

OZAUKEE COUNTY POLICY AND PROCEDURE MANUAL

CHAPTER 5

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5.01 COUNTY FINANCE

(1) Deposits of Fees and Moneys:

(a) Procedure for Deposits and Payments:

1. Deposits:

a. Every county officer and employee and every board, commission or other body that collects or receives fees or other moneys for or in behalf of Ozaukee County, shall:

(1) Deposit weekly with the County Treasurer, all fees and moneys collected, by not later than 1:30 P.M. of the following Monday.

(a) A copy of each deposit transmittal is to accompany the deposit. Issue a duplicate prenumbered receipt with detail as to cash and checks received.

(b) All checks received are to be deposited with the County Treasurer intact.

(c) No checks are to be cashed, including employee checks to be cashed.

(2) If such fees or moneys exceed \$1,000.00 in any one day, they shall be deposited intact with the County Treasurer daily by not later than 1:30 P.M. the following day.

(3) If any one receipt exceeds \$2,000.00, such amount shall be deposited intact with the County Treasurer by not later than 1:30 P.M. on the date of receipt.

2. Payments:

a. No payments are to be made from cash receipts.

b. All payments are to be made by checks issued by the County Clerk.

3. The Finance Committee of the County Board must approve any deviation from the above procedures.

(2) County Investment Policy:

(a) Purpose:

1. The purpose of this policy is to delegate to the Treasurer the authority to invest county funds as hereafter provided.

