

**Chapter 3 FINANCE AND TAXATION
(Rep. & recr. #53-2003)**

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3.01 AUDITS.

The Finance and Insurance Committee shall contract for an annual independent audit of the County financial statements in accordance with generally accepted auditing standards and the standards applicable to financial audits in Governmental Auditing Standards issued by the Comptroller General of the United States.

3.02 LAW LIBRARY FUNDS.

The County Board shall make annual lapsing appropriations for the law library to purchase books or other appropriate media recommended by the Circuit Judge.

3.03 LOCAL GOVERNMENT POOLED INVESTMENT FUND.

- (1) The County Board approves and designates the Local Government Pooled Investment Fund of the State as one of the public depositories of the County. The County Treasurer is designated as the County official authorized to transfer funds to the State Treasurer for deposit to the Fund; and the Deputy County Treasurer may so act if the County Treasurer is unable to act. The designation of authority contained in this paragraph shall be subject to notice by the County Finance Committee. (Am. Res. #01-2009)
- (2) The County Treasurer shall inform the State Treasurer's office in writing, including a copy of the resolution creating this section, that the County wishes to participate in the Local Government Pooled Investment Fund and that the following officials are authorized by the County to request withdrawals; and that such deposits may be made, preferably in \$1,000 increments, as the persons named below determine may be safely deposited, leaving a sum sufficient in County public depositories which have been so designated by the County Board to meet the financial obligations of the County as they can reasonably be projected to occur:
 - (a) County Treasurer.
 - (b) Deputy County Treasurer.

3.04 INSURANCE.

- (1) **COVERAGE.** The County shall carry fire and extended coverage insurance on all improved properties to which the County holds title.
- (2) **INSURANCE CLAIM PROCEDURE.** Whenever property of the County is damaged or destroyed or the County otherwise suffers damage so as to warrant an insurance claim on behalf of the County, the Finance and Insurance Committee shall, in a timely manner, refer the loss to the appropriate contracted claims administrator.
- (3) **LOSS OVER \$500.** Whenever a loss to property appears to exceed \$500, the Finance and Insurance Committee shall request the Corporation Counsel to study the case and shall obtain his written opinion before a settlement is reached.
- (4) **LOSS OVER \$2,000.** Whenever a loss exceeds a value of \$2,000, County Board action shall be required before a binding settlement may be reached.
- (5) **PERSONAL INJURIES.** Whenever a County employee sustains personal injury during the course of his/her employment, the County Highway Commissioner, for all Highway employees, or the department head or his/her designee for all other employees, shall prepare and file with the appropriate agency, timely reports on such injury as are necessary and/or required.
- (6) **INSURANCE COVERAGE BY OTHERS.**
 - (a) All contractors, vendors and service providers for the design, engineering, construction, remodeling, improvement, maintenance or repair of any County public work, building or real property shall be required to maintain insurance coverage as set by the Finance and Insurance Committee pursuant to §2.36(5). Certificates of insurance shall be required.
 - (b) In all other instances, the Finance and Insurance Committee or the committee of jurisdiction, with the approval of the Finance and Insurance Committee, may require a contractor, vendor or service provider to maintain insurance coverage as set by the Finance and Insurance Committee pursuant to §2.36(5). In such instances, certificates of insurance shall be required.

- (c) Workers compensation shall be required of providers of service that do not meet the definition of an independent contractor as described in §102.07(8)(b), Wis. Stats. In such instances, the providers shall have the proprietor/partners/executive officers included in the coverage and certificates of insurance shall be required. Exceptions to the foregoing shall be subject to review and approved by the County's insurance consultant and the Finance and Insurance Committee.

3.05 PETTY CASH/CHANGE FUNDS.

The following departments may maintain the following petty cash/change funds:

- (1) COUNTY CLERK'S OFFICE\$100.00
- (2) LAW ENFORCEMENT200.00
- (3) TREASURER200.00
- (4) HIGHWAY DEPARTMENT100.00
- (5) LANDFILL SCALE OFFICE700.00
- (6) PLANNING AND ZONING OFFICE100.00
- (7) PUBLIC HEALTH100.00
- (8) BUILDING AND GROUNDS100.00
- (9) DEPARTMENT ON AGING150.00
- (10) MAILBOX LIBRARY100.00
- (11) EMERGENCY MANAGEMENT100.00
- (12) LAND INFORMATION20.00

3.06 COUNTY AID FOR CULVERTS.

No town shall receive County aid for construction of a culvert under §81.38, Wis. Stats., unless the diameter of the culvert is at least 4 feet.

3.07 EXPENDITURE OF HIGHWAY FUNDS.

Since the various highway construction and maintenance activities are continuous from year to year and the exact cost of any work cannot be known at the time of making the appropriation therefore, the County Highway Committee may use any balance remaining in any appropriation for a specific highway improvement, after the same has been completed, to make up any deficits that may occur in any other improvement which is part of the same item in the County budget for which provision has been made. Any balance remaining at the end of the year in any highway fund shall remain and be available for the same purpose in the ensuing year.

3.08 ADVANCE OF HIGHWAY FUNDS.

Pursuant to §84.03, Wis. Stats., the County Highway Committee may, on behalf of the County, petition the State Highway Commission to advance such sums as may be required and are not otherwise available for previously authorized or additional needed highway construction improvements in the County with the understanding that the amounts advanced will be deducted from future State allotments for State trunk highway construction under §84.03, Wis. Stats., and remaining unallocated funds in reserve.

3.09 PURCHASING.

(1) GENERAL PROVISIONS.

- (a) Purchases of supplies, materials, equipment or nonprofessional services by County departments and committees, except highway purchases which are covered by subsection (2), shall be in conformity with prior budgetary approval for such expenditures by the County Board. If such purchases have been anticipated and are specifically itemized in the departmental budget, no additional County Board approval is necessary, and the committee of jurisdiction may authorize the purchase.
- (b) If such purchases have not been anticipated and have not been specifically itemized in the departmental budget, prior approval of the Finance and Insurance Committee shall be required if the anticipated purchase price does not exceed \$5,000. Upon obtaining such approval, the committee of jurisdiction may authorize the purchase.
- (c) If the purchase has not been anticipated and has not been specifically itemized in the departmental budget, prior approval of the County Board shall be required for purchases which are anticipated to cost in excess of \$5,000.

