

## CHAPTER 1

### Finance

#### SEC. 3-1-1 PREPARATION OF TAX ROLL AND TAX RECEIPTS.

- (a) Taxes shall be paid and collected in the City of Menasha as provided in Chapter 74.031, Wis. Stats., and as herein provided.
- (b) Twenty-five percent (25%) of real estate tax plus all special assessments shall be known as the first installment and shall be paid on or before January 31.
- (c) If a taxpayer complies with provisions of the preceding Subsection, the first one-third (1/3) of the remaining seventy-five percent (75%) may be paid without penalty on or before March 31 of each year, and such payment shall be known as the second installment. The second one-third (1/3) of the seventy-five percent (75%) of such postponed tax shall be known as the third installment and may be paid on or before May 31; the fourth installment may be paid on or before July 31. Any such payments not made within the time specified shall have added interest at the rate of one percent (1%) per month or fraction thereof from the date such payment became due until paid; provided, however, any such tax remaining unpaid after July 31 shall become subject to interest as provided by statute, namely, one percent (1%) per month as of January 1 until paid.

State Law Reference: Sections 70.65, 74.03(1)(6) and 74.08, Wis. Stats.

#### SEC. 3-1-2 DUPLICATE TREASURER'S BOND ELIMINATED.

- (a) **BOND ELIMINATED.** The City of Menasha elects not to give the bond on the City Treasurer provided for by Sec. 70.67(1), Wis. Stats.
- (b) **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 state and county taxes required by law to be paid by such City Treasurer to the County Treasurer.

State Law Reference: Section 70.67, Wis. Stats.

#### SEC. 3-1-3 CITY BUDGET.

- (a) **DEPARTMENTAL ESTIMATES.** On or before September 1 of each year, each officer, department, board and committee shall file with the City Comptroller an itemized statement of disbursements made to carry out the powers and duties of such officer, department, board or committee during the preceding fiscal year, and a detailed statement of receipts and disbursements on account of any special fund under the supervision of such officer, department, board or committee during such year, and of the conditions and management of such fund; also 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 City and shall be designated as "Departmental Estimates," and shall be as nearly uniform as possible for the main division of all departments
- (b) **CONSIDERATION OF ESTIMATES.** The Mayor shall consider such departmental

estimates in consultation with the department head.

- (c) **PROPOSED BUDGET.** On or before October 15 of each year, the Mayor shall prepare and submit to the Common Council an executive budget presenting a financial plan for conducting the affairs of the City for the ensuing calendar year. The budget shall include the following information:
- (1) 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.
  - (2) An itemization of all anticipated income from 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.
  - (3) 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.
  - (4) Such other information as may be required by the Common Council and by state law.
  - (5) The annual budget submitted by the Mayor and approved by the Common Council shall maintain the undesignated general fund balance at not less than 10% of the general fund budgeted expenditures.
- (d) **COPIES OF BUDGET.** The City Clerk shall provide a reasonable number of copies of the budget summary thus prepared for distribution to citizens. The entire fiscal budget shall be available for public inspection in the Office of the City Clerk and City Library during regular office hours.

State Law Reference: Sec. 62.12, Wis. Stats.

#### **SEC. 3-1-4 CHANGES IN BUDGET.**

- (a) Upon written recommendation of the Administration Committee, the Council may at any time, by a two-thirds (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 ten (10) days thereafter in a newspaper in general circulation in the City.
- (b) Before any transfer of funds is made from one account to another, the Comptroller shall, in a separate memorandum, advise the Mayor and Common Council as to the remaining appropriation in the various funds, should such transfer become effective.

#### **SEC. 3-1-5 CITY FUNDS TO BE SPENT IN ACCORDANCE WITH APPROPRIATION; TRANSFER OF FUNDS.**

- (a) 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 3-1-4 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 Common 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.

