



## CHAPTER 3

### FINANCE AND PUBLIC RECORDS

(Repealed and recreated 2024-07-22-Ord# 2024-07-18)

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(1) Aggregate Tax Stated on Roll: Pursuant to Section 70.65(2) of the Wisconsin Statutes, the City Clerk shall, in computing the tax roll, insert only the aggregate amount of state, county 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 case of personal property, in a single column opposite the name of the person, firm or corporation against whom the said tax is levied.

(2) Rates Stamped on Receipts: In lieu of entering on each 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 printed or stamped on the tax receipts the separate proportion of rate of taxes levied for state, county, local, school and other purposes.

#### **3.02 BOND OF TREASURER**

The City of Fennimore, Wisconsin, does hereby elect not to give the bond on the City Treasurer provided for by s. 70.67(1), Wis. Stats. Pursuant to s. 70.67, Wis. Stats., the City of Fennimore shall pay, in case the Treasurer thereof shall fail to do so, all taxes of any kind required by law to be paid by such Treasurer to the County Treasurer.

#### **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 shall refer each account, demand or claim to the appropriate committee chairman or department head for approval who shall refer such to the Finance Committee, which shall certify, by indicating its approval to each claim, 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.

(2) Finance Committee Report: The Finance Committee shall report to the Common Council the allowance or disapproval of each account, demand or claim. Upon adoption of such report by the Common Council, the accounts, demands and claims contained therein shall be allowed or disapproved, as the case may be.

(3) Payment of Regular Wages or Salaries: Regular wages or salaries of the City officers and employees shall be verified by the proper City official, department head, committee chairman and filed to the regular pay day. All employees shall file a record of hours worked during the pay period with the Head of his Department who in turn shall submit these records to the Clerk.

### **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 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, department 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 Clerk and shall be designated as "Department Estimates," and shall be as nearly uniform as possible for the main divisions of all departments.

(2) Finance Committee to Prepare: On or before the first regular meeting of the Common Council in November of each year, the Finance Committee of the Common Council shall prepare and submit to the 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 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 past 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 Common Council and by the laws of the State of Wisconsin.

(3) Hearing: A summary of such budget and notice of the place where such budget in detail is available for public inspection and notice of the time and place for holding the public hearing thereon shall be published as a Class I notice, under Ch. 985, Wis. Stats., in the official City newspaper at least 15 days prior to the time of such public hearing. Not less than 15 days after the publication of the proposed budget and the notice of hearing thereon a public hearing shall be held at the time and place stipulated, at which time any resident or taxpayer of the City of Fennimore shall have an opportunity to be heard on the proposed budget. The budget hearing may be adjourned from time to time.

### **3.055 UNRESERVED FUND BALANCE LIMITS ESTABLISHED.**

The City shall incorporate into each annual budget an unreserved fund equal to not less than 20% or more than 25% of the total budget.

### **3.06 TRANSFER OF APPROPRIATIONS**

The amounts of various appropriations and the purposes for such appropriations stated in such budget, after any alterations therein made pursuant to the hearing required by this sub-chapter shall not be changed thereafter unless authorized by a vote of two-thirds of the entire membership of the Common Council. Within ten (10) days after the Council votes on such change the Clerk shall publish a Class 1 notice setting forth said change in the official newspaper of the City. The changes voted on shall be ineffective unless such notice is published.

### **3.07 FUNDS TO BE SPENT IN ACCORDANCE WITH APPROPRIATIONS**

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

### **3.08 DISTRIBUTION OF PROPERTY TAX CREDITS FOR INSTALLMENT PURPOSES**

All equal installment payments of real estate property taxes shall be calculated so that the tax credit given the City of Fennimore by the State of Wisconsin as provided by s. 79.10, Wis. Stats., shall be allocated equally between such installment payments.

### **3.09 ACCESS TO, DESTRUCTION AND PRESERVATION OF PUBLIC RECORDS**

(1) Designation of Legal Custodians of the Records of the City. The Common Council hereby designates the City Clerk as the official legal custodian of the public records of the City except that the Police Chief shall be the custodian of Police Department records. It shall be the responsibility of the City Clerk and the Police Chief to carry out all duties and responsibilities imposed upon the City and the legal custodians by the Wisconsin Public Records Law, as set forth in ss. 19.31 to 19.39, Wis. Stats. The City of Fennimore adopts the Wisconsin Municipal Records Schedule for the retention and destruction of City records. The City Clerk shall be responsible for the timely response to any request for access to the public records, the release of the public records of the City, the conditions under which records may be inspected and the collection of costs for the location and reproduction of such records.

(2) Designation of Deputy Legal Custodians. The Deputy City Clerk and Assistant Police Chief are hereby designated as deputy legal custodians to act as legal custodian in the absence of the City Clerk and/or the Police Chief.

(3) Notice to all Employees. It is directed that all employees of the City be informed, in writing, of the designation of the legal custodians and the deputy legal custodians of the public records of the City. Employees shall be further informed of the duties of the official legal custodian and shall also be made aware of the other requirements and provisions of this section.

(4) Powers and Duties of the Official Legal Custodians. All requests for the release, inspection and/or reproduction of public records of the City shall be directed or referred to the City Clerk and Police Chief who are hereby vested with full legal power to make all necessary decisions relative to the release, inspection and reproduction of public records and are further granted all authority necessary to carry out all duties and responsibilities required by either the

Wisconsin Public Records Law or this section. The City Clerk and Police Chief shall establish hours when persons shall have access to records maintained in the City Office or the Police Department. The City Clerk and Police Chief shall prepare and post a notice to the public regarding access to public records. pursuant to s. 19.34. Wis. Stats.