(2) HIGHWAY PURCHASES.

- (a) Pursuant to §83.015(2), Wis. Stats., the Highway Committee shall purchase such highway equipment as it deems necessary to properly carry on the work of the department, and trade or sell such used equipment as may be considered to be for the best interests of the County, subject to the following requirements.
 - 1. Revolving funds accumulated for such purpose or appropriations made for such purpose are available.
 - 2. Subject to the provisions of paragraph (b) below, contemplated purchases of any complete unit of equipment having a value of \$100,000 or more shall require prior approval by the County Board.
- (b) If the Highway Committee, after meeting to consider the alternatives available to it, determines that an emergency situation exists which can only be resolved by the immediate purchase of equipment, any one complete unit of which exceeds \$100,000, prior to when a County Board meeting is or can be timely scheduled, the Highway Committee may purchase such equipment provided that members of the County Board are thereafter given prompt, written notice of the action.

(3) PURCHASES BY BID. (Amd. #39-2007)

- (a) Unless otherwise permitted by Wisconsin Statutes or this Code, all contracts for public works shall be let pursuant to Wisconsin State Statutes, as amended from time to time. (Am. Res. #34-2013)
- (b) Contracts for bid shall be advertised in the official County newspaper at least one time after being approved as to form and content by the committee of jurisdiction. Where the best interests of the County will be better served, the committee may advertise in other publications. All bids submitted shall be filed with the County Clerk by the committee of jurisdiction after the purchase is completed.
- (c) Bid specifications approved by the committee of jurisdiction setting forth standards of quality and quantity, terms, conditions and reservations shall be prepared and notice of availability of the same shall be published as part of the advertisement required by subsection (b). Bid specifications shall include the minimum insurance coverage as established by the Finance and Insurance Committee pursuant to §2.36(5) of this Code of General Ordinances, except that such coverages may be changed by the committee of jurisdiction with the approval of the Finance and Insurance Committee after consultation with the County's insurance risk counselors. In the case of all contracts, the County's risk counselor's opinion shall be obtained

concerning the types and amounts of insurance to be carried. The best interests of the County shall be given primary consideration under this section.

- (d) Whenever the committee of jurisdiction determines the best interests of the County will be served, the requirements of subsections (a) and (b) may be waived for one or more of the following reasons, which are to be supported in the Committee minutes:
1. The materials, equipment or services set forth in the specifications are sufficiently unique that they can only be reasonably provided or serviced by one supplier.
 2. A department of the County can provide the material, equipment or service at a competitive cost.
 3. The committee, on an annual basis, advertises for and maintains an active list of suppliers of a generic product, such as fuel, and from whom the committee or its designee thereafter solicits bid quotations (with written confirmation to follow) from which the bid most advantageous to the County shall be selected.
 4. The material, equipment or service is being provided under a contract having a term of not more than 2 years.
- (e) Subject to compliance with the requirements and exceptions of subsections (a), (b), (c) and (d), the contract shall be let to the bidder deemed most advantageous to the County. Provided there is compliance with subsections (1) and (2) above, all contract agreements for purchases under this section shall be executed by the chairman of the committee of jurisdiction or, in his absence, the vice-chairman, unless otherwise provided for by express action of the County Board or unless otherwise expressly provided below.
- (f) The following contract agreements are exceptions and shall be executed as provided:
1. Landfill contracts with haulers and users of the Oneida County Landfill and contracts with other landfills or solid waste operations shall be executed by the Chairman of the Solid Waste Committee and the Solid Waste Administrator.
 2. Service contract agreements for the Department of Social Services shall be entered into by the Social Services Director where they involve confidential matters and otherwise, by the Social Services Director, with the approval of the Social Services Committee.
 3. Collective bargaining agreements shall be executed by the Labor Relations/Employee Services Committee and the Labor Relations/Employee Services Director upon ratification by the County Board.
 4. Individual employment contracts, including contracts for professional services, shall be entered into by the chairman of the supervising committee with the approval of the committee and with the approval of the Labor Relations/Employee Services Committee.
 5. Multi-department service/maintenance contracts shall be entered into by the Buildings and Grounds Committee; service/maintenance contracts for equipment unique to a specific department shall be entered into by the department head with the approval of the committee of jurisdiction.
 6. Contracts between County departments shall be entered into by the respective department heads with the approval of the committees of jurisdiction.
 7. Contracts between County departments and entities outside the County structure, including grant agreements, shall be entered into by the County Board Chairman and the chairman of the committee of jurisdiction or by the department head if expressly authorized by the County Board. Any County elected or appointed official or employee who is required to provide their social security number or other personal information as part of a contract or grant agreement process shall be indemnified and held harmless by the County from any consequences resulting from either the disclosure of such information or the mismanagement of such contract or grant by others. (Am. Res. #148-2004)

