

4.04.070 Rules for contingency fund transfers by the county board. The county board shall be governed by the following rules in administering department requests for transfers from the contingency fund established by 4.04.050 A. in any fiscal year. Transfers may be authorized by a majority vote only for one or more of the following purposes, and by 2/3 vote of the entire board for all other purposes:

- A. For purposes as defined in 4.04.060 B. except paragraph 4.;
- B. For snow removal expenses by the county highway department, except that the total transferred shall not exceed 20% of the amount appropriated in any fiscal year to the contingency fund. (Ord. 194-78 Sec.5, 1978).

4.04.080 Sales and acquisition of county forest lands--Nonlapsing account. All proceeds which result from the sale of county forest lands or lands held for forestry purposes, which lands lie outside of the designated boundaries of the county forest shall be placed in a nonlapsing forest land purchase account. Subject to approval of the board, funds may only be withdrawn therefrom with which to purchase lands for forestry purposes which lie within the designated forestry boundaries. (Ord. 80-81/243 Sec. 1, 1980).

4.04.090 Transfer of Funds between county budgets--excess revenue expenditures. No funds can be transferred from one departmental county departmental budget to another county budget unless 2/3 of the board approves. Excess revenues cannot be expended unless 2/3 of the board approves. (Ord.135, 1991)

## Chapter 4.05

### REMITTANCE PROCEDURE FOR FEES AND COLLECTIONS

#### Sections:

- 4.05.001 Purpose.
- 4.05.002 Payment with coins or tainted currency.
- 4.05.010 Remittance of fees by the clerk of circuit court.
- 4.05.015 Reports of fees received.
- 4.05.020 Remittance of collections.
- 4.05.030 Issuance of receipts.
- 4.05.040 Designation of payee on checks, drafts and orders.

4.05.001 Purpose. This chapter shall establish procedures for the regular remittance to the treasurer, by officers and departments, of the fees collected by them pursuant to law or ordinance and other moneys paid to them for the rendering of services. It is intended that this chapter shall foster an efficient and orderly cash flow for the county. (Ord. 81-82/43 Sec.1(part), 1981).

4.05.002 Payment with coins or tainted currency.

A. County employees or officers shall not be required to accept more than one (1) dollar in coins as payment of a fee or other financial obligation owed to or collected by the county.

County employees or officer shall not be required to accept as payment of a fee or other obligation owed to or collected by the county any currency or coin which has been soiled, contaminated, tainted or polluted with any human or animal bodily secretions, or any other substance that may pose a risk to public safety or human health. (Ord. 163-39, Sec. 1, 2020)

4.05.010 Remittance of fees by the clerk of circuit court. The clerk of circuit court shall, on a daily basis, deposit all fees and other moneys collected into appropriate trust accounts designated by the finance director. On the 10th business day of each month, the clerk of circuit court shall remit the moneys due the county and state within each such account to the county treasurer who shall remit the appropriate portion to the state treasurer. (Ord. 144-24, Sec. 19, 2000; Ord. 81-82/43 Sec.1(part), 1981).

4.05.015 Reports of fees received. Each of the elected county officers authorized or required by law to collect fees shall maintain complete records of all such fees received. Forms for the reporting of such collections shall be prescribed and made available by the finance director. The reports shall be submitted to the finance director on a monthly basis for presentation to the committee on finance and budget. A report of total annual fees received shall be filed with the county clerk no later than January 20th of the year next following collection. (Ord. 144-24, Sec. 20, 2000; Ord. 131-86 Sec.14 1988, Ord. 81-82/43 Sec.1(part), 1981).

4.05.020 Remittance of collections. All moneys collected by any county department or official, including fees or charges authorized by law or ordinance, and all other county revenues from whatever source derived shall be remitted to the county treasurer in accord with the following schedule:

A. All moneys normally received by mail should be made out and mailed directly to the county treasurer, whenever possible. Departments shall notify customer accounts of this policy as directed by the finance director.

B. All moneys received over the counter by departments in the courthouse shall be remitted on a daily basis. A cut off shall be established at 4 p.m. daily and all moneys collected up to 4 p.m. shall be deposited with the county treasurer in the manner prescribed by the finance director. Collections after 4 p.m. shall be deposited with the next day's business.

C. All departments located outside the courthouse shall deposit on a daily basis, if possible. The finance director may authorize extending the duration between timely deposits. Under no circumstances shall deposits be made less than once per week.

