Chapter 4 FINANCE AND PERSONNEL

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Article I. In General

Sec. 4-01. Fiscal year.

The fiscal year of the city shall be the calendar year.

(Code 1982, § 3.02)

Sec. 4-02. Budget.

- (1) Generally. The budget of the city shall be determined in accordance with § 65.90 Wis. Stats.
- (2) Changes in budget. The amount of tax to be levied or certified, the amounts of the various appropriations and the purposes for such appropriations stated in the budget, after any alterations therein made pursuant to the hearing required by § 65.90Wis. Stats., shall not be changed unless authorized by a vote of the council required by § 65.90(5) Wis. Stats., and the city clerk shall publish a notice of such change within ten days in the official newspaper.
- (3) *Budget resolutions*. No account established by the council in an annual budget of the city, adopted after public hearing thereon as provided by law, shall be overdrawn, changed, or transferred to or from, unless authorized by a budget resolution duly adopted by the council. Such resolution shall be presented by the committee on finance, budget and personnel, upon recommendation of the department concerned, and shall clearly show the change proposed to be made, in substantially the following form:

BUDGET RESOLUTION NO. 20 (year)

A resolution changing the 20 (applicable year) budget of the City of Marshfield, Wisconsin.

BE IT RESOLVED by the Council of the City of Marshfield as follows:

- 1. That the sum of \$ is hereby transferred from the account to the account.
- 2. That upon the adoption of this resolution by a 2/3 vote of the entire membership of the Council, and within 10 days thereafter, the City Clerk shall publish notice of this change in the official newspaper.

ADOPTED	
Mayor	
APPROVED	Attest
City Clerk	
PUBLISHED	

Such budget resolutions shall be consecutively numbered for the year concerned and, when adopted, shall be filed by the clerk with the budget for the year concerned. All budget resolutions must be adopted by the council in the same fiscal years that they pertain to.

(4) *Preparation*. All departments and officers of the city for which a budget is to be established shall prepare and present their requests for funds to the finance director not later than September 1 of each year. The finance director shall summarize these requests for the city administrator's review. The city administrator

- shall prepare the budget for the year, and the same to the council as soon as possible thereafter for its consideration.
- (5) City funds to be spent in accordance with appropriations. No money shall be drawn from the city treasury, nor shall any obligation for the expenditure of money be incurred, except in pursuance of the appropriations authorized in the adopted annual budget to or when changed as authorized by subsection (2) of this section. At the close of each fiscal year, any unencumbered balance of an appropriation shall revert to the general fund and shall be subject to reappropriation; but appropriations may be made by the council, to be paid out of the income of the current year, in furtherance of improvement or other objects or works which will not be completed within such year, and any such appropriation shall continue in force until the purpose for which it was made has been accomplished or abandoned, subject to policies and procedures established by the city.

(Code 1982, § 3.03)

Sec. 4-03. Compensation schedule.

- (1) Except as provided in this section, the following schedule of compensation shall be in effect for the following elective officers of the City of Marshfield, until changed by ordinance adopted in conformity with Wisconsin law:
 - (a) *Mayor*. Compensation of the mayor shall be \$22,500.00 per year plus an in-town expense account of \$150.00 per month. Meal expenses incurred by the mayor for himself or on behalf of guests of the city incidental to the conduct of city business shall be reimbursable over and above the expense account payment of \$150.00 per month.
 - (b) *Alderpersons*. Compensation of alderpersons shall be \$45.00 per regular or special meeting attended and \$2,920.00 per year for committee work, except that the alderpersons shall not during the term of such office collect salary in excess of the salary provided at the commencement of his/her term of office.
 - (c) Other elected officials. Other elected officials shall receive an annual salary to be set by the council, to be paid monthly. Such salary shall not be adjusted during the term of office. No salary shall be paid for any time during the term for which any such officer has not executed and filed his or her official oath and bond.
- (2) The compensation to be paid to all other officers and employees of the City of Marshfield shall be as fixed by the council upon recommendations of the finance, budget and personnel committee, and/or other committees, boards, and commissions, except as to officers or employees whose compensation is otherwise determined by law, whose compensation will be established by resolution adopted by the council.
- (3) In addition to any compensation paid to the mayor and alderpersons, they shall be entitled, while on authorized trips for the city, to reimbursement of their expenses and the sum of \$100.00 per diem. Authorization for payment of such expenses and per diem must be obtained by the city officer or employee from the mayor, or in the mayor's absence, from the president of the council, or the city administrator, prior to embarking on such trip.
- (4) The city shall continue to pay a portion of the premiums on the group life insurance, group dental insurance and the group accident and health insurance programs presently in effect, in such amount as has been established or may hereafter be determined by the council.
- (5) All compensation shall be paid biweekly, on Friday, except the compensation to be paid the municipal judge and alderpersons, which shall be paid monthly.