8. The Highway Committee may enter into any contract authorized by the provisions of Ch. 83, Wis. Stats.
 9. All deeds, conveyances of real estate and contracts and agreements relating to real estate shall be made at the direction of the County Board and shall be signed by the County Clerk with a County seal attached.
- (4) CENTRAL PURCHASING. All consumable office supplies and materials for the County shall be ordered through and by the Finance Department. Exceptions to the foregoing must be approved in advance by the Finance Committee.
- (a) Contracts for office supplies shall be entered into by the Finance Director with the approval of the Finance and Insurance Committee.
- (5) AUDIT, EXCEPTION.
- (a) *Submitting invoices for payment.* Invoices for payment for all construction, repair, building, furnishing of supplies or materials, equipment and services shall, be reviewed for recommendation by the department head and approved by the appropriate committee of jurisdiction. All invoices shall then be submitted to the Finance Department for payment. If the payment of an invoice causes any line item to exceed the amount budgeted for that line item, the department head shall promptly notify their committee of jurisdiction and the Finance and Insurance Committee following the procedure as set forth in section 3.11.
 - (b) *Exceptions.* Direct payment of invoices for vehicles, fuel and utilities, supplies, materials, equipment and services which are subject to a discount if paid by a date prior to the next scheduled meeting of the committee of jurisdiction shall be paid immediately upon the written recommendation of the department head and approval of the Finance Director. Such invoices shall then be submitted to the appropriate committee of jurisdiction for approval at its next meeting. Direct payment of claims shall also be paid immediately when authorized by specific committee of jurisdiction or County Board approval or both if necessary.
- (6) NONCOMPLIANCE. Purchases or orders for construction, repairs, building, furnishing of supplies or materials, equipment, vehicles or services in violation of this section by any employee, department head or elected official shall not be considered the property or the responsibility of Oneida County, unless ratified by specific County Board action.

3.10 REIMBURSEMENT FOR EXPENSES. (Amd. Res. #017-2012)

- (1) APPLICATION. This section shall apply to the following:
- (a) County Board Supervisors.
 - (b) Citizen members of committees.
 - (c) Elected County officials.
 - (d) All County employees if authorized by County Board resolution or ordinance, or by authorization of the committee in charge of the department in which the person is employed.
- (2) MILEAGE REIMBURSEMENT.
- (a) *Privately Owned Vehicles.*
 1. All persons shall be reimbursed at the Internal Revenue standard mileage rate for each mile actually traveled in their privately owned vehicle, as calculated herein, subject to the exceptions set forth below. (Am. #017-2012, #02-2015)
 2. Exceptions.
 - a. No person shall be entitled to mileage reimbursement in County owned vehicles when the expense of operation is borne by the County.

- b. The County Clerk or his/her designee shall be compensated a total of \$50 per month for the use of their vehicle in collecting and depositing mail. In the event the County Clerk and his/her designee both use their respective vehicles in the same month for this purpose, the \$50 shall be distributed on a pro rata basis.
 - c. The County Treasurer or his/her designee shall be compensated a total of \$50 per month for the use of their vehicle in providing daily banking services. In the event the County Treasurer and his/her designee both use their respective vehicles in the same month for this purpose, the \$50 shall be distributed on a pro rata basis.
 - d. Witnesses in court matters shall receive the mileage rate authorized pursuant to § 814.67, Wis. Stats., as amended from time to time.
 - e. One Charge Per Vehicle. Only one mileage charge shall be permitted for each privately owned vehicle used for County business, even though there may be more than one qualifying.
3. Commuting expenses between an employee's residence and his/her assigned work site are not reimbursable, regardless of whether the working hours would be within or outside the regular work schedule.
 4. If an employee is required to work at a location other than his/her normal work site, only the mileage along the most reasonable route incurred above and beyond the normal commuting trip will be reimbursed.
 5. County Board Supervisors and citizen Committee members are considered not to have a work site, therefore, mileage commuting to and from their home on official County business is reimbursable.
- (b) *County Owned Vehicles.*
1. *Daily Mileage Log.* All qualifying persons using County owned vehicles on County business shall keep daily records showing the date, destination, mileage and purpose of trips as a public record, unless the use of such vehicles is so limited that all of the aforementioned details can be included directly on the monthly expense vouchers. Such records shall be entered on forms provided by the Finance Department. Completed forms shall be submitted to the Finance Department in a timely manner and the Finance Department will keep the completed forms for a period of 7 years. (Am. #105-98)
 2. *Fuel.* All County-owned vehicles, except Highway Department vehicles, shall use fuel from the County fuel pump unless the County Board has approved the purchase of fuel with credit cards.
- (3) **CARPOOLING.** If 2 or more employees from the same work site are required to work or attend a meeting at a location outside the county that requires the use of a personal vehicle, they shall make reasonable efforts to travel together. When several employees from the same general work site are required to work or attend a meeting outside the County, they shall make reasonable efforts to use as few vehicles as possible. Employees who, for personal reasons, drive their own vehicles to such locations without carrying other employees, when the transportation is otherwise available, shall not be reimbursed for mileage.
 - (4) **VEHICLE RENTAL.** A rental vehicle may be used in situations where it is the most cost-effective means of transportation. The vehicle rental program is managed by the Finance Department. The Rent-a-Car forms are to be completed and submitted to the Finance Department for approval at least 2 days prior to the departure date except for good cause as determined by the department head.
 - (5) **REPORTING.** Claims for mileage reimbursement shall be made on one of the 2 County approved forms. The claim must be authorized (signed) by the employee's department head or immediate supervisor. The committee of jurisdiction shall determine which of the 2 forms shall be used by a particular department. Mileage expenses, except for daily postal pick up and banking services, will be reimbursed under the Internal Revenue Code definition of an accountable plan. Therefore, the

date and business purpose of the trip will be required on the mileage reimbursement forms. The time of departure and return is required when claiming meal reimbursements.

(6) MEALS, TIPS AND LODGING.

(a) *County Board Meetings.* No County Board Supervisor shall be permitted meal expenses while attending a County Board session.

(b) *Committee Meetings.*

1. *Committee members.* Committee members shall be permitted a noon meal expense not to exceed \$8, including tips, or an evening meal expense not to exceed \$16, including tips, provided that:

a. The committee convenes a minimum of 2 hours prior to the recess.

b. The minutes of the committee set forth a determination that the unfinished business was sufficient to require the committee to reconvene for further work.

c. The committee minutes reflect the times the committee was convened, recessed and reconvened.

2. *Department heads or employees.* Any department head or employee shall be entitled to the same meal allowance permitted committee members above if their attendance is requested and approved by the committee at the reconvening of the meeting.