- (b) Before any transfer of funds is made from one account to another, the City Treasurer shall, in a separate memorandum, advise the Mayor and Common Council as to the remaining balances in the various funds, should such transfer become effective.

**SEC. 3-1-6 FISCAL YEAR.**

The calendar year shall be the fiscal year.

**SEC. 3-1-7 PUBLIC DEPOSITORIES.**

The Common Council shall designate the public depository or depositories within this state within which City funds shall be deposited, and when the money is deposited in such depository in the name of the City, the City Treasurer and bondsman shall not be liable for such losses as are defined by state law. The Treasurer shall invest and the interest arising therefrom shall be paid into the City Treasury. A copy of the resolution designating public depositories shall be filed annually with the State Commissioner of Banking.

State Law Reference: Chapter 34 and Sec. 62.12(7), Wis. Stats.

**SEC. 3-1-8 FINANCIAL CLAIMS AGAINST CITY.**

- (a) **PAYMENT OF FINANCIAL CLAIMS.** In addition to, and in lieu of the other methods provided by statute for the payment of financial claims against the City, financial claims against the City may be paid from the City Treasury after the Comptroller 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:
  - (1) That funds are available therefor, pursuant to the budget approved by the Council;
  - (2) That the item or service covered by such claim has been duly authorized by the proper official, department head, or board or commission;
  - (3) That the item or service has been actually supplied or rendered in conformity with such authorization;
  - (4) That the claim is just and valid, pursuant to law. The Comptroller may require the submission of such proof and evidence to support the foregoing as in his discretion he may deem necessary.
- (b) **PAYMENT OF REGULAR WAGES OR SALARIES.** Regular wages or salaries of City officers and employees shall be paid by payroll, verified by the proper City official, department head, board or commission and filed with the Comptroller in time for payment on the regular pay day.
- (c) **CLAIMS REPORT.** The Comptroller shall file with the Common Council monthly a list of the claims approved, showing the date paid, name of claimant, department identity and amount.

**SEC. 3-1-9 TEMPORARY INVESTMENT OF FUNDS NOT IMMEDIATELY NEEDED.**

The City Treasurer may invest any City funds not immediately needed, pursuant to Sections 66.04(2) and 219.05, Wis. Stats.

State Law Reference: Sections 66.04(2) and 219.05, Wis. Stats.

**SEC. 3-1-10 FACSIMILE SIGNATURES.**

In lieu of the personal signatures of the City Clerk, City Treasurer and Mayor, there may be affixed on order checks the facsimile signatures of such persons adopted by them and approved by the Common Council, but the use of the facsimile signature shall not relieve such official from any liability to which he is otherwise subject, including the unauthorized use thereof. Any depository shall be fully warranted and protected in making payment on any check bearing such facsimile notwithstanding that the same may have been placed thereon without the authority of the designated persons.

**SEC. 3-1-11 RECEIVING MONEY; RECEIPT FOR SAME.**

- (a) The City Treasurer or his deputies shall not receive any money into the Treasury from any source except on account of taxes levied and collected during the fiscal year for which he or she may then be serving, without giving a receipt therefor in the manner specified by the Common Council.
- (b) Upon the payment of any money (except for taxes as herein provided), the City Treasurer shall make out a receipt in triplicate for the money so received. The Treasurer shall charge the amount thereof to the Treasury and credit the proper account. The payment of the money to any receiving agent of the City or to the City or to the Treasurer shall be safeguarded in such manner as the Common Council shall direct.

State Law Reference: Section 66.113, Wis. Stats.

**SEC. 3-1-12 STATEMENT OF REAL PROPERTY STATUS.**

- (a) **FORMS AUTHORIZED.**
  - (1) The City Treasurer is authorized to prepare a "Statement of Real Property Status" form which will include such information as is normally sought by interested parties when ownership of real property is transferred. The form may include the amount of taxes, the amount of outstanding special assessments, etc.
  - (2) The Engineering Department is authorized to prepare a form which will include information on proposed improvements for sewers, water mains, street construction, curb and gutter, public hearings, etc.
  - (3) The Assessor is authorized to prepare a form which will include assessments for land and buildings, size of lot, legal description, zoning, dwelling size, and age of dwelling.
  - (4) The Building and Plumbing Inspector and the Health Officer are authorized to prepare a form which will include any notices of needed repairs, alterations, violations and corrections which have to be made to the property before it may be sold.

