

# TITLE 5

## **County Administration**

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- Chapter 1** Insurance
- Chapter 2** Accounts
- Chapter 3** Expense Reimbursement
- Chapter 4** Parcel Identification Number Required
- Chapter 5** Tax Delinquent Property
- Chapter 6** Investment of County Funds
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# Chapter 1

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## Insurance

### 5-1-1 Insurance

#### Sec. 5-1-1 Insurance.

- (a) All insurance policies for Columbia County shall be filed in the office of the County Clerk.
- (b) All accidents must be reported to Department Heads within 24 hours or as soon as possible. Department Heads shall within 24 hours submit a written report thereof. If an accident occurs involving a county employee or property which involves a death, the incident shall immediately be reported to the County Clerk.
- (c) The County Clerk shall administer the reporting of claims with the county's insurance carriers and shall coordinate the insurance program with the appropriate committees and departments.

# Chapter 2

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## Accounts

- 5-2-1            Audit of Accounts
- 5-2-2            Over Payment and Under Payment

### **Sec. 5-2-1            Audit of Accounts.**

- (a)    The responsibilities for an audit of the county offices shall be with the Comptroller and shall be in conformance with GAAP under the overview of the Finance Committee.
- (b)    Such audits, together with any recommendations accompanying the same, shall be public records and shall be available for public inspection. Such audits and recommendations shall be presented to the County Board and shall be placed on file with the County Clerk.

### **Sec. 5-2-2            Over Payment and Under Payment.**

Unless otherwise authorized by law, county agencies but also including the Office of the District Attorney, may retain over payments of fees, licenses, and similar charges when the over payment is \$2 or less, unless such refund is specifically requested in writing. Under payment of not more than \$2 may be waived when the administrative cost of collection would exceed the amount of under payment.

# Chapter 3

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## Expense Reimbursement

5-3-1	Purpose
5-3-2	Persons Eligible
5-3-3	Auto Travel
5-3-4	Public Transportation
5-3-5	Lodging Expense
5-3-6	Meals
5-3-7	Conventions and Conferences
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### Sec. 5-3-1 Purpose.

Section 59.13 (3) of the Wisconsin Statutes provides that the County Board may reimburse persons for expenses incurred in the discharge of County duties. This Ordinance is adopted to establish in advance a fair and uniform method of making such reimbursement.

### Sec. 5-3-2 Persons Eligible.

Members of the County Board, County elective officials and their deputies, members of committees, boards and commissions, department heads, and such other employees as are expressly authorized by their respective department heads and governing committee shall be entitled to reimbursement for travel expenses and other expenses as provided herein.

### Sec. 5-3-3 Auto Travel.

- (a) **Direct Route.** Persons eligible shall be reimbursed for automobile travel at the rate established by Resolutions presented by the Finance Committee and approved by the County Board for travel directly related to County business. All such travel shall be by direct route.
- (b) **Mileage Pro-ration.** In the event more than one eligible person is traveling to the same destination, such persons should share a car or cars to reduce travel expense. In such case, mileage shall be paid to the eligible person actually providing the automobile transportation. In the event a number of persons claim mileage in violation of this car-sharing rule, the Finance Committee may pro-rate reasonable mileage allowance or it may disallow all such claims.
- (c) **Eligibility.** Department heads and employees otherwise eligible for reimbursement of mileage shall not be entitled to payment for travel between their home and their place of employment for normal, daily work, overtime work, attendance at County Board meetings, committee, board, and commission meetings. County Board and committee members shall be eligible for mileage reimbursement for attendance at County Board meetings, committee, board, and commission meetings.

