

CHAPTER 4

FINANCE

4.01	Authorized Expenditures.	4.10	Annual Audit & Report.
4.02	Standards of Accounting.	4.11	Foreclosures of Tax Liens.
4.03	Investment of County Funds.	4.12	Maintenance and Sale of Tax-Deeded Land
4.04	Payment of Bills & Claims.	4.13	Fees.
4.05	Budget Development; Adoption.	4.14	Dishonored Checks and Demands For Payment.
4.06	Administrative Budget Adjustments.	4.15	Overpayments and Underpayments.
4.07	Financial Reports.		
4.08	Finance Committee; Powers.		
4.09	Comptroller/Auditor.		

4.01 Authorized Expenditures.

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

4.02 Standards of Accounting.

- (1) Manitowoc 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.
- (2) The Manitowoc County Auditor/Comptroller shall be vested with authority to determine compliance by the county and its departments with these accounting standards. The Comptroller may vary from the requirements of these standards where the unique circumstances of Manitowoc County so dictate, but no variance may be made if its effect would be to falsely represent the actual financial condition of the County.

4.03 Investment of County Funds.

- (1) Purpose. To establish the County's cash investment policy including: delegations of authority, standards of care, reporting requirements, internal controls, eligible investments, and advisory firms, diversification, and safekeeping requirements.
- (2) Funds not immediately needed for operations shall be invested by the Manitowoc County Treasurer, subject to the provisions of this ordinance and applicable state laws.
- (3) Scope. This investment ordinance applies to all investment transactions/activities of the County, except Clerk of Courts agency funds per Wis. Stat. § 59.40(3)(b).
- (4) Standards of Care.
 - (a) Prudent Person Rule. Investments shall be made with judgment and care, under circumstances then prevailing, which persons of prudence, discretion, and intelligence exercise in the management of their own affairs, not for speculation, but for investment, considering the probable safety of their capital as well as the probable income to be derived.
 - (b) Officers and employees (treasurer and his/her investment designee) involved in the investment process shall refrain from personal business activity that could conflict with the proper execution and management of the investment program, or that could impair their ability to make impartial decisions. They shall further disclose to the Finance Committee any personal financial/investment positions that could be related to the performance of the County's investment portfolio.
 - (c) Delegation of Authority. The responsibility for conducting investment transactions rests with the Treasurer. The County Treasurer or his/her designee has the authority to transfer funds between investment accounts.
- (5) Safekeeping and Custody.
 - (a) Authorized Financial Dealers and Institutions. A list will be maintained by the treasurer of financial institutions authorized to provide investment services. In addition, a list will also be maintained of approved security broker/dealers selected by creditworthiness (minimum capital requirement \$10,000,000 and at least five (5) years of operation). These may include "primary" dealers or regional dealers that qualify under Securities and Exchange Commission Rule 15C3-1 (uniform net capital rule). The Finance Committee is authorized to grant variances from the minimum standards for financial dealers, institutions, and security broker/dealers under this paragraph if it concludes that such a variance is in the County's best interests.

(b) All financial institutions and broker/dealers who desire to become qualified bidders for investment transactions must supply to the Treasurer (at least annually) the following as appropriate:

1. Audited financial statements;
2. Proof of National Association of Securities Dealers (NASD) certification;
3. Proof of state registration;
4. Completed broker/dealer questionnaire;
5. Certification of having read Manitowoc County's investment ordinance.

An annual review of the financial condition and registration of qualified bidders will be conducted by the Treasurer.

(c) Internal Controls. The Treasurer and Comptroller are responsible for establishing and maintaining an internal control structure designed to ensure that the assets of Manitowoc County are protected from loss, theft, or misuse. The internal control structure shall be designed to provide reasonable assurance that these objectives are met. The concept of reasonable assurance recognizes that the cost of a control should not exceed the benefits likely to be derived; and the valuation of costs and benefits requires estimates and judgments by management. Accordingly, the Comptroller shall require an annual independent external review of the Treasurer's compliance with the policies and procedures established by this ordinance and the internal control structure in place. Said review shall take place in conjunction with the County's annual external audit.

The internal control structure shall address:

1. Control of collusion. Collusion is a situation where two or more employees are working in conjunction to defraud their employer.
2. Separation of transaction authority from accounting and record keeping. By separating the person who authorized or performs the transaction from the people who record or otherwise account for the transaction, a separation of duties is achieved.
3. Custodial safekeeping and possession of investment instruments. The County Treasurer shall require from the depository any original certificates of deposit (C.D.'s) and hold the same until maturity. The Treasurer shall require from the depository a receipt for all Treasury Bills/Notes purchased. The original Bills/Notes are held in the

Federal Reserve Bank until maturity. The Treasurer will hold bonds, C.D.'s, and securities for safekeeping.

4. Written confirmation or telephone transactions for investments and wire transfers. The treasurer shall keep a log of all wire or telephone transfers. In addition, he/she shall properly and timely report this information to the Comptroller's Office on the appropriate form.
5. The Treasurer's Office will forward to the Comptrollers office on a timely basis, a reconciliation report of investments to the County's general ledger investment control accounts on a monthly basis.

(6) Types of Investments Authorized.

- (a) Time deposits in any credit union, bank, savings bank, trust company, or savings and loan association which is authorized to transact business in this state if the time deposits mature in not more than three (3) years.
- (b) Bonds or securities with a fixed maturity date that are issued or guaranteed as to principal and interest by the federal government.
- (c) Bonds or securities of any county, city, drainage district, technical college district, village, town, or school district of this state.
- (d) Bonds issued by a local exposition district under Wis. Stat. ch. 229 subch. II.
- (e) State of Wisconsin Investment Board's Local Government Investment Pool.
- (f) Repurchase agreements from an authorized depository.

(7) Collateralization.

- (a) Financial institutions acting as a depository for the County must enter into a depository agreement requiring the depository to pledge collateral to secure amounts over and above guaranteed amounts. All securities serving as collateral shall be specifically pledged to Manitowoc County (not as part of a pooled fund) and placed in a custodial account at a Federal Reserve Bank, a trust department of a commercial bank, or through another financial institution. The custodian may not be owned or controlled by the depository institution or its holding company unless it is a separately operated trust institution. The custodian shall send statements of pledged collateral to the Treasurer on a monthly basis.
- (b) Amounts in excess of the limits of the Federal Deposit Insurance Corporation (\$100,000.00) and State Deposit Guarantee Fund (\$400,000.00 currently pledged by general revenues) must be fully collateralized and held by a third party or fully insured by an insurance company with an "A" rating or better by A.M. Best. Acceptable collateral includes the following:

1. Securities of the U.S. Treasury or U.S. Governmental Agency as defined by the Federal Reserve.
2. U.S. Government guaranteed securities such as those issued through the Small Business Administration are acceptable as long as they are fully guaranteed.
3. General obligations of municipalities are acceptable to the extent that they are rated second highest or higher by Moody's Investor Service, Inc., Standard and Poor's Corporation, or other nationally recognized rating agency.

(c) Collateral Held in Trust. Collateral held by a trust institution supporting Certificates of Deposit, Repurchase Agreements, or other qualified investments consistent with this investment ordinance and not identified in sections (7)(a) or (7)(b), must meet the requirements outlined below.

1. Collateral must be equal to at least 100% market value of the total amount invested plus interest to be earned at the time of investment. Collateral shall be market-to-market on a monthly basis.
2. Acceptable collateral includes items identified in Section (7)(b) 1.-3.
3. A detailed statement listing a description of securities pledged and held in safekeeping must be provided to the treasurer on a monthly basis.
4. Institutions serving as custodian of other collateral shall provide evidence of professional liability insurance and fidelity bond.

(d) Exception. The Finance Committee may except specified sums in the Revolving Loan Special Revenue Fund from the collateralization requirement if:

1. the exception is recommended by the Treasurer and the comptroller;
2. the amount of the exception is specified;
3. the purpose of the funds subject to the exception is specified; and
4. the exception increases earnings on deposits or decreases interest costs to program participants, or both.

(8) Investment Parameters.

- (a) Investments will be diversified by security type and institution.

- (b) Investment maturities will match the anticipated cash flow requirements of the County to the extent possible. The County will not directly invest in any securities maturing more than three (3) years from the date of purchase. Reserve funds may be invested in securities exceeding three (3) years if the maturities of such investments coincide as nearly as practicable with the expected use of funds.

- (9) Reporting. The County Treasurer shall report not less than quarterly to the Finance Committee regarding the County's investment portfolio. Said report shall contain a listing of individual securities or investments held at cost and their current market value, date purchased, and maturity date classified by type of investment, along with the interest rate yield, the percentage of the total portfolio which each type of investment represents, together with such other information deemed appropriate. Unrealized gains or losses resulting from appreciation or depreciation of securities that are not intended to be held until maturity will be noted in this report.

- (10) Policy.
 - (a) Any currently held investment not meeting the requirements of this ordinance shall be exempt. At maturity or liquidation, such monies shall be reinvested as provided by this ordinance.
 - (b) This ordinance shall be reviewed at least annually by the Treasurer. If any changes are deemed appropriate, the Treasurer shall bring it to the Finance Committee's attention for review and recommendation to the full County Board.

4.04 Payment of Bills and Claims.

Manitowoc County agencies routinely incur many thousands of claims and bills in the operation of county government. In order to provide for prompt payment of the county's just obligations, the following system of bill payments shall be followed.

- (1) Department approval.
 - (a) Each operating department presented with a bill or claim related to a charge for service, goods, supplies, or materials procured by or for that department shall examine the bill or claim. If the department determines the bill or claim is allowable, the department shall indicate approval of the bill or claim by attaching to the bill or claim an approval slip prescribed by the Comptroller/Auditor.
 - (b) Bills or claims related to expenses incurred by the Highway Department must first be audited and approved by Highway Committee before submission to the Comptroller/Auditor for payment.

- (c) Approved bills or claims shall be forwarded after their approval to the Comptroller/Auditor.
- (2) Review by Comptroller/Auditor. The Comptroller/Auditor shall pay bills or claims in a manner that is prudent with sound financial management. All claims or bills presented shall be paid unless such bill or claim cannot be paid from the funds remaining to the department which approved the bill or claim.
- (3) Bills or claims which exceed \$5,000 and were not budgeted must be approved by the Finance Committee and the entire County Board before being paid. This does not apply to bills or claims related to construction projects or debt issue or other expenses incurred pursuant to matters for which the County Board has approved financing.
- (4) All claims or bills, in their original state, shall be retained for a period of seven (7) years to facilitate review of county finances and meet statutory requirements.
- (5) The Comptroller/Auditor may promulgate policies to make specific the administration of this section, with the approval of the Finance Committee.
- (6) Bills and claims shall be paid by check signed by the County Clerk and County Treasurer. Pursuant to Wis. Stat. § 66.042(3), the County Board Chairperson shall not be required to sign checks.
- (7) No claim by a county employee or officer for reimbursement of travel expenses may be paid unless the claim is submitted to the comptroller/auditor within 90 days of the date the expense was incurred.
- (8) Limitation on Claims for Damage by Dogs to Domestic Animals. The maximum amount that may be allowed for a claim for damages by dogs to domestic animals under Wis. Stat. § 174.11, shall be \$1,000.

4.05 Budget Development, Adoption, and Amendment.

Manitowoc County utilizes an annual budget for financial planning, and the budget will be developed and adopted using the procedure described in this section.

- (1) The county executive will prepare, publish, and present a proposed annual budget for the next year at a county board meeting at a county board meeting in October that takes place at least 7 days prior to the county board's annual meeting.
- (2) The proposed budget will list revenues by category or classification, or both, and will list expenditures by department or activity, or both. The county executive, with the advice of the comptroller/auditor, will determine the funds to be reported in the budget, and the proposed budget will be formatted in a manner that complies with generally accepted governmental accounting standards and applicable state statutes.