2. The Treasurer shall be bonded in an amount periodically established in a resolution adopted by the County Board.

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- 1 (b) Objectives:
- 2 1. The primary objectives of County investment activities shall be the following, in
- 3 order of importance:
- 4 a. To preserve capital in the overall portfolio and to protect investment principal;
- 5 b. To remain sufficiently liquid to meet disbursement requirements which might be
- 6 reasonably anticipated; and
- 7 c. To manage the investment portfolio to maximize return consistent with the
- 8 objectives in Items 1 and 2 and other risk limitations described in this policy.
- 9 (c) Prudence:
- 10 1. The standard of prudence to be applied by the Treasurer shall be the "Prudent Person
- 11 Rule:"
- 12 a. Investments shall be made "with judgment and care under the circumstances then
- 13 prevailing, which persons of prudence, discretion, and intelligence exercise in the
- 14 management of their own affairs, not in regard to speculation, but in regard to the
- 15 permanent disposition of their funds, considering the probable income as well as the
- 16 probable safety of their capital."
- 17 b. The Prudent Person Rule shall be applied in the context of managing the overall
- 18 portfolio.
- 19 (d) Diligence:
- 20 1. The Treasurer, in accordance with [Chapter 34](#) of the Wisconsin Statutes and County
- 21 procedures, will exercise due diligence.
- 22 2. The Treasurer will follow these policies and procedures and report to the Finance
- 23 Committee any significant change of an individual security's credit risk or market price
- 24 and recommend appropriate action be taken to control adverse developments.
- 25 (e) Account Types:
- 26 1. Accounts are determined to be active or inactive as follows:
- 27 a. Active Accounts:
- 28 (1) Savings accounts
- 29 (2) Checking accounts
- 30 (3) All other deposits subject to withdrawal or transfer on demand are active
- 31 accounts.
- 32 2. Inactive Accounts:
- 33 a. Certificates of deposit
- 34 b. Dated repurchase agreements
- 35 c. Government notes
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- 1 (f) Funds not required for current operating expenses:
 - 2 1. These funds shall to be deposited in an interest bearing active account subject to
 - 3 withdrawal on demand.
 - 4 2. Transfers between active accounts within an individual public depository, other than
 - 5 from the checking account, shall be made by the Treasurer.
 - 6 3. Funds not needed for current operating expenses within the next 30 days, are to be
 - 7 invested in an inactive account or deposited in an interest bearing active account.
 - 8 a. Investment Procedures:
 - 9 (1) Prior to investing in inactive accounts:
 - 10 (a) The Treasurer shall contact each of the approved county depositories to
 - 11 ascertain the prevailing interest rate and conditions of investment and record
 - 12 them on a form approved by the Finance Committee.
 - 13 (b) The Treasurer shall invest funds with the bank whose quotation is the most
 - 14 advantageous to Ozaukee County and has provided the proper collateral.
 - 15 (c) The Finance Committee shall review all quotations monthly.
 - 16 (d) The Treasurer shall obtain comparable interest rates and conditions of
 - 17 investment for the various types of accounts and report to the Finance
 - 18 Committee on a monthly basis.
 - 19 (g) Other Eligible Investments:
 - 20 1. The accounts indicated in above are the preferred types of inactive accounts, but the
 - 21 following types may also be considered.
 - 22 a. Obligations of the United States of America, its agencies and instrumentalities,
 - 23 provided that payment of the principal and interest is fully guaranteed by the issuer.
 - 24 b. General obligation bonds or securities of any county, city, drainage district,
 - 25 vocational college, village, town or school district of the state, if the bond or security
 - 26 is rated in one of the two highest rating categories assigned by Standard & Poor's
 - 27 Corporation, Moody's Investors Service, Inc., or another similar nationally recognized
 - 28 rating agency.
 - 29 c. The investments described in Sections [66.0603 \(4\)](#) of the Wisconsin Statutes are not
 - 30 permitted.
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- 1 (h) Clarification of Inactive Accounts:
 - 2 1. Certificates of Deposit:
 - 3 a. Certificates of Deposit and other evidences of deposits from credit unions, banks,
 - 4 savings banks, trust companies or savings and loan associations which are authorized
 - 5 to transact business in the state, which time deposits mature in not more than 1 year.
 - 6 b. Any Certificate of Deposit invested over the Federal Deposit Insurance Corporation
 - 7 and State Deposit Guaranteed Fund insured amounts of \$500,000, whichever is less,
 - 8 are to be fully collateralized.
 - 9 2. Repurchase Agreements:
 - 10 a. Investment agreements pursuant to which a federal or stated credit union, federal or
 - 11 state savings and loan association, state bank, savings and trust company, mutual
 - 12 savings, bank or national bank in the State of Wisconsin agrees to repay funds
 - 13 advanced to it by the issuer, plus interest.
 - 14 b. Repurchase Agreements are to be secured by investment securities fully guaranteed
 - 15 by the U.S. Government.
- 16 (i) Cash Liquidity:
 - 17 1. County investments shall be managed to maintain liquidity for meeting the County's
 - 18 need for cash and to limit potential market risks.
 - 19 2. Investments will be made through financial institutions offering the highest yielding
 - 20 rates, consistent with this written policy.
- 21 (j) Safekeeping:
 - 22 1. All financial institutions acting as a depository for the County must enter into a
 - 23 "depository agreement" requiring the depository to pledge collateral to secure amounts
 - 24 over and above guaranteed amounts.
 - 25 2. All securities serving as collateral shall be specifically pledged to the county (not as
 - 26 part of a pooled fund) and placed in a custodial account at a Federal Reserve Bank, a
 - 27 trust department of a commercial bank, or through another financial institution.
 - 28 3. The custodian may not be owned or controlled by the depository institution or its
 - 29 holding company unless it is a separately operated trust institution.
 - 30 4. The custodian shall send statements of pledged collateral to the Treasurer on a
 - 31 quarterly basis or as changes occur.
 - 32 5. The Treasurer shall ensure amounts on deposit do not exceed collateralized amounts
 - 33 guaranteed by the financial institution, consistent with this written policy.
 - 34 6. Amounts in excess of Federal Deposit Insurance Corporation and State Deposit
 - 35 Guarantee Fund guaranteed amounts must be fully collateralized and held by a third
 - 36 party or fully insured by an insurance company with an A rating or better by A.M. Best.
 - 37 Acceptable collateral includes the following:
 - 38 a. Securities of the U.S. Treasury or a U.S. Governmental Agency as defined by the
 - 39 Federal Reserve.

