

# Chapter 1

## Finance

<b>3-1-1</b>	Fee for Returning Checks with Insufficient Funds; Reimbursement of Collection Costs
<b>3-1-2</b>	Duplicate Treasurer's Bond Eliminated
<b>3-1-3</b>	City Budget
<b>3-1-4</b>	Changes in Budget
<b>3-1-5</b>	City Funds to Be Spent in Accordance with Appropriation
<b>3-1-6</b>	Fiscal Year
<b>3-1-7</b>	Public Depositories
<b>3-1-8</b>	Claims Against City
<b>3-1-9</b>	Temporary Investment of Funds Not Immediately Needed
<b>3-1-10</b>	Facsimile Signatures
<b>3-1-11</b>	Receiving Money; Receipt for Same
<b>3-1-12</b>	Statement of Real Property Status
<b>3-1-13</b>	Accounts Receivable Billing Procedures
<b>3-1-14</b>	Annual Audits
<b>3-1-15</b>	Compensation of City Officials and Employees

### **Sec. 3-1-1 Fee for Returning Checks with Insufficient Funds; Reimbursement of Collection Costs.**

- (a) There shall be a Thirty Dollar (\$30.00) fee for processing checks made payable to the City that are returned because of insufficient funds in the account in question.
- (b) Collection costs and attorneys fees shall be added to the principal amounts of unpaid bills owed to the City that are placed with collection agencies.

### **Sec. 3-1-2 Duplicate Treasurer's Bond Eliminated.**

- (a) **Bond Eliminated.** The City of Onalaska elects not to give the bond on the Financial Services Director in his capacity as City Treasurer provided for by Sec. 70.67(1), Wis. Stats.

## Finance

### 3-1-2

- (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 Financial Services director shall fail to do so, all state and county taxes required by law to be paid by such Financial Services Director to the County Treasurer.

*State Law Reference:* Section 70.67, Wis. Stats.

### Sec. 3-1-3 City Budget.

- (a) **Departmental Estimates.** On or before October 1 of each year, each officer, department, board and committee shall file with the Financial Services Director an itemized statement of disbursements 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 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 Financial Services Director and Administrator shall consider such departmental estimates in consultation with the department head and recommend to the Common Council's Finance and Personnel Committee a budget amount for such department or activity. The Financial Services Director and Administrator shall assist the Finance and Personnel Committee in developing a proposed budget for submission to the Common Council.
- (c) **Proposed Budget.** On or before November 1, the Finance and Personnel Committee shall prepare and submit to the Common Council a proposed budget presenting a financial plan for conducting the affairs of the City for the ensuing calendar year. The budget shall including the following information:
- (1) The expense of conducting each department and activity of the City for the ensuing fiscal year and last preceding fiscal year, with reasons provided for increase and decrease recommended as compared with appropriations for the current 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.
- (d) **Copies of Budget.** The Financial Services Director 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 Financial Services Director during regular office hours.

**Finance**  
**3-1-3**

(e) **Hearing.**

- (1) The Financial Services Director 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.
- (2) A summary of such budget and notice of the time and place where such budget and detail is available for public inspection and notice of the time and place for holding the public hearing thereof shall be published in the official newspaper of the City at least fifteen (15) days prior to the time of such public hearing.
- (3) Not less than fifteen (15) days after the publication of the proposed budget and the notice of hearing thereof, the public hearing shall be held at the time and place stipulated, at which time any resident or taxpayer of the City shall have an opportunity to be heard on the proposed budget. The budget hearing may be adjourned from time to time.
- (4) A majority vote of the Common Council is required to adopt the proposed budget and a vote of three-quarters (3/4) of the Council is necessary to adopt the appropriations budget.

(f) There is hereby appropriated out of the receipts of the City of Onalaska for the year 2017, including monies received from the general property tax levy, the amounts set forth in the budget as adopted by the Common Council on November 07, 2016.

