

CHAPTER 3

FINANCIAL PROCEDURE

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3.01 PREPARATION OF TAX ROLL AND TAX RECEIPTS.

- (1) **AGGREGATE TAX STATED ON ROLL.** Pursuant to sec. 70.65(2), Wis. States., 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 against whom the tax is levied.
- (2) **RATES STAMPED ON RECEIPTS.** Pursuant to sec. 74.08(1), Wis. 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 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.

3.02 DUPLICATE TREASURER'S BOND ELIMINATED. (Ord. #1001 12/5/06)

- (1) **BOND ELIMINATED.** The City elects not to give the bond to the County Treasurer provided for by sec. 70.67(1), Wis. Stats.
- (2) **CITY LIABLE FOR DEFAULT OF TREASURER.** Pursuant to Sec. 70.67(2), Wis. Stats. The City shall be obligated to pay, in case the City Treasurer shall fail to do so, all taxes required by law to be paid by such Treasurer to the County Treasurer.

3.03 CLAIMS AGAINST CITY. (Ord. No.969 4/6/04)

- (1) **CLAIMS TO BE CERTIFIED.** Prior to submission of any account, demand, or claim to the Common Council for approval of payment, the City Clerk shall refer each account, demand, or claim to the appropriate committee chairman or department head for approval who shall refer such to the General Government Committee, which shall certify, by indicating its approval of each claim, that the following conditions have been complied with:
 - (a) That funds are available therefor 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) **GENERAL GOVERNMENT COMMITTEE REPORT. (Ord. #969 4/6/04)** The General Government Committee shall report to the Common Council the allowance or disapproval of each account, demand, or claim. Upon adoption of such report by the Common Council, the accounts, demands, and claims contained therein shall be allowed or disapproved, as the case may be.
- (3) **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, committee chairperson and filed with the City Clerk in time for payment on the regular payday.

3.04 FISCAL YEAR. The calendar year shall be the fiscal year. The fiscal year is defined, as an accounting year comprised of a twelve (12) month period, which starts January 1.

3.05 BUDGET. (Ord. No.969 4/6/04)

(1) DEPARTMENTAL ESTIMATES.

On or before July 1 of each year, each department and committee shall file with the City Clerk an itemized statement of detailed estimates of disbursements and the conditions and management for the disbursements for the succeeding year. Such statements shall be presented in the form prescribed by the City Clerk and shall be designated as "Proposed Budget", and shall be as nearly uniform as possible for the accounts of all departments.

(2) GENERAL GOVERNMENT TO SUBMIT. (a) Budget to Include. On or before October 28 of each year, the staff consisting of clerk, mayor, director of public works and department heads in conjunction with General Government Committee shall submit to the Council a proposed executive budget presenting a financial plan for conducting the affairs of the City for the ensuing fiscal 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 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 Wisconsin Law. The City shall provide a reasonable number of copies of the budget thus prepared for distribution to the public.

(3) HEARING. The General Government 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 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 General Government Committee, the 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 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 SS3.06 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 made shall have been accomplished or abandoned.

3.075 PUBLIC RECORDS. (Ord. No. 586 12/21/82)

(1) DEFINITIONS.

- (a) "Authority" means any of the following city entities having custody of a city record; an office, elected official, agency, board, commission, committee, council, department or public body corporate and politic created by constitution, law, ordinance, rule or order; or a formally constituted subunit of the foregoing.
- (b) "Custodian" means that officer, department head, division head, or employee of the city designated under sub. (3) or otherwise responsible by law to keep and preserve and city records or file, deposit or keep such records in his or her office, or is lawfully in possession or entitled to possession of such public records and who is required by this section to respond to requests for access to such records.
- (c) "Record" means any material on which written, drawn, printed, spoken, visual or electromagnetic information is recorded or preserved, regardless of physical form or characteristics, which has been created or is being kept by an authority. "Record" includes, but is not limited to, handwritten, typed or printed pages, maps, charts, photographs, films, recordings, tapes (including computed tapes), and computed printouts. "Record" does not include drafts, notes, preliminary computations and like materials prepared for the originator's personal use or prepared by the originator in the name of a person for whom the originator is working; materials which are purely the personal property of the custodian and have no relation to his or her office; materials to which access is limited by copyright, patent or bequest; and published materials in the possession of an authority other than a public library which are available for sale, or which are available for inspection at a public library.