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- 1 b. U.S. Government guaranteed securities such as those issued through the Small
2 Business Administration are acceptable as long as they are fully guaranteed.
- 3 c. General obligations of municipalities are acceptable to the extent that they are rated
4 second highest or higher by Standard and Poor's Corporation, Moody's Investors
5 Service, Inc., or another nationally recognized rating agency.
- 6 d. Collateral held by a trust institution supporting Certificates of Deposit, Repurchase
7 Agreements or other qualified investments consistent with this investment policy
8 must meet the requirements outlined below.
 - 9 (1) Collateral must be equal to at least 100% market value of the total amount
10 invested plus interest to be earned at the time of maturity.
 - 11 (2) Collateral shall be marked-to-market on a quarterly basis or as changes occur.
 - 12 (3) Acceptable collateral includes items identified above.
 - 13 (4) A detailed statement listing a description of securities pledged and held in
14 safekeeping must be provided on a quarterly basis or as changes occur.
 - 15 (5) Institutions serving as custodian of other collateral shall provide evidence of
16 professional liability insurance and a fidelity bond.
- 17 (k) Reporting Requirements:
 - 18 1. As provided for in Sec. 59.62 Wis. Stat., the Treasurer shall submit a monthly report
19 to the Finance Committee indicating investment activities for the preceding month.
 - 20 a. The report shall include:
 - 21 (1) Purchases and redemptions for inactive accounts, deposits, withdrawals
 - 22 (2) Transfers for active accounts
 - 23 (3) Interest received (including rate)
 - 24 (4) Name of the depositories
 - 25 (5) Dates of each activity
 - 26 (6) Quarterly copies of a portfolio performance report or when a specific request is
27 made
 - 28 (7) A summary the investment strategies employed
 - 29 (8) Description of the portfolio in terms of:
 - 30 (a) Investment securities
 - 31 (b) Maturities
 - 32 (c) Risk characteristics
 - 33 (d) Any other pertaining factors
 - 34 (9) The report will indicate any areas of policy concern and suggested or planned
35 revision of investment strategies.

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- 1 (3) Authorization for Independent Bank Accounts:
- 2 (a) No department shall open an independent bank account (checking or otherwise) without
- 3 prior approval of the County Board.
- 4 (b) Following are the authorized accounts (Account names and numbers shall be filed with the
- 5 Treasurer.):
- 6 1. Clerk of Courts - Checking Account
- 7 2. Traffic/Criminal and Civil
- 8 3. Circuit Court Automation Program (CCAP)
- 9 4. Conservator
- 10 5. Clerk of Courts - Money Market Savings Account
- 11 a. Traffic/Criminal and Civil
- 12 b. Circuit Court Automation Program (CCAP)
- 13 6. Lasata - Depository Checking Account
- 14 7. Highway Department - Revolving Fund Checking Account
- 15 8. Sheriff's Department - General Fund Checking Account
- 16 9. Sheriff's Department - Inmates Checking Account
- 17 10. Planning and Parks Department - Hawthorne Hills Golf Course Depository Checking
- 18 Account (08-44)
- 19 11. Planning and Parks Department - Mee-Kwon Golf Course Depository Checking
- 20 Account (08-44)
- 21 12. University Extension - 4-H Activities Checking Account
- 22 13. District Attorney - Trust Fund Checking Account
- 23 14. Human Services Department - Protective Payee Checking Accounts, as individually
- 24 approved by the County Board Finance Committee
- 25 15. Human Services Department - Representative Payee Savings Accounts, as
- 26 individually approved by the County Board Finance Committee
- 27 16. Lasata - Resident Checking and/or Savings Accounts
- 28 17. Sheriff's Department Drug Unit
- 29 18. District Attorney - D A R E Program Trust Checking Account
- 30 19. Human Services Department - Representative Payee Checking Accounts for
- 31 departments clients
- 32 20. Treasurer-Petty Cash Checking Account
- 33 21. Register of Deeds – Account for receipt of e-recordings (05-57)
- 34 (c) All independent bank accounts shall be subject to audit.
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(4) Fund Transfers/Supplemental Appropriations:

- (a) Requests for a transfer of funds or a supplemental appropriation must be submitted as follows:
 - 1. Requests of \$25,000.00 or more within a department, through the applicable oversight committee, through the Finance Department, to the Finance Committee, to the County Board.
 - 2. Requests of \$10,000.00 to \$24,999.00 within a department, through the Finance Department, to the Finance Committee.
 - 3. Requests under \$10,000.00 within a department, to the Finance Department.
 - 4. Requests of any amount between departments, from the General Fund, from capital outlays to operations, or to increase revenue through the applicable oversight committee, through the Finance Department, to the Finance Committee, to the County Board.
- (b) When an account does not give specific details of anticipated expenditures, but rather is a total of listed items approved by the Finance Committee, any change to said list for amounts in excess of \$24,999.00 must be approved by the County Board.
- (c) Revenues received, that are in excess of the budgeted amounts, may not be used for operating expenses unless such use is approved by the Finance Committee for total amounts in one year of \$5,000.00 or under and by the County Board for total amounts in one year that are over \$5,000.00.
- (d) A department utilizing anticipated revenue as part of their budget must notify the Finance Department when the department receives knowledge that the anticipated revenue will not be realized.
- (e) No purchase or expenditure that has not been budgeted for may be made or incurred unless a transfer of funds or supplemental appropriation has been approved.