- (b) **FEE ESTABLISHED.** The Treasurer is authorized to charge a compilation fee to be set by the Treasurer and to be approved by the Common Council for all forms listed in this section.
- (c) **REQUESTS.** Requests for the above shall be made at least forty-eight (48) hours before the closing of the transaction and a check for the fee must be enclosed with the request.

**SEC. 3-1-13                    ACCOUNTS RECEIVABLE BILLING PROCEDURES.**

Billings by the City may be paid within thirty (30) days after billing without interest. Thereafter, interest shall be charged at the rate of one and one-half percent (1-1/2%) per month or any fraction thereof, until the following fifteenth (15th) day of November. Bills not paid on or before the fifteenth (15th) day of November shall have added to the total amount due one and one-half percent (1-1/2%) and said charges shall be entered on the tax roll as a special charge and become a lien upon real estate.

**SEC. 3-1-14                    ANNUAL AUDITS.**

A firm or firms of certified public accountants shall be employed by the City, subject to the confirmation of the Common Council, to conduct a detailed audit of the City's financial transactions and its books, and to assist the Finance Officer in the management of the City's financial affairs. The books audited shall, in addition to the City financial records of the office of the City Clerk, include the City Treasurer's books, Police Department records, and any other books of any boards, commission, officers or employees of the City handling City moneys.

**SEC. 3-1-15                    INSTALLMENT PAYMENT OF TAXES.**

Taxes shall be paid and collected in the City of Menasha as provided in Chapter 74.12, Wis. Stats., and as herein provided:

- (a) Twenty-five percent (25%) of real estate taxes plus all special assessments shall be known as the first installment and shall be paid on or before January 31.
- (b) If taxpayer complies with provisions of the preceding paragraph, the first one-third (1/3) of the remaining seventy-five percent (75%) may be paid without penalty on or before March 31 of each year, and such payment shall be known as the second installment. The second one-third (1/3) of the seventy-five percent (75%) of such postponed tax shall be known as the third installment and may be paid on or before May 31; the fourth installment may be paid on or before July 31. Any such payments not made within the time specified shall have added thereto interest at the rate of eight-tenths (8/10) of one percent (1%) per month or fraction thereof from the date such payment became due until paid, provided, however, any such tax remaining unpaid after July 31 shall become subject to interest as provided by statute; namely eight-tenths (8/10) of one percent (1%) per month as of January 1 until paid.

**SEC. 3-1-16                    MOBILE HOME PARKING FEE.**

- (a) On January 1, the Assessor shall determine the total fair market value of each mobile home in the taxation district subject to the monthly parking fee. The fee shall be applicable to mobile homes moving into the tax district any time during the year. The City Clerk shall equate the fair market value, apply the appropriate tax rate and notify the mobile home owner of the monthly fee to be collected.

- (b) The City of Menasha elects, pursuant to state law, to have the park operator collect the monthly parking fee from the mobile home owner.
- (c) Pursuant to Sec. 66.058(3), Wis. Stats., the annual license fee shall be Seventy-five Dollars (\$75.00) and shall be paid prior to January 1 of the year following the initial license. There shall be a Ten Dollar (\$10.00) fee for transfer of a license.
- (d) Failure of the park operator or the mobile home owner to comply with the reporting procedures under Sec. 66.058, Wis. Stats., shall subject said owner or operator to the procedures and penalties under Sections 70 and 74, Wis. Stats., as well as the forfeiture provisions of Section 1-1-7 of this Code of Ordinances.