(2) DUTY TO MAINTAIN RECORDS.

- (a) Except as provided under sub. (7), each officer and employee of the city shall safely keep and preserve all records received from his or her predecessor or

other persons and required by law to be filed, deposited or kept in his or her office or which are in the lawful possession or control of the officer or employee or his or her deputies, or to the possession or control of which he or she or they may be lawfully entitled as such officers or employees.

- (b) Upon the expiration of an officer's term of office or an employee's term of employment, or whenever the office or position of employment becomes vacant, each such officer or employee shall deliver to his or her successor all records then in his or her custody and the successor shall receipt therefor to the officer or employee, who shall file said receipt with the city clerk. If a vacancy occurs before a successor is selected or qualifies, such records shall be delivered to and receipted for by the clerk, on behalf of the successor, to be delivered to such successor upon the later's receipt.

(3) LEGAL CUSTODIAN(S).

- (a) Each elected official is the legal custodian of his or her records and the records of his or her office, but the official may designate an employee of his or her staff to act as the legal custodian.
- (b) Unless otherwise prohibited by law, the city clerk or the clerk's designee shall act as legal custodian for the Common Council and for any committees, commissions, boards, or other authorities created by ordinance or resolution of the Common Council.
- (c) For every authority not specified in subs. (a) or (b) the authority's chief administrative officer is the legal custodian for the authority, but the officer may designate an employee of his or her staff to act as the legal custodian.
- (d) Each legal custodian shall name a person to act as legal custodian in his or her absence or the absence of his or her designee.
- (e) The legal custodian shall have full legal power to render decisions and to carry out the duties of an authority under subch. 11 of ch. 19, Stats., and this section. The designation of a legal custodian does not affect the powers and duties of an authority under this section.

(4) PUBLIC ACCESS TO RECORDS.

- (a) Except as provided in sub. (6), any person to inspect a record and to make or receive a copy of any record as provided in sec. 19.35(1), Stats.
- (b) Records will be available for inspection and copying during all regular office hours.
- (c) If regular office hours are not maintained at the location where records are kept, the records will be available for inspection and copying upon at least 48 hours advance notice of intent to inspect or copy.

- (d) A requester shall be permitted to use facilities comparable to those available to city employees to inspect copy or abstract a record.
- (e) The legal custodian may require supervision during inspection or may impose other reasonable restrictions on the manner of access to an original record if the record is irreplaceable or easily damaged.
- (f) A requester shall be charged a fee to defray the cost of locating and copying records as follows:
 - 1. The cost of photocopying shall be \$0.10 per page. Said cost has been calculated not to exceed the actual, necessary, and direct cost of reproduction.
 - 2. If the form of a written record does not permit copying, the actual and necessary cost of photographing and photographic processing shall be charged.
 - 3. The actual full cost of providing a copy of other records not in printed form on paper, such as films, computer printouts and audio or videotapes, shall be charged.
 - 4. If mailing or shipping is necessary, the actual cost thereof shall also be charged.
 - 5. There shall be no charge for locating a record unless the actual cost therefor exceeds \$50.00, in which case the actual cost shall be determined by the legal custodian and billed to the requester.
 - 6. The legal custodian shall estimate the cost of all applicable fees and may require a cash deposit adequate to assure payment, if such estimate exceeds \$5.00.
 - 7. Elected and appointed officials of the City of Chilton shall not be required to pay for public records they may reasonably require for the proper performance of their official duties.
 - 8. The legal custodian may provide copies of a record without charge or at a reduced charge where he or she determines that waiver or reduction of the fee is in public interest.
- (g) Pursuant to sec. 19.34, Stats., and the guidelines therein listed, each authority shall adopt, prominently display and make available for inspection and copying at its offices, for the guidance of the public, a notice containing a description of its organization and the established times and places at which, the legal

custodian from whom, and the methods whereby, the public may obtain information and access to records in its custody, make requests for records, or obtain copies of records, and the costs thereof. Each authority shall also prominently display at its office, for the guidance of the public, a copy of (sec. 19.31 to 19.39, Stats.) (subs. (4) through (6) of this ordinance). This subsection does not apply to members of the Common Council.