3. *Attendance at more than one meeting.* If a committee member attends more than one meeting of separate committees of which he is a member on any one date, he shall have the option of receiving mileage for 2 meetings or mileage for one meeting and expenses for one meal.

4. *Other County business within the County.* Persons qualifying under this section shall be permitted a noon meal expense not to exceed \$8, including tips, or an evening meal expense not to exceed \$16, including tips, while working in the County on committee or Board authorized County business other than as limited by subparagraph (b)2. provided no more than 5 such meals shall be billed to the County in any month.

5. *County business outside the County.* Persons who qualify under this section shall be allowed the following outside the County: (Am. #112-2003; #14-2004; #102-2007)

a. Lodging. Actual lodging expenses shall be allowed subject to the following:

1) *County Board Members.* Actual lodging expenses not to exceed either the negotiated conference site rate or the prevailing state rate shall be allowed if authorized in advance by the committee of jurisdiction and the check is made payable directly to the lodging facility. No out-of-state lodging expense incurred by a Board member shall be paid unless approved by the Board prior to the expense being incurred.

2) *Other Qualified Persons.* Actual lodging expenses not to exceed either the negotiated conference site rate or the prevailing state rate shall be allowed if authorized in advance by the committee of jurisdiction or the County Board and the check is made payable directly to the lodging facility. No out-of state travel, lodging or meal expenses for training, conferences and/or conventions incurred by Other Qualified Persons shall be paid unless approved by the Finance and Insurance Committee prior to the expense being incurred.

b. *Meals.* Actual breakfast, lunch and dinner expenses shall be allowed up to \$7, \$8 and \$16, respectively. Such expenses shall be allowed only if the person was required to be at the out-of-County business site or in transit by 6 a.m. for breakfast, 10 a.m. for lunch or if the person does not expect to return to the County prior to 2:30 p.m. for lunch or 6:30 p.m. for dinner. Such person may have the option of combining one or more eligible meal allowances if the total expense does not exceed \$31 in any one

day and the requirements of this section are otherwise met. Whenever the cost of a meal is included as part of registration, the option of combining the allowance for that meal with another shall not be available.

- c. Maximum allowance. No County supervisor, except the County Board Chairman, may incur out-of-County expenses, including lodging, meals, mileage or per diem in excess of 12 such events per calendar year, not including the WI Counties Association annual conference, without prior approval of the Finance Committee or the County Board.
- d. Permission to attend Out of County Meetings. (Cr. #46-2011) All Supervisors and employees shall seek prior approval from the appropriate committee of jurisdiction prior to attending any out of County meeting. If time does not permit permission to be granted by the appropriate committee a County Board Supervisor or employee may seek permission from the County Board Chairman, if he should be unavailable permission may be sought from the 1st Vice-Chairman of the Board or 2nd Vice-Chairman of the Board (in that order). If permission is not granted prior to attendance of an out of county meeting, per diems and expenses may not be approved.

(7) PROCEDURES FOR PER DIEM AND EXPENSE PAYMENT.

- (a) *Per Diem.* (Am. #102-2007; Am. #53-2010) Qualified persons who incur per diem expenses shall submit vouchers to the Finance Department. The Finance Department shall pay the per diem vouchers submitted after confirming the business has been authorized by a committee or the Board. Any such qualified person who receives per diem expenses or other compensation from another entity will not be entitled to receive a per diem from the County. Attendance at County Board meetings and the meetings of committees, commissions shall be allowed in person or by telephonic or other electronic means. When attending a meeting by telephonic or other electronic means, per diem shall not be allowed.
- (b) *Mileage for Supervisors.* Supervisors shall submit mileage vouchers to the Finance Department for attendance at committee and Board meetings or business in or out of the County on an occurrence basis. The Finance Department shall pay such vouchers upon confirming that such meetings were convened or such business authorized by committee or Board action.
- (c) *Mileage for Citizen Members.* Elected and Appointed Officials and Employees. Such persons shall submit mileage vouchers to the Finance Department for attendance at committee and Board meetings or other authorized business in or out of the County on an occurrence basis. The Finance Department shall pay such vouchers upon confirming that such meetings were convened or such business authorized by committee or Board action.
- (d) *Meals, Tips and Lodging.*
 - 1. *In-County business.* (Am. #68-2008) Qualified persons who incur meal and tip expenses under the provisions of subsections (6)(b)1, 2, 3 or 4 shall submit vouchers supported by receipts to the Finance Department. The Finance Department shall pay the vouchers in the amounts of the receipts up to the stated maximums upon confirming that the expenses were incurred in the course of performing business authorized by a committee or the Board.
 - 2. *Out-of-County business.* (Am. #68-2008) Qualified persons who incur expenses for meals, tips and lodging under the provisions of par. (6)(b)5, a or b shall submit vouchers supported by receipts to the Finance Department on an occurrence basis. The Finance Department shall pay the vouchers in the amount of the receipts up to the stated maximums upon confirming that the expenses were incurred in the course of performing business authorized by a committee or the Board.

(8) PER DIEM. (Am. #96-2003; Res. #37-2012)