- (d) **Reimbursement from Home.** Eligible persons other than county employees attending a conference, convention, or out-of-county meeting shall be reimbursed for mileage to and from their home to the conference or meeting site.
  - (1) As to county employees:
    - (a) Mileage computation for all business travel during the employee's normal business hours shall use the employee's workplace or the point of origin (origin shall mean travel from a person's place of residence), whichever is less. If the return trip is outside normal business hours, mileage shall be paid to the employee's workplace or the employee's home, whichever is less.
    - (b) No employee may claim mileage to their workplace if it is the first (1<sup>st</sup>) stop of the day, or from their workplace if it is the last stop of the day.
    - (c) For trips that commence and terminate during non-business hours, the actual point of origin shall be used to compute mileage.
- (e) **Parking Costs.** Eligible persons shall receive full reimbursement for parking charges outside Columbia County upon presentation of a receipt or actual cost expended on parking meters.
- (f) **Reporting Requirements.** In order to obtain mileage reimbursement, employees shall provide the following:
  - (1) the name and address where a home visit was provided,
    - (a) In the event the name and address of the home visit is required to be confidential, the employee shall so indicate on the expense reimbursement form and shall provide his/her Department Head with a listing of the names and addresses visited at the time the request for reimbursement is submitted.
    - (b) All information provided on the listing is subject to verification by the Department Head. Verification shall be made by the Department Head when requested by the Chair of the Department's governing committee.
    - (c) All information provided, including the listing of confidential home visits, is subject to audit by the Accounting Department, pursuant to Sec. 59.72, Wis. Stats.
  - (2) the name and address of the business or organization which was visited to conduct business on behalf of Columbia County, or
  - (3) the sponsoring organization and location of a meeting, conference or convention attended on behalf of Columbia County.

#### **Sec. 5-3-4            Public Transportation.**

Eligible persons shall receive full reimbursement for authorized travel by plane, train or bus. Prior to departure, a Purchase Order and/or tax exempt certificate should be obtained from the Purchasing Agent to insure that all allowable tax exemptions are utilized.

## **Sec. 5-3-5 Lodging Expense.**

- (a) **Allowable Rates.** Eligible persons shall be reimbursed in full for hotel or motel expense at the rate established by Resolutions presented by the Finance Committee and approved by the County Board. Lodging costs in excess of the established rate which are at the site of a conference or convention shall be allowed if reasonable. If found to be unreasonable, reimbursement shall be limited to the maximum rate.
- (b) **Spouse Attendance.** In the event the spouse of an eligible person shares a room, reimbursement shall be made only on the basis of the single room rate. The employee shall document that "single" rate.
- (c) **Purchase Order Requirement.** Prior to departure, a Purchase Order must be obtained from the Purchasing Agent for lodging expense. Attached to the request must be a copy of the registration information. Payment shall thereafter be made only upon submission of an original Invoice. Payment shall not be made unless a Purchase Order is on record in the Accounting Office.
- (d) **Distance Requirement.** In order to obtain lodging reimbursement for a meeting or conference within a 45 mile radius of the County seat, eligible persons must attach to the Purchase Order a written request which contains the reasons why reimbursement should be granted, as well as a copy of the registration information. A Purchase Order for lodging must be issued prior to departure. Such lodging expense shall be approved by the County Accounting Office if the eligible person is participating in a night meeting or is on the committee presenting the conference or training.
- (e) **Night Prior to Conference.** Lodging for the night prior to a conference shall only be allowed for distances over 60 miles from the County seat when the conference or training begins earlier than 9:00 a.m. Lodging expenses shall be approved by the County Accounting Office if the eligible person is participating in a night meeting prior to the beginning of the conference or is on the committee presenting the conference or training and has obtained prior approval by the governing committee.
- (f) County Board Supervisors shall adhere to the Standing Rules for allowability on overnight stays associated with conferences.

## **Sec. 5-3-6 Meals.**

- (a) **Requirements.** Eligible persons shall be reimbursed for meals purchased while on County business outside Columbia County. Reimbursement shall be at the rate established by Resolutions presented by the Finance Committee and approved by the County Board. The maximum rates for an individual meal may exceed the individual meal rate only if included as part of a registration fee. Eligible persons must provide an original receipt for each meal in order to receive reimbursement. No "bar" items will be reimbursed.

## **Sec. 5-3-7 Conventions and Conferences.**

- (a) **Requirements.** Attendance by department heads and employees at conventions, conferences, seminars, and training sessions shall be approved prior to attendance by the governing committee. County board or committee member attendance shall be approved prior to attendance by the Executive Committee or be included in the budget. Prior to departure, a Purchase Order must be obtained from the Purchasing Agent for the registration and/or hotel fees. Payment shall not be made unless a Purchase Order is on record in the Accounting Office.