(5) Fee Schedule Regarding the Costs of Locating and/or Reproducing Records and Property of the City. The cost of reproduction shall be set forth in the official fee schedule on file at the City Office and Police Department plus mailing and location costs, if location costs exceed \$50.00. It is intended that this fee schedule shall cover the payment of the actual, necessary and direct costs incurred in locating a document (if the cost exceeds \$50.00) or in providing any person with a reproduction of any of the records of the City. Prepayment of fees is required if the fee exceeds \$5.00.

(6) Preservation of Records. The records of the City shall be retained and preserved by the legal custodian, as required by all applicable laws, and no records shall be destroyed without the prior written approval of the legal custodian. Further, no record of the City shall be destroyed after the receipt of a request for such record until after the request is granted or until any dispute concerning the request has been completely and finally resolved.

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(7) Destruction of Obsolete Public Records.

- a) General Records Schedule Adopted. The City of Fennimore hereby adopts, by reference, the Wisconsin Municipal Records Schedule (hereinafter, "Records Schedule"), pertaining to the retention and destruction of public records, and approved by the State of Wisconsin Public Records Board (hereinafter "Records Board") on August 27, 2018. A copy of the Records Schedule will be kept on file in the City Clerk's office and made available for public viewing during regular office hours.
- b) Utility Records. The City of Fennimore hereby adopts, by reference, the Wisconsin Public Service Commission Record Schedule per attachment A. Docket 05-US-114, pertaining to the retention and destruction of public utility records. The City Clerk may destroy the records of any municipal utility of which he or she is legal custodian and which are considered obsolete per the PSC Record Schedule.
- c) Other Records. In the event the City creates a record not contemplated by the Records Schedule, the City may, subject to the Records Board's prior approval, either adopt an applicable records retention schedule set forth by the Records Board, if available, or create its own retention schedule pertaining to the record.
- d) Notice Required. Prior to the destruction of any public record described above, at least 60 days' notice shall be given to the State Historical Society.

- e) Limitation. This section shall not be construed to authorize the destruction of any public records after a period less than prescribed by statute or State administrative regulation.
- f) Recordings of Meetings. In the event the City Clerk determines to tape record meetings for the Clerk's use in preparing minutes of such meetings, the tape recording may be destroyed no sooner than 90 days after the written minutes have been approved and published.
- g) Police Department Records shall be defined, destroyed or maintained according to the schedule below:

Incident Report Record are Paper or digital record associated with the documentation of department actions in response to a crime, ordinance violation, citizen complaint or other official law enforcement action or incident.

Incident Report Records do not include records for which a specific records retention period is listed below or otherwise in this section.

Incident Report Records and related documents	Permanent
Incident Case Files	Permanent
Duty Log-s	Permanent
Pre-Employment Files (hired)	Employee Separation + 7 years
Pre-Employment Files ( <i>not</i> hired)	3 years
Employee Training Records	Permanent
Personnel Complaints (substantiated)	Employee Separation + 7 years
Personnel Complaints (unsubstantiated)	3 years
Parking Citations	1 year
Body Camera Recordings	7 years or otherwise required by s.165.87(2). Wis. Stats.
Squad Camera Recordings	7 years or otherwise required by law
Dept Phone Line Recordings	7 years
TRACS documents (ELCL UTC, crash, etc...)	Hosted data maintained by the Wisconsin Department of Transportation
Building Surveillance Video	90 Days

Retention Schedule for Police Department Records not listed above or otherwise covered by this section shall be 7 years.

### 3.10 DISPOSAL OF LOST OR ABANDONED PROPERTY.

- (a) Custody of Lost or Abandoned Property.
  - (1) Property which appears to be lost or abandoned, discovered by

officers or turned in to the Chief of Police by citizens, shall be handled and disposed of according to the Fennimore Police Department Evidence and Property Policy.

- (2) No City employee shall keep for his or her own use property found in the course of duty, nor take possession of property on off-duty hours when the discovery was made while on duty.

(b) Disposal Procedures.

1. All property which has been abandoned, lost or unclaimed for a period of 90 days after the taking of possession of the same by the City shall be disposed of as set forth below;
  - Process the item(s) for public sale, auction or sealed bid
  - Donate the item(s) to a charitable organization or non-profit cause
  - Retain the item(s) for city use
  - Dispose of or destroy the item(s)
2. Whenever any property under this section is sold by public auction or sale or by sealed bid, such auction or the awarding of bids shall be proceeded by a published notice describing the property and arranging the time and place for the auction or bid submission; such notice shall be published in the official City newspaper. The property auctioned or sold by sealed bid shall be sold in as-is condition to the highest bidder. No sale or auction shall occur until the Chief of Police has determined that the property has no value to any probable investigation or legal proceeding. The department head responsible for the property shall determine the time in which the successful bidder shall remove the property. In the event the property is not removed within that time, the property shall revert to the City and the amount of the bid shall be forfeited to the City.
3. Any City official selling property under this section shall maintain for two years an inventory of any property not disposed of by auction or sale by sealed bid and shall include a record of the date and method of disposal, any payment received for the property, and a name and address of the person acquiring the property.
4. All sums received from the sale of property under this section shall be paid to the City Treasury.

**3.11 SPECIAL ASSESSMENTS FOR THE CONSTRUCTION OR RECONSTRUCTION OF SANITARY SEWERS, STORM SEWERS, WATER MAINS, AND STREET IMPROVEMENTS AND SPECIAL CHARGES FOR CURRENT SERVICES.**

- (1) It shall be the policy of the City of Fennimore to protect the health, safety and property of its citizens and promote the general welