

CHAPTER 14

FINANCE

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14.01 PREPARATION OF TAX ROLL AND TAX RECEIPTS

- (1) **Aggregate Tax Stated on Roll** Pursuant to §70.65(2), the City Clerk 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, firm or corporation against whom the tax is levied.
- (2) **Rates Stamped on Receipts** Pursuant to §74.08(1), in lieu of entering on each tax receipt the several amounts paid respectively for State, county, school, local or other taxes, the aggregate amount of such taxes shall be combined in a single column on the tax receipt issued by the City Treasurer. The Treasurer shall cause to be printed or stamped on the tax receipt the separate proportion or rate of taxes levied for State, county, school, local or other purposes.

14.02 DUPLICATE TREASURER'S BOND ELIMINATED

- (1) **Bond Eliminated** The City of Augusta elects not to give the bond on the City Treasurer provided by §70.67(1).
- (2) **City Liable for Default of Treasurer** Pursuant to §70.67(2), the City of Augusta shall be obligated to pay, in case the City Treasurer shall fail to do so, all State and County taxes required by law to be paid by such Treasurer to the County Treasurer.

14.03 CLAIMS AGAINST THE CITY

- (1) **Claims to be Certified** Prior to submission of any account, demand or claim to the City Council for approval of payment, the City Clerk shall certify, or cause to be endorsed thereon or on attached papers, that the following conditions have been complied with:
 - (a) That funds are available therefore pursuant to the budget.
 - (b) That 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) That the claim is accurate in amount and a proper charge against the treasury.
- (2) **City Council to Audit Accounts** No account or demand against the City, except as

provided in sub. (3) of this section, shall be paid until it has been audited by the City Council and an order drawn on the City Treasurer therefore. Every such account shall be itemized and certified as provided in sub. (1).

After auditing, the City Council shall cause to be endorsed by the Clerk, on each account, the words "allowed" or "disallowed", as the fact is, adding the amount allowed or specifying the items or parts of items disallowed. The minutes of the proceedings of the Council or a statement attached thereto shall show to whom and for what purpose every such account was allowed and the amount.

- (3) **Payment of Regular Wages or Salaries** Regular wages or salaries of city officers and employees shall be paid by pay roll, verified by the proper city official, department head, board or commission and filed with the City Clerk in time for payment on the regular pay day.
- (4) **Method of Incurring Claims** All actions of the City Council appropriating money or creating a charge against the city, other than claims for purchases or work previously authorized by the Council, shall only be acted upon at the next regular meeting after introduction, provided that this rule may be suspended by affirmative vote of 3/4 of all members of the City Council. A roll call vote shall be taken and recorded on all appropriations.

14.04 PREPARATION AND ADOPTION OF ANNUAL REPORT

- (1) **City Mayor to Prepare Budget** On or before the 20th day of October each year the City Mayor, with the assistance of the City Clerk, shall prepare and submit to the City Council a proposed budget presenting a financial plan for conducting the affairs of the City for the ensuing year. Before preparing the proposed budget, the Mayor shall consult with the heads of city departments and with city officials and shall then determine the total amount to be recommended in the budget for each city department or activity.
- (2) **Form of Proposed Budget** The proposed budget shall include the following information:
 - (a) The actual expenditures of each department and activity for the expired portion of the current year and last preceding fiscal year and the estimated expense of conduction each department and activity of the City for the remainder of the current year and ensuing fiscal year, with reasons for any proposed increase or decrease as compared with actual and estimated expenditures for the current year.
 - (b) An itemization of all anticipated income of the city from sources other than general property taxes and bond 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 years.
 - (c) All existing indebtedness of the city, including the amount of interest payable and principal to be redeemed on any outstanding general obligation bonds of the city and any estimated deficiency in the sinking fund of any such bonds during the ensuing fiscal year.
 - (d) 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.

- (e) Such other information as may be required by the City Council and by State law. The City Council shall provide a reasonable number of copies of the budget thus prepared for distribution to citizens.
- (3) **Appropriation Ordinance: Hearing** The City Mayor, with the assistance of the City Clerk, shall submit to the City Council with the annual budget a draft of an appropriation ordinance providing for the expenditures proposed for the ensuing fiscal year. Before adoption of a final appropriation ordinance, the City Council shall hold a public hearing on the budget and the proposed appropriation ordinance as required by law.
- (4) **Changes in Final Budget** Upon written recommendation of the City Mayor, the City Council may at any time by 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 eight (8) days thereafter in a newspaper in general circulation in the city.
- (5) **Expenditures Limited by Annual 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 ordinance and changes therein authorized in accordance with sub. (4) of this section. At the close of each fiscal year any unencumbered balance of any appropriation shall revert to the general fund and shall be subject to re-appropriation; but appropriations may be made by the City 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.

14.05 PUBLIC RECORDS

- (1) **Financial Records** City officers are empowered to destroy the following non-utility records under their jurisdiction after the completion of an audit by the Department of State Audit or an auditor licensed under §Ch. 135, but not less than seven (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) Pay rolls and other time and employment records of personnel included under the Wisconsin Retirement Fund.
 - (f) Receipt forms.

- (g) Special assessment records.
 - (h) Vouchers, requisitions, purchase orders and all other supporting documents pertaining thereto.
- (2) **Utility Records** City officers are empowered to destroy the following records of municipal utilities subject to regulation by the State Police Service Commission and after an audit as provided above, but not less than two (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 seven (7) years with the written approval of the State Public Service Commission.
- (3) **Other Records** City officers are empowered to destroy the following records, but not less than seven (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) Justice dockets.
 - (g) Oaths of office.
 - (h) Reports of boards, commissions, committees and officials duplicated in the official City Council minutes.
 - (i) Resolutions and petitions.
 - (j) Voter record cards.
- (4) **Notice Required** Prior to the destruction of any public record described above, at least sixty (60) days' notice shall be given the State Historical Society.
- (5) **Limitation** This section shall not be construed to authorize the destruction of any public record after a period less than prescribed by statute of state administrative regulations.

14.06 CONFIDENTIALITY OF INCOME AND EXPENSES PROVIDED TO ASSESSOR FOR ASSESSMENT PURPOSES

- (1) **Adoption** This Ordinance adopts by reference Wis. Statutes, Section 70.47(7)(af). Income and expense information provided by a property owner to an assessor for the purposes of establishing the valuation for assessment purposes by the income method of valuation shall be confidential and not a public record open to inspection or copying under Section 19.35(1) of Wis. Statutes.
- 2) **Exceptions** An officer may make disclosure of such information under the following circumstances:
 - (1) The assessor has access to such information in the performance of his/her duties.
 - (2) The board of review may review such information when needed, in its opinion, to decide upon a contested assessment;
 - (3) Another person or body has the right to review such information due to the intimate relationship to the duties of an office or as set by law;
 - (4) The officer is complying with a court order;
 - (5) The person providing the income and expense information has contested the assessment level at either the board of review or by filing a claim for excessive assessment under Section 74.37, in which case the case records are open and public.
- (3) **Severability** The several sections of this ordinance are declared to be severable. If any section or portion thereof shall be declared by a court of competent jurisdiction to be invalid, unlawful or unenforceable, such decision shall apply only to the specific section or portion thereof directly specified in the decision, and shall not affect the validity of any other provisions, sections, or portions thereof of the ordinance. The remainder of the ordinance shall remain in full force and effect. Any other ordinances whose terms are in conflict with the provisions of this ordinance are hereby repealed as to those terms that conflict.
- (4) **Effective Date** This ordinance shall take effect immediately upon passage and publication as provided by law. (Adopted May 14, 2002)