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3.01 PURCHASING POLICY

- (1) Public Works Bidding.** Absent specific Committee authority, as set forth in duties of committees, all public works contracts and public contracts for furnishing materials and supplies of any nature which in any one case may exceed five thousand dollars (\$5,000.00) in value shall be let by advertised bid to the lowest responsible bidder. (Ord #335 1/26/10, Ord #368-13 8/19/13)
- (2) Agreements.** All agreements to which the County is a party shall be submitted to Corporation Counsel for review prior to approval by Committee of Jurisdiction and/or County Board pursuant to Marinette County Ordinance 2.08(5)(d).
(Ord #374-14 5/27/14)

3.02 PURCHASING AGENT

- (1) Supplies, Equipment and Purchase of Services.** Each department head shall be purchasing agent for his/her department for the purchase of all supplies, equipment and purchase of services for the use of his/her department unless otherwise directed by the County. No claim for repair or purchase of any kind over \$5,000.00 shall be charged to the County unless accompanied by an official County purchase order. The County purchase order shall be generated prior to purchase and shall encumber appropriate funds through the County accounting system. (Ord #359-12 5/29/12)
- (2) Capital Outlay Items.** Capital outlay items are defined as tangible and intangible assets that are used beyond a single reporting period. The County Administrator's authorization shall be obtained prior to any purchase order being generated for capital outlay items. The County Administrator may authorize deviations from previously approved capital outlay items so long as the original amount budgeted is not exceeded. A Department may seek approval from its parent committee in the event the County Administrator does not authorize a requested deviation. In the absence of the County Administrator, The County Finance Director shall have all the authority of the Administrator under this paragraph.
(Ord #274 4/20/04)

3.03 DISPOSAL OF COUNTY-OWNED SURPLUS PERSONAL PROPERTY

- (1)** Marinette County owned personal property that is not utilized as a trade-in can be considered surplus by any committee, department, office, commission or agent of the County. The Building and Property Committee may authorize the disposal of such property by any of the following means determined to be in the best interest of the County: sale at public auction; sale through an auction service; acceptance of an offer to purchase in response to request for competitive bids or proposals; donation or sale to a county agency, board, commission, department or office; donation or sale to a city, town, or village located within Marinette County; or destruction of the property where appropriate.

- (2) If disposal is in the form of a sale, all receipts from the sale, after deducting the necessary expenses of conducting the sale, shall be paid into the county general fund, except monies derived from the sale of Library, Highway and Forestry and Parks Departments; Land Information Department; or internal service fund equipment, which shall be credit to the respective department revenue account.
- (3) If the property is not disposed of in a sale open to the public, the Maintenance Department shall maintain an inventory of such property; a record of the date and method of disposal, including consideration received for the property, if any, and the name and address of the person taking possession of the property. Such inventory shall be kept as a public record for a period of not less than two (2) years from the date of disposal of the property.
- (4) If the property is allocated to another county agency, board, commission, department, or office, the Building and Property Committee may determine that the department receiving the surplus property shall compensate the department that declared the property to be surplus, and the Building and Property Committee shall determine the amount of such compensation.
- (5) If the surplus property is sold to a city, town, or village located within Marinette County, the Building and Property Committee shall determine the sales price.
(Ord #262 1/28/03, Ord #282 8/31/04, Ord#344 8/31/10, Ord #364 3/26/13)

3.04 USER FEE SCHEDULE

The Administration department shall prepare a schedule of user fees for all Marinette County departments, to be submitted to the County Board for adoption annually in September. The adopted user fee schedule is distributed to all county departments and available for inspection in the County Administrator's office.