(5) ACCESS PROCEDURES.

- (a) A request to inspect or copy a record shall be made to the legal custodian. A request shall be deemed sufficient if it reasonably described the requested record or the information requested. However, a request for a record without a reasonable limitation as to subject matter or length of time represented by the record does not constitute a sufficient request. A request may be made orally, but a request must be in writing before an act to enforce the request is commenced under sec. 19.37, Stats. Except as provided below, no request may be refused because the person making the request is unwilling to be identified or to state the purpose for the request. No request may be refused because the request is received by mail, unless prepayment of a fee is required under sub. (4) (f) 6. A requester may be required to show acceptable identification whenever the requested record is kept at a private residence or whenever security reasons or federal law or regulations so require.
- (b) Each custodian, upon request for any record, shall, as soon as practicable and without delay, either fill the request or notify the requester of the authority's determination to deny the request in whole or in part and the reasons therefor. If the legal custodian, after conferring with the city attorney, determines that a written request is so general as to be unduly time consuming, the party making the request may first be required to itemize his or her request in a manner which would permit reasonable compliance.
- (c) A request for a record may be denied as provided in sub. (6). If a request is made orally, the request may be denied orally unless a demand for a written statement of the reasons denying the request is made by the requester within five business days of the oral denial. If a written request is denied in whole or in part, the requester shall receive a written statement of the reasons for denying the request. Every written denial of a request shall inform the requester that if the request for the record was made in writing, then the determination is subject to review upon petition for a writ of mandamus under sec. 19.37 (1), Stats., or upon application to the attorney general or a district attorney.

(6) LIMITATIONS ON RIGHT TO ACCESS.

- (a) As provided by sec. 19.36, Stats., the following records are exempt from inspection under this section:

1. Records specifically exempted from disclosure by state or federal law or authorized to be exempted from disclosure by state law;
 2. Any record relating to investigative information obtained for law enforcement purpose if federal law or regulations require exemption from disclosure or if exemption from disclosure is a condition to receipt of aids by the state;
 3. Computer programs, although the material used as input for a computer program or the material produced as a product of the computer program is subject to inspection; and
 4. A record or any portions of a record containing information qualifying as a common law trade secret.
- (b) As provided by sec. 43.30, Stats., public library circulation records are exempt from inspection under this section.
- (c) In responding to a request for inspection or copying of a record which is not specifically exempt from disclosure, the legal custodian, after conferring with the city attorney, may deny the request, in whole or in part, only if he or she determines that the harm to the public interest resulting from disclosure would outweigh the public interest in full access to the requested record. Examples of matters for which disclosure may be refused include, but are not limited to, the following:
1. Records obtained under official pledges of confidentiality that were necessary and given in order to obtain the information contained in them.
 2. Records of current deliberations after a quasi-judicial hearing.
 3. Records of current deliberations concerning employment, dismissal, promotion, demotion, compensation, performance, or discipline or any city officer or employee, or the investigation of charges against a city officer or employee, or the investigation of charges against a city officer or employee, unless such officer or employee consents to such disclosure.
 4. Records concerning current strategy for crime detection or prevention.
 5. Records of current deliberations or negotiations on the purchase of city property, investing of city funds or other city business whenever competitive or bargaining reasons require nondisclosure.
 6. Financial, medical, social or personal histories or disciplinary data of specific persons, which, if disclosed, would be likely to have a substantial adverse effect upon the reputation of any person, referred to in such history or data.