(Code 1982, § 3.04; Ord. No. 941, § 1, 12-11-2001)

Sec. 4-04. Method of approving financial claims.

- (1) All bills and other financial claims against the city shall be itemized, and upon receipt thereof, shall be examined by the finance director and referred by him to the finance, budget and personnel committee for report thereon at the ensuing meeting of the council, provided that payments of regular wages and salaries of officials and employees according to schedules adopted by the council after verification by the department head submitting the schedules and approval by the finance, budget and personnel committee need not be referred back to the committee.
- (2) Alternate approval of claims. As an exclusive alternative to the method of approving financial claims against the city, provided in subsection (1) of this section, other than those referred to in subsections (5) and (6) of this section, payments may be made from the city treasury after the finance director shall have audited and approved each such claim as a proper charge against the treasury and shall have endorsed his approval thereon, after having determined that the following conditions have been complied with:
 - (a) That funds are available therefor pursuant to the budget approved by the council.
 - (b) That the item for service covered by such claim has been duly authorized by the proper official, department head, board or commission.
 - (c) That the item or service has been actually supplied or rendered in conformity with such authorization.
 - (d) That the claim is just and valid pursuant to law. The finance director may require the submission of such proof and evidence to support the foregoing as in his discretion he may deem necessary.
- (3) The finance director shall file with the council not less than monthly a list of the claims approved, showing the date paid, name of claimant, purpose and amount.
- (4) An annual detailed audit of the city's financial statements, transactions and accounts shall be made by an independent accounting firm pursuant to § 73.10 Wis. Stats. unless otherwise ordered by the council.
- (5) The foregoing system of approval of financial claims shall not commence until the finance director has provided a fidelity bond to the city in a sum of not less than \$10,000.00. The city elects not to give the bond on the finance director provided for by \$ 70.67(1)Wis. Stats. Pursuant to \$ 70.67(2) Wis. Stats., the city shall pay, if the finance director fails to do so, all state and county taxes required by law to be paid by such finance director to the county treasurer.
- (6) Other financial claims. Subject to the provisions of subsection (7) of this section and the requirements of Wisconsin's Open Meeting Law, § 19.81 Wis. Stats. et seq., all other claims against the city shall be referred by the clerk to the judicial, license and cemetery committee at the regular committee meeting following the filing thereof for review and recommendation of action to the council. Such claims may be allowed by the council at that time or denied. Failure of the council to pass upon such claims within 120 days after presentation is a disallowance. Procedure upon claims of this kind shall be in accordance with § 893.80 Wis. Stats.
- (7) Insured claims. Whenever a claim is filed with the city clerk which involves damages or injuries for which the city is covered by insurance, the city clerk shall immediately notify the representative of the insurance company concerned in accordance with the terms and provisions of the policy of insurance. In addition, the clerk shall inform the city attorney that a claim has been filed, together with such information as may be requested by the attorney. Thereafter, the procedure set forth in subsection (6) of this section shall apply.

(Code 1982, § 3.05)

Sec. 4-05. Depositories.

- (1) Established. Such credit unions, banks, savings banks, trust companies or savings and loan associations, and other depositories as are permitted by law to serve in that capacity and are designated by resolution of the council as official depositories, shall be the official depositories for all municipal funds in and for the city.
- (2) *Investments*. The finance director is authorized to invest city funds not immediately needed, pursuant to § 66.0603(1m) Wis. Stats. and city policy.
- (3) *Procedures*. The finance director shall promulgate the depository and investment policies and procedures subject to council approval.

(Code 1982, § 3.06)

Sec. 4-06. Destruction of obsolete public records.