- (3) The county board will hold a public hearing on the proposed budget at its annual meeting.
- (4) The county board will designate a date or dates in November on which it will deliberate on the proposed budget.
- (5) The finance committee will review the county executive's proposed budget, may conduct additional meetings or hearings, may amend the county executive's proposed budget, and will submit the finance committee's proposed budget, which incorporates any amendments that it makes, to the county board at least 7 days prior to the first scheduled meeting set for deliberation on the proposed budget.
- (6) The county board will hold such meetings as it deems necessary to consider the annual budget and should adopt an annual budget for the next year in time to permit the comptroller to file a completed Form PC-400, Certification of the Apportionment of State and County Property Taxes and Charges, on or before November 15.
- (7) The annual budget adopted by the county board will be presented to the county executive for approval or objection in accordance with Wis. Stat. § 59.17(6).
- (8) The county board may schedule a meeting at least 7 days after its adoption of the annual budget for review of any county executive vetoes.
- (9) Once the budget becomes effective, the amount set for a department or activity in the budget may not be changed except as provided in sec. 4.06 or by a budget amendment enacted by a two-thirds vote of the entire county board.

4.06 Budget Adjustments.

- (1) **County Executive Authority.** The county executive may approve a department's request to transfer funds between line items within an activity area provided that the transfer does not cause the department to exceed the total appropriation for the activity or otherwise adversely impact the overall county budget. The department must submit a written request to the county executive specifying the line items involved and the amount of the transfer proposed. The department must provide a copy of its request to the comptroller/auditor, who will advise the county executive regarding the request and who will notify the department's oversight committee and the finance committee of any approved transfer.
- (2) **Finance Committee Authority.** The finance committee may approve a request from the county executive to transfer up to 10 per cent of the amount from an activity area in a department to another activity area within that department or to transfer up to 10 per cent of a department's budget from the contingent fund to the department's budget. The county executive must submit a written request to the finance committee specifying the activity areas involved and the amount of the proposed transfer. The finance committee may act on the request or refer the matter to the

county board for action. Nothing in this paragraph authorizes the finance committee to fund a new position unless the position is created pursuant to sec. 5.02(6).

4.07 Financial Reports.

- (1) The Comptroller/Auditor shall annually prepare a detailed Comprehensive Annual Financial Report in the format dictated by the accounting standards established by this chapter.
- (2) The Auditor/Comptroller shall prepare a report on the financial condition of a county department or fund at the request of the Finance Committee or a standing committee.

4.08 Finance Committee Powers.

The finance committee has the following powers and duties:

- (1) To review the county executive's proposed budget, to receive amendments proposed by standing committees, and make recommendations to the county board.
- (2) To review and make a recommendations to the county board on any proposed budget amendment that is not acted on under sec. 4.06.
- (3) To recommend to the county board the amount of property taxes that must be levied to finance the operations of the county.
- (4) To review expenditures of county agencies, boards, commissions, committees, and departments and to determine whether those expenditures are consistent with the adopted budget and all other applicable regulations, rules, ordinances, or laws.
- (5) To review the financial condition of county agencies, boards, commissions, committees, departments, and other recipients of county financial support and to direct an audit, including an outside audit, of any agency, board, commission, committee, department, or other recipient of county financial support to determine whether funds under county control or allocated by the county have been properly managed.
- (6) To examine and settle all accounts of the county and all claims, demands, or causes of action against the county in amounts budgeted by the county, or if not budgeted by the county, in an amount not to exceed \$10,000.
- (7) To represent the county in all financial and budgetary matters where no other provision is made.

4.09 Comptroller/Auditor.

- (1) Pursuant to Wis. Stat. § 59.47, there is created the office of Comptroller/Auditor. The position shall be held by a person with training and experience in accounting and financial management. The Comptroller/Auditor shall serve at the pleasure of the Finance Committee.
- (2) The Comptroller/Auditor shall be the finance director of Manitowoc County, empowered to monitor the overall financial condition of the county and its departments and agencies. The Comptroller/Auditor shall have the authority to inspect the books and records of any county department or agency at any time.
- (3) The Comptroller/Auditor shall supervise payment of all bills and claims, issuance of the county payroll. For monitoring compliance with employment and other related regulations, the Comptroller/Auditor shall be the county's liaison to the Federal Internal Revenue Service, Wisconsin Departments of Revenue and Employee Trust Funds, and the Social Security Administration.

4.10 Annual Audit and Report.

The Finance Committee shall annually cause an audit to be made of the county by an independent outside audit firm. The Comptroller/Auditor 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.

4.11 Foreclosure of Tax Liens.

- (1) Election. Manitowoc County, by ordinance adopted April 20, 1950, elected to adopt the provisions of Wis. Stat. § 75.521 for the purpose of enforcing tax liens in Manitowoc County in cases where the procedure provided by that section is applicable. The subsequent codification and amendment of the ordinance does not extinguish any lien attaching to property by operation of the prior ordinance or extinguish any title arising out of the prior ordinance.
- (2) Commencement of Proceedings to Foreclose Tax Liens.
 - (a) The treasurer shall prepare one or more lists each year of the parcels of property affected by unpaid tax liens as shown on the tax certificates on file in the treasurer's office. The treasurer shall exclude any parcel for which foreclosure would not be beneficial to the county.
 - (b) The treasurer shall provide a copy of the list to the public works director to review for environmental and other property management issues. The public works director may require a phase 1 environmental site assessment for any parcel included on the list when appropriate. The treasurer may not include

any parcel on the list filed with the clerk of the circuit court without the approval of the public works director.

- (c) The treasurer shall provide a copy of the list to the corporation counsel to review for legal issues. The treasurer may not include any parcel on the list filed with the clerk of the circuit court without the approval of the corporation counsel.
 - (d) Any dispute about whether to include a specific parcel will be referred to the finance committee, which will decide whether to include the parcel on the list filed with the clerk of the circuit court.
 - (e) The treasurer must secure a title report for each parcel before filing the list with the clerk of the circuit court.
 - (f) Any cost associated with a specific parcel that is incurred as a result of the foreclosure proceeding will be charged against that parcel and common costs will be allocated among all parcels on the list filed with the clerk of the circuit court.
- (3) **Partial Payment Before Publication.** The owner of a parcel or a person with a legal interest in a parcel may pay the amount of interest and taxes necessary to avoid foreclosure prior to publication of the list filed with the clerk of the circuit court and the treasurer will withdraw the parcel from the foreclosure proceeding. The treasurer will determine the amount required to be paid to avoid foreclosure using the conditions stated Wis. Stat. § 75.521 (3)(a)1-4.
- (4) **Redemption after Publication.**
- (a) **Before Expiration of Redemption Period.** The owner of a parcel or a person who has a legal interest in a parcel may redeem the parcel from foreclosure by paying the unpaid taxes, interest, and the person's share of the costs incurred by the county. The treasurer, with the concurrence of the corporation counsel, may agree to accept partial payments, extend the time for redeeming a parcel, or remove a parcel from the action in order to avoid undue hardship to an owner arising through circumstances beyond the owner's control, to allow the parcel to be sold, to permit pending legal action to be completed, or for any other satisfactory reason, provided that the ultimate collection of delinquent taxes and interest is not jeopardized.
 - (b) **After Expiration of Redemption Period.** The owner of a parcel or a person who has a legal interest in a parcel may redeem the parcel from foreclosure by paying the unpaid taxes, interest, and the person's share of costs incurred by the county.

4.12 Maintenance and Sale of Tax-Deeded Land.

- (1) Definition. “Tax-deeded land” means property that the county has acquired through a delinquent tax collection enforcement procedure by tax deed, foreclosure of tax certificate, deed in lieu of tax deed, action in rem under Wis. Stat. § 75.521, or other means.
- (2) Maintenance. The power to manage tax-deeded land is delegated to the public works director and the public works department. The public works director shall take such action as is reasonably necessary to inspect, secure, and maintain the property in good, marketable condition. The public works director may request assistance from other county departments and offices, including the comptroller, corporation counsel, health, highway, and human services departments and the offices of the county clerk, register of deeds, and treasurer. All costs incurred in the management of tax-deeded land will be charged against the property and recovered from the proceeds to the sale of the property insofar as is practicable.
- (3) Sale. The power to sell tax-deeded land is delegated to the finance committee, with assistance from the corporation counsel, treasurer, and public works director as provided for in this ordinance, subject to the requirements of Wis. Stat. § 75.69. All sales of tax-deeded land will be on an “as is” basis.
- (4) Appraisal. The finance committee shall determine the appraised value of the tax-deeded land using information provided by the public works director regarding the property’s condition and value and the treasurer regarding the property’s fair market value. The public works director may employ the services of a certified appraiser to collect information and provide an opinion regarding the property’s appraised value.
- (5) Advertisement.
 - (a) The public works director shall advertise the first and any subsequent attempts to sell tax-deeded land, and no tax-deeded land may be sold unless notice of the sale is mailed to the clerk of the municipality in which the property is located at least 3 weeks prior to the time of the sale.
 - (b) The first attempt to sell tax-deeded land must be advertised by publication of a class 3 notice.
 - (c) Subsequent attempts to sell tax-deeded land must be advertised by publication of a class 1 notice. The public works director may also advertise subsequent attempts to sell tax-deeded land through real estate brokers or any other appropriate means.
- (6) Notice. A list of tax-deeded land, including the location and appraised value of each property, will be available for public inspection at the public works department and the treasurer’s office.

- (7) Bids.
- (a) Bids must be submitted to the public works director on a form that has been approved by corporation counsel. Bid forms will be available from the corporation counsel, treasurer, or public works department.
 - (b) Each bid must be accompanied by an earnest money deposit equal to 10% of the bid.
 - (bm) A bid on a tax-deeded property must be for the property “as is, where is, and without any conditions.”
 - (c) The public works director shall provide the completed bid forms to the finance committee.
- (8) Bid Evaluation.
- (a) Every bid less than the appraised value will be rejected at the first attempt to sell the property.
 - (b) A bid that is less than the appraised value may be accepted by the finance committee on a subsequent attempt to sell the property.
 - (dm) Any bid containing a contingency will be rejected.
 - (c) A bid that is less than the appraised value and less than the amount of the highest bid may be accepted if the finance committee prepares a written statement, available for public inspection, explaining the reason for accepting the bid.
 - (d) A bid that is less than the total of the delinquent taxes, interest, and costs incurred may be accepted if the finance committee determines that the sale is advantageous to the county and prepares a written statement, available for public inspection, explaining the reasons for accepting the bid.
 - (e) The finance committee may reject any bid if it determines acceptance will hamper other tax collection efforts or if it determines that it is in the county’s interest to retain the property.
- (9) Notice of Bid Acceptance or Rejection. The finance committee shall select the bid that it determines to be in the best interests of the county and the bidder will be notified. The successful bidder must pay the remaining balance within 14 days of being notified or the earnest money deposit will be forfeited. If a bid is not accepted, the earnest money deposit will be returned to the bidder.

4.13 Fees.

The following schedule shall govern the stated fees imposed by authority of Manitowoc County:

- (1) County Clerk.
 - (a) The fee to issue a marriage license is \$80.
 - (b) The fee to waive the 5-day waiting period to issue a marriage license is \$25.
 - (c) The fee to issue a declaration of domestic partnership or a certificate of termination of domestic partnership is \$80.
 - (d) The fee to waive the 5-day waiting period to issue a declaration of domestic partnership is \$10.
- (2) Planning and Zoning Department Fee Schedule.
 - (a) The county board shall, by resolution, establish the fees that the planning and zoning department is authorized to charge.
 - (b) The planning and zoning department fee schedule will be attached to this ordinance as an appendix and a copy will be on file at the planning and zoning department.
 - (c) The planning and park commission shall review the fee schedule at least annually and may recommend changes to the fee schedule to the county board.
- (3) Sheriff's Department Fees.
 - (3a) Booking Fee.
 - (a) This Ordinance is adopted pursuant to authority granted by Wis. Stats. § 302.372.
 - (b) The Sheriff is authorized to charge a booking fee of \$25.00, tax included, to each prisoner sentenced to a period of incarceration in the Manitowoc County jail to pay for the cost of the prisoner's intake processing and release.
 - (c) The Sheriff is authorized to obtain payment of the booking fee by deducting the fee from the prisoner's institutional account. If the prisoner's institutional account lacks sufficient funds to pay the booking fee, the sheriff may employ any means authorized by law to collect the fee.

(3d) Jail Expense Reimbursement.

- (a) This Ordinance is adopted pursuant to authority granted by Wis. Stat. §§ 302.372 and 302.38.
- (b) The Sheriff is authorized to seek and secure reimbursement from prisoners for expenses incurred by the county in relation to the crime for which the person was sentenced to the county jail or for which the person was placed on probation and confined in the county jail.
- (c) The Sheriff is authorized to seek and secure reimbursement of the following expenses incurred by prisoners who are incarcerated in the county jail for state criminal law violations or Manitowoc County Code violations:
 - 2. Dental, hospital, medical, prescription, or vision expenses incurred by the county on behalf of the prisoner.
 - 3. Expenses incurred to investigate the prisoner's financial status.
 - 4. Expenses incurred by the county to collect payments under this ordinance.
 - 5. Any other expenses incurred by the county on behalf of a specific prisoner, such as for personal care, transportation, or special materials or supplies.
- (cm) The Sheriff shall charge a fee of \$22 per day for room, board, and utilities to each person who is incarcerated in the county jail for a state criminal law violation, a Manitowoc County Code violation, or as a sanction for contempt.
- (d) The Sheriff is authorized to obtain payment of jail expenses by deducting the amount of such expenses from the prisoner's institutional account. If the prisoner's institutional account lacks sufficient funds to pay the jail expenses, the Sheriff may employ any means authorized by law to collect the expenses.

(3g) Huber Law Inmate Charges.

- (a) Every inmate of the Manitowoc County Jail who is granted privileges under Wis. Stat. § 303.08 and who is gainfully employed for wages or salary, gainfully self-employed, or receiving unemployment insurance or employment training benefits while in custody in the jail shall be liable for charges not to exceed the full per person maintenance and cost of the prisoner's board in the jail.
- (b) By order of the court, the wages, salary, and unemployment insurance and employment training benefits received by prisoners shall be disbursed by the Sheriff for the purposes and in the order stated in Wis. Stat. § 303.08(5) and shall be used to pay for the board of the prisoner. If the prisoner is gainfully

self-employed, the prisoner shall pay the sheriff for such board, in default of which the prisoner's privilege under the Huber law is automatically forfeited.

- (c) The Sheriff is authorized to charge a transfer fee of \$100, booking fee and tax included, to each prisoner who transfers into the Manitowoc County Jail from another jurisdiction and to each prisoner who transfers out of the Manitowoc County Jail to another facility.
- (3j) Contract Prisoner Fee. The Sheriff's Department may contract with federal, state, county, or other local law enforcement or correctional agencies to house prisoners for those agencies. When a prisoner is held at the County Jail for another agency, the agency shall pay the rate provided for by contract between the Sheriff's Department and that agency for the per capita maintenance of each prisoner.
- (3m) Electronic Monitoring Program Fees.
- (a) This Ordinance is adopted pursuant to authority granted by Wis. Stat. § 302.372.
 - (b) The Sheriff is authorized to charge a one-time processing fee of \$50, tax included, for each period of time that a prisoner participates in the electronic monitoring program; a daily fee of \$25 per day, tax included, for each day that a prisoner participates in the electronic monitoring program; the actual cost of any alert notification resulting from the violation of program conditions; and the actual cost of any damage to electronic monitoring program equipment caused by a prisoner.
 - (c) The Sheriff is authorized to obtain payment of the electronic monitoring fee by deducting the fee from the prisoner's institutional account. If the prisoner's institutional account lacks sufficient funds to pay the electronic monitoring fee, the Sheriff may employ any means authorized by law to collect the fee.
- (3p) Process Service Fee. The Sheriff is authorized to charge a process service fee of \$40 for each person served, plus \$30 for each attempted service. In the event that a process server is able to serve more than one person at the same address on the same date and at the same time, the fee for the second and each additional service will be \$40.
- (3q) Writs and Standby Time. The Sheriff is authorized to charge a fee of \$75 for a writ of assistance, writ of replevin, or writ of restitution. The fee covers all parties served at a single address and includes 1 hour of deputy standby time. Additional standby time may be charged at a rate of \$40 per hour.
- (3s) Sheriff's Sale Fee. The Sheriff is authorized to charge a fee of \$150.00 for the Sheriff's sale of real estate. In the event that a Sheriff's sale of real estate is cancelled, the Sheriff is authorized to retain one-half of the Sheriff's sale fee.

- (3u) Mileage. The Sheriff is authorized to charge the standard mileage rate for business use of a car or truck as set and periodically adjusted by the United States Internal Revenue Service for warrant pickups or other reimbursable transportation.
- (3w) Juvenile Fees. In the case of a juvenile prisoner, reimbursement for the costs of custody, sanctions, and court and legal services shall be governed by the Wisconsin Statutes, including Wis. Stat. § 938.275.
- (3x) Retired Officer Concealed Carry Weapon Fee. This ordinance is adopted pursuant to authority granted by 18 U.S.C. § 926C. The Sheriff is authorized to charge an annual, nonrefundable fee of \$75 to process an application form and issue photographic identification to any officer who has retired from the Sheriff's Department and who is qualified to carry a concealed weapon in accordance with 18 U.S.C. § 926C.
- (3y) Collection Methods. The Sheriff is authorized to seek reimbursement in the manner authorized by the Manitowoc County Code or as otherwise provided in Wis. Stat. Chs. 301 to 303 and the Sheriff is authorized to use a combination of methods to seek and secure reimbursement, but may not collect for the same expense twice.
- (4) Storage fees. Whenever a County department, agency, commission, or board stores property for any person, business, firm, organization, or entity, the department may collect the following fees:
 - (a) In the case of property stored in mini-warehouses or other rental spaces, the department shall charge the actual cost of the storage plus administrative expenses incurred in moving the property.
 - (b) For property stored on County premises, the department shall charge a rental fee established by the department's supervisory committee.
 - (c) The owner of any property stored by the County shall be notified by mail, if possible, that the County has the property. The notice shall also advise the owner that the County holds the property as a lessor of storage space; that the County will take any appropriate action as a landlord if the rental is not paid.
 - (d) In case of default on payment, the department shall proceed to sell the property or dispose of it according to law, the owner shall remain liable for any unpaid rent due the County.
- (5) Register of Deeds Fees.
 - (a) The Register of Deeds shall collect the fees prescribed by Wis. Stat. § 59.43 and any other applicable state law or administrative code.
 - (b) The fee for counter service for approving rental energy weatherization program stipulation forms or other documents requiring staff assistance, where no uniform state fee exists, is \$20.

- (c) The Register of Deeds, in cooperation with the Information Systems Department, is authorized to enter into agreements for access to information in the county land records computer system. The monthly fee for full internet access with the ability to print documents is \$310 for the first computer and \$105 for each additional computer. The monthly fee for access to the electronic tract index system only is \$105.
- (6) The Sheriff's Department and the Coroner shall charge the following fees for copies of records of the Sheriff's Department or the Coroner:
- (a) Photocopies. Twenty-five cents per side for a black and white photocopy of a letter or legal size document. Charges for color copies, other paper sizes, or special types of reproduction material (e.g., transparencies) shall be set by the Sheriff or the Coroner or their respective designees based on the actual costs of reproduction.
 - (b) Fax copies. \$1.00 for handling plus 50¢ per page transmitted.
 - (c) Audio tapes. \$10.00 per tape.
 - (d) Video tapes. \$20.00 per tape.
 - (e) Manual searches of records. \$10.00 per hour, with a minimum fee of \$10.00.
 - (f) Computer required searches of records. \$20.00 per hour, with a minimum fee of \$20.00.
 - (g) Photographs:
 - 1. Black and white 5 x 7 inch print: \$4.00.
 - 2. Black and white 8 x 10 inch print: \$6.00.
 - 3. Color 5 x 7 print: \$5.00.
 - 4. Color 8 x 10 print: \$7.00
 - 5. Color 3½ x 5 print: \$3.00
 - 6. Polaroid color print: \$1.25
- (7) The Sheriff's Department shall charge a fee of \$70 per hour for each hour or portion of any hour during which vehicle escort services are provided. A deposit or advance payment may be required. Payment in full is required within 30 days of the billing date.

- (8) For providing security at non-county events with reserve deputies, the Sheriff's Department shall charge an hourly rate and a minimum charge established by the department with the approval of the Public Safety Committee.
- (9) The Coroner's office shall charge the following fees for services:
 - (a) Cremation authorization: \$75 per body cremated.
 - (b) Disinterment authorization: \$25 per grave opened.
 - (c) Morgue use: \$35 per day for the retention of a body at the morgue after the first day.
 - (d) Such fees listed under this section may be waived by the Coroner under the following circumstances:
 - 1. the body has been donated to medical science;
 - 2. the deceased or other financially responsible party is indigent and the fee is to be paid by a county or state agency, and no positive fiscal result would be realized by the County; or
 - 3. the financially responsible party files an affidavit of indigency with the Coroner's office.

4.14 Dishonored Checks and Demands For Payment.

If a personal check tendered to make any payment to any county office or agency 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 debit 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 for all legal penalties, additions, and a charge of \$20. In addition, the county office or agency 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 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.

4.15 Overpayments and Underpayments.

Unless otherwise provided by law, County Departments and the Clerk of Circuit Court may retain overpayments of fees, licenses, and similar charges when the overpayment is \$2 or less, unless such refund is specifically requested in writing. Underpayments of not more

than \$2 may be waived when the administrative cost of collection would exceed the amount of the underpayment.

HISTORY

10/18/1988: Chapter 4 codified by Ord. No.88/89-89 effective October 23, 1988.

10/17/1989: Sec. 4.08 (8) created by Ord. No. 89/90-89 effective October 23, 1989.

07/17/1990: Sec. 4.13(d) created by Ord. No. 90/91-55 effective July 23, 1990.

08/21/1990: Sec. 4.06(1) amended and sec. 4.12(3)(b) repealed and recreated as sec. 4.12(3)(b)-(d) by Ord. No. 90/91-63 effective August 27, 1990.

12/18/1990: Sec. 4.13 (1)(a) amended by Ord. No. 90/91-112 effective December 27, 1990.

02/19/1991: Sec. 4.13(5)(d) created by Ord. No. 90/91-123 effective February 27, 1991.

07/16/1991: Sec. 4.13(5), (6), and (7) created by Ord. No. 91/92-51 effective July 17, 1991.

08/20/1991: Sec. 4.13(6) amended by Ord. No. 91/92-68 effective August 14, 1991.

08/20/1991: Sec. 4.13(5)(e) created by Ord. No. 91/92-69 effective August 28, 1991.

12/17/1991: Sec. 4.13(9) created by Ord. No. 91/92-131 effective January 1, 1992.

06/16/1992: Sec. 4.13(9) amended by Ord. No. 92/93-28 effective June 16, 1992.

10/13/1992: Sec. 4.11(2) amended by Ord. No. 92/93-95 effective no later than October 23, 1992.

11/17/1992: Sec. 4.13(a) amended by Ord. No. 92/93-111 effective November 24, 1992.

08/17/1993: Sec. 4.13(3)(c) amended by Ord. No. 93/94-91 effective August 27, 1993.

03/15/1994: Sec. 4.13(6) and (6)(a) amended by Ord. No. 93/94-180 effective March 24, 1994.

04/26/1994: Secs. 4.14 and 4.15 created by Ord. No. 94/95-14 effective May 5, 1994.

10/11/1994: Sec. 4.13(3)(a) and (b) amended by Ord. No. 94/95-97 effective October 20, 1994.

01/17/1995: Sec. 4.13(8) amended by Ord. No. 94/95-126 effective January 27, 1995.

01/16/1996: Sec. 4.11(2), (3), (4), and (5) and sec. 4.12(1), (2), (3), and (4) amended by Ord. No. 95/96-145 effective January 24, 1996.

02/20/1996: Sec. 4.03 repealed and recreated by Ord. No. 95/96-157 effective March 1, 1996.

11/12/1996: Sec. 4.13(2)(b) and (c) amended by Ord. No. 96/97-115 effective November 19, 1996.

12/17/1996: Sec. 4.13(3)(a), (b), and (c) amended by Ord. No. 96/97-130 effective December 24, 1996.

02/18/1997: Sec. 4.04(8) created by Ord. No. 96/97-157 effective February 27, 1997.

02/17/1998: Sec. 4.03 (5)(a) amended by Ord. No. 97/98-152 effective February 27, 1998.

02/15/2000: Sec. 4.13(3)(a) and (b) amended by Ord. No. 1999/2000-171 effective February 15, 2000.

07/18/2000: Sec. 4.13(6)(a) amended by Ord. No. 2000/2001-56 effective July 26, 2000.

11/20/2001: Sec. 4.13(2)(d), (e), (f), and (g) amended and sec. 4.13(2)(h), (i), and (j) created by Ord. No. 2001/2002-137 effective January 1, 2002.

12/18/2001: Sec. 4.13(3q) created by Ord. No. 2001/2002-163 effective December 27, 2001.

12/18/2001: Sec. 4.13(3u) created by Ord. No. 2001/2002-164 effective December 27, 2001.

12/18/2001: Sec. 4.13(3) renumbered and amended as (3g) and sec. 4.13(3a), (3d), (3m) (3w), and (3y) created by Ord. No. 2001/2002-165 effective December 27, 2001.

06/18/2002: Sec. 4.13(6)(a) amended by Ord. No. 2002/2003-25 effective June 27, 2002.

11/19/2002: Sec. 4.13(2)(a) and (b) amended by Ord. No. 2002/2003-97 effective January 1, 2003.

03/20/2003: Sec. 4.13(3g)(c) repealed and sec. 4.13(3j) created by Ord. No. 2003/2004-29 effective May 30, 2003.

11/11/2003: Sec. 4.13(2)(b), (h), and (j) amended by Ord. No. 2003/2004-2 effective January 1, 2004.

05/18/2004: Sec. 4.03(7)(d) created by Ord. No. 2004/2005-20 effective May 27, 2004.

05/18/2004: Secs. 4.13(3d)(a) and (c) amended by Ord. No. 2004/2005-30 effective May 27, 2004.

11/16/2004: Sec. 4.13(3g)(c) created by Ord. No. 2004/2005-109 effective November 26, 2004.

06/21/2005: Sec. 4.14 amended by Ord. No. 2005/2006-49 effective July 1, 2005.

01/15/2005: Sec. 4.13(2) repealed and recreated by Ord. No. 2005/2006-115 effective January 1, 2006.

10/11/2005: Sec. 4.13 (3g)(a) and (3m)(b) amended and sec. 4.13 (3p) created by Ord. No. 2005/2006-101 effective January 1, 2006.

11/15/2005: Sec. 4.13(2) repealed and recreated by Ord. No. 2005/2006-115 effective January 1, 2006.

12/19/2006: Sec. 4.09 repealed by Ord. No. 2006/2007-93 effective December 27, 2006.

02/12/2008: Sec. 4.13(9)(a) amended by Ord. No. 2007/2008-116 effective February 29, 2008.

05/20/2008: Sec. 4.13(5)(a), (b), and (c) amended by Ord. No. 2008/2009-27 effective May 29, 2008.

06/17/2008: Secs. 4.04(7), 4.05, 4.06, and 4.08 amended by Ord. No. 2008/2009-33 effective July 1, 2008.

07/15/2008: Sec. 4.13(3d)(c)1 and (3m)(b) amended by Ord. No. 2008/2009-46 effective August 1, 2008.

12/16/2008: Sec. 4.13(3x) created by Ord. No. 2008/2009-98 effective December 24, 2008.

02/24/2009: Sec. 4.05(5) amended by Ord. No. 2008/2009-105 and secs. 4.14 and 4.15 amended by Ord. No. 2008/2009-109 effective March 9, 2009.

05/19/2009: Secs. 4.11 and 4.12 amended and sec. 4.125 created by Ord. No. 2009/2010-20 effective June 1, 2009.

09/22/2009: Sec. 4.13(1)(a) and (b) amended and sec. 4.13(c) and (d) created by Ord. No. 2009/2010-58 effective October 1, 2009.

12/15/2009: Sec. 4.13 (3) created, sec. 4.13 (3p) amended, sec. 4.13(3q) renumbered as 4.13(3s), and sec. 4.13(3q) created by Ord. No. 2009-/2010-104 effective January 1, 2010.

07/27/2010: Sec. 4.13(5)(a) amended by Ord. No. 2010-2011-29 effective July 28, 2010.

09/21/2010: Sec. 4.13(9)(a) and (b) amended by Ord. No. 2010/2011-54 effective January 1, 2011.

12/21/2010: Sec. 4.13(9)(c) amended by Ord. No. 2010/2011-78 effective January 1, 2011.

09/20/2011: Sec. 4.05(1) amended by Ord. No. 2011/2012-54 effective September 30, 2011.

10/18/2011: Sec. 4.13(3m)(b) amended by Ord. No. 2011/2012-60 effective November 1, 2011.

02/28/2012: Sec. 4.125 repealed by Ord. No. 2011/2012-82 effective March 9, 2012.

05/15/2012: Sec. 4.13(7) amended by Ord. No. 2012/2013-20 effective May 25, 2012.

05/21/2013: Sec. 4.13(2) amended and appendix added by Ord No. 2013/2014-25 effective August 1, 2013.

08/19/2014: Sec. 4.05(6) amended by Ord. No. 2014/2015-34 effective August 29, 2014.

10/14/2014: Appendix amended by Ord. No. 2014/2015-48 effective January 1, 2015.

10/30/2014: Sec. 4.13(3d)(c)1. repealed, sec. 4.13(3d)(cm) created, and sec. 4.13(3g)(a) amended by Ord. No. 2014/15-52 effective January 1, 2015.

12/16/2014: Secs. 4.12(3) amended and secs. 4.12(7)(bm) and 4.12(8)(bm) created by Ord. No. 2014/2015-62 effective December 26, 2014.

9/15/2015: Appendix amended by Ord. No. 2015/2016-40 effective January 1, 2016.

9/20/2015: Appendix amended by Ord. No. 2016/2017-37 effective January 1, 2017.

