

CHAPTER 3. FINANCIAL PROCEDURE

SECTION 3.01 PREPARATION OF TAX ROLL AND TAX RECEIPTS

(1) Aggregate Tax Stated on Roll

Pursuant to Section 70.65 (2) of the Wis. Stats., the City Clerk shall, in computing the tax roll, insert only the aggregate amount of state, county, school and city 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, firm, or corporation against whom the tax is levied.

(2) Rates Stamped on Receipts

Pursuant to Section 74.08 (1) of the Wis. Stats., in lieu of entering on each tax receipt the several amounts paid respectively for state, country, school, local and other taxes, the aggregate amount of such taxes shall be carried in a single column on the tax receipt issued by the Treasurer. The Treasurer shall cause to be printed or stamped on the tax receipt the separate proportion or rate of taxes levied for state, country, school, local and other purposes.

SECTION 3.02 APPOINTED OFFICIALS

(1) City Treasurer Bond

- (a) The City of Mondovi elects not to give the bond on the municipal treasurer provided for by Section 70.67 (1) of the Wis. Stats.
- (b) Pursuant to Section 70.67 (2) of the Wis. Stats., the City of Mondovi obligates itself to pay, in case the Treasurer thereof shall fail so to do, all taxes of any kind required by law to be paid by such Treasurer to the County Treasurer.
- (c) The Common Council may demand from the City Treasurer, in addition to the official bond required of all municipal treasurers, a fidelity or surety bond in an amount and upon such terms as may be determined by the Common Council. Such bond shall run to the Common Council and shall be delivered to the office of the City Clerk-Treasurer.
- (d) This Ordinance shall remain in effect until a certified copy of its repeal shall be filed with the County Clerk and the County Treasurer.

SECTION 3.03 CLAIMS AGAINST CITY

(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-Treasurer shall certify or cause to be endorsed thereon or on attached papers, that the following conditions have been complied with:

- (a) That funds are available therefore 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.
- (d) The Treasurer may require the submission of such proof and evidence to support the foregoing as in his/her discretion he/she may deem necessary.

(2) Common Council to Audit Accounts

No account or demand against the City, except as provided in Subsection (3) of this section, shall be paid until it has been audited by the Common Council and on order drawn on the City Treasurer therefore. Every such account shall be itemized and certified as provided in Subsection (1) of this section.

(3) 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 of commission and filed with the City Clerk-Treasurer in time for payment on the regular pay day.

SECTION 3.04 BUDGET SYSTEM

- (1) On or before October 1st of each year, each officer, department or Board shall file with the City Clerk an itemize statement of disbursements made to carry out he powers and duties of such officer or department 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 or department during such year, and of the condition and management of such funds; also detailed estimates of the same matters for the current fiscal year. Such statement shall be presented in the form prescribed by the City Clerk and shall be designated as the “departmental estimates” and shall be as nearly uniform as possible for the main divisions of all departments.
- (2) The finance committee of the Common Council shall consider such departmental estimates in consultation with the department head, and shall then determine the total amount to be recommended on the budget for such department or activity.
- (3) On or before the 20th day of October each year, the Finance Committee of the Common Council 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 include the following information:
 - (a) The expense of conducting each department and activity of the City for the ensuing year and corresponding items for the current year and the last preceding fiscal year with reasons for increases and decreases 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 bond issues, with a comparative statement of the amounts received by the City from each of the same or similar sources from the last preceding and current fiscal years.

- (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 proposed expenditures.
- (d) Such other information as may be required by the Common Council and by state law.

The Common Council shall provide a reasonable number of copies of the budget thus prepared for distribution to citizens at the budget meeting.

- (4) The finance Committee shall submit to the Common Council at the time the annual budget as a draft of appropriation ordinance providing for the expenditures proposed for the ensuing year. Upon the submission of the appropriation ordinance to the Common Council, it shall be deemed to have been regularly introduced therein. The Common Council shall hold a public hearing on the budget and proposed appropriation ordinance as required by law. Following the public hearing the proposed appropriation ordinance may be changed or amended and shall take the same course in the Common Council as other ordinances.
- (5) Upon written recommendation of the finance committee the Common Council may at any time by two-thirds 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 10 days thereafter in the official City newspaper. Failure to such notice shall preclude any changes in any proposed budget and alterations thereto made.
- (6) 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 ordinance, or of such ordinance when changed as authorized in Subsection (5) of this Section. 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 for 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.
- (7) Line Veto by Mayor
 - (a) The Mayor shall have the power to disapprove or veto any item or items in the annual budget under the control of the Common Council, and upon disapproving such item or items he/she shall return the budget to the Clerk with his/her reasons therefore. Immediately upon filing such veto with the Clerk, the Mayor shall issue a call for a special meeting to be held within two days of such filing for purposed of considering and acting upon item vetoed.
 - (b) The Common Council shall vote on each item disapproved by the Mayor separately, and if the Mayor's disapproval is sustained, it shall affect only the

items so disapproved and sustained. The Common Council may thereupon proceed, upon an affirmative vote of a majority of the Aldermen, to adopt a substitute for the item rejected which shall be submitted to the Mayor subject to his/her approval. All items not disapproved by the Mayor and sustained by the Common Council shall constitute the budget and shall be in full force.

- (c) Such power of partial veto shall be in addition to the authority granted the Mayor under Sec. 62.09 (8) of the Wis. Stats. In so far as Sec. 62.09 (8) (c) or any other section of the Wis. Stats. Grants any limitation on the power of partial veto by the Mayor of items on the budget, election is hereby made, that such limitations shall not apply to the City of Mondovi. However, this Sec. shall not repeal any of the powers granted by 62.09 (8) (c).

SECTION 3.05 OF THE MUNICIPAL CODE OF THE CITY OF MONDOVI IS HEREBY REPEALED

SECTION 3.06 SIGNING CHECKS

- (1) All checks for the disbursement of funds from the City Treasury shall be signed by the Clerk, Treasurer, and countersigned by the Mayor.