D. All fees collected by the sheriff under Wis. Stat. § 59.32(1), shall be reported and remitted to the county treasurer as provided in this chapter. (Ord. 144-24, Sec. 21, 2000; Ord.141-03, Sec.1, 1997; Ord. 131-86 Sec.15 1988)

4.05.030 Issuance of receipts.

A. Each department and every officer or employee that collects fees and other moneys shall, upon payment, issue prenumbered written receipts, on forms approved by the finance director, each of which shall be accounted for. Both valid and void receipts shall be retained for auditing purposes.

B. The finance director shall standardize those receipts issued by departments and officers which lend themselves to standardization. (Ord. 131-86 Sec.16 1988, Ord. 81-82/43 Sec.1(part), 1981).

4.05.040 Designation of payee on checks, drafts and orders. With the express exception of the clerk of circuit court, all officers, employees and departments shall advise persons to make their checks, drafts or orders for fees and other charges payable to the order of the "Eau Claire County Treasurer." (Ord. 81-82/43 Sec.1(part), 1981).

Chapter 4.06

FINANCE DEPARTMENT

Sections:

<u>4.06.001</u>	Purpose.
<u>4.06.010</u>	Finance director.
<u>4.06.020</u>	Pre-audit of accounts payable.
<u>4.06.030</u>	Examination of books and accounts.
<u>4.06.040</u>	Establishment of uniform bookkeeping and accounting formats and procedures.
<u>4.06.050</u>	Consolidation of books and accounts; purchasing control.
<u>4.06.060</u>	Issuance of orders by the clerk and treasurer for payment of county obligations.
<u>4.06.070</u>	Authorization of orders for payment.
<u>4.06.080</u>	Budget execution.

4.06.001 Purpose. This Chapter shall establish the powers and duties of the finance department and the finance director with the intent of creating a system for the orderly presentation and payment of obligations and the maintenance of a unified county-wide accounting system. (Ord. 131-86 Sec.1, 1988)

4.06.010 Finance director. The finance director, under the general supervision of the county administrator and the committee on finance and budget, shall manage the finance department and, with the assistance of such employees as are assigned to the department, shall be responsible for carrying out its mandates. In accord with Wis. Stat. § 59.47, the finance director shall function as county auditor. In accord with Wis.Stat. § 40.03(2)(j), the finance director shall function as agent of the county in matters pertaining to the Wisconsin Retirement Fund. (Ord.141-92 Sec.52, 1998; Ord.135-74 Sec.3, 1991; Ord.131-86 Sec.5, 1988)

4.06.020 Pre-audit of accounts payable.

A. The finance director shall direct the pre-audit of each account, invoice and expenditure, under \$10,000, to ascertain whether it is properly chargeable against a particular departmental budget or line item sub-account thereunder. The financial director shall also determine whether the respective budget or line item sub-account contains sufficient funds to allow for payment and if so, shall thereupon request that payment be made by the clerk and treasurer. (Ord.131-86 Sec.5, 1988)

B. In the event that the item cannot be appropriately posted against a particular budget or line item sub-account thereunder, the item shall be referred to the committee on finance and budget for review under 2.04.485 A. 4. Additionally, in the event that the appropriate budget or line item sub-account thereunder contains insufficient funds with which to pay the item, it shall be returned to the person in charge of that budget who shall have the responsibility of approaching the committee on finance and budget under Chapter 4.04 as to payment.(Ord.139-60 Sec1,1995; Ord.131-86 Sec.5, 1988)

4.06.030 Examination of books and accounts. The department, under the supervision of the finance director, shall have the authority to examine the books and accounts of all county officers, boards, commissions, committees, trustees or other officers or employees entrusted with the receipt, custody or expenditures of money, or by or on whose certificate any funds appropriated by the board are authorized to be expended and all original bills and vouchers on which moneys have been paid out and all receipts of moneys received by them. (Ord. 131-86 Sec.5, 1988)

4.06.040 Establishment of uniform bookkeeping and accounting formats and procedures. The finance director shall direct the method for the keeping of all accounts of the county and shall be vested with the authority to establish accounting and reporting systems and to designate such financial books as may be deemed necessary and appropriate for all offices, departments and sub-units. The finance director is also authorized to keep such books of account as may be necessary to properly perform the duties of his or her office. (Ord. 131-86 Sec.5, 1988)

4.06.050 Consolidation of books and accounts; purchasing control. Subject to the approval of the committee on finance and budget and with the exception of those books kept by the county clerk under Wis. Stat. § 59.23(2)(c) to (g), the finance director shall propose and effectuate the consolidation of present methods and types of record keeping for the purpose of enhancing and improving processing of accounts and claims. (Ord.141-03, Sec.1, 1997; Ord. 131-86 Sec.5, 1988)

4.06.060 Issuance of orders by the clerk and treasurer for payment of county obligations.

A. In accord with their respective responsibilities under Wis. Stat. § 59.23(2)(c), 59.25(3)(c) and 59.64(4), the county clerk and treasurer shall sign such orders and disbursements approved in the county budget or as otherwise authorized by the board, committee, finance director or county code.