- (a) *County Board Meetings.* (Am. #102-2007; Res. #43-2009) County Board supervisors shall be paid \$70 per day for actual attendance at meetings of the County Board. Supervisors shall not be allowed any other per diem on the day of a board meeting but may be entitled to additional reimbursements as provided in this Code.
- (b) *Committee meetings.* As used in this section, committee meeting means the convening of a standing or special committee of the County Board for an authorized purpose and in public session pursuant to the provisions of Ch. 19, subch. IV, Wis. Stats., and pursuant to the rules of the County Board wherein an agenda is prepared and regular business is conducted. Committee meeting also includes attendance at any school, institute, conference or meeting which the County Board or the committee of which the individual is a member directs him to attend. This includes, without enumeration, all boards, councils, commissions and committees to which any supervisor or citizen member has been appointed by the County Board or the Board Chair to represent the County.
1. *County board supervisors.* (Am. #127-2001; #102-2007) For each committee meeting attended, a County Board supervisor shall receive a per diem of \$40.
 2. *Citizen members.* (Am. #71-91; #127-2001; #79-2004) For each meeting attended of less than three hours, a citizen member of a committee, commission or board shall receive a per diem of \$35.00. For each meeting attended of three hours or more, a citizen member of a committee, commission or board shall receive a per diem of \$55.00.
 3. *County board chair.* (Am. #71-91; #110-91; #31-90; #17-95; #39-93; #59-93; #37-97; #102-2007) In addition to the per diem payments received, the County Board Chair shall be compensated at the annual rate of \$3,600 payable in 26 equal installments on the same payroll schedule which applies to County employees. Such compensation shall be for all services to the County excluding attendance at Board meetings and meetings of committees to which he is appointed.
 4. *Chairs and acting chairs of committees, commissions and boards.* County Board supervisors or citizen members who are chairs of any Oneida County committees, commissions or boards shall receive an additional per diem of \$10 for each meeting they preside over. This section shall not apply to the County Board Chair when conducting County Board meetings. This section shall not apply to County Board supervisors presiding over committee, commission or board meetings held on County Board meeting days.
 5. *Condemnation Commissioners.* Commissioners appointed by the Oneida County Circuit Court Judges pursuant to §2.34 of this Code and §32.08, Wis. Stats., shall be compensated for actual service in that capacity at an hourly rate of \$35. Commissioners shall be entitled to reimbursement for mileage, meals, tips and lodging expenses at the same rates and pursuant to the same procedures as are provided for citizen members, elected and appointed officials and employees under this chapter.
 6. *Board of Adjustment Secretary.* (Am. #39-2015) The Board of Adjustment Secretary or another member acting his/her place shall receive an additional per diem of \$10 for each meeting at which they are the Secretary.

3.11 BUDGET RESPONSIBILITY.

- (1) It is the policy of the Oneida County Board that its adopted budget represents the anticipated revenues and expenditures of the County government for an entire fiscal year.
- (2) Each department head, whether elected or appointed, shall be responsible for the timely preparation of the budget for his department, according to procedures established by the Finance Committee. Budget requests shall be based upon authorized staff levels and shall be limited to programs that have been authorized by the County Board or are mandated programs which shall be provided in the budget request.

- (3) Each department head shall be responsible for establishing and maintaining the approved level of services and programs for the fiscal year that can be funded by the budget approved for that department and shall strictly control staff levels, staff hours and use of overtime to stay within the budget. Written certification to this effect shall be furnished by the department head prior to effective implementation of the budget. Such certification will not be required for levels of services and programs mandated by State or federal law or by specific written court order, provided that the department head so advises the Finance Committee in the budget request or within 10 working days of being informed of the newly mandated services and programs or of the specific written court order.
- (4) All department heads, elected and appointed officials having responsibility for a budget account shall submit a written monthly report to their committee of jurisdiction detailing expenditures by budgetary line item for the year to date. If it is anticipated that an overdraft of any line item in a budget will occur, the department head shall promptly report the overdraft to their committee of jurisdiction. A line item transfer addressing the overdraft shall be prepared for and approved by the committee of jurisdiction and forwarded to the Finance and Insurance Committee through the Finance Director. If it is anticipated that said overdraft of a line item will cause a program budget to be exceeded by 5 percent or \$20,000, whichever is less, the department head shall immediately inform the Finance and Insurance Committee, through the Finance Director, of the overdraft. The Finance and Insurance Committee, committee of jurisdiction, department head and Finance Director shall meet to discuss the overdraft and take whatever action they deem necessary. The same procedure shall be followed whenever anticipated revenues will have a shortfall of 5 percent of the original program budget or \$20,000, whichever is less.
- (5) The department head shall fully cooperate in the implementation of any changes in levels of services and programs necessary to meet revisions in the departmental budget that may be made. If it is determined by the Finance Committee that a supplemental budget appropriation is required, a timely report or if appropriate, a resolution concerning the same shall be prepared for the next meeting of the Board of Supervisors, pursuant to §65.90(5), Wis. Stats.
- (6) Should the Finance Committee determine that the current rate of expenditure of funds is in excess of that provided by the approved budget, it may direct the department head to reduce to budgeted levels or eliminate specified services and programs provided the same are not mandated by State or federal law or specific written court order. Should the Finance Committee determine that personnel may have to be laid off or that the number of positions within the department may have to be reduced, it shall promptly advise the Labor Relations/Employee Services Committee in writing. Thereafter, the department head shall review the matter with the Labor Relations/Employee Services Committee at its next meeting and the Chair of the Finance Committee and of the committee of jurisdiction shall also attend. Thereafter, the Labor Relations/Employee Services Committee shall submit its recommendation to the County Board.
- (7) Expenditures incurred, including labor costs, in the provision of services and programs authorized by the department head which have not been approved by the County Board in the applicable departmental budget or which are no longer approved as a result of direction by the Finance Committee to reduce or eliminate specified services and programs pursuant to subsection (6), shall not be the responsibility of the County and may subject such department head to a penalty as provided in §25.04 of this Code. Provided the department head has complied with the provisions of subsection (3), he shall not be responsible for expenditures incurred, including labor costs, in the provision of services and programs mandated by State or federal law or by specific written court order.
- (8) Pursuant to subsection (2), departmental budget requests shall be based upon authorized staff levels. To address monies that may become available during the budget year due to vacancies of authorized positions or position elimination due to the Vacancy Review Process, the Finance and Insurance Committee shall create an account to anticipate the tax levy savings due to these vacancies. When a vacancy occurs, the department with the vacancy will assist the Finance Director to determine the amount of vacancy dollars available, taking into consideration any additional costs that may be incurred or any reduced revenues due to the vacancy. Subsequent to the determination of the vacancy dollars available in a departmental budget, a transfer of available monies from the

departmental budget with the vacancy to the account created by the Finance and Insurance Committee shall occur. Vacancies that occur in the Solid Waste Department or nonmanagement positions of the Highway Department will not be included in this process as the positions are directly supported by fees. (Cr. #113-2003)