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(6) Write-Off of Accounts Receivable:

(a) Invoices/Statements:

1. Whenever services have been provided by a department of Ozaukee County, an invoice shall be prepared.
2. In the case of on-going services not later than the 10th day of the following month.
3. If the invoice is not paid by the end of the month in which it was submitted, a reminder statement is to be forwarded by the 10th day of the following month.
4. If the invoice is not paid by the end of the second month after the initial billing, a letter is to be sent advising that collection procedures will be initiated.
5. A payment plan should be offered if that appears logical.
6. If the invoice is not paid by the end of the third month after the initial billing, the matter shall be referred to the Corporation Counsel for collection, via a Collection Referral Form.
7. Upon referral to the Corporation Counsel, the department's oversight committee, or the Finance Committee if there be none, shall be permitted to write off the amount due.
8. If the amount due is under \$50.00, the procedures in (4) and (5) need not be followed. The following procedure shall be initiated:
 - a. The department's Standing Committee, or the Finance Committee if there be none, shall be permitted to write-off the amount due.
 - b. The Finance Committee shall be advised regarding the action taken.
9. The above procedures are not to be followed when the Statutes dictate a different procedure.
10. Consideration should be given to discontinuation of services for non-payment of charges.

(b) Follow-Up Actions:

1. The Corporation Counsel will establish an accounts receivable on their records and will attempt to collect all payments.
2. Departments will be made aware of all payments collected by a collection routing form pursuant to the established policies of the Finance Department.
3. The Corporation Counsel shall write to the individual or firm concerned and attempt to collect the amount due.
4. If payment is not made in response to the written request, a small claims action shall be commenced when deemed advisable by the Corporation Counsel.

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1 5. If and when the Accounts Receivable(s) become uncollectable, the Corporation
2 Counsel shall obtain approval from the applicable oversight committee to write-off
3 amounts from the County's records and inform the Finance Committee of the action
4 taken.

5 (7) Audit Resolution Policy:

6 (a) In order to facilitate the implementation of audit recommendations, the following policy is
7 hereby adopted:

8 1. Immediately upon receipt of the draft management letter comments pertaining to a
9 specific department, the department head shall furnish the Finance Department with a
10 written response to each noted deficiency.

11 2. Each Standing Committee is to review the management letter comments pertaining to
12 that department at their next meeting.

13 3. Implementation Plans:

14 a. If a department head has indicated that an implementation plan has been proposed,
15 such implementation is to be monitored by the oversight committee.

16 b. The Finance Committee is to be notified when implementation is complete.

17 (8) Disbursements by Treasurer:

18 (a) Disbursements from the county treasury shall normally be made in accordance with the
19 procedures specified in Sec. 66.0607 of the Wis. Stats. (06-19)

20 (b) The Treasurer may process periodic payments for the following through the use of
21 money transfer techniques, including direct deposit, electronic funds transfer, and automated
22 clearinghouse methods:

23 1. Tax settlements

24 2. Principal and interest on indebtedness

25 3. Investments

26 4. State and Federal withholding taxes

27 5. State sales tax

28 6. Retirement and social security obligations

29 7. Employee Payrolls

30 8. Real Estate Recording Fees

31 9. Workers Compensation

32 10. Health Care Choice Accounts

33 11. Revolving Loan Fund

34 12. Deferred Compensation

35 13. Fiscal Agent Payroll Disbursement (07-63)

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14. Charge card transactions (09-36), (12-34)

(c) The Treasurer shall keep a record of the date, payee and amount of each disbursement made in this manner and shall furnish the Finance Department with a copy of such record within 48 hours after the disbursement is made.