- (b) **Committee Appointments.** Prior to accepting a committee appointment or joining a new organization for which expense reimbursement will be requested from the county or when participation will be on county time, all eligible persons, as defined in Sec. 5-3-2, shall obtain Executive Committee approval. Due to time constraints, the Chair of the County Board may authorized temporary approval pending Executive Committee review at its next meeting.
- (c) **Salary Allowance.** When required to attend, employees shall be entitled to straight pay for one day for each day spent at a conference or convention; employees shall be allowed compensatory time off due to meeting hours lasting longer than a normal work day.
- (d) **Staff Limitations.** At no time shall all staff within a department be allowed to attend the same conference.
- (e) **County Board Per Diems.** County Board members shall be allowed per diems when attending conventions or conferences.
- (f) **Out of State.** Reimbursement for travel expense for out of State convention, conference, or meeting shall not exceed the rate established by Resolutions presented by the Finance Committee and approved by the County Board. If travel expenses are to exceed the maximum rate, prior approval of the Finance Committee must be obtained prior to attendance. Reimbursement for meals, lodging, and registration fees shall be governed by prevailing County policy at the time of the out of State function.
- (g) **Leave County Employment.** If a department head or employee leaves County employment within two years of attending an out of State function which is fully or partially paid by the County, the department head or employee shall reimburse the County those costs at the time of leaving County employment.
- (h) **Advance Payment.** The governing committee shall have authority to approve advance payment of registration and related costs provided that there are funds available to cover said costs in that department's budget. In the event there are insufficient funds available in the conference/seminar budget of the requesting department, funds must be transferred with the approval of the governing and Finance committees prior to submission of the Purchase Order.
- (i) **Telephone Calls.** Business telephone charges while at an out of County conference are a reimbursable expense.
- (j) **Allowable Expenses.** Eligible persons shall be entitled to reimbursement for expenses incurred for conventions and conferences within the State. Registration and conference fees shall be reimbursed, together with mileage, lodging, and meals, subject to the rules herein. If a banquet or other meal is provided in conjunction with a convention or conference, reimbursement shall be made for such meal without regard to the limits established above.

### **Sec. 5-3-8            General Rules.**

- (a) **Automobile Insurance.** Persons seeking reimbursement for travel are required to file with the County Clerk an Affidavit indicating adequate automobile liability insurance coverage and a statement that such insurance will not be terminated without written notice to the County Clerk.
- (b) **School Expenses.**
  - (1) No person shall attend school for which college credits are earned on County time; such schooling shall be on employee time. Tuition shall be paid by the student unless included in the department budget or approved by the governing committee and Finance Committee.

- (2) No person shall attend other schooling for which tuition is to be reimbursed unless the cost of the class is included in the budget. The department head or employee must submit documentation indicating successful completion of the course at the time reimbursement is requested.
- (3) Employees must use compensatory time to make up for work hours missed to attend other than college classes which have been included in the budget.
- (c) **Reimbursement Process.** Claims for reimbursement of expenses shall be submitted on appropriate forms to the Accounting Office after approval by the Department Head, and shall thereafter be approved in the budget prior to payment.
- (d) **Committee Approval.** If prior committee approval is unable to be obtained and noted in regular monthly meetings, the Department Head is to contact the chairman of the appropriate committee, and the chairman who will obtain verbal approval of a majority of the committee members. The committee chairman will then inform the Accounting Department of the approval.
- (e) **Exceptions.** The Finance Committee is authorized to allow reasonable claims for reimbursement of expenses and any exceptions or variations from this Ordinance.
- (f) **Timely Submission.** All expenses shall be submitted to the Accounting Department within thirty (30) days after the end of the month in which such expenses were incurred.
- (g) **Sales Tax Exempt.** The County is State and County sales tax exempt. Those taxes should not be paid and will not be reimbursed, except for taxes included as part of a meal expense.

**Sec. 5-3-9 Reimbursement Schedule.**

			<u>Last Updated</u>
Mileage	\$ .50	Per Mile	07/01/12
Lodging	\$ 82.00	Maximum per night	03/24/04
Meals	\$ 12.00	Maximum for meals when not an overnight stay	
	\$ 28.00	Maximum for all meals in a day when an overnight stay	03/24/04
		Meal reimbursement is to include applicable sales tax and gratuities	
Out of state travel expense	\$150.00	Maximum	



## Chapter 4

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# Parcel Identification Number

### 5-4-1 Parcel Identification Number Required

#### **Sec. 5-4-1 Parcel Identification Number Required.**

- (a) This section is enacted under the authority of Sec. 59.43(7)(b), Wisconsin Statutes.
- (b) The Register of Deeds shall not accept for recording any conveyance, as defined in Sec. 706.01(4), Wis. Stats., of any interest in real estate which does not contain the parcel identification number.
- (c) A person recording a conveyance for a newly created parcel, the identification number of which has not yet been assigned by the Columbia County Tax Lister, shall provide the parcel identification number of the parcel from which the newly created parcel is formed.