**CHAPTER 4
APPENDIX**

PLANNING AND ZONING DEPARTMENT FEE SCHEDULE

January 1, 2017

PRIVATE ONSITE WASTEWATER TREATMENT (POWTS) APPROVALS	
Holding Tank - 5,000 gpd or less	\$ 110
Holding Tank - 5,001 – 10,000 gpd	\$ 140
Holding Tank - 10,001+ gpd	\$ 175
In-Ground Non-Pressurized System - Residential	\$ 165
In-Ground Non-Pressurized System - Nonresidential - 1,000 gpd or	\$ 225
In-Ground Non-Pressurized System - Nonresidential - 1,001 – 2,000	\$ 275
In-Ground Non-Pressurized System - Nonresidential - 2,001 - 5,000	\$ 325
Maintenance Program - Per Year	\$ 10
Pressurized System - 1,000 gpd or less	\$ 225
Pressurized System - 1,001 – 2,000 gpd	\$ 275
Pressurized System - 2,001 - 5,000 gpd	\$ 325
Revision - Previously Approved Plan	\$ 115

NONMETALLIC MINING	
Active Acreage - Per Acre/Per Year	\$ 75
Mining Plan Review	\$ 300
Mining Plan Modification Review	\$ 300

SANITARY PERMITS	
Alternate, Experimental, or Other System	\$ 540
Holding Tank	\$ 540
In-Ground Non-Pressurized System	\$ 440
Large Scale System	\$ 650
On-site Soil Evaluation	\$ 65
On-site System Evaluation	\$ 65
Pressurized System	\$ 540
Reconnection	\$ 165
Reinspection	\$ 60
Renewal	\$ 100
Soil Test Review	\$ 35
Wisconsin Fund Application	\$ 100

**CHAPTER 4
APPENDIX**

PLANNING AND ZONING DEPARTMENT FEE SCHEDULE
January 1, 2017

ZONING PERMITS	
Accessory Structure (New Construction or Modification)	\$ 90
Board of Adjustment - Appeal	\$ 460
Board of Adjustment - Interpretation Request	\$ 460
Board of Adjustment - Variance Request	\$ 460
Certified Survey Map - Appeal	\$ 150
Certified Survey Map - Review (First Lot)	\$ 125
Certified Survey Map - Review (For Each Additional Lot)	\$ 40
Certified Survey Map - Variance Request	\$ 150
Conditional Use Permit	\$ 460
Development Plan Review (First Lot)	\$ 350
Development Plan Review (For Each Additional Lot)	\$ 35
Filling and Grading Permit	\$ 185
Impervious Surface Calculation Review	\$ 350
Industrial Site Plan Review	\$ 115
Principal Structure (New Construction or Modification)	\$ 190
Shoreland Mitigation Plan Review	\$ 350
Subdivision Plat Review (First Lot)	\$ 375
Subdivision Plat Review (For Each Additional Lot)	\$ 30
Telecommunication - Tower	\$3,000
Telecommunication - Antenna Co-location	\$ 90
Wind Energy System - Large (Application)	\$2,500
Wind Energy System - Large (For Each Tower On Application)	\$1,000
Wind Energy System - Small	\$ 350
Zoning Amendment - Petition	\$ 460

**CHAPTER 4
APPENDIX**

PLANNING AND ZONING DEPARTMENT FEE SCHEDULE
January 1, 2016

PRIVATE ONSITE WASTEWATER TREATMENT (POWTS) APPROVALS	
Holding Tank - 5,000 gpd or less	\$ 105
Holding Tank - 5,001 – 10,000 gpd	\$ 135
Holding Tank - 10,001+ gpd	\$ 170
In-Ground Non-Pressurized System - Residential	\$ 160
In-Ground Non-Pressurized System - Nonresidential - 1,000 gpd or less	\$ 220
In-Ground Non-Pressurized System - Nonresidential - 1,001 – 2,000 gpd	\$ 270
In-Ground Non-Pressurized System - Nonresidential - 2,001 - 5,000 gpd	\$ 320
Maintenance Program - Per Year	\$ 10
Pressurized System - 1,000 gpd or less	\$ 220
Pressurized System - 1,001 – 2,000 gpd	\$ 270
Pressurized System - 2,001 - 5,000 gpd	\$ 320
Revision - Previously Approved Plan	\$ 110

NONMETALLIC MINING	
Active Acreage - Per Acre/Per Year	\$ 75
Mining Plan Review	\$ 300
Mining Plan Modification Review	\$ 300

SANITARY PERMITS	
Alternate, Experimental, or Other System	\$ 530
Holding Tank	\$ 530
In-Ground Non-Pressurized System	\$ 430
Large Scale System	\$ 640
On-site Soil Evaluation	\$ 60
On-site System Evaluation	\$ 60
Pressurized System	\$ 530
Reconnection	\$ 160
Reinspection	\$ 60
Renewal	\$ 95
Soil Test Review	\$ 35
Wisconsin Fund Application	\$ 100

**CHAPTER 4
APPENDIX**

PLANNING AND ZONING DEPARTMENT FEE SCHEDULE
January 1, 2016

ZONING PERMITS	
Accessory Structure (New Construction or Modification)	\$ 85
Board of Adjustment - Appeal	\$ 455
Board of Adjustment - Interpretation Request	\$ 455
Board of Adjustment - Variance Request	\$ 455
Certified Survey Map - Appeal	\$ 135
Certified Survey Map - Review (First Lot)	\$ 115
Certified Survey Map - Review (For Each Additional Lot)	\$ 35
Certified Survey Map - Variance Request	\$ 135
Conditional Use Permit	\$ 455
Development Plan Review (First Lot)	\$ 345
Development Plan Review (For Each Additional Lot)	\$ 30
Floodplain (Land Use Permit) - Principal	\$ 185
Floodplain (Land Use Permit) - Accessory	\$ 85
Industrial Site Plan Review	\$ 110
Principal Structure (New Construction or Modification)	\$ 185
Shoreland (Setback Permit) - Principal	\$ 185
Shoreland (Setback Permit) - Accessory	\$ 85
Subdivision Plat Review (First Lot)	\$ 375
Subdivision Plat Review (For Each Additional Lot)	\$ 30
Telecommunication - Tower	\$3,000
Telecommunication - Antenna Co-location	\$ 85
Wind Energy System - Large (Application)	\$2,500
Wind Energy System - Large (For Each Tower On Application)	\$1,000
Wind Energy System - Small	\$ 350
Zoning Amendment - Petition	\$ 455