

CHAPTER 3
Finance
Table of Contents

3.01.000	DUPLICATE TREASURER’S BOND ELIMINATED
3.01.010	Bond Eliminated
3.01.020	City Liabile for Default of Treasurer
3.02.000	BUDGET SYSTEM
3.02.010	Annual Budget Preparation
3.02.020	Executive Budget
3.02.030	Appropriation Resolution
3.02.040	Transfers of Balances
3.02.050	Money Drawn From Treasury
3.02.060	Financial Claims Against City
3.03.000	WISCONSIN RETIREMENT FUND
3.04.000	NOTICE OF ASSESSMENT INCREASES REQUIRED
3.05.000	PENALTY ON WATER UTILITY CHARGES
3.06.000	STATEMENT OF REAL PROPERTY STATUS; FEES
3.07.000	SPECIAL CHARGES FOR CURRENT SERVICES

CHAPTER 3 Finance

3.01.000 DUPLICATE TREASURER'S BOND ELIMINATED.

3.01.010 Bond Eliminated. The City of Port Washington elects not to give the bond on the municipal treasurer provided for by Section 70.67 (1) Wisconsin Statutes.

3.01.020 City Liable for Default of Treasurer. Pursuant to Section 70.67 (2), Wisconsin Statutes, the City of Port Washington shall be obligated to pay, in case the Treasurer thereof shall fail to do so, all state and county taxes required by law to be paid by such Treasurer to the County Treasury.

3.02.000 BUDGET SYSTEM.

3.02.010 Annual Budget Preparation. The City Administrator shall be responsible for preparing an annual budget for presentation to the Finance Committee and Common Council.

3.02.020 Executive Budget. On or before October 31 each year, the City Administrator shall submit to the Finance Committee a proposed Executive Budget representing a financial plan for conducting the affairs of the City for the ensuing year. The budget shall include the following information:

1. Detailed estimates of the expense of conducting each department and office of the City for the ensuing fiscal year.
2. Expenditures for corresponding items for the current year and at least 2 preceding fiscal years with reasons for increases and decreases recommended as compared with appropriation for the current year.
3. An itemization of all anticipated income of the City from sources other than general property taxes and bond issues with a comparative statement of the amounts received by the City from each of the same or similar sources for the last 2 preceding fiscal years.
4. An estimate of the amount to be raised from general property taxes which, with income from other sources, will be necessary to meet the proposed expenditures.
5. Such other information as may be required by the Council.

3.02.030 Appropriation Resolution. The Finance Committee shall submit to the Council, at the time the annual budget is submitted, the draft of an appropriation resolution providing for the expenditures proposed for the ensuing fiscal year. Upon the submission of the proposed appropriation resolution to the Common Council, it shall be deemed to have been regularly introduced therein. The Council shall provide for public hearings on the budget and the proposed appropriation resolution either before a committee of the Council or before the Council sitting as a committee of the whole. Following the public hearing the proposed appropriation resolution may be changed or amended and shall take the same course in the Council as other resolutions, but shall not be passed before the first meeting of the Council in November. Upon final passage the appropriation resolution shall be published in the manner provided for the publication of other resolutions.

3.02.040 Transfers of Balances. Any transfer of a portion of an unencumbered balance of an appropriation to any other purpose or object shall be reviewed by the Finance Committee and a recommendation made by the Finance Committee to the Council for final action. The City Administrator may approve requests of a department head for transfers within a project account. All other requested transfers shall be submitted to the Finance Committee for final Council action.

3.02.050 Money Drawn From Treasury. 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 resolution or of such resolution when changed as authorized by Section 3.02.040. 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 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 such force until the purpose for which it was made shall have been accomplished or abandoned.

3.02.060 Financial Claims Against City. Payments may be made from the Treasury after the City Administrator/Comptroller audits and approves each claim of payment as a proper charge against the treasury, and endorses his or her approval on the claim after having determined that funds are available in the approved budget, that the item or service has been authorized by the appropriate Department Head, that the item or service has been actually supplied or performed, and that the claim is just and valid pursuant to law.

1. The City Administrator/Comptroller shall file with the Common Council a list of claims approved not less than monthly showing the date paid, name of claimant, purpose and amount.

2. An annual detailed audit of the City's financial transactions and accounts shall be conducted pursuant to Wis. Stats. 73.10 or by a public accountant licensed under Chapter 442.
3. All claims that are not a part of the approved budget shall be submitted through the City Administrator/Comptroller to the Finance Committee for review and then to the Common Council for approval.

3.03.000 WISCONSIN RETIREMENT FUND. Pursuant to Section 66.90, Wisconsin Statutes, the City has elected to include eligible City personnel under the provisions of the Wisconsin Retirement Fund in accordance with the terms thereof. Notice of such election has been given to the Wisconsin Retirement Fund Board.