# Chapter 5

## Tax Delinquent Property

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- 5-5-1 Interest Rate and Penalty on Overdue or Delinquent Real Estate Taxes and Special Assessments
- 5-5-2 Enforcement of Tax Liens and Sale of Tax Deeds
- 5-5-3 Preference to Former Owners to Repurchase Tax Deeded Lands

### Sec. 5-5-1 Interest Rate and Penalty on Overdue or Delinquent Real Estate Taxes and Special Assessments.

- (a) **Interest Rate.** Pursuant to the authority of Sec. 74.47(2), Wis. Stats., there is hereby 1/2 percent (0.5%) per month or fraction of a month, in addition to the interest provided for in Sec. 74.47(1), Wis. Stats., on all delinquent general property taxes, special charges and special taxes included in the tax roll which are overdue or delinquent.
- (b) **Distribution.** The County Treasurer shall make distribution of any interest and penalties collected in accordance with the statutory authority set forth in Sec. 74.47(3), Wis. Stats.

### Sec. 5-5-2 Enforcement of Tax Liens and Sale of Tax Deeds.

- (a) **Environmental Inspection.** The Property Committee, under the direction of the Treasurer, is required by the County Board of Supervisors to do a visual environmental inspection of all tax delinquent properties included in In Rem foreclosure actions, prior to the actual foreclosure hearing, to determine if there is any reason to suspect a potential risk of incurring financial liability for the County.
- (b) **Refrain from Taking Title.** The Columbia County Finance and Property Committees may direct the Treasurer to refrain from or defer taking title to those parcels which it deems may be of questionable environmental condition.
- (c) **Refrain from Selling.** The Columbia County Finance and Property Committees may direct the Treasurer to refrain from selling those parcels which they determine the County should set aside for future County use.
- (d) **Expedite.** The Property Committee and the Treasurer shall expedite the appraisal and sale of tax deed properties, except for those parcels set aside for County purposes, and shall return parcels to the tax rolls as soon as possible, in the best interests of the taxpayers of Columbia County. The Treasurer, acting under the supervision of the Property Committee, is authorized to manage and sell tax deeded lands owned by the County, except such lands as have been set aside by the committee.
- (e) **In Rem Procedure.** The County of Columbia elects to adopt the provisions of Sec. 75.521, Wis. Stats., for the purpose of enforcing tax liens in the cases where the procedure provided by said Section is applicable, and Sec. 75.35 for the Sale of Tax Deeds.
- (f) **Out of Pocket Expenses.** If an owner redeems, or a former owner repurchases tax delinquent property after the County has incurred any out of pocket costs in commencing an In Rem procedure pursuant to Sec. 75.521, Wis. Stats., the owner or former owner shall pay a

pro rata share of the County's expenses, as required in Sec. 9-1-19 (a) of Fee Schedule, and as authorized in Sec. 75.36(a) 1, Wis. Stats.