3.05 RESERVED

3.06 TAX DELINQUENT PROPERTY

- (1) **Payments to Districts.** The Marinette County Treasurer shall not pay any taxation district in Marinette County special assessments for special charges that have not been previously paid to or retained by the Marinette County Treasurer. When such special assessments and/or special charges are collected through in rem foreclosure and subsequent auction or other means, they shall be paid to the appropriate taxation district at the next following August settlement. In the event that such special assessments and special charges are not collectible, Marinette County shall not pay out such special assessments and special charges to the taxation district. (Ord #200 12/15/98)
- (2) **In Rem Foreclosure.** Marinette County elects to adopt the provisions of §75.521 Wis. Stats., for the purpose of enforcing tax liens in the cases where the procedure provided by such section is applicable.
- (3) **Sale of Tax Delinquent Real Estate.**
 - (a) Pursuant to §75.35(2)(d) the Forestry, Parks, Outdoor Recreation and Land Committee shall manage and sell tax deeded lands. The Committee is authorized to engage licensed real estate brokers and

salespersons to assist in selling such lands and pay a commission for such service and to advertise such sale in such manner as it deems proper. The Forestry and Parks Administrator, subject to committee approval, may establish minimum sale price for land-only parcels.

- (b) Pursuant to §75.69, no tax delinquent real estate acquired by a county may be sold unless the sale and appraised value of such real estate has first been advertised by publication of a class 3 notice, under Chapter 985. Marinette County may accept the bid most advantageous to it but every bid less than the appraised value of the property shall be rejected. Marinette County is authorized to sell for an amount equal to or above the appraised value, without readvertising, any land previously advertised for sale. Additionally, no tax delinquent real estate may be sold unless notice of such sale is mailed to the clerk of the municipality in which the real estate is located at least three (3) weeks prior to the time of the sale. Any county may sell tax delinquent real estate by open or closed bid.

(Ord #280 6/29/04)

3.07 BUDGET POLICY

The County Administrator shall prepare an annual budget policy to be submitted to the Finance Committee for review and forwarded to the County Board for approval not later than July 31 of each year. The approved budget policy is available for inspection in the County Administrator's office.

(Ord #336 1/26/10)

3.08 COUNTY SALES AND USE TAX

- (1) **Purpose.** This ordinance is enacted under authority of Subchapter V of Chapter 77, Wis. Stats. and the county sales and use tax imposed herein shall be used to reduce the annual property tax levy of Marinette County by paying the annual debt service obligation and shall additionally be used for funding capital outlay and/or economic development and tourism expenditures.
- (2) **Imposition of Tax.** There is hereby imposed a county sales and use tax at the rate of 0.5 percent in the manner and to the extent permitted as set forth in Subchapter V of chapter 77, Wis. Stats., and acts amendatory thereto.
- (3) **Effective Date.** The county sales and use tax established by this ordinance shall become effective the first day of October 2001.
- (4) **Repeal.** This Ordinance is subject to repeal by County Board action by delivery of a certified copy of a repeal ordinance to the Wisconsin Department of Revenue at least sixty (60) days before the effective date of repeal, which for all counties is December 31.
- (5) **Notification.** A certified copy of this ordinance shall be delivered to the Secretary of Revenue of the State of Wisconsin no later than May 31, 2001.
- (6) **Sales and Use Tax Account.** The Marinette County Finance Department shall forthwith include in the Marinette County accounting system an account to be known as "County Sales and Use Tax Revenue", and shall reduce the amount of property tax levy, in the manner as specified in this Ordinance paragraph (1) purpose, by all actual and anticipated proceeds of the sales tax

herein established beginning with the 2002 budgetary year and that any and all county sales tax receipts collected for the balance of 2001 shall be designated for application to the 2002 property tax levy in the manner as specified in this Ordinance paragraph (1) Purpose.