- (1) Financial records. The city clerk may destroy the following nonutility records of which the city clerk is the legal custodian and which are considered obsolete, after the completion of an audit by an auditor licensed under chapter 442 Wis. Stats., but not less than seven years after payment or receipt of any sum involved in the particular transaction, unless a shorter period has been fixed or will in the future be fixed by the state public records board, pursuant to § 16.61(3)(e) Wis. Stats. and then after such shorter period:
 - (a) Bank statements, deposit books, slips and stubs.
 - (b) Bonds and coupons after maturity.
 - (c) Canceled checks, duplicates and check stubs.
 - (d) License and permit applications, stubs and duplicates.
 - (e) Official bonds.
 - (f) Payrolls and other time and employment records of personnel included under the Wisconsin Retirement Plan.
 - (g) Receipt forms.
 - (h) Special assessment records.
 - (i) Vouchers, requisitions, purchase orders and all supporting documents pertaining thereto.
 - (j) Vouchers and supporting documents pertaining to charges not included in plant accounts of municipal utilities and the wastewater utility.
 - (k) Other municipal utility and wastewater utility records, with the written approval of the state public service commission.
- (2) *Utility records*. The city clerk may destroy the following records of any municipal utility, subject to the regulations by the state public service commission, and the wastewater utility of the city, of which the clerk is the legal custodian and which are considered obsolete, after completion of an audit by an auditor licensed under chapter 442 Wis. Stats., but not less than two years after payment or receipt of the sum involved in the applicable transaction:

- (a) Water stubs.
- (b) Sewer rental charge stubs.
- (c) Receipts of current billings.
- (d) Customers' ledgers.
- (3) Other records. The city clerk may destroy the following records of which the clerk is the legal custodian and which are considered obsolete, but not less than seven years after the record was effective:
 - (a) Assessment rolls and related records, including board of review minutes.
 - (b) Contracts and papers relating thereto.
 - (c) Correspondence and communications.
 - (d) Financial reports other than annual financial reports.
 - (e) Insurance policies.
 - (f) Oaths of office.
 - (g) Reports of boards, commissions, committees and officials duplicated in the council minutes.
 - (h) Resolutions and petitions.
 - (i) Voter cards.
- (4) *Notice required*. Prior to the destruction of any public record described above, at least 60 days' notice shall be given the state historical society pursuant to § 19.21(5)(d)1 Wis. Stats.
- (5) *Interpretation*. This section shall not be construed to authorize the destruction of any public record after a lesser period than that prescribed by statute or state administrative regulation.

(Code 1982, § 3.09)

Sec. 4-07. Marshfield Public Library accounts.

The board of trustees of the Marshfield Public Library shall audit and approve all vouchers for the expenditures of such library, and shall forward the vouchers or schedules covering the expenditures, setting forth the names of the claimants, the amount of each claim and the purpose for which expended, to the finance director with a statement thereon, signed by the library board treasurer or other designee of the library board, that the expenditure has been incurred and that the library board has audited and approved the bill. The bills shall then be forwarded to the finance director who shall thereupon draw his order or check, and the bills shall be paid as other municipal orders or checks are paid and shall be signed by the clerk and finance director.

(Code 1982, § 3.12)

Secs. 4-8—4-35. Reserved.

Article II. Taxes

Sec. 4-36. Preparation of tax roll and tax receipts; aggregate tax stated on roll.

Pursuant to § 70.65(2) Wis. Stats., the clerk shall, in computing the tax roll, insert only the aggregate amount of state, county, school and local taxes in a single column on the roll opposite the parcel or tract of land against which the tax is levied or, in the case of personal property, in a single column opposite the name of the person against whom the tax is levied.

(Code 1982, § 3.01)

Sec. 4-37. Payment of taxes.

- (1) Real estate taxes; semiannual payments. Any person responsible for real estate taxes charged on the city tax roll shall pay to the finance director the full amount thereof on or before January 31 next following the receipt of such tax roll by the finance director or they may pay the real estate taxes in two equal installments, as provided in § 74.11 Wis. Stats.
- (2) Rates stamped on receipts. Pursuant to § 74.19Wis. Stats., in lieu of entering on each tax receipt the several amounts paid respectively for state, county, school, local and other taxes, the aggregate amount of such taxes shall be combined in a single column on the tax receipt issued by the finance director.
- (3) Personal property taxes. Payment of personal property taxes shall be in accordance with the following:
 - (a) Due date. All personal property taxes shall be paid on or before January 31 following the tax levy year.
 - (b) Additional penalty for nonpayment. Interest is hereby imposed as prescribed in § 74.47 (2) Wis. Stats. on all overdue or delinquent personal property taxes retained for collection by the city or eventually charged back to the city by the county for purposes of collection under § 74.31 Wis. Stats. Such penalty shall apply to any personal property taxes which are overdue or delinquent on the effective date of the ordinance from which this section derives, or which subsequently become overdue or delinquent.
- (4) Special assessments. Except as otherwise provided by resolution adopted by the council for deferral of special assessment payments pursuant to § 66.0715 Wis. Stats., all special assessments levied upon any property in the city shall be due and payable in full on or before January 31 in the year following such assessment.