3.12 FINANCIAL POLICIES AND PROCEDURES. (Am. Res. #117-2008, #41-2016)

- (1) All deposits of public funds shall be made daily on each business day only at one of the public depositories listed on the annual resolution adopted by the County Board at its annual meeting.
- (2) The County Treasurer shall have the authority to make all payments to the County which are short \$5 or less. The Treasurer shall have the authority to voucher from the General Fund funds needed to accomplish the payment of these incidental shortages. The Treasurer shall maintain an accurate written record concerning all such transactions and shall submit the voucher to the Finance and Insurance Committee for review and approval.
- (3) The County Auditor/Finance Director shall abide by the Oneida County Investment Policy adopted by the Board on the 20th day of January 1998 or in lieu thereof, by any investment policy adopted by the Board subsequent to that date.
- (4) The Treasurer shall prepare and maintain a written daily receipt-disbursement form, including updated daily balances for checking accounts. (Am. Res. #01-2009)
- (5) The Auditor/Finance Director shall maintain a written record of earnings and investments which shall be reported to the Finance Committee on a monthly basis, which record shall include information concerning average yield and individual yields.
- (6) The Auditor/Finance Director shall maintain an investment record which shall be reported to the Finance Committee on a monthly basis which record shall include information for each investment concerning purchase price and date; date of principal maturity; location of security; amount of interest collection; date sold, receipt number and amount received. The record shall also include a log of contacts with interested County financial institutions and the Local Government Pooled Investment Fund and any other financial group that is managing the County's public funds.
- (7) The Auditor/Finance Director shall, under the direction of the Finance Committee, develop specifications for the annual placement of any checking accounts the County may have with qualified financial institutions located in the County. The Finance Committee may request the assistance of other County employees in the development of these specifications.
- (8) The County Auditor/Finance Director shall abide by the resolution delegating investment authority, which resolution shall be reviewed and adopted by the County Board at its annual November meeting.
- (9) All public depositories shall have been approved as qualified to become a public depository by the Commissioner of Credit Unions if the depository is a credit union chartered under Ch. 186, Wis. Stats., the Administrator of Federal Credit Unions if the depository is a federally chartered credit union, the Commissioner of Banking if the depository is a bank, savings and trust company or mutual savings bank, or by the Commissioner of Savings and Loan if the depository is a savings and loan association.
- (10) The Finance Committee shall develop and maintain specifications for banking, financial and depository services and shall solicit and accept bids and enter into contracts in behalf of the County for such banking, financial and depository services which it determines are in the best interests of the County.
- (11) Investment of County funds by County Auditor/Finance Director. The County Auditor/Finance Director is hereby designated the Oneida County investment officer and, as such, is authorized to invest County funds with the same authority and in the same manner in which they could be invested by the County Board pursuant to §66.04(2), Wis. Stats.

3.13 PROCEDURES FOR PURCHASE AND SALE OF TAX DELINQUENT PROPERTY AND FOR RECOVERY OF REAL PROPERTY TAXES AND OTHER COSTS.

- (1) **PURPOSE.** The purpose of this section is to establish procedures for County officials to follow in the procurement and disposal of real estate upon which taxes have become delinquent and for the commencement of civil actions for the recovery of real property taxes and other costs. Chs. 74 and 75 of the Wis. Stats., shall be complied with to achieve the best interests of County taxpayers.
- (2) **ISSUANCE OF TAX CERTIFICATES.** The Treasurer shall issue tax certificates to the County on all tax delinquent lands pursuant to §74.57, Wis. Stats.
- (3) **COUNTY MAY ACQUIRE TAX DELINQUENT LANDS.** The Treasurer shall execute a tax deed to the County on all unredeemed lands pursuant to §75.14, Wis. Stats.
 - (a) *County to Require Tax Deed to Tax Delinquent Lands Upon Expiration of Owner's Redemption Rights.* The Treasurer shall, under §75.12(2), Wis. Stats., provide written notice of application for tax deed to owners of record of tax delinquent lands no earlier than 88 days prior to the earliest date on which the County, as holder of the tax certificate, is entitled to tax deed but no later than 3 years from the date the Treasurer issued the County a certificate of sale.
 - (b) *Issuance of Tax Deed.* Within one year from the last date of service of the notice of application for tax deed, the County Clerk shall issue a tax deed to such lands to the County pursuant to §75.14, Wis. Stats., unless the lands are sooner redeemed according to law, upon compliance with the requirements of §75.12, Wis. Stats., and such tax deed shall be issued to the County in the form set forth in §75.16, Wis. Stats., or an equivalent form.
- (4) **ELECTION TO PROCEED UNDER SECTION 75.521, WIS. STATS., IN RELATION TO THE ENFORCEMENT OF COLLECTION OF TAX LIENS.** Pursuant to substitute ordinance amendment #1-86 adopted by the County Board on February 18, 1986, Oneida County is authorized to enforce tax liens pursuant to the provisions of §75.521, Wis. Stats.
- (5) **ACTIONS AGAINST PERSONS.**
 - (a) This section is adopted pursuant to the authority provided under §74.53, Wis. Stats.
 - (b) The Corporation Counsel, upon the request of the County Treasurer, is hereby authorized and may commence an action to recover real property taxes and costs against persons pursuant to §74.53, Wis. Stats., for any of the following amounts that are included in the tax rolls for collection and any of the amounts under subparagraphs (ii) and (iii) that are not included on the tax rolls for collection:
 1. Delinquent real property taxes, special charges, special assessments and special taxes, not including amounts under subparagraphs (ii) and (iii), that were delinquent during the period that the person owned the property.
 2. The cost of razing and removing property and restoring the site to a dust-free and erosion-free condition incurred under § 66.0413(1)(br) 2., (f)(g) or (1), (2)(d) or (4), Wis. Stats., or filling or excavation incurred under § 66.0427, Wis. Stats., if the person owned the property when the property was razed and removed and the site restored or the excavation was filled.
 3. The cost of abating a public nuisance under § 254.595 or § 823.04, Wis. Stats., if the person owned the property when the public nuisance was abated.
 - (c) Prior to the filing of any civil action to establish personal liability for delinquency on any current or prior owner, the following procedures shall be completed:
 1. The Finance and Insurance Committee shall have been presented with a written report by the Treasurer listing the delinquencies by year and the names and addresses of the owner(s) during the applicable years with the dates of any transfers of ownership.