1. Those accounts, invoices and expenditures which are less than \$10,000 and which are properly issued against departmental budgets or line item sub-accounts thereunder and which have been approved of upon pre-audit by the finance director under 4.06.020.

2. Those accounts, invoices and expenditures, which are less than \$10,000 other than those listed at 1., which have been approved of for settlement by the committee on finance and budget under 2.04.485 B. 3.

3. Those accounts, invoices and expenditures of \$10,000 or more which have been reviewed by the board.

4. Those claims submitted under Wis. Stat. § 59.07, which have been approved of for settlement by the committee. (Ord. 162-34, Sec. 1, 2019; Ord.141-03, Sec.1, 1997; Ord.139-60, Sec.2, 1995; Ord. 131-86 Sec.5, 1988)

4.06.070 Authorization of orders for payment.

A. The finance director shall have the authority, on behalf of the board, to approve of the settlement of accounts, bills and purchase orders between meetings of the committee on finance and budget, where, in order to take advantage of purchase discounts, to meet legal requirements, or so as to meet billing deadlines immediate action must be taken.

B. All such accounts, bills and purchase orders shall be submitted to the finance and budget committee for its review and approval of the action of the finance director. In the absence of authorization in the annual budget resolution or if an expenditure is not authorized within the budget resolution an express ordinance or resolution of the board authorizing settlement of the account, bill or purchase order in question, the finance director shall assume personal responsibility therefore in the event that said committee fails or refuses to subsequently approve of his or her authorization.

C. In the absence of the finance director, the county administrator, or in his or her absence the chair of the board, or in the chair's absence the chair of the committee on finance and budget shall exercise the authorization powers set forth in A. (Ord. 152-38, Sec. 1, 2008; Ord.141-92 Sec.53, 1998; Ord. 138-15, Sec. 4 & 5, 994; Ord. 131-86 Sec.5, 1988)

4.06.080 Budget execution. The finance director shall execute the adopted budget, insuring that all expenditures of county funds are made in strict compliance therewith and review all departmental or agency requests for adjustments and transfers of budgeted funds and make recommendations on same to the finance and budget committee or the board. (Ord. 131-86 Sec.5, 1988)

Chapter 4.07

PAYROLL ADMINISTRATION

Sections:

- 4.07.010 Administration.
- 4.07.020 Records and reporting.
- 4.07.030 Payment of wages.
- 4.07.050 Payroll deductions.

4.07.010 Administration.

- A. The finance department shall:
  - 1. Plan, organize, and develop procedures to ensure effective and accurate reporting and processing of employee payrolls;
  - 2. Provide functional supervision over all county payroll preparation units, as identified in B.;
  - 3. Ensure that payrolls are processed in accordance with all applicable laws and labor agreements;
  - 4. Suspend payment or processing of any transaction submitted by any payroll unit or department when it is determined that 3, may be violated;
  - 5. Develop uniform centralized payroll planning activities to ensure that payroll systems are compatible and integrated with the county accounting structure.
- B. Payroll preparation units shall include the finance department and highway department which shall submit payroll input to the department for review and final processing by noon of the first Thursday following the end of the payroll period.
- C. Departments not specified in B. shall submit required payroll input to the department by noon of the first Monday following the end of the payroll period for processing. (Ord.141-26, Sec.13, 1997; Ord 132-39 Secs.1&2, 1988; Ord. 131-86, Sec. 6, 1988).

4.07.020 Records and reporting

- A. All payroll preparation units shall maintain auditable source documentation on all data entered on employee payrolls, in conformance with county standards established by the finance director.
- B. The finance department shall:
  - 1. Maintain central payroll records for all county departments;
  - 2. Be responsible for preparation of all required reports relating to employee payrolls for all county departments, such as reports for federal or state tax withheld, social security, retirement, life and health insurance, and employee deduction liability accounts; and shall authorize payment for such items, subject to the approval of the finance director and committee on finance and budget;
  - 3. Periodically audit records maintained by payroll preparation units.
- C. All department heads shall immediately notify the appropriate payroll preparation unit of any personnel transaction affecting the pay status of an employee and shall submit required payroll data in a timely manner. (Ord. 131-86, Sec. 6, 1988).