- (g) **Appraisal.** The Property Committee and Treasurer are required to view the tax delinquent parcels in order to establish an appraised value for the purpose of sale of the property. The Property Committee shall consider the assessed value, market value, amount of delinquency, and other pertinent information in establishing the appraised value.
- (h) **Sale of Tax Delinquent Real Estate. (75.69, Wis. Stats.)**  
Tax delinquent real estate acquired by Columbia County may not be sold unless the sale and appraised value of such real estate has been first advertised by a Class 3 notice under Ch. 985, Wis. Stats. The County may accept the bid most advantageous to it, but every bid less than the advertised appraised value of the property shall be rejected.
- (i) **Bid Process.** From time to time, Columbia County will offer for sale to the public, properties acquired for delinquent taxes. The established method for bidding on these properties, is by sealed bid, unless the Property Committee designates an alternative method of sale in specific instances. The bid forms shall indicate that the County has the right to accept or reject any or all bids deemed to be in the best interest of the County.
  - (1) The County Clerk, Treasurer, and Chair of the County Board of Supervisors shall constitute a Special Committee to open, review and accept or reject bids on behalf of the County.
  - (2) If the Special Committee determines that a further review or opinion on the potential sale of a tax deed property is warranted, it shall consult with the Corporation Counsel and the Property Committee. If a further review or opinion is sought, the Property Committee shall make the final determination on whether or not to accept the bid.
  - (3) In the case of a tie bid for properties advertised in a land sale, the Treasurer will notify the tied bidders in writing, and give them an opportunity to re-bid on the property.
  - (4) In an instance where the successful bidder defaults on the terms of the sale or withdraws his/her bid, the Treasurer is authorized, contingent on the approval of the Property Committee, to accept the bid which is the next most advantageous to the County, that meets the requirements stated in the advertised land sale. In cases of a defaulted or withdrawn bid, the County retains any earnest money that has been paid by the bidder.
- (j) **Parcels Not Immediately Sold.** Once a parcel is offered for sale but not sold on the advertised date of sale, it may be sold by the Treasurer at any time during the next five years without readvertising, upon approval by the Property Committee, provided the offer meets or exceeds the advertised appraised value and terms and conditions listed in the sale.

### **Sec. 5-5-3 Preference to Former Owners to Repurchase Tax Deeded Lands.**

- (a) At the option of the County, former owners or surviving spouses of former owners may be granted the right to repurchase land to which Columbia County has taken title through delinquent tax enforcement collection by payment of:
  - (1) All delinquent taxes, together with interest, and penalty of 1/2 per cent (2%) thereon to the date of payments;
  - (2) A pro rata share of the costs of the proceedings; and
  - (3) An additional sum equal to ten percent (10%) of the foregoing delinquent taxes. Any sale made under the provisions of this Section shall be exempt from all the requirements of Sec. 75.69, Wis. Stats.

- (b) This Section is passed pursuant to Sec. 75.35 (3), Wis. Stats., and is permissive. At any time after proceedings for publication and sale of such lands, pursuant to Sec. 75.69, Wis. Stats., have been commenced, the County may, at its own option, grant former owners the right to repurchase land pursuant to this Section, or at its option, the County may refuse to grant the privilege of repurchase provided by Subsection (a) herein. No former owner shall be allowed to repurchase lands to which Columbia County has taken title beyond 4:30 p.m. on the last day prior to the date set for opening bids. The Finance and Property Committees of the Columbia County Board of Supervisors shall have the authority to determine whether former owners will be allowed to repurchase lands in accordance with this Section.
- (c) In the event it appears that any person seeking to repurchase property from the County pursuant to this Section has acted in bad faith or has attempted to avoid any type of legal obligation by allowing said property to be foreclosed upon for delinquent taxes, it shall be within the discretion of the Columbia County Finance and Property Committees to refuse to allow the repurchase of land in accordance with this section.

# Chapter 6

## Investment of County Funds

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**5-6-1** Deposit of County Funds

**5-6-2** Bid Procedure for Investment of Funds Not Needed for Immediate Operating Expenses

### **Sec. 5-6-1 Deposit of County Funds.**

County Funds may be placed in banking or financial institutions as established by Resolution submitted by the Finance Committee and approved by the County Board of Supervisors.

### **Sec. 5-6-2 Bid Procedure for Investment of Funds Not Needed for Immediate Operating Expenses.**

- (a) County Treasurer shall contact all approved, designated depositories by telephone on the day prior to the investment, to give verbal details of the amount of funds offered for investment, type of investment solicited, minimum acceptable rate (if applicable), maturity date, deadline for accepting bids, and other relevant information. Immediately following the initial telephone contact, a written bid form stating the terms of the investment shall be transmitted via fax machine to each of the depositories indicating an interest in bidding.
- (b) In order to submit a bid, depositories shall submit the completed bid form prior to the deadline set for opening bids by one of the following methods:
  - (1) Transmit via fax to the County Clerk's office. The Clerk shall present the bids to the Treasurer in sealed envelopes prior to bid opening.
  - (2) Mail or deliver the completed bid form in a sealed envelope to the Treasurer's office.
- (c) Cost of collateralization of funds in excess of \$500,000 (if any), is to be included in the rate offered by the bidder.
- (d) The County Treasurer shall open the bids on the date and time set forth in the bid documents in the presence of two witnesses, shall document the bids received, and shall accept the bid offering the highest collateralized rate if it meets the pre-determined specifications. In the event a bid does not meet the pre-determined specifications, the bid will be considered unacceptable and shall be rejected by the Treasurer. The Treasurer will then accept the next highest bid which meets the pre-determined specifications. In the case of a tie for the highest collateralized meeting the specifications, the Treasurer will reject all bids and may request that depositories repeat the bidding process.