2. The Finance and Insurance Committee shall have determined which of the current and previous owners should be held personally liable.
 3. The Treasurer shall have provided written notice to such owner(s), as the Finance and Insurance Committee may determine, that the County intends to file a civil action for recovery of delinquencies if the delinquencies are not cured by a specified deadline.
- (d) Upon the commencement of an action as described in subsection (b) above, the Corporation Counsel is authorized to petition the Court to appoint a receiver to take charge of property included in a tax certificate under §74.57, Wis. Stats., against the owner of the property. The receiver shall manage the property, collect rents and apply income to the payment of delinquent real property taxes.
 - (e) No action shall be commenced against any person under this section unless at least 2 years elapsed after the date of the issuance of the tax certificate with regard to the real property, except that an action may be commenced after one year has elapsed after the date of issuance of the tax certificate if razing, moving and restoring the site to a dust-free and erosion-free condition has resulted in costs incurred which are included in the amount due for taxes.
 - (f) The Treasurer shall report to the Board of Supervisors with regard to any actions commenced pursuant to this section within 60 days after the filing of said actions with the Court.
- (6) SALE OF TAX DELINQUENT REAL ESTATE. (Am. #68-2008) Supervising authority of the sale of tax delinquent real estate as set forth in §§75.35(2) and 75.69 Wis. Stats, as amended from time to time, and §18.01 of this General Code is vested in the Land Records Committee.

3.14 INTEREST RATE AND PENALTY ON OVERDUE OR DELINQUENT REAL ESTATE TAXES AND SPECIAL ASSESSMENTS.

PENALTY. Pursuant to the authority established under §74.11 Wis. Stats., there is hereby imposed a penalty of 0.5 percent per month or fraction of a month in addition to the interest provided for in §74.11 Wis. Stats., on all real estate taxes and special assessments that are overdue or delinquent on and after the effective date of this section amendment.

3.15 RECORDING AND COPYING FEES. (Am. #50-2004)

- (1) REGISTER OF DEEDS RECORDING FEES. (Am. Res. #79-2012)
 - (a) The fee for recording, preparing and mailing documents shall be in accordance with §59.43, Wis. Stats.
- (2) COUNTY DEPARTMENT COPYING FEES.
 - (a) Unless otherwise permitted by Wisconsin Statutes or this code, the fee for providing a black and white copy of a document eight and one half inches by eleven inches in size shall be twenty-five cents, per copy page provided.
 - (b) The fee for providing a copy of a document of another size or a color copy shall be determined by individual department policy subject to approval by the Finance and Insurance Committee.

3.16 ISSUE OF WORTHLESS CHECKS. (Am. Res. #38-2009)

The County Board authorizes and directs the County Treasurer to charge a service fee of \$20 for all checks returned by financial institutions due to insufficient funds.

3.17 RESERVED.

Editor's note—

Resolution #100-2004, adopted Sept. 21, 2004, repealed § 3.17, which pertained to the risk management program. Similar provisions are now updated in § 1.50.

3.18 ACCOUNTS RECEIVABLE POLICIES. (Cr. #54-2104)

- (1) **PURPOSE.** To set forth guidelines for County departments administration of accounts receivable and to establish responsibilities for following County regulations for documenting monies owed and monies actually received. This policy applies to all County departments regardless of location. Collections performed by the Department of Social Services that are regulated by State requirements shall be exempt from this policy.
- (2) **DEFINITIONS.**

Receivables are defined as sums of money due for services performed or as a reimbursement of county expenses, which are expected to be collected from private persons, businesses, agencies, funds, or other governmental units. Receivables are not to include fines and forfeitures collected by the Clerk of Courts office.

Vendor department is the department responsible for the collection of the accounts receivable.
- (3) **IMMEDIATE PAYMENT.** Whenever possible, a vendor department should collect payment at the time goods or services are provided. Vendor departments should attempt to immediately collect payment for the following types of transactions:

Sales for goods or services costing less than \$5.

Sales to customers with accounts more than 90 days past due.
- (4) **COMPUTER SYSTEM.** The County's Accounts Receivable/Receipting software provides automated receivables processing for County departments. This program is maintained on the AS/400 system and should be used when accessibility and functionality exists.
- (5) **INVOICING.** At the time of the sale, the vending department issues a sequentially numbered invoice to the customer or client. Only invoice forms which have been approved by the Finance Department should be used. Invoicing procedures for on-going services may vary from one department to another. Invoicing should be done on a monthly basis at a minimum.
- (6) **RECORDING RECEIVABLES.** The vendor department must maintain a record (subsidiary ledger) of outstanding receivables. For departments using the Accounts Receivable/Receipting system a listing of amounts due must be produced and retained on a monthly basis. Where applicable, the listing shall be reconciled to the general ledger in a timely manner and any variances specifically documented.

The vendor department invoice must include the following information for each receivable:

Name of debtor.

Description of each charge and/or credit.

Invoice number.

Date of invoice.

Amount of each charge or credit.

The vendor department invoice listing shall be produced and retained on a monthly basis.

- (7) PAYMENT DUE DATES. The vendor department shall routinely notify customers or clients of due dates and past due accounts.
- (8) PAST DUE AND DELINQUENT ACCOUNTS. The vendor department is responsible for vigorous pursuit of all past due and delinquent receivables within the guidelines of state and federal regulations.