(g) The following amounts are hereby levied on all the taxable property within the City of Onalaska for the purpose set forth in said budget:

- (1) A tax of \$5,773,516 on all the taxable property within the City of Onalaska as returned by the assessor in the year 2016 for the uses and purposes set forth in the 2017 General Fund Budget.
- (2) A tax of \$859,522 on all the taxable property within the City of Onalaska as returned by the assessor in the year 2016 for the uses and purposes set forth in the 2017 Refuse and Recycling Fund Budget.
- (3) A tax of \$186,123 on all the taxable property within the City of Onalaska as returned by the assessor in the year 2016 for the uses and purposes set forth in the 2017 Shared Ride Taxi Fund Budget.
- (4) A tax of \$83,609 on all the taxable property within the City of Onalaska as returned by the assessor in the year 2016 for the uses and purposes set forth in the 2017 Equipment (New/Replacement) Budget.
- (5) A tax of \$52,569 on all the taxable property within the City of Onalaska as returned by the assessor in the year 2016 for the uses and purposes set forth in the 2017 Joint Municipal Court Budget.

## **Finance**

### **3-1-3**

- (6) A tax of \$ 3,949,843 on all the taxable property within the City of Onalaska as returned by the assessor in the year 2016 for the uses and purposes set forth in the 2017 Debt Service Fund Budget.
- (7) A tax of \$324,891 on all the taxable property within the City of Onalaska as returned by the assessor in the year 2016 for the uses and purposes set forth in the 2017 Parking Ramp Fund Budget – Incremental Levy.
- (h) The City Clerk is hereby authorized and directed to spread the aforesaid levies on the current tax roll of the City.

### **Sec. 3-1-4 Changes in Budget.**

Upon written recommendation of the Finance and Personnel Committee, the Common 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 the official newspaper of the City.

### **Sec. 3-1-5 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 3-1-4 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 re-appropriation; 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.

### **Sec. 3-1-6 Fiscal Year.**

The calendar year shall be the fiscal year.

**Finance**  
**3-1-7**

**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 Financial Services Director and bondsman shall not be liable for such losses as are defined by state law. The Financial Services Director shall invest said money and the interest arising therefrom shall be paid into the City Treasury. Pursuant to state law, designated public depositories shall be required to pledge U.S. Treasury Notes equal in amount to any uninsured balance on the City's deposit.

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

**Sec. 3-1-8 Claims Against City.**

- (a) **Payment of Claims.** In addition to, and in lieu of the other methods provided by statute for the payment of claims against the City, financial claims against the City may be paid from the City Treasury after the Common Council 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 Financial Services Director 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 City Clerk in time for payment on the regular pay day.

**Finance**  
**3-1-9**

**Sec. 3-1-9 Temporary Investment of Funds Not Immediately Needed.**

The Financial Services Director 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 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.

**Sec. 3-1-11 Receiving Money; Receipt for Same.**

- (a) The Financial Services Director 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 Financial Services Director shall make out a receipt in duplicate for the money so received. The Financial Services Director 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 Financial Services Director 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.**

Any party may obtain a Statement of Real Property Status from the City Clerk with respect to the following information necessary for transfers of real property including (a) the amount of outstanding special assessments, (b) deferred assessments, (c) changes in assessments, (d) amount of taxes, (e) outstanding water and sewer bills, (f) current water and sewer bills, (g) contemplated improvements, (h) floodplain status and (i) violations of the building and health codes. The Statement of Real Property Status shall be provided in a form prepared by the City Clerk upon payment of Twenty-Five Dollars (\$25.00). A minimum of forty-eight (48) hours is required for preparation of a Statement of Real Property Status.

**Finance**  
**3-1-13**

**Sec. 3-1-13 Accounts Receivable Billing Procedures.**

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

**Sec. 3-1-14 Annual Audits.**

A firm of certified public accountants shall be employed each year 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 Financial Services Director in the management of the City's financial affairs, including the City's public utilities. These auditors shall be employed on a calendar-year basis. The books audited may, in addition to the City financial records of the office of the Financial Services Director, include the Financial Services Director's books, the City's public utilities, Police Department records, and any other books of any boards, commission, officers or employees of the City handling City moneys.

**Sec. 3-1-15 Compensation of City Officials and Employees.**

The salaries, wages and other compensation of City officials and employees of the City of Onalaska are established by resolution of the Common Council and incorporated by reference herein.