

## CHAPTER 3

### FINANCE AND TAXATION

- 3.01 Preparation of Tax Roll and Tax Receipts
- 3.02 Duplicate Clerk/Treasurer's Bond Eliminated
- 3.03 Claims Against City
- 3.04 Fiscal Year
- 3.05 Budget
- 3.06 Transfer of Appropriations
- 3.07 City Funds to Be Spent in Accordance With  
Appropriation
- 3.08 Public Records
- 3.09 [Confidentiality of Income and Expense Information  
Requested by the Assessor]

3.01 PREPARATION OF TAX ROLL AND TAX RECEIPTS. (1) AGGREGATE TAX STATED ON ROLL. Pursuant to §70.65(2), Wis. Stats., the Clerk/Treasurer 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 §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 Clerk/Treasurer. The Clerk/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 CLERK/TREASURER'S BOND ELIMINATED. (1) BOND ELIMINATED. The City elects not to give the bond on the Clerk/Treasurer provided for by §70.67(1), Wis. Stats.

(2) CITY LIABLE FOR DEFAULT OF CLERK/TREASURER. Pursuant to §70.67(2), Wis. Stats., the City shall be obligated to pay, in case the Clerk/Treasurer shall fail to do so, all State and County taxes required by law to be paid by such Clerk/Treasurer to the County Treasurer.

3.03 CLAIMS AGAINST CITY. (1) CLAIMS TO BE CERTIFIED. Prior to payment of any account, demand or claim, the City Council shall examine such account, demand or claim and shall approve such account, demand or claim if the following conditions have been complied with:

(a) Funds are available therefor pursuant to the budget.

(b) 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) The claim is accurate in amount and a proper charge against the treasury.

(2) 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 or committee chairman and filed with the Clerk in time for payment on the regular pay day.

3.04 FISCAL YEAR. The calendar year shall be the fiscal year.

3.05 BUDGET. (1) DEPARTMENTAL ESTIMATES. On or before October 1 of each year, each officer, department and committee shall file with the Clerk/Treasurer an itemized statement of disbursements made to carry out the powers and duties of such officer, department or committee 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 officers, departments or committees during such year, and of the conditions and management of such fund and 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 Clerk/Treasurer and shall be designated as "departmental estimates," and shall be as nearly uniform as possible for the main divisions of all departments.

(2) BUDGET COMMITTEE TO PREPARE. On or before October 28 of each year, the City Council shall prepare a proposed budget presenting a financial plan for conducting the affairs of the City for the ensuing calendar 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 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.

(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 State law.

(3) COPIES TO BE MADE. The City shall provide a reasonable number of copies of the budget thus prepared for distribution to citizens.

(4) HEARING. The Council shall hold a public hearing on the budget and a proposed appropriation resolution as required by law. 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.

3.06 TRANSFER OF APPROPRIATIONS. 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 §3.06 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 appropriations shall continue in force until the purpose for which it was made shall have been accomplished or abandoned.

3.08 PUBLIC RECORDS. (1) DEFINITIONS.

Authority. Any of the following City entities having custody of a City record: an office, elected or appointed official, agency, board, commission, committee, council, municipal court, department or public body corporate and politic created by constitution, law, ordinance, rule or order; or a formally constituted subunit of the foregoing.

Custodian. That officer, department head, division head or employee of the City designated under sub. (3), or otherwise responsible by law to keep and preserve any 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.

Record. 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 computer tapes) and computer 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 such receipt with the City Clerk/Treasurer. If a vacancy occurs before a successor is selected or qualifies, such records shall be delivered to and receipted for by the Clerk/Treasurer, on behalf of the successor, to be delivered to such successor upon the latter's receipt.

(3) LEGAL CUSTODIANS. (a) Each elected or appointed 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/ Treasurer or the Clerk/Treasurer's designee shall act as legal custodian for the City Council and for any committees, commissions, boards or other authorities created by ordinance or resolution of the City Council.