4.07.030 Payment of wages.

A. Method of Payment. All county employees and elected officials, including county board supervisors, shall be paid through direct deposit to the banking institution of their choice that is a member of the Automated Clearing House system "ACH", based on a written authorization on a form supplied by the county.

B. Pay Period and Pay Day. All county employees shall be paid on a biweekly payroll period basis beginning on Sunday. All regular shifts beginning on Saturday and ending on Sunday shall be considered to have been worked on Saturday. Wages due to an employee shall be paid on the 2nd Friday following the end of the payroll period, and no pay advances may be authorized.

C. Advice of Deposit Form Distribution. Deposit forms shall be issued by the county treasurer to the department heads for distribution to subordinate personnel on each payday.

D. Deposit forms for absent employees and officers shall be held by the department head until the employee or authorized representative picks up the deposit form or it is mailed.

1. Deposit forms may not be picked up by persons other than the employee or officer, nor mailed without the officer's or employee's written permission. The director shall prepare and supply to each officer or employee an authorization form, which shall be filed with the county treasurer and the department head, granting or withholding any authorization in this paragraph. Any authorization so filed shall be valid until revoked. An employee or officer may revoke the authorization in writing at any time, and shall file same with the county treasurer and the department head.

2. Deposit forms not distributed to employees or officers within 5 days of payday shall be returned to the county treasurer with a brief explanation of reason for return.

E. Pay Upon Termination. All wages due an employee upon termination shall be paid in accordance with Wis. Stat. ch. 109. (Ord 152-15, Sec. 1, 2008; Ord. 143-101, 2000; Ord.142-32, 1998; Ord. 132-39 Sec.3, 1988; Ord. 131-86, Sec. 6, 1988).

4.07.050 Payroll deductions.

A. No deductions shall be made from employee wages without the employees' written authorization, except when deductions are required by law, court order or contract.

B. Voluntary deductions, not required by law or court order, are considered a benefit and service to employees and subject to authorization by the board. The following voluntary deductions are authorized:

1. United States savings bonds;
2. Employee share of group life or health insurance premiums;
3. Union dues or fair share fees;
4. Credit union deductions, subject to C. below;
5. United Way contributions;
6. Employee share of retirement fund contributions paid by employee;
7. Employee contribution to the Eau Claire County employees deferred compensation plan.

8. Pretax deductions for flexible spending accounts for employee costs of medical insurance premiums, dependent care expenses, and unreimbursed medical expenses if, and only if, there is enough employee participation so there is no net cost to the county.

C. A credit union may participate in a payroll deduction plan for county employees and such plan shall be by written agreement with the credit union, executed on behalf of the county by the county administrator. No agreement shall be signed unless a minimum of 25 employees participate in any specific credit union group. Participating employees and credit unions shall agree to save the county harmless from any errors. (Ord. 161-6, Sec. 20, 2017; Ord.141-92 Sec.54. 1998; Ord.140-95, 1997; Ord.134-85 Sec.1, 1991; Ord. 131-86, Sec. 6, 1988).

Chapter 4.08

PUBLIC DEPOSITORIES

Sections:

- 4.08.010 Designated--Generally.
- 4.08.015 Collateral for public deposits.
- 4.08.030 Withdrawal or disbursement.
- 4.08.040 Facsimile signatures.
- 4.08.050 Transportation to depository.

4.08.010 Designated--Generally. The following banking institutions, qualified as public depositories under Wis. Stat. ch. 34, are designated, until further action, as public depositories for all public moneys coming into the hands of the county treasurer:

- A. Wells Fargo Bank Wisconsin, N.A., Eau Claire, Wisconsin;
- B. US Bank, Eau Claire, Wisconsin;
- C. Alliance Bank, Eau Claire, Wisconsin;
- D. Bank of Augusta, Augusta, Wisconsin;
- E. Bank Mutual, Eau Claire, Wisconsin;
- F. Wisconsin Investment Series Cooperative;
- G. Associated Bank; Eau Claire, Wisconsin;
- H. Charter Bank Eau Claire, Eau Claire, Wisconsin.
- I. Citizens Community Federal, Eau Claire, Wisconsin;
- J. Royal Credit Union, Eau Claire, Wisconsin;
- K. Bank One Wisconsin Trust Company NA;
- L. Local Government Pooled Investment Fund;