(9) Revolving Funds: (10-24)

(a) The following amounts are hereby appropriated out of Treasurer's Cash - Account 101-0-00-11100-000 for the purpose of establishing petty cash revolving funds

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	AMOUNT
Clerk of Courts	\$ 500
County Clerk	500
Golf Courses / Planning and Parks	2,000
Highway	200
Human Services	400
Lasata	1,500
Lasata Heights	250
Lasata Crossings	250
Ozaukee County Aging and Disability Resource Center	40
Planning and Parks	100
Land and Water Management	100
Public Health	200
Register of Deeds	150
Sheriff	900
Treasurer	5,500
TOTAL	\$12,590

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- (b) The amount allocated to Golf Courses above shall be returned to the County Treasurer at the close of each golf season.
 - (c) The auditing firm retained by the County is directed to audit all revolving funds annually to determine that the amounts appropriated are accounted for.
- (10) Fund Balance/Retained Earnings Policy: (12-45)
- (a) General Fund-Undesignated:
 - 1. The County will maintain a minimum undesignated fund balance of 20% of the budgeted operating fund expenditures for the General Fund and a minimum combined undesignated fund balance of the General Fund and the major Special Revenue Funds (Human Services, Public Health, Aging and Disability Resource Center, and Transit) equal to 12% of their combined budgeted operating expenditures. (07-22)

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- 1 2. The exact percentage will be determined annually by the Finance Committee to
2 provide stability to the county as a whole.
- 3 a. The focus will be on the maintenance of adequate funds for cash flow needs,
4 unforeseen revenue shortfalls, a favorable bond rating, and unanticipated or
5 emergency operating or capital outlay expenditures.
- 6 b. Any balance determined to be in excess may be applied to reduce indebtedness, to
7 anticipated capital project expenditures and/or reserve, or for tax levy reduction. (07-22)
- 8 3. The County's General Fund serves as the financier/internal bank for loaning money
9 for special purchases or covering operating losses of other county funds. When Ozaukee
10 County's Enterprise (Proprietary) and Special Revenue Funds accumulate operating
11 surpluses as allowed, they are to re-pay what is owed to the County's General Fund and
12 accrue any excess in their Retained Earnings/Fund Balance. There shall be no reserve
13 unless the amount owed to the County's General Fund is zero. (12-45)

14 (11) Special Revenue Funds:

15 (a) County Road and Bridge Fund:

- 16 1. The County will maintain an available fund balance in the County Road and Bridge
17 Fund comprised of the following components:
- 18 a. Designated for Approved Construction Projects - representing prior year tax levies
19 or debt proceeds.
- 20 b. Designated for Emergency Maintenance Projects - representing accumulated prior
21 year unspent tax levy appropriations.
- 22 (1) The balance in the Designated for Emergency Maintenance Projects will be
23 maintained at a level equal to 20% to 25% of the operating budget, which is
24 deemed sufficient to be able to finance maintenance projects necessary due to
25 abnormal weather conditions and unforeseen events.

26 (b) Other Special Revenue Funds:

- 27 1. Any carryover or accumulated fund balances will remain in the fund and be used for
28 subsequent year expenditures.
- 29 2. The balances remaining in the fund will be examined on an annual basis, in
30 conjunction with tax levy requests.

31 (12) Proprietary Funds:

- 32 (a) A Proprietary Fund means that its accounting system is designed to present financial
33 transactions similar to private industry.
- 34 (b) The equity of a Proprietary Fund is entitled "retained earnings" and represents current
35 available operating and restricted cash, as well as the net book value of capital assets.
- 36 1. Generally, available cash of Proprietary Funds is needed to sustain operations and to
37 finance replacement for capital assets.

