

CHAPTER 3

FINANCE AND TAXATION

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3.01 PREPARATION OF TAX ROLL AND TAX RECEIPTS. AGGREGATE TAX STATED ON ROLL. Pursuant to Section 70.65(2), Wis. Stats., the Administrator shall, in computing the tax roll, insert only the aggregate amount of State, County, school and local taxes in a single column in 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.

3.02 DUPLICATE TREASURER'S BOND ELIMINATED. (1) BOND ELIMINATED. The City elects not to give the bond on the Treasurer provided for by Section 70.67(1), Wis. Stats.

(2) CITY LIABLE FOR DEFAULT OF TREASURER. Pursuant to Section 70.67(2), Wis. Stats., the City shall be obligated to pay, in case the Treasurer shall fail to do so, all State and County taxes required by law to be paid by such Treasurer to the County Treasurer.

3.03 CLAIMS AGAINST CITY. (1) CLAIMS TO BE CERTIFIED. Prior to payment of any account, demand or claim, the City Council shall examine such account, demand or claim and shall approve such account, demand or claim if the following conditions have been complied with:

- (a) Funds are available therefor pursuant to the budget.
- (b) The item or service was duly authorized by the proper official or agency and has been received or rendered in accordance with the purchasing agreement.
- (c) The claim is accurate in amount and a proper charge against the treasury.

(2) PAYMENT OF REGULAR WAGES OR SALARIES. Regular wages or salaries of City officers and employees shall be verified by the proper City official, department head or committee chairman and filed with the Administrator in time for payment on the regular pay day.

3.04 FISCAL YEAR. The calendar year shall be the fiscal year.

3.05 BUDGET. (1) DEPARTMENTAL ESTIMATES. On or before October 1 of each year, each officer, department and committee shall file with the Administrator an itemized statement of disbursements made to carry out the powers and duties of such officer, department or committee during the preceding fiscal year, and a detailed statement of the receipts and disbursements on account of any special fund under the supervision of such officers, departments or committees during such year, and of the conditions and management of such fund and detailed estimates of the same

matters for the current fiscal year and for the ensuing fiscal year. Such statements shall be presented in the form prescribed by the Administrator and shall be designated as "departmental estimates," and shall be as nearly uniform as possible for the main divisions of all departments.

(2) **BUDGET COMMITTEE TO PREPARE.** On or before October 28 of each year, the Budget Committee of the City Council shall prepare and submit to the Council a proposed budget presenting a financial plan for conducting the affairs of the City for the ensuing calendar year. The budget shall include the following information:

(a) The expense of conducting each department and activity of the City for the ensuing fiscal year and corresponding items for the current year and last preceding fiscal year, with reasons for increase and decrease recommended as compared with appropriations for the current year.

(b) An itemization of all anticipated income of the City from sources other than general property taxes and bonds issued, with a comparative statement of the amounts received by the City from each of the same or similar sources for the last preceding and current fiscal year.

(c) An estimate of the amount of money to be raised from general property taxes which, with income from other sources, will be necessary to meet the proposed expenditures.

(d) Such other information as may be required by the Council and by State law.

(3) **COPIES TO BE MADE.** The City shall provide a reasonable number of copies of the budget thus prepared for distribution to citizens.

(4) **HEARING.** The Budget Committee shall submit to the Council, at the time the annual budget is submitted, the draft of an appropriation ordinance providing for the expenditures proposed for the ensuing fiscal year. Upon the submission of the proposed appropriation ordinance to the Council, it shall be deemed to have been regularly introduced therein. The Council shall hold a public hearing on the budget and the proposed appropriation ordinance as required by law. Following the public hearing, the proposed appropriation ordinance may be changed or amended and shall take the same course in the Council as other ordinances.

3.06 TRANSFER OF APPROPRIATIONS. Upon written recommendation of the Budget Committee, the Council may, at any time by at least a 2/3 vote of the entire membership, transfer any portion of an unencumbered balance of an appropriation to any other purpose or object. Notice of such transfer shall be

given by publication within 15 days thereafter in the official City newspaper.

3.07 CITY FUNDS TO BE SPENT IN ACCORDANCE WITH APPROPRIATION. No money shall be drawn from the treasury of the City, nor shall any obligation for the expenditure of money be incurred except in pursuance of the annual appropriation in the adopted budget or when changed as authorized by Section 3.06 of this chapter. 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 improvements 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 shall have been accomplished or abandoned.

3.08 DESTRUCTION OF PUBLIC RECORDS. (1) **FINANCIAL RECORDS.** The officers may destroy the following nonutility records under their jurisdiction after the completion of an audit by State auditors or an auditor licensed under Chapter 442, Wis. Stats., but not less than 7 years after payment or receipt of the sum involved in the applicable transaction:

- (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) Payroll and other time and employment records of personnel included under the Wisconsin Retirement System.
- (f) Receipt funds.
- (g) Special assessment records.
- (h) Vouchers, requisitions, purchase orders and all other supporting documents pertaining thereto.

(2) **UTILITY RECORDS.** Officers are empowered to destroy the following records of municipal utilities subject to regulation by the State Public Service Commission and after an audit as provided above, but not less than 2 years after payment or receipt of the sum involved in the applicable transaction:

- (a) Water, sewer, electrical stubs and receipts of current billings.

(b) Customers' ledgers.

(c) Vouchers and supporting documents pertaining to charges not included in plant accounts.

(d) Other utility records after 7 years with the written approval of the State Public Service Commission.

(3) OTHER RECORDS. Officers may destroy the following records, but not less than 7 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) Municipal Court dockets.

(g) Oaths of office.

(h) Reports of boards, commissions, committees and officials duplicated in the official minutes.

(i) Resolutions and petitions.

(j) Voter record 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.

3.09 FACSIMILE SIGNATURES. The Mayor, Administrator and Treasurer may affix their facsimile signatures in lieu of their personal signatures on all orders, checks, drafts and order checks and receipts of the City pursuant to Section 66.0607(3), Wis. Stats.

3.10 SPECIAL ASSESSMENT PROCEDURES. (1) In addition to other methods provided by law, special assessments for any public work or improvement or any current service may be levied in accordance with the

provisions of this ordinance.

(a) Whenever the governing body shall determine that any public work or improvement or any current service shall be financed in whole or in part by special assessments levied under this ordinance, it shall adopt a resolution specifying this intention and the time, either before or after completion of the work or improvement, when the amount of the assessments will be determined and levied, the number of annual installments, if any, in which assessments may be paid, the rate of interest to be charged on the unpaid balance and the terms on which any of the assessments may be deferred while no use of the improvement is made in connection with the property.

(b) The provisions of §66.0703, Stats., shall apply to special assessments levied under this ordinance except that, when the governing body determines by resolution that the hearing on the assessments be held subsequent to the completion of the work or improvement or the rendering of the service, the report required by §66.0703(4), Stats., shall contain a statement of the final cost of the work, service, or improvement in lieu of an estimate of the cost.

(c) Notice of the time and place of the public hearing on any special assessment proposed to be levied and notice of the final assessment and terms of payment thereof shall be given in the manner prescribed by §66.0703(7) and (8)(d), Stats.

(d) Any special assessment levied under this ordinance shall be a lien against the property assessed from the date of the final resolution of the governing body determining the amount of the levy.

(e) Any person against whose property a special assessment is levied under this ordinance may appeal therefrom in the manner prescribed by §66.0703(12), Stats., within 40 days of the date of the final determination of the governing body.