(Code 1982, § 3.07)

Sec. 4-38. Room tax.

(1) *Definitions*. In this section: Gross receipts has the meaning as defined in § 77.51(4)(a), (b) and (c) Wis. Stats. insofar as applicable.

Hotel and motel means a building or group of buildings in which the public may obtain accommodations for a consideration, including, without limitation, such establishments as inns, motels, tourist homes, tourist houses or courts, lodging houses, rooming houses, summer camps, apartment hotels, resort lodges and cabins and any other building or group of buildings, including mobile homes as defined in § 66.0435(1)(d) Wis. Stats., in which accommodations are available to the public, except accommodations rented for a continuous period of more than one month and accommodations furnished by any hospital, sanitarium or nursing home, or by corporations or

associations organized and operated exclusively for religious, charitable or educational purposes provided that no part of the net earnings of such corporations and associations inures to the benefit of any private shareholder or individual.

Transient means any person residing for a continuous period of less than one month in a hotel, motel or other furnished accommodation available to the public.

- (2) Imposition of tax. Pursuant to § 66.0615 Wis. Stats. a tax is hereby imposed on the privilege and service of furnishing, at retail, except sales for resale, of rooms or lodging to transients by hotel keepers, motel operators and other persons furnishing accommodations that are available to the public, irrespective of whether membership is required for the use of the accommodations, but such tax shall apply only if such services are subject to the Wisconsin Sale Tax imposed by §§ 77.52—77.62 Wis. Stats. Such tax shall be at the rate of six percent of the gross receipts from such retail furnishing of rooms or lodgings, which tax is an increase of two percent from the previous tax rate. Such tax shall not be subject to the selective sales tax imposed by § 77.52(2)(a)1 Wis. Stats.
- (3) Tax monies. Collection and distribution of tax monies shall be in accordance with the following:
 - (a) Collection of tax. This section shall be administered by the finance director. The tax imposed for the months of January, February and March 1984 and for each calendar quarter thereafter, is due and payable on the last day of the month next succeeding the calendar quarter for which imposed. A return shall be filed with the finance director, by those furnishing at retail such lodging, on or before the same date on which such tax is due and payable. Such return shall show the gross receipts of the preceding calendar quarter from such retail furnishing of rooms or lodging, the amount of taxes imposed for such period, and other such information as the finance director deems necessary. Every person required to file such quarterly return shall, with his first return, elect to file an annual calendar year or fiscal year return. Such annual return shall be filed within 90 days of the close of each such calendar or fiscal year. The annual return shall summarize the quarterly returns, reconcile and adjust for errors in the quarterly returns, and contain certain such additional information as the finance director requires. Such annual returns shall be made on forms as prescribed by the finance director. All such returns shall be signed by the person required to file a return or his duly authorized agent, but need not be verified by oath. The finance director may, for good cause, extend the time for filing any return, but in no event longer than one month from the filing date.
 - (b) Distribution of tax. The room tax collected shall be allocated as follows:
 - 1. Two percent or one-third of the gross receipts from such tax shall be allocated for public parks and/or Wildwood Park and Zoo development.
 - 2. Two percent or one-third of the gross receipts from such tax shall be allocated to the Marshfield Convention and Visitor's Bureau (CVB).
 - 3. Thirty percent of the increase in room tax of two percent of the gross receipts of such tax shall be allocated for public parks and/or Wildwood Park and Zoo development.
 - 4. Seventy percent of the increase in room tax of two percent shall be allocated to the CVB.
- (4) Permit required. Every person furnishing rooms or lodging under subsection (2) of this section shall file with the city clerk an application for a permit for each place of business. Every application for a permit shall be made upon a form prescribed by the city clerk and shall set forth the name under which the applicant transacts or intends to transact business, the location of the place of business, and such other information as the city clerk requires. The application shall be signed by the owner if a sole proprietor and, if not a sole proprietor, by the person authorized to act on behalf of such sellers. At the time of making an application the applicant shall pay to the city clerk a fee of \$10.00 for each permit.