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- 1 2. Any carryover or accumulated retained earnings balances will remain in the respective
2 funds and will be used for subsequent year expenses.
- 3 3. The balances remaining in the funds will be examined on an annual basis, in
4 conjunction with tax levy requests.
- 5 (c) The County operates two types of Proprietary Funds: (12-45)
- 6 1. Enterprise Funds
- 7 a. Lasata Campus
- 8 b. Golf Courses
- 9 c. Ozaukee Marketing Facilities
- 10 2. Internal Service Fund
- 11 a. Information Technology
- 12 b. Highway
- 13 (1) Any carryover or accumulated retained earnings balances will remain in the
14 fund and be used for subsequent year expenditures.
- 15 (2) The balances remaining in the fund will be examined on an annual basis, in
16 conjunction with tax levy requests.
- 17 (13) Debt Policy: (12-28), (13-47)
- 18 (a) Ozaukee County will maintain a debt limit. All new debt will require a three-fourths (3/4)
19 majority of the County Board elect. All new Debt should have a term appropriate to the
20 useful life expectancy of the underlying purpose.
- 21 (b) Governmental debt totals shall not exceed the annual operating expenditures of the General
22 Fund *and* annual governmental debt payments shall not exceed twelve and one half (12.5)
23 percent of the total County property tax levy.
- 24 (c) Enterprise debt will be presumed to be self supporting through user revenue within one
25 half of the debt term. In instances where it is not presumed to be self supporting any new
26 debt will be considered governmental debt, included in governmental totals, and subject to
27 all related restrictions.
- 28 (d) In any case where new debt is imposed upon the County by an external source causing it to
29 exceed the policy limits, the County shall have five (5) years to come back into compliance.
- 30 (e) The Finance Director shall be designated the Compliance Officer responsible for
31 monitoring post-issuance compliance and record retention requirements.
- 32 (14) Designation of Depositories: (09-76)
- 33 (a) The following financial institutions shall be and are hereby designated until further action
34 as public depositories in which all duly elected, appointed or acting officials or employees of
35 Ozaukee County shall deposit public moneys immediately upon receipt without regard to the
36 ownership of the moneys, and including private moneys held in trust (organized and doing
37 business under the laws of this state or federal law and located in this state):
- 38 1. Associated Bank, Port Washington, Wisconsin
- 39 2. J.P. Morgan Chase Bank, N.A., Mequon, Wisconsin

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- 3. Cornerstone Community Bank, Grafton, Wisconsin
- 4. Dana Investment Advisors, Inc., Brookfield, Wisconsin
- 5. US Bank, Cedarburg, Wisconsin
- 6. Harris Bank, N.A., Cedarburg, Wisconsin
- 7. M & I Bank S.S.B., Port Washington, Wisconsin
- 8. Port Washington State Bank, Port Washington, Wisconsin
- 9. State of Wisconsin, Local Government Investment Pool, Madison, Wisconsin
- 10. Tri-City National Bank, Cedarburg, Wisconsin
- 11. Bank Mutual, Cedarburg, Wisconsin
- 12. Commerce State Bank, Cedarburg, Wisconsin

- (b) The Port Washington State Bank, Port Washington, Wisconsin, be designated the working bank until further action by this Board.
- (c) Monies shall be maintained in time deposits, demand deposits, or savings deposits as specified in the County Investment Policy.
- (d) That acceptable security be required of any public depository for any public deposits that exceed the amount of deposit insurance provided by an agency of the United States and the coverage provided under Sec. 34.08 (2) Wis. Stats., to insure the repayment of such deposits before any Ozaukee County official or employee may deposit such funds with a depository.
- (e) That the County Clerk be directed to forward a certified copy of this policy to each of the above named financial institutions.

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Approval of New Programs 5.02

1 5.02 Approval of New Programs:

2 (1) New Programs: The Ozaukee County Board of Supervisors intend that all new programs be
3 approved by the oversight committee, board, board of directors or commission responsible for
4 the activities of the requesting department.

5 (2) New programs are any activity previously not engaged in or a service not offered in excess of
6 \$5,000.00.

7 (a) If the anticipated one-year cost of a program exceeds \$25,000.00, Finance Committee and
8 County Board approval must also be obtained.

9 (b) Cost is defined to include all monies involved in the program.

10 (3) Grants:

11 (a) Any Department may apply for grants with the approval of their oversight committee.

12 (b) In the event of time constraints, the County Administrator and County Board Chair may
13 authorize grant applications.

14 (c) Receipt of any new grant monies in excess of \$5,000.00 should be treated as a new
15 program and follow the process described above.

16 (d) Any new positions or increased hours related to grant awards shall be considered
17 "temporary," and concluded at the termination of the grant funding.

18 (e) Continuation of new positions or increased hours related to grant awards require approval
19 of the:

20 1. Standing Committee

21 2. Finance Committee

22 3. County Board

23 (4) Feasibility studies:

24 (a) Any department may conduct feasibility studies with the concurrence of their oversight
25 committee provided;

26 1. The cost of such studies does not exceed \$10,000.00.