# Chapter 7

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## Smoking Prohibited

### 5-7-1 Smoking Prohibited

#### Sec. 5-7-1 Smoking Prohibited.

- (a) No person may possess a lighted cigar, cigarette, pipe, any other lighted smoking, or electronic delivery device equipment in:
  - (1) Any Columbia County building and its campus;
  - (2) Any County-owned vehicle.
  
- (b) Definitions:
  - (1) “Electronic Delivery Device Equipment” shall mean any product containing or delivering nicotine or any other substance that may be used by a person to simulate smoking through the inhalation of vapor or aerosol from the product. “Electronic Delivery Device Equipment” shall include any such device, battery operated or mechanical, whether manufactured, distributed, marketed, or sold as an e-cigarette, e-cigar, e-pipe, e-hookah, or vape pen, or under any other product name or descriptor.
  - (2) “Smoking” shall mean inhaling, exhaling, burning or carrying any lighted or heated cigar, cigarette, pipe, or any other lighted or heated tobacco or plant product intended for inhalation, including hookahs and marijuana, whether natural or synthetic, in any manner or in any form. “Smoking” shall include the use of an electronic delivery device equipment which creates an aerosol or vapor, in any manner or in any form, or the use of any oral smoking device for the purpose of circumventing the prohibition of smoking in this Article.
  
- (c) This Section shall comply with all relevant requirements provided under Sec. 101.123, Wis. Stats.

# Chapter 8

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## Buildings and Grounds

- 5-8-1 Alcohol Free Workplace
- 5-8-2 Use of County Office Buildings
- 5-8-3 Use of Grounds for County Office Buildings
- 5-8-4 Donation of or Use of Personally Owned Office Furniture and Equipment

### **Sec. 5-8-1 Alcohol Free Workplace.**

Columbia County is an alcohol free workplace. Alcohol consumption or sale are prohibited in any building or vehicle owned, leased, or rented by Columbia County, with the exception that residents of the Columbia Health Care Center shall be permitted to consume alcoholic beverages as prescribed by their attending physician.

### **Sec. 5-8-2 Use of County Office Buildings.**

- (a) **Office Buildings Rules.** The Columbia County Property and Insurance Committee shall establish and update rules for use of the County office buildings. Those rules shall include the hours when the public and county staff are allowed access to the buildings, the fees to be charged for the use of all county meeting rooms, and regulations regarding other facets of the use of the buildings as are deemed appropriate.
- (b) **Public Notice of Rules.** The Office Building Rules are to be prominently posted on a bulletin board in all office buildings by the Building and Grounds Director.

### **Sec. 5-8-3 Use of Grounds for County Office Buildings.**

- (a) **Parking.** The following parking regulations shall be established.
  - (1) It shall be unlawful to permit any vehicle to stand in the designated parking areas of the Carl Frederick Administration Building, Annex, Pathfinder, Law Enforcement Center, Jail, Huber Center, and Health and Human Services Building between the hours of 12:00 midnight and 6:00 a.m. from November 1 to May 1 unless approved by the Buildings and Grounds Director.
  - (2) It shall be unlawful to permit any vehicle to stand in the parking lots of the Carl Frederick Administration Building, Annex, and Pathfinder by persons other than Columbia County employees, County Board members, Judges of the Circuit Court, or employees of other agencies whose offices are located within those buildings between the hours of 6:00 a.m. and 5:00 p.m. on weekdays other than holidays unless approved by the Buildings and Grounds Director.
  - (3) It shall be permissible for persons while engaged in business, conferences, visitation, etc. in the Law Enforcement Center, Jail, Huber Center and Health and Human Services Buildings to park in the undesignated parking lots immediately adjoining the buildings.



