

**CHAPTER 4**

**FINANCE, SALARIES, AND TAXATION**

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4.01 **STATE STATUTE ON BUDGETS ADOPTED.** §65.90, Wis. Stats., relating to municipal budgets, hearings thereon, and notice of hearing is hereby adopted and incorporated as if fully set forth herein.

4.02 **FINANCIAL STATEMENT: PUBLICATION.**

(1) **COMPTROLLER TO PREPARE MONTHLY STATEMENT.** The Comptroller shall each month prepare and present to the Council a summary statement of the revenues and expenditures of the City for the preceding month, detailed as to the appropriation and funds and arranged in standard form, together with a balance sheet statement of the current assets and current liabilities of such City at the close of each month. These summaries shall be accompanied by such detailed schedules as the Council may by ordinance require.

(2) **PUBLICATION OF RECEIPTS AND DISBURSEMENT.** In January, April, July, and October in each year, the Council shall publish in the official newspaper detailed schedules of the receipts and disbursements of monies for the three calendar months next preceding the month of such publication.

4.03 **CLAIMS: AUDIT.**

(1) **APPROVAL AND PAYMENT.** Payments shall be made from the City Treasury only after the Comptroller has audited and approved each such claim as a proper charge against the Treasury after determining that the following conditions have been complied with:

- (a) That funds are available therefor, pursuant to the budget approved by the Council.
- (b) That the item or service covered by such claim has been authorized by the proper official, department head, or board or commission.
- (c) That the item or service has been actually supplied or rendered in conformity with such authorization.
- (d) 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 the Comptroller deems necessary.

(2) **AUDIT.** An annual, detailed audit of the financial transactions and accounts of the City shall be made by a licensed public accountant designated by the Council.

4.04 **RECEIVING OF MONIES.**

(1) **RECEIPTS.** The City Treasurer shall not receive any money into the treasury from any source, except for taxes, without giving a receipt therefor. Such receipt shall be a pay-in voucher issued by the City Clerk and marked paid by the City Treasurer. A duplicate receipt shall be kept on file in the City Clerk's office, who shall charge the amount to the Treasurer. No payment made to the Treasurer shall be valid or binding against the City unless the receipt and duplicate shall be so drawn, signed, and marked paid, and filed.

(2) **ABSTRACT OF RECEIPTS ISSUED.** The Treasurer shall file with the Comptroller on the next succeeding work day of the commencement of the new tax roll a signed abstract of tax receipts issued. The Comptroller shall file such abstract and charge the amount to the Treasurer in a book kept separately for that purpose, which book shall show the number of the receipt, the date, and the amount of payment.

**4.05 PREPARATION OF TAX ROLL AND TAX RECEIPTS.**

(1) **AGGREGATE TAX STATED ON ROLL.** Pursuant to §70.65(2), Wis. Stats., the City Clerk shall, in computing the tax roll, insert only the aggregate amount of State, County, school, and local taxes in a single column in the tax 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 such tax is levied.

(2) **RATES AFFIXED TO RECEIPTS.** Pursuant to §74.08(1), Wis. Stats., in lieu of entering on such tax receipt the several amounts paid respectively for State, County, local, school, and other taxes, the aggregate amount of State, County, local, school, and other taxes shall be combined in a single column on the tax receipt issued by the City Treasurer. The City Treasurer shall cause to be affixed to the tax receipts the separate proportion or rate of taxes levied for State, County, local, school, and other purposes.

4.06 **CITY OBLIGATES ITSELF TO PAY COUNTY TAXES.** Pursuant to §70.67(2), Wis. Stats., the City obligates itself to pay, if the City Treasurer fails to do so, all State and County taxes required by law to be paid by such Treasurer to the Brown County Treasurer. A certified copy of this section shall be filed with the Brown County Treasurer and shall remain in effect until a certified copy of its repeal is filed with such County Treasurer.

**4.07 PENALTY ON DELINQUENT PERSONAL PROPERTY TAXES.**

(1) Pursuant to 74.80(2), Wis. Stats., the City of Green Bay hereby imposes a penalty of 0.5 percent per month, or fraction of a month, in addition to the interest prescribed by §74.80(1), Wis. Stats., on all overdue or delinquent personal property taxes retained for collection by the City or eventually charged back to the City by the County for purposes of collection under §74.31, Wis. Stats.

(2) This penalty of 0.5 percent per month, or fraction of a month, shall apply to any personal property taxes which are overdue or delinquent on January 1, 1984, or which subsequently become overdue or delinquent.

4.08 **CHECKS DRAWN ON CITY DEPOSITORY.** No checks on the City depository shall be valid unless signed by the Treasurer; except health insurance claim checks, which may be issued and signed by the City of Green Bay Health Insurance Administrator. The City depository shall not accept or pay any check unless so signed, nor shall it receive credit therefor in any settlement with the City. The adoption and use of a facsimile signature on order checks by the Treasurer is approved.

**4.09 CALLING OF LOCAL IMPROVEMENT BONDS.**

(1) **REDEMPTION OF BONDS.** Whenever improvement bonds are issued in payment of public work, which bonds are a lien against the property improved, the owner of such property has the right to redeem such bond, or the outstanding balance due thereon, plus six months' interest at the rate carried by the bond, and the costs of advertising the same. The Clerk shall then publish a notice in the official newspaper that such bond has been called for payment. The six months' interest shall start from the date of publication.

(2) NOTICE. If the party owning the called bond is known, notice may be served by registered letter with return receipt demanded, which notice shall advise the owner of the calling of such bond. The six months' interest shall commence from the date of receipt of such letter.

(3) FUTURE BONDS. Every improvement bond hereafter issued shall contain on its face a statement that such bond is so callable.

4.10 **BOND APPROVAL**. All surety bonds, insurance policies, or similar documents having for their purpose the protection of the City, the public, or any officer or employee of the City against loss or damage shall be approved by the person or division charged with such responsibility.

4.11 **BONDS OF OFFICIALS**.

(1) BONDS REQUIRED. The Treasurer, Comptroller, Chief of Police, and such other officials as State Statutes or the Council may direct shall execute and file an official bond which shall be approved by the Mayor, and when so approved, shall be filed within ten days after the officer executing the same has been notified of election or appointment.

(2) TABLE. The amount of the bond required for various officials shall be as follows:

TABLE  
OFFICIAL BONDS

<u>Position Classification</u>	<u>Amount</u>	<u>Statute</u>
City Clerk	\$ 50,000.00	62.09(11)(i)
Deputy Clerk	50,000.00	62.09(11)(i)
Comptroller	50,000.00	62.09(4)(b)
Deputy Comptroller	50,000.00	62.09(10)(h)
Treasurer	200,000.00	62.09(4)(b)
Deputy Treasurer	200,000.00	62.09(9)(f)
Chief of Police	50,000.00	62.09(4)(b)

4.12 **MUNICIPAL PREVAILING WAGE AND HOUR SCALES ADOPTED**. (Rep. & Rec. GO 16-01) There is hereby adopted by reference, and made part of this Code as if fully set forth herein, Sec. 66.0903, Wis. Stats., setting forth the prevailing wage and hour requirements of municipal public works. Any act required to be performed by the above statute is required by this Code. Any future amendments, revisions, or modifications, to Sec. 66.0903, Wis. Stats., are intended to be made a part of this Code.

4.13 **COMPENSATION AND CLASSIFICATION PLAN FOR CITY OFFICIALS AND EMPLOYEES.** A compensation and classification plan for City officials and employees shall be as adopted and amended by the Council from time to time.

4.14 **WISCONSIN RETIREMENT FUND.** (Ch. Ord.) Pursuant to Ch. 41, Wis. Stats., the City elects to include eligible City personnel under the provisions of the Wisconsin Municipal Retirement Fund in accordance with the terms thereof.

4.15 **CERTIFICATES OF INSURANCE FOR CERTAIN EVENTS.** (Deleted by GO 23-03)

4.16 **FUND BALANCE REPORTING.** (Cr. GO 22-11)

(1) **Intent.** Pursuant to Governmental Accounting Standards Board (GASB) Statement 54, The City of Green Bay is required to identify special revenue funds to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditures for specific purposes other than debt service or capital projects.

(2) **Special Revenue Funds-Restricted.** The Special Revenue Funds set forth below, as generated by service fees, intergovernmental revenues, special charges, grants, donations, and other resources, shall be restricted for the salary, fringes, equipment, projects, travel, training, support charges and any other operations expenses generated within that specific fund.

(a) **Community Development Fund.** To account for federal and state grants for community development projects and for rehabilitation loans to property owners. Repayment of rehabilitation loans finances additional loans.

(b) **EECBG Grant Fund.** To account for federal and state grants for energy efficiency projects.

(c) **Neighborhood Stabilization Fund.** To account for the acquisition of vacant foreclosure properties for rehabilitation and re-sale or rental.

(d) **Park Land Fund.** To account for charges to developers for development of new City parks in areas of new home construction.

(e) **Trees Fund.** To account for charges to developers for the planting of trees in areas of new home construction.

(f) **Police Miscellaneous Donation Fund.** To account for collections by Police Department for its expenditures.

(g) **Federal Asset Forfeiture Fund.** To account for collections by Police Department for its expenditures for this purpose.

(h) **OWI Vehicle Seizure Fund.** To account for collections by Police Department for its expenditures for this purpose.

(i) **Lambeau Field Fund.** To account for seat license collections to be used for Lambeau Field addition.

(j) Fire Donation Fund. To account for various collections by Fire Department to be used for its expenditures.

(k) Police Grant Fund. To account for various grant collections by Police Department to be used for its expenditures.

(3) Special Revenue Funds-Committed. The Special Revenue Funds set forth below, as generated by franchise fees, intergovernmental revenues, special charges, grants, donations, and other resources shall be committed for the salary, fringes, equipment, projects, travel, training, support charges and any other operational expenses generated within that specific fund.

(a) Parking Division Fund. To account for parking services provided by City's parking ramps and related facilities.

(b) Storm Sewer Fund. To account for maintenance of City storm sewer infrastructure financed primarily by customer user charges.

(c) Sanitary Sewer Fund. To account for maintenance of City sanitary sewer infrastructure financed primarily by customer user charges.

(d) Transit Operations Fund. To account for City subsidies for operating assistance for transit enterprise fund.

(e) Transit Capital Fund. To account for capital equipment purchases by City for transit enterprise fund.

(f) Bay Beach Fund. (Cr. GO 24-11) To account for the operation of Bay Beach Amusement Park.

(4) Spend-down Order. The City shall fund the order of fund balance spend down in the following order for purposes of reporting fund balance:

(a) Restricted Funds

(b) Committed Funds

(c) Assigned Funds

(d) Unassigned Funds

(5) Authorization. The Finance Director or Comptroller is authorized to indicate the City's intent to assign fund balance to a specific purpose for financial reporting.

#### 4.17 EMPLOYEE HEALTH INSURANCE FUND.

(1) There shall be a segregated fund that appears as a line item in the annual budget known as the "Employee Health Insurance Fund."

(2) The source of the fund shall be those monies:

- (a) appropriated by the Common Council for employee health benefits, and
- (b) the percent, if any, of the monthly premium paid by the participating employees.
- (3) The fund shall be credited with a "pro rata" share of the investment interest revenue earned by the City.
- (4) Claims approved for payment, administrative fees, costs, expenses, overhead, out-of-pocket costs, and co-insurance premiums only shall be paid from the fund.