast.

Subd. (2) Acceptable purposes and conditions for use of debt:

(a) Estimated future revenue is sufficient to ensure the repayment of the debt obligation;

(b) Other financing options have been explored and are not viable for the timely or economic acquisition or completion of a capital project;

(c) Debt will not be used to fund ongoing operating expenses of the County except in the case of an extreme financial emergency which is beyond the County's control or reasonable ability to forecast;

(d) When non-recurring capital improvements are desired;

- (e) When it can be determined that future citizens will receive a benefit from the improvement and when the project's useful life, or the projected service life of the equipment, will be equal to or exceed the term of the financing.

Subd. (3) The County will consider issuing debt using only those instruments statutorily authorized by the State of Minnesota.

Section M. Credit and Purchasing Cards

Subd. (1) The purpose of this policy is to provide detailed information regarding the use of credit cards assigned to selected Aitkin County employees to purchase goods and services for Aitkin County.

- (a) This policy and procedure applies to all County divisions and agencies that have selected employees to use credit cards.
- (b) The County Administrator may delegate to other specific individuals the responsibility for the performance of some credit duties at a departmental level.
- (c) This policy is intended to accomplish the following:
 - (i) To ensure that credit cards are used in accordance with Aitkin County policies.
 - (ii) To ensure internal controls for authorized credit.
 - (iii) To ensure that the County bears no legal liability from inappropriate use.
 - (iv) To provide a convenient credit method and reduction of paperwork.
 - (v) To empower employees, increase productivity, flexibility, and efficiency.

Subd. (2) Credit Card Requirements

- (a) County employees who accept a county credit card are accepting the responsibility for maintaining security of the credit card and credit card number and following this policy. This includes being vigilant to protect the physical card, the credit card numbers and other identifying data, and promptly notifying the credit card issuer and County Auditor's office in the event of fraudulent or potentially fraudulent activity. The card holder is also responsible to ensure that goods and services purchased with the county credit card are received.
- (b) Each credit card issued will have "Aitkin County" and the individual cardholder's name embossed upon it.
- (c) The credit card vendor will have no individual cardholder information other than the County's mailing address; no personal credit records, social security numbers, or other personal information is maintained.
- (d) County issued credit cards shall be used for county business purposes only, and under the appropriate authority of this and other applicable policies.

Subd. (3) Credit Card Authorization

- (a) All transactions on the county credit card must be authorized by the individual to whom the credit card has been assigned.
- (b) Through the credit card issuer, the county will set the following purchase limits by default:
 - (i) Single daily purchase limit: \$999.99
 - (ii) 30 day purchase limit: \$5,000.00
- (c) Department heads may set lower limits for cardholders under their supervision.
- (d) From time to time, circumstances may arise where it is reasonable to make a purchase exceeding the single daily purchase limit or 30 day purchase limit. In these circumstances, the County Administrator may authorize a one-time adjustment to the purchase limits; provided the purchase is within the authority of the County Administrator under the general purchasing policy of Aitkin County.
- (e) Purchases with a county business purpose may be made with the credit card in person, via telephone or through a secure website. If you are unsure whether or not a website is secure, do not use the county credit card. The IT department will be able to assist you in determining if a website is secure.

Subd. (4) Documentation, Reconciliation, and Payment Procedures

- (a) Itemized documentation must be retained as proof of purchase whenever using the credit card. Receipts and vouchers must be provided to the Auditor's office within a reasonable period of time so payment may be made to avoid late fees, typically 10 business days.
- (b) If, for some reason, the cardholder is missing documentation of the transaction, they must attach an explanation that includes a description of the item, date of purchase, merchant's name, and the reason for missing documentation.
- (c) The department head must review all documentation and ensure that all purchases are valid and appropriate prior to approving the claims for payment.

Subd. (5) Requests for Credit Cards

- (a) The department head/manager and County Administrator must approve credit cards. The County Treasurer may authorize the credit card request in absence of the County Administrator.
- (b) The County Treasurer is responsible for establishing a form for the authorization to become a credit card holder. Completed forms must be submitted to the Treasurer's Office for processing.
- (c) Upon issuance of the credit card, the cardholder must sign their credit card.
- (d) Credit Cards will be delivered via US Mail directly by the card issuer. Lost/Stolen Credit Cards
- (e) Contact information of the credit card issuer will be provided to the cardholder.

Subd. (6) Disputes Regarding Credit Cards

- (a) Should any employee lose or have their credit card stolen, or if fraudulent activity is suspected it is their responsibility to immediately notify, within 24 hours, the credit card issuer and the County Treasurer's Office.
- (a) In case of a dispute with a vendor, the cardholder must complete, within five working days, a Cardholder Statement of Questioned/Disputed Item form.

ARTICLE V FACILITIES

This article is reserved for future use.

ARTICLE VI GENERAL GOVERNMENT

This article is reserved for future use.

**ARTICLE VII ENVIRONMENT, NATURAL RESOURCES AND
LAND MANAGEMENT**

This article is reserved for future use.

ARTICLE VIII PUBLIC HEALTH AND WELLBEING

This article is reserved for future use.

ARTICLE IX INFRASTRUCTURE

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ARTICLE X PUBLIC SAFETY

Section A. Animal Control Authority, Dangerous Dog Hearing Officer

Adopted: September 29, 2015

Subd. (1) The Aitkin County Sheriff or designee shall serve as the Animal Control Authority for Aitkin County

Subd. (2) The Aitkin County Board delegates the duty of hearing officer under Minnesota Statute 347.541 Subd(4) to the County Administrator and two (2) Aitkin County Commissioners to be appointed by the County Administrator on a case by case basis.

(a) The County Administrator shall not appoint the County Commissioner who represents the district in which the dog's owner resides.

Subd. (3) The decision of the hearing officer on a dangerous dog designation shall be the final appeal to Aitkin County, further appeals must be directed to the District Court.