

Finance

Chapter 1 Finance

- 3-1-1 Authorized Expenditures
- 3-1-2 Standards of Accounting
- 3-1-3 Financial Reports
- 3-1-4 Annual Audit and Report
- 3-1-5 Bidding for Public Works
- 3-1-6 Highway Finances
- 3-1-7 Transportation Equipment Trust Fund
- 3-1-8 Departmental Inventories
- 3-1-9 Insufficient Funds Checks
- 3-1-10 Certification of Debt for Payment

Chapter 1 Finance

Sec. 3-1-1 Authorized Expenditures.

No funds may be expended, obligated or encumbered by any department, board, agency, commission or entity of Bayfield County except pursuant to a lawful appropriation of the Bayfield County Board of Supervisors contained in the annual budget for the current year or as otherwise allowed under this Code of Ordinances.

Cross reference(s)--Sections 2-3-5(b)(7) and (9).

Sec. 3-1-2 Standards of Accounting.

Bayfield County shall account for its receipts and uses of funds according to generally accepted accounting principles (GAAP) adopted as Government Accounting Auditing and Financial Reporting (GAAFR) and endorsed for government agencies by the Governmental Accounting Standards Board (GASB) as such standards are embodied in the latest edition of financial accounting standards issued by GASB.

Sec. 3-1-3 Financial Reports.

The County Clerk shall annually prepare a detailed Comprehensive Annual Financial Report in the format dictated by the accounting standards established by this Chapter.

Sec. 3-1-4 Annual Audit and Report.

The Executive Committee shall cause an annual audit to be made of the County by an independent outside audit firm. The County Clerk shall assist the outside auditor in the audit. The audit shall include commentary on financial management practices of the County, the financial condition of the County and shall comply with the requirements of the Federal Single Audit requirement of Circular A-128, Office of Management and Budget.

Sec. 3-1-5 Bidding for Public Works.

The provisions of Sec. 59.52(29), Wis. Stats., regarding bidding for public works projects, as amended from time to time, are adopted and incorporated herein by reference.

State Law Reference(s)--Sec. 59.52(29), Wis. Stats.

Sec. 3-1-6 Highway Finances.

As required by Sec. 66.30(11) of the Wisconsin Statutes, all monies received from the State of Wisconsin and from the federal government for local highway purposes shall be deposited in a segregated account under the County's bookkeeping system (segregating both expenditures and revenues) from which monies may be used only for purposes related to local highways.

- (a) Subject to Subsection (b) below, the County Highway Commissioner is authorized, pursuant to Sec. 83.015(2)(b), Wis. Stats., without further authority

and to the extent that revolving funds accumulated for such purpose or appropriations made for such purpose are available, to:

- (1) Supervise the Bayfield County Highway Department.
- (2) Purchase such highway equipment as the County Highway Commissioner deems necessary to properly carry on the work of the Bayfield County Highway Department, and to trade or sell such old equipment as may be considered to be for the best interests of the County.
- (3) Determine whether each piece of county aid construction shall be let by contract or shall be done by day labor.
- (4) Enter into contracts in the name of the County and make necessary arrangements for the proper prosecution of the construction and maintenance of highways provided for by the County Board.
- (5) Enter private lands with employees of the Bayfield County Highway Department to remove weeds and brush and erect or remove fences that are necessary to keep highways open for travel during the winter.
- (6) Direct the expenditure of highway maintenance funds received from the state or provided by county tax.
- (7) Meet from time to time at the county seat to audit all payrolls and material claims and vouchers resulting from the construction of highways.
- (8) Perform other duties imposed by law or by the County Board.

Title 3, Chapter 1, Sec 3
Title 3, Chapter 1, Sec 6
Revised 12-14-2010/Published 12-23-2010

Sec. 3-1-7 Transportation Equipment Trust Fund.

- (a) The County Board resolves that a trust fund be established into which state aid as provided in Sec. 85.21, Wis. Stats., is to be saved for the purchase or maintenance of transportation equipment.
- (b) The state aids held in trust shall be subject to the trust conditions adopted by the Department of Transportation as administrative rules.

Sec. 3-1-8 Departmental Inventories.

All departments shall submit any additions in their inventories to the County Clerk's office at the time the invoice is presented for payment. All deletions shall be reported to the County Clerk's office at the time of sales or trade. Forms for these changes will be available from the Clerk's office.

Sec. 3-1-9 Insufficient Funds Checks.

- (a) If a personal check tendered to make any payment to Bayfield County or an officer, office or department thereof is not paid by the bank on which it is drawn, or if a demand for payment under a debit or credit card transaction is not paid by the bank upon which demand is made, the person by whom the check has been tendered or the person entering into the debt or credit card transaction shall remain liable for the payment of the amount for which the check was tendered or the amount agreed to be paid by debit or credit card and shall also be liable to the county for an additional charge of Twenty-five Dollars (\$25.00). In addition, the officer to whom the check was tendered or to whom the debit or credit card was presented may, if there is probable cause to believe that a crime has been committed, provide any information or evidence relating to the crime to the district attorney of the county having jurisdiction over the offense for prosecution as provided by law. If any license has been granted upon any such check or any such debit or credit card transaction, the license shall be subject to cancellation for the nonpayment of the check or failure of the bank to honor the demand for payment authorized by debit or credit card.
- (b) Unless otherwise provided by law, any office or department of Bayfield County may retain overpayments of fees, licenses, and similar charges when the overpayment of Two Dollars (\$2.00) or less, unless such refund is specifically requested in writing. Underpayments of not more than Two Dollars (\$2.00) may be waived when the administrative cost of collection would exceed the amount of underpayment.

State law reference(s)--Sec. 59.54(24), Wis. Stats.

Sec. 3-1-10 Certification of Debt for Payment.

- (a) **Statutes Adopted.** The provisions of Sec. 71.935, Wis. Stats, including the definitions of "debt", "debtor", "department" and "refund" set forth therein, are incorporated herein by reference.
- (b) **Authority to Certify Debt.** Any elected official or department head of Bayfield County may seek payment of any debt owed to the County through his/her office or department, by certification of the debt to the Wisconsin Department of Revenue in accordance with Sec. 71.935, Wis. Stats., and the rules of the Department pertaining thereto, for payment by setoff against any state tax refund otherwise payable to the debtor.

- (c) **Notice.** Not later than five (5) days after such certification, the officer or department head shall notify the debtor in writing of the certification of the debt to the department, of the basis of the certification, and of the debtor's right to appeal and, in the case of parking citations, of the debtor's right to contest the citation.
- (d) **Appeals.**
- (1) The debtor shall have the right to appeal the determination to the County's Corporation Counsel by filing with the corporation counsel within ten (10) days after the date of mailing of the notice of certification a written request for review of the determination, stating the specific grounds for the debtor's objections thereto, and by filing a copy of said request with the certifying officer or department head within said time period.
 - (2) The certifying officer or department head shall provide the corporation counsel with such information regarding the matter as the corporation counsel deems necessary to properly review the determination. A hearing on the appeal shall be held only if deemed necessary by the corporation counsel.
 - (3) Within thirty (30) days after receiving a request for review, the corporation counsel shall render a written decision and send copies thereof by first class mail to the certifying officer or department head and debtor.
 - (4) The debtor may appeal the corporation counsel's decision to the Bayfield County Circuit Court within thirty (30) days after the date of mailing of the decision to the debtor.
 - (5) As an alternative to the above procedure, the debtor may appeal a determination by bringing a legal action against the county in Bayfield County Circuit Court without first requesting review by the corporation counsel.

State law reference(s)--Sec. 71.935, Wis. Stats.