- (4) It shall be unlawful for any vehicle to stand in the parking lot located at the northwest corner of Cook and Jackson Streets in the City of Portage other than Columbia County employees, County Board members, Judges of the Circuit Court, or employees of other agencies which rent office space from the county, pursuant to the conditional use permit issued by the City of Portage.
- (b) **Use of Sidewalks.** The use of rollerblades, rollerskates, skateboards, and similar recreational apparatus is prohibited on Columbia County office building grounds.
- (c) **Violations.** Violations of the above Parking and Use of Sidewalks Ordinances shall be enforced by citations issued by the Columbia County Building and Grounds Director. The penalty for violation of this Ordinance is set forth in the Penalty Section at Title 1, Chapter 2.

**Sec. 5-8-4                      Donation of or Use of Personally Owned Office Furniture and Equipment.**

An individual seeking to donate office furniture and equipment, or an employee seeking to utilize a personally owned item of furniture or equipment during their term of employment, in a county office building shall obtain the written approval of the Buildings and Grounds Director prior to making arrangements to deliver the items to the county office building.

All items of office furniture and equipment which are approved for acceptance by the Buildings and Grounds Director shall be tagged and listed in the Fixed Asset System maintained by the Accounting Department.

# Chapter 9

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## Miscellaneous Funds

<b>5-9-1</b>	Purpose
<b>5-9-2</b>	Source of Funds
<b>5-9-3</b>	Administration of Funds
<b>5-9-4</b>	Approved Expenditures
<b>5-9-5</b>	Accounting and Auditing

### **Sec. 5-9-1 Purpose.**

This is to govern the administration and use of miscellaneous funds by Columbia County Departments, officials and employees. Miscellaneous funds exist for purposes including providing employee holiday parties, other employee social functions and retirement gifts for Columbia County employees, all without using public money.

### **Sec. 5-9-2 Source of Funds.**

Approved sources for miscellaneous funds shall include revenue generated by Columbia County employees from soft drink and other vending machine sales and revenues generated from such other sources as are approved by the appropriate departmental governing committee and the Finance Committee.

### **Sec. 5-9-3 Administration of Funds.**

Miscellaneous funds shall not be maintained in cash. Miscellaneous funds shall be maintained either in a checking account administered by a Department or in an account administered by the County Comptroller. Minimum and maximum fund balances shall be determined by the appropriate departmental governing committee and the Finance Committee.

### **Sec. 5-9-4 Approved Expenditures.**

Miscellaneous funds may be used to provide Columbia County employees with events and items such as holiday parties, other employee social functions and retirement gifts. Miscellaneous funds shall not be used to provide cash payments, bonuses or awards to individual employees or to purchase or subsidize the purchase of any alcoholic beverages. Either a Department Head or one or more employees designated to do so by a Department Head shall determine the specific purpose or purposes for which individual expenditures from miscellaneous funds can be made.

### **Sec. 5-9-5 Accounting and Auditing.**

Detailed records of each deposit and each expenditure of miscellaneous funds must be maintained. Miscellaneous funds not administered through the County Comptroller's office are subject to annual

review and audit by the County Comptroller. The County Comptroller shall report the results of any such audit to the appropriate departmental governing committee and to the Finance Committee.

# Chapter 10

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## Fair and Open Housing

### 5-10-1 Fair and Open Housing

#### **Sec. 5-10-1 Fair and Open Housing.**

Columbia County recognizes its responsibilities under Section 106.50, Wisconsin Statutes, as amended, and endorses the concept of fair and open housing for all persons and prohibition of discrimination therein.

- (1) Columbia County hereby adopts Section 106.50, Wisconsin Statutes as amended, and all subsequent amendments thereto.
- (2) The officials and employees of Columbia County shall assist in the orderly prevention and removal of all discrimination in housing within Columbia County by implementing the authority and enforcement procedures set forth in Section 106.50, Wisconsin Statutes as amended.
- (3) The Columbia County Accounting Office shall maintain forms for complaints to be filed under Section 106.50, Wisconsin Statutes, as amended, and shall assist any person alleging a violation thereof in Columbia County to file a complaint thereunder with the Wisconsin Department of Work Force Development, Equal Rights Division, for enforcement of Section 106.50, Wisconsin Statutes, as amended.