(Ord #234 5/22/01, Ord #304 10/31/06, 10/30/07, Ord #322 10/28/08, Ord #330 10/27/09, Ord #346-10 9/29/10, Ord #353-1110/6/11, Ord #362-12 10/30/12, Ord #369-13 10/02/13, Ord #376-14 10/8/14, Ord #380-15 10/8/15, Ord #389-16 9/20/16)

3.09 CONSTRUCTION AND MAINTENANCE OF STREETS AND HIGHWAYS IN MARINETTE COUNTY

Pursuant to §83.035 Wis. Stats., Marinette County through the Highway Commissioner is authorized to enter into time and material or fixed price contracts with cities, villages and towns within the county borders to enable the county to construct and maintain streets and highways in such municipalities. Each contract shall include costs of labor, equipment, materials, administrative overhead, and all other miscellaneous expenses that may be appropriate to the project. Upon approval of the contract by the municipality, the total price including all of the foregoing components shall be the maximum cost to the municipality for that project.

3.10 RESERVED

3.11 DOG DAMAGE CLAIMS TO CERTAIN DOMESTIC ANIMALS

Pursuant to §174.11 Wis. Stats., the maximum amount that may be allowed for a claim for damages by dogs to domestic animals, including loss of fair market value, injury or death shall be limited to one thousand dollars (\$1,000.00) per domestic animal.

(Ord #231 9/27/00)

3.12 GENERAL RELIEF INDIGENT BURIAL EXPENSES

Pursuant to §49.30 Wis. Stats., a General Relief Fund is created effective January 1, 1998 for the sole purpose of payment of indigent burial expenses and for no other purpose. The Marinette County Health and Human Services Department in accordance with rules promulgated by the State of Wisconsin shall administer this General Relief Fund program that will provide for partial state reimbursement of indigent burial expenses.

(Ord #191 1/27/98)

3.13 INVESTMENT POLICY

(1) **Purpose.** To establish a uniform policy of investment.

(2) **Standard.** Investments shall be made with judgment and care not for speculation, but for investment, considering the probable safety of the capital as well as the probable income to be derived.

(3) **Objectives.** The primary objectives, in priority order, of Marinette County's investment activities shall be:

- (a) SAFETY. Safety of principal is the foremost objective of the investment program.
 - (b) LIQUIDITY. Marinette County's investment portfolio will remain sufficiently liquid to enable Marinette County to meet all operating requirements that might be reasonably anticipated.
 - (c) RETURN ON INVESTMENTS. Marinette County's investment portfolio shall be designed with the objective of attaining a rate of return throughout budgetary and economic cycles, commensurate with Marinette County's investment risk constraints and the cash flow characteristics of the portfolio.
- (4) **Delegation of Authority.** In accordance with §59.62 Wis. Stats., management responsibility for the investment program is delegated to the Finance Director and County Treasurer. The Finance Director shall establish and maintain a written Investment Policy which shall be approved by the Finance Committee and the County Board of Supervisors.
- (5) **Ethics and Conflicts of Interest.** Officers and employees involved in the investment process shall refrain from personal business activity that could conflict with proper execution of the investment program, or that could impair their ability to make impartial investment decisions. Employees and investment officials shall disclose to the Finance Committee any material financial interests in financial institutions that conduct business within this jurisdiction, and they shall further disclose any large personal financial/investment positions that could be related to the finances of Marinette County.
- (6) **Authorized and Suitable Investments.** Authorized and suitable investments shall be as set forth in the Investment Policy.
- (7) **Internal Control.** The Finance Director shall establish an annual process of independent review by an external auditor.
- (8) **Reporting.** The Finance Director shall report to the Finance Committee as set forth in the Investment Policy.
- (9) **Diversification.** Marinette County shall diversify investments as set forth in the Investment Policy

3.14 FUND BALANCE POLICY

- (1) **Purpose.** To establish a policy for amount and replenishment of various county fund balance reserves.
- (2) **Delegation of Authority.** The Finance Director shall establish and maintain a written Fund Balance Policy subject to approval of the Finance Committee and the County Board of Supervisors.
(Ord #247 1/22/02, Ord #266 8/26/03, Ord #293 10/25/05, Ord #323 11/12/08, Ord #346 10/26/10, Ord #351 7/26/11)