3.04.000 NOTICE OF ASSESSMENT INCREASES REQUIRED. The Assessor shall, on or before the third Monday of June, cause written notice to be given by mail to all taxpayers whose aggregate real estate assessment he has increased over the previous year. Such notice shall be mailed to the last known address of such taxpayer and if such address be unknown, such notice shall be addressed to the place where such property, or any part thereof, was viewed or examined at the time the assessment was made.

Such notice shall state the aggregate real estate assessment for the previous year and the corresponding assessment for the current year, together with a statement of the time and place of the meeting of the Board of Review.

When the Assessor shall lay his assessment roll before the Board of Review he shall file with the Board of Review a certified list of the taxpayers to whom he has given the notice herein provided and that all of such notices were mailed in accordance with this section. The failure of the Assessor to give the notice herein provided shall not invalidate or in any way affect the validity of the assessment made.

3.05.000 PENALTY ON WATER UTILITY CHARGES. The City Administrator is authorized to send a notice by October 15th to those arrears on water charges for services prior to October 1st and there shall be assessed a penalty of 10% of such arrears if such amount is not paid by November 1; that if such arrears with any such added penalty is not paid by November 15th, the same shall be levied as a tax against the lot or parcel to which the water was furnished.

3.06.000 STATEMENT OF REAL PROPERTY STATUS; FEES. The City Treasurer and his or her designees are authorized to prepare a Statement of Real Property Status form to be used to provide information often requested for transfers of real property. Said form may include, but is not limited to, the amount of outstanding special assessments; deferred assessments; contemplated or pending assessments; changes in assessments; amount of taxes paid or outstanding; outstanding sewer, water and/or electric bills; current sewer, water and/or electric bills; contemplated or pending improvements; shoreland, wetland and/or floodplain status; violations of building, health and/or zoning codes, and similar information. Any such information sought shall be

provided to the person requesting it on said form, or on a similar form provided by the requester and acceptable to the City Treasurer, in his or her sole discretion. Said report shall be issued subject to errors and omissions and shall not be binding upon the City since, in accordance with sec. 19.31, et seq. Stats., a requester may inspect and make or receive copies of public records to verify the information contained therein to his or her satisfaction. A fee of Thirty-Five Dollars (\$35.00) shall be charged for locating, researching and/or compiling such information and for completing such form, and such fee shall be prepaid by the requester. The fee prescribed in this section may be modified from time to time by resolution of the Common Council.

3.07.000 SPECIAL CHARGES FOR CURRENT SERVICES.

- A. Findings and Determination; Authorization to Impose Special Charges. The provision by the City of current services to real property within the city affects the health, safety and welfare of the city and its citizens. The cost of those services should, to the extent practicable, be allocated directly to and im-posed against the property receiving the services. The special charges established pursuant to this section bear a reasonable relationship to the services provided by the City. Therefore, the Common Council, pursuant to §66.0627, Stats., authorizes the establishment, imposition, and collection of special charges against real property within the City for current services, as provided herein.
- B. Current Services. In addition to all other methods provided by law, special charges for current services may be imposed by the Common Council by allocating all or part of the cost to the real property served. Such services may include, but are not limited to, snow and ice removal, weed elimination, street sprinkling, oiling and tarring, repair of sidewalks or curb and gutter, garbage and refuse disposal, recycling, stormwater management, including construction of stormwater management facilities, tree care, soil conservation work under §92.115, Stats., water service activation and meter reinstallation, services specifically authorized by the Municipal Code, and such other services and charges as may be established or revised from time to time by Common Council resolution.
- C. Notices; In General; Service Charges; Lien; Collection. 1. Except as provided in subsecs. 2 and 3, before a special charge for current services may be imposed, notice thereof shall be sent by first class mail to the owner of the affected property. The mailing of a bill for such charge to the owner shall serve as notice that failure to pay the charge within 30 days will result in the charge being delinquent, and in the delinquent charge becoming a lien on the property and being included in the current or next tax roll for collection. In addition, the City may provide notice to a property owner by October 15 each year of any unpaid special charges owed to the city, which charges, if not paid by November 15, may be placed on the tax roll under §66.0627, Stats. Interest charges calculated at the rate of 12% per year shall be added to any delinquent special charge. A special charge is not payable in installments.

2. Street Tarring; Repair of Sidewalks, Curbs or Gutters. Before a special charge for street tarring or the repair of sidewalks, curbs or gutters may be imposed, notice and a public hearing shall be provided as set forth in §66.0627 (3)(b), Stats.

3. Garbage and Refuse Disposal or Recycling. Before a special charge for garbage and refuse disposal or recycling may be imposed, notice shall be given by Class 1 notice under ch. 985, Stats., published by November 10 each year in the City's official newspaper. The notice shall state the full amount of the garbage and refuse disposal or recycling charge for the next year, and that such amount will be included in the current property tax bill.