27 2. Funds for the study have been approved in the annual budget.

28 (b) County resources shall be used to complete any feasibility study when available

29 (c) Since the County does not contribute tax levy appropriations to the above funds, the
30 accumulated retained earnings balances will remain in the fund and will be used for
31 subsequent year expenditures

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5.03 OFFICE OF PURCHASING AGENT

- (1) There is hereby created the office of Ozaukee County Purchasing Agent, in accordance with Section 59.52 (9) of the Wisconsin Statutes.
- (2) The Purchasing Manager within the Finance Department is hereby designated as the Purchasing Agent.
- (3) The Purchasing Agent shall have the authority and duty to purchase or contract on behalf of Ozaukee County, all necessary materials, supplies, equipment, permanent personal property and contractual services for all county departments and offices, except the Highway Department, Park Commission, Lasata Care Center and Lasata Heights. Said purchases shall be made in the following manner:
 - (a) All public work, including any contract for the construction, repair, remodeling or improvement of any public work, building, or furnishing of supplies or material of any kind where the estimated cost of such work will exceed \$25,000.00 shall be let by contract to the lowest responsible bidder after due notice inviting proposals as provided for in Section 66.0901 of the Wisconsin Statutes. Notice shall be published not less than twice and bids shall not be opened until at least seven days have elapsed from the last date of publication.
 - 1. If the estimated cost of any public work is between \$5,000.00 and \$25,000.00, a class I notice shall be given before contracting for the work.
 - (b) All purchases, the estimated cost of which shall exceed \$2,000.00, but which shall not exceed \$25,000.00, may be made without advertising, but the Purchasing Agent shall, upon authorization of the Public Works Committee or other applicable committee, so far as possible and practicable, solicit prices from at least two dealers or contractors. From such solicited prices, the Purchasing Agent shall make that purchase which, in the opinion of the applicable committee, or when such approval is not required, that which, in his opinion, is considered most advantageous to Ozaukee County. A record shall be kept of all such prices so received and purchases made.
 - 1. The procedure outlined above may also be followed for the purchase of equipment, permanent personal property or contractual services estimated to cost in excess of \$25,000.00 when it is difficult or impossible to formulate standard specifications for a purchase.
 - (c) All purchases, the estimated cost of which shall be less than \$2,000.00, may be made by outright purchase by said Purchasing Agent. However, nothing herein shall preclude the Purchasing Agent from following the procedure set forth in paragraph (b) above.
- (4) The words "permanent personal property" include furniture, typewriters, calculators, motor vehicles, and any and all property which in the opinion of the Purchasing Agent will have a life of more than one year.

OZAUKEE COUNTY POLICY AND PROCEDURE MANUAL

CHAPTER 5

Purchasing Agent 5.03

- 1 (5) The words "contractual services" include gas, electricity, telephone, freight, water, postage,
2 printing and similar services.
- 3 (6) The words "materials and supplies" shall include paper, fuel, stationery, cleaning materials,
4 equipment repair parts and other like and similar items.
- 5 (7) The Purchasing Agent shall check or have checked as to quantity and quality the delivery of all
6 purchases. The Purchasing Agent shall also prepare standard specifications as far as possible for
7 all purchases to be made.
- 8 (8) The Purchasing Agent shall, before making any purchase, have County Board or appropriate
9 Committee authority to make such purchase, either (a) by virtue of the annual budget
10 appropriation for materials, supplies, equipment or contractual services for the various
11 departments and offices for which Purchasing Agent is doing the purchasing, or (b) by virtue of
12 specific County Board or committee action where the items to be purchased have not been
13 contemplated and provided for in the annual budget.
- 14 (9) The head of the department for which the Purchasing Agent is acting shall, when requesting
15 materials, supplies, equipment or contractual services, file a requisition therefore with the
16 Purchasing Agent, who shall proceed to purchase as hereinbefore set forth.
- 17 (10) Nothing in this ordinance shall be interpreted to prohibit or prevent the Purchasing Agent from
18 buying in advance for purposes of creating a stock on hand of materials, supplies or contractual
19 services. However, the amounts of such advance purchases shall not exceed the total of the
20 amounts set up in the annual budget of the various departments and offices by the County Board
21 during its annual session.

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