Accounts with unpaid balances 60 days past the due date are considered past due.

The department is to issue a minimum of two reminder notices between 60 and 90 days after the initial billing. (Reminder notices to debtors with account balances of less than \$5 are not required.)

These notices shall request immediate payment of the outstanding balance and notify the debtor of additional actions, which may be taken if the debt is not paid.

When warranted, the vendor department should make additional collection efforts, e.g., telephone contacts.

Accounts with unpaid balances more than 90 days past the due date are considered delinquent and are subject to collection procedures unless other payment arrangements have been made with the vendor department.

- (9) COLLECTION. Collection procedures include intensive efforts to recover amounts owed. (Collection procedures are not required on accounts with a remaining balance of less than \$100.)

The vendor department may refer uncollected receivables to the Corporation Counsel's office when:

An account is 90 days or more past due, and

The appropriate past due notices have been sent, and

The amount is at least \$100.

Corporation Counsel Actions. Actions by the Corporation Counsel's office may include, but are not limited to:

Sending additional notices and making telephone contacts,

Court action can be taken.

- (10) WRITE OFF PROCEDURES. The vendor department may request that uncollectable accounts be written off if the billing and collection procedures as detailed in this section have been exhausted.

- (11) WRITE OFF CRITERIA. Several criteria may justify write-offs:

The amount of the debt is insufficient to justify additional collection efforts.

The debtor has died and there is no guarantor or successor.

The debt is disputed and the vendor department has insufficient documentation to pursue collection efforts.

The debt is discharged in bankruptcy and there is no guarantor or successor.

Write offs for reasons other than those listed above must be approved by the committee of jurisdiction unless an approved process for all receivable write offs is in place and does not contradict County policy.

- (12) REVIEW AND APPROVAL. The vendor department is responsible for requesting approval to write off uncollectable accounts. In each request, the vendor department indicates the collection

procedures followed and the reasons the accounts are considered uncollectable. Once the appropriate write-off approvals have been obtained they will be forwarded to the Finance Department to be processed, if applicable.

(13) REPORTING. Each vendor department utilizing receivable systems other than the Accounts Receivable/Receiving system will be responsible for maintaining receivables information as indicated below.

(a) The vendor department should maintain a monthly report covering the previous calendar month's receivables activity. The following information should be shown on the report.

Gross receivables for the month. Gross receipts for the month.

Amount written off.

For departments using the Accounts Receivable/receiving system a listing will be provided on a monthly basis.

3.19 PENALTY FOR CONVERTING AGRICULTURAL LAND. (Cr. #05-2006)

Section 74.485, Wis. Stats., describing and defining regulations pertaining to a person who owns land that has been assessed as agricultural land under §70.32(2r), Wis. Stats., and who converts the land's use so that the land is not eligible to be assessed as agricultural land under §70.32(2r), Wis. Stats., as determined by the assessor of the taxation district in which the land is located, are adopted and by reference made a part of this Chapter as if fully set forth herein. Any act required to be performed or prohibited by any statute incorporated herein by reference is required or prohibited by this chapter. Any future amendments, revisions, modifications, repeals and recreations or creations of the statutes incorporated herein are intended to be made part of this chapter. The Treasurer shall administer this section with the assistance of the Corporation Counsel, if requested.

3.20 RETENTION OF OVERPAYMENTS. (Cr. #68-2006)

(1) Per Section 59.54(24), WIS STATS, Oneida County Departments may retain overpayments made to the Department, which overpayments do not exceed \$5.00, unless a specific request for a refund of the overpayment is made to the Department.

3.21 PERSONAL USE OF COUNTY VEHICLES. (Amd. #74-2006)

(1) PURPOSE. The purpose of this section is to prohibit County employees from making any personal use of County vehicles except as permitted under 26 CFR Sec. 1.274-6T(a)(3) of the Code of Federal Regulations, as such may be amended.

(2) DEFINITIONS. As used in this section:

Commuting trip. A one-way trip from either the home to the job site or the job site to the home, as the case may be, and not a round trip of home to job site to home.

Employee. Does not include an elected County Supervisor.

Personal use. Any use which is for the benefit or enjoyment of the employee, or is not in pursuit of the business or interests of the County, or is in pursuit of a business or trade other than that of the County, as provided in 26 CFR Sec. 1-1.274-6T(e)(5), as such section may be amended.

(3) PERSONAL USE PROHIBITED. No County employee may, except as provided, make any personal use of County owned or operated vehicles.

- (a) This section shall not apply to the use of a County vehicle for commuting to and from the employee's job site when, in the judgment of the employee's supervisor, the interests of the County requires the employee to take such County vehicle home and commute to and from work with such County vehicle.
 - (b) This section shall not forbid employees from making minimal personal use of County vehicles with the permission of their immediate supervisor.
- (4) PERSONAL USE VALUATION. Each employee who is required to commute to and from work with a County vehicle shall either:
- (a) Pay to the County as reimbursement for the commuting value of the County vehicle's use of the sum of \$1.50 per commuting trip; or
 - (b) Consent to the inclusion of gross income of the employee, the sum of \$1.50 per commuting trip, such sum to be subject to regular withholding of social security taxes. By this section, the County elects to not withhold federal and Wisconsin income taxes for such noncash fringe benefits pursuant to that certain revised Wisconsin Withholding Tax Notice dated July 3, 1985, issued by the State Department of Revenue, Income, Sales, Inheritance and Excise Tax Division.

(NOTE: The County does not have to give the employees an option. The County could delete either of the above options, leaving only one alternative.)

- (5) RECORD KEEPING BY COUNTY EMPLOYEES. Any County Employee who is given the use of a County vehicle, who is required to commute to and from work in the County vehicle, shall maintain a logbook showing the business or personal use, by mile, of the vehicle. Such logs shall be maintained at least weekly by the employee and shall be deposited with the Finance Department at the end of each calendar year.