7. Communications between legal counsel for the city and any officer, agent or employee of the city, when advice is being rendered concerning strategy with respect to current litigation in which the city or any of its officers, agents or employees is or is likely to become involved, or communications which are privileged under sec. 905.03, Stats.
- (d) If a record contains information that may be made public and information that may not be made public, the custodian of the record shall provide the information that may be made public and delete the information that may not be made public from the record before release. The custodian shall confer with the city attorney prior to releasing any such record and shall follow the guidance of the city attorney when separating out the exempt material. If in the judgment of the custodian and the city attorney there is no feasible way to separate the exempt material from the nonexempt material without unreasonably jeopardizing nondisclosure of the exempt material, the entire record shall be withheld from disclosure.
- (7) **PRESERVATION THROUGH MICROFILM.** Any city officer, or the director of any department or division of city government may, (subject to the approval of the Common Council) keep and preserved public records in his or her possession by means of microfilm or other photographic reproduction method. Such records shall meet the standards for photographic reproduction set forth in sec. 16.61(7) (a) and (b), Stats. and shall be considered original records for all purposes. Such records shall be preserved along with other files of the department or division and shall be open to public inspection and copying according to the provisions of state law and of subs. (4) through (6) of this ordinance.
- (8) **SEVERABILITY.** The provisions of this ordinance are severable. If a section, subsection, paragraph, sentence, clause or phrase shall be adjudged by a court of competent jurisdiction to be invalid, the decision shall not affect the validity of this ordinance.

3.08 DESTRUCTION OF PUBLIC RECORDS.

(1) FINANCIAL RECORDS.

Officers may destroy the following non-utility records under their jurisdiction after the completion of an audit by State auditors or an auditor licensed under Ch. 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 Fund.
 - (f) Receipt funds.
 - (g) Special assessment records.
 - (h) Vouchers, requisitions, purchase orders and all other supporting documents pertaining thereto.
- (2) **UTILITY RECORDS.** Officers may 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 are empowered to 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) Justice dockets.
 - (g) Oaths of office.
 - (h) Reports of boards, commission, 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 and the City Clerk may affix their facsimile signatures in lieu of their personal signatures on all orders, checks, drafts, and order checks and receipts of the City as defined in Sec. 180.0103 (16), Wis. Stats. (Ord. No.969 4/6/04)

3.10 VOLUNTEER FUNDS HELD BY THE CITY OF CHILTON FIRE DEPARTMENT

(1) Definitions.

- (a) "Fire volunteer funds" means funds of a municipality that are raised by volunteers or by donation to the Fire Department, for the benefit of the municipality's fire department.
- (b) "Municipality" means any city, village or town.
- (c) "Public Depository" has the meaning given in §34.01 (5)
- (d) "Volunteer funds" means fire volunteer funds.

(2) Purpose and Authority. This section is enacted pursuant to the authority of the Wisconsin Statute § 66.0608, for the purpose of authorizing volunteer funds to be held in the name of the Fire Department. This section is to be interpreted in conformance with that section as it may be amended from time to time.

(3) Authorization to Deposit Funds. The Common Council of the City of Chilton does hereby authorize the City of Chilton Volunteer Fire Department to deposit volunteer funds of their respective department in an account in the name of their department in any public depository in which other City funds are being held. Such account shall require four names on the signature card: City Clerk, Deputy City Clerk, Fire Chief and Treasurer of the Fire Department. Two of the four signatures are required for withdrawal of all funds. Such funds shall be recorded under the City of Chilton's Federal ID Number.

(4) Control of Funds. The Fire Chief/Treasurer is granted exclusive control over the expenditures of volunteer funds of their department through the adoption of the annual Department Budget. This authority is granted with limitation as to amount or type of funds as further defined in the adopted budget. It is subject to the limitations and requirements hereinafter set forth.

(5) Limitation and Requirements. The following limitations and requirements shall apply to the handling and disbursement of volunteer funds from the accounts:

- (a) Expenditures. Expenditures for items approved through the annual department budget may be paid by the Fire Chief/Treasurer. Expenditures for items not budgeted for may be paid only upon majority vote of the Fire Department members present at a regularly scheduled or duly noticed meeting of their department.
- (b) Donations and Self-Generated Funds. The City of Chilton Fire Department is authorized to accept donations of money or equipment for use by the Department. The Department is further authorized to conduct fund-raisers for Departmental use.
- (c) Accountings. The Fire Chief shall provide the City Clerk with monthly bank statements at the end of their respective fiscal year. The statements shall be provided within 30 days after the end of the fiscal year. The statements shall include a detailed itemization of all receipts, expenditures, and the balance on hand at the end of the year. The Fire Chief shall also provide the source of all deposited funds and the identity of the payee for each disbursement.
- (d) Audit. Fire Department shall be included in any audit by the City. The Department shall be responsible for any invoice associated with the audit.