(c) For every authority not specified in pars. (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 carry out the duties of an authority under subch. II of Ch. 19, Wis. 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 has a right to inspect a record and make or receive a copy of any record as provided in §19.35(1), Wis. 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 \$2 per page. Such 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 audiotapes 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, in which case the actual cost shall be determined by the legal custodian and billed to the requester. Cost for locating a record shall be determined by the actual hourly wage (including fringe benefits) of the employee searching for the record, multiplied by the amount of time spent in the search.

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.

7. Elected and appointed officials of the City 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 the public interest.

(g) Pursuant to §19.34, Wis. 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. This subsection does not apply to members of the City 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 describes 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 shall be in writing before an action to enforce the request is commenced under §19.37, Wis. 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 of 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 5 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 §19.37(1), Wis. Stats., or upon application to the Attorney General or a district attorney.

(6) LIMITATIONS ON RIGHT TO ACCESS. (a) As provided by §19.36, Wis. 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 purposes 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.

4. A record or any portion of a record containing information qualifying as a common law trade secret.

(b) As provided by §43.30, Wis. 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 which 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 relating to discipline, compensation, demotion, dismissal, employment or performance of any 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 §905.03, Wis. 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 non-exempt material without unreasonably jeopardizing nondisclosure of the exempt material, the entire record shall be withheld from disclosure.

(7) DESTRUCTION OF RECORDS. (a) City officers may destroy nonutility financial records of which they are the legal custodians and which are considered obsolete, after completion of any required audit by the Bureau of Municipal Audit or an auditor licensed under Ch. 442, Wis. Stats., but not less than 7 yrs. after payment or receipt of any sum involved in the particular transaction, unless a shorter period has been fixed by the State Public Records Board under §16.61(3)(e), and then after such shorter period.

(b) City officers may destroy utility records of which they are the legal custodians and which are considered obsolete after completion of any required audit by the Bureau of Municipal Audit or an auditor licensed under Ch. 442, Wis. Stats., subject to State Public Service Commission regulations, but not less than 7 yrs. after the record was effective unless a shorter period has been fixed by the State Public Records Board pursuant to §16.61(3)(e), Wis. Stats., and then after such a shorter period, except that sewer and water stubs, receipts of current billings and customers' ledgers may be destroyed after 2 yrs.

- (c) City officers may destroy records of which they are the legal custodian and which are considered obsolete, but not less than 7 yrs. after the record was effective unless another period has been set by statute, and then after such a period, or unless a shorter period has been fixed by the State Public Records Board pursuant to § 16.61(3)(e), Wis. Stats., and then after such a shorter period.
  - (d) Unless notice is waived by the State Historical Society, at least 60 days' notice shall be given the State Historical Society prior to the destruction of any record as provided by § 19.21(4)(a), Wis. Stats.
  - (e) Any tape recordings of a governmental meeting of the City may be destroyed, erased or reused no sooner than 90 days after the minutes of the meeting have been approved and published, if the purpose of the recording was to make minutes of the meeting. (NOTE: Only Council minutes are required to be published.)
- (8) **PRESERVATION THROUGH MICROFILM.** Any City office or the director of any department or division of City government may, subject to the approval of the City Council, keep and preserve 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 § 16.161(7)(a) and (b), Wis. 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 section.

**3.09 [CONFIDENTIALITY OF INCOME AND EXPENSE INFORMATION REQUESTED BY THE ASSESSOR].** (Cr. Ord. of 12-14-99)

Whenever the Assessor, in the performance of the Assessor's duties, requests or obtains income and expense information pursuant to Section 70.47(7)(af), Wis. Stats., or any successor statute thereto, then, such income and expense information that is provided to the Assessor shall be held by the Assessor on a confidential basis, except, however, that said information may be revealed to and used by persons: in the discharging of duties imposed by law; in the discharge of duties imposed by office (including, but not limited to, use by the Assessor in performance of official duties of the Assessor's office and use by the Board of Review in performance of its official duties); or pursuant to order of a court. Income and expense information provided to the Assessor under Section 70.47(7)(af), unless a court determines that it is inaccurate, is per Section 70.47(7)(af), not subject to the right of inspection and copying under Section 19.35(1), Wis. Stats.