3.15 POST-ISSUANCE COMPLIANCE POLICY FOR TAX-EXEMPT TAX-ADVANTAGED OBLIGATIONS AND CONTINUING DISCLOSURE.

- (1) **Purpose.** To establish a policy designed to monitor post-issuance compliance
 - (a) with applicable provisions of the Internal Revenue Code of 1986, as amended (the "Code"), and regulations promulgated thereunder ("Treasury

Regulations") for obligations issued by the Issuer on tax-exempt or tax-advantaged basis ("Obligations"); and

- (b) with applicable requirements set forth in certificates and agreement(s) ("Continuing Disclosure Agreements") providing for ongoing disclosure in connection with the offering of obligations to investors ("Offerings"), for obligations (whether or not tax-exempt / tax-advantaged) subject to the continuing disclosure requirements of Rule 15c2-12(b)(5) (the "Rule") promulgated by the Securities and Exchange Commission ("SEC") under the Securities Exchange Act of 1934.
- (2) **Delegation of Authority.** The Finance Director shall establish and maintain a written Post-Issuance Compliance Policy for Tax-Exempt Tax-Advantaged Obligations and Continuing Disclosure subject to approval of the Finance Committee and the County Board of Supervisors. (Ord #373-14 4/15/14)

3.16 DEBT POLICY

- (1) **Purpose.** To establish a policy setting forth guidelines for financing of capital expenditures and/or economic development expenditures beneficial to Marinette County.
- (2) **Delegation of Authority.** The Finance Director shall establish and maintain a written Debt Policy subject to approval of the Finance Committee and the County Board of Supervisors. (Ord #378 12/16/14)

3.17 GRANTS AND DONATIONS

- (1) **Budgeted Grants/Donations.** Grants/donations may be addressed through the budget process. The grants/donations shall be clearly identified in the department budget which tacitly by budget approval authorizes application for, acceptance and administration of the grant. The department if awarded a budgeted grant/donation must later receive authority to enter into agreement for any grant/donation requiring agreement. All agreements to which the County is a party shall be submitted to Corporation Counsel for review prior to approval by Committee of Jurisdiction and/or County Board pursuant to Marinette County Ordinance 2.08(5)(d). (Ord #379 5/26/15)
- (2) **Non-budgeted Grants/Donations.** Applications for and acceptance of grants/donations not identified in the budget shall be submitted to the committee of jurisdiction for approval. Application for and acceptance of grants/donations in an amount totaling \$15,000.00 or greater shall be forwarded to the full County Board for approval. Authority to administer grants/donations, including entering into agreements, shall be sought at the same time as application and acceptance. (Ord #379 5/26/15)

3.18 ADDITIONAL REVENUE POLICY

- (1) **No County Contribution Grant/Donation Revenue.** In the event an approved grant/donation program or project generates additional revenue without a required county contribution, the additional revenue may be spent by the receiving department subject to approval of the committee of

jurisdiction and in consultation with the County Administrator. (Ord #379 5/26/15, Ord #384 1/26/16)

- (2) **County Contribution Grant/Donation Revenue.** In the event an approved grant/donation program or project requiring additional county contribution generates additional revenue, the additional revenue may be spent by the receiving department subject to approval of the committee of jurisdiction and in consultation with the County Administrator. If the county contribution is appropriated from contingency and is equal to or less than 10% of the budgeted activity only Finance Committee approval is required. In the event the county contribution from contingency exceeds 10% of the budgeted activity or is appropriated from a fund balance, Finance Committee and County Board approval are required. (Ord #379 5/26/15, Ord #384 1/26/16)
- (3) **Other Revenue.** In the event revenue is generated by a department from sources other than grants/donations, the additional revenue shall be deposited in the department's revenue and spending of the revenue is subject to approval of the committee of jurisdiction and in consultation with the County Administrator. (Ord #379 5/26/15, Ord #384 1/26/16)