- (5) Permit regulations. After compliance with subsections (3) and (14) of this section by the applicant, the city clerk shall grant and issue to each applicant a separate permit for each place of business within the city. Such permit is not assignable and is valid only for the person in whose name it is issued and for the transaction of business at the place designated therein. It shall at all times be conspicuously displayed at the place for which issued.
- (6) Suspension or revocation of permits. Whenever any person fails to comply with this section the city clerk may, upon ten days' notification, and after affording such person the opportunity to show cause why his permit should not be revoked, revoke or suspend any or all of the permits held by such person. The city clerk shall give to such person written notice of the suspension or revocation of any of his permits. The city clerk shall not issue a new permit after the revocation of a permit unless he is satisfied that the former holder of the permit will comply with the provisions of this section. A fee of \$10.00 shall be imposed for the renewal or issuance of a permit which had been previously suspended or revoked.
- (7) Liability for tax. If any person liable for any amount of tax under this section sells out his business or stock of goods or quits the business, his successors or assigns shall withhold sufficient of the purchase price to cover such amount until the former owner produces a receipt from the finance director that he has been paid or a certificate stating that no amount is due. If a person subject to the tax imposed by this section fails to withhold such amount of tax from the purchase price as required, he shall become personally liable for payment of the amount required to be withheld by him to the extent of the price of the accommodations valued in money.
- (8) Office audit. The finance director may, by office audit, determine the tax required to be paid to the city or the refund due to any person under this section. This determination may be made upon the basis of the facts contained in the return being audited or on the basis of any other information within the finance director's possession. One or more such office audit determinations may be made of the amount due for anyone or for more than one period.
- (9) Field audit. The finance director may, by field audit, determine the tax required to be paid to the city or the refund due to any person under this section. The determination may be made upon the basis of the facts contained in the return being audited or upon any other information within the finance director's possession. The finance director is authorized to examine and inspect the books, records, memoranda and property of any person in order to verify the tax liability of that person or of another person. Nothing herein shall prevent the finance director from making a determination of tax at any time.
- (10) Estimated assessment. If any person fails to file a return as required by this section, the finance director shall make an estimate of the amount of the gross receipts under subsection (2) of this section. Such estimate shall be made for the period for which such person failed to make a return and shall be based upon any information which is in the finance director's possession or may come into his possession. On the basis of this estimate the finance director shall compute and determine the amount required to be paid to the city, adding to the sum thus arrived at a penalty equal to five percent thereof. One or more such determinations may be made for one or more than one period.
- (11) *Interest*. All unpaid taxes under this section shall bear interest at the rate of 12 percent per annum from the date of the return until the first day of the month following the month in which the tax is paid or deposited with the finance director. All refunded taxes shall bear interest at the rate of 12 percent per annum from the due date of the return until the first day of the month in which the taxes are refunded. An extension of time within which to file a return shall not operate to extend the due date of the return for purposes of interest computation. If the finance director determines that any overpayment of tax has been made intentionally or by reason of carelessness or neglect, or if the tax which was overpaid was not accompanied by a complete return, he shall not allow any interest thereon.
- (12) Late filing fee. Delinquent tax returns shall be subject to a late filing fee of \$10.00. The tax imposed by this section shall become delinquent if not paid:

- (a) In the case of a timely filed return, within 30 days after the due date of the return, or within 30 days after expiration of an extension period if one has been granted.
- (b) In the case of no return being filed or a return being filed late, by the due date of the return.
- (13) *Nonfiling or late filing penalty*. If due to negligence no return is filed, or a return is filed late, or an incorrect return is filed, the entire tax finally determined shall be subject to a penalty of \$25.00, exclusive of interest or other penalties. If a person fails to file a return when due, or files a false or fraudulent return with the intent in either case to defeat or evade the tax imposed by this section, a penalty of \$25.00 shall to be added to the tax required to be paid, exclusive of interest and other penalties.
- (14) Security required. In the event any person has been guilty of two or more violations of the provisions of subsection (12) or (13) of this section, the city clerk may require such person to place with him such security, not in excess of \$1,000.00, as the city clerk determines to be necessary in order to protect the revenue of the city. If any such person fails or refuses to place such security, the city clerk may revoke his permit. If any taxpayer is thereafter delinquent in the payment of the taxes imposed by this section, the finance director may, upon ten days' written notice, recover the taxes, interest and penalties from the security placed with the city clerk by such taxpayer. No interest shall be paid by the city to any person for the deposit of such security.
- (15) *Records*. Every person liable for the tax imposed by this section shall keep or cause to be kept such records, receipts, invoices and other pertinent papers in such form as the finance director requires.
- (16) Confidentiality. Confidentiality shall be maintained in accordance with the following:
 - (a) All tax returns, schedules, exhibits, writings or audit reports relating to such returns, on file with the finance director, are deemed to be confidential, except the finance director may divulge their contents to the following and no others:
 - 1. The person who filed the return.
 - 2. Officers, agents or employees of the federal Internal Revenue Service or the state department of commerce.
 - 3. The assessor; city attorney; mayor; city administrator; or finance, budget and personnel committee chairperson.
 - 4. Such other public officials of the City of Marshfield as may be deemed necessary by the finance director.
 - (b) No person having an administrative duty under this section shall make known in any manner the business affairs, operations or information obtained by an investigation of records of any person on whom a tax is imposed by this section, or the amount or source of income, profits, losses or expenditures, or any particular thereof, set forth or disclosed in any return, or to permit any return or copy thereof to be seen or examined by any person except as provided in subsection (16)(a) of this section.
- (17) *Tax collection fee.* Any person who collects and remits the tax imposed by this section shall be entitled to a collection fee of two percent of the tax so collected. The fee shall be itemized on the tax return and shall be retained from the amount collected and remitted.
- (18) *Penalty*. Any person who is subject to the tax imposed by this section who fails to obtain a permit as required in subsection (4) of this section, or who fails or refuses to permit the inspection of his records by the finance director after such inspection has been duly requested by the finance director, or who fails to file a return as provided in this section, or who violates any other provision of this section, shall be subject to a forfeiture as provided in § 66.0615(3) Wis. Stats.

(Code 1982, § 3.13)

Secs. 4-39—4-65. Reserved.

Article III. Personnel

Sec. 4-66. Personnel policies.

- (1) The city administrator, with the concurrence of the council, shall establish and maintain policies and procedures to provide for the uniform administration of a system of personnel management and professional methods to govern the recruitment, appointment, promotion, transfer, removals, conduct, discipline and welfare of employees and other aspects of employment with the city and to fulfill requirements of federal, state and local laws governing employment regulations.
- (2) The provisions of the personnel policies of the city are applicable to all city employees with the exceptions of:
 - (a) The employees of the Marshfield Utility Commission, the community development authority and the board of trustees of the Marshfield Public Library; and
 - (b) Where otherwise governed by valid union contracts.
- (3) Under the authority of the council of the City of Marshfield, the city administrator's office is assigned the responsibility of organizing, coordinating, communicating, interpreting and implementing City of Marshfield personnel policies and procedures as reflected in the city's policy and procedures manual.

(Code 1982, § 3.15)

Sec. 4-67. Residency requirements for city employees.

(1) As a condition of continued employment with the city, emergency personnel will be expected to maintain residence within a 15 mile radius of city limits. Emergency personnel will be defined as City Administrator, Public Works Director, City Engineer, Building Services Supervisor, all Wastewater Utility employees (except Administrative Assistant II) and all Street Division employees (except Administrative Assistant II).

Employees must establish such residency not later than sixty (60) days following completion of their probationary period.

These provisions shall apply in the cases of employees of the Marshfield Utilities, the Marshfield Public Library, and Police and Fire Departments only if the governing boards of those departments adopt a similar policy. The city also recognizes that residency requirements may be different for represented employees according to the respective labor agreements. Residency restrictions exclude casual/seasonal staff.

- (2) Any permanent employee of the city who is required by Ordinance to reside within the 15 mile radius of city limits, and who moves his residence outside of the restriction, shall be deemed to resign his/her position with the City on the date that the transfer of residency takes place, effective immediately.
- (3) If any provision of this Ordinance is found to be unconstitutional or otherwise contrary to law, then such provisions shall be deemed void and severed from the Ordinance and the remainder of this Ordinance shall continue in full force and effect.

(4) This ordinance shall take effect and be in force from and after the date of its passage and publication as provided in law.

(Ord. No. 1056, § 1, 2, 7-26-2005; Ord. No. 1226, § 1, 5-8-2012; Ord. No. 1259, § 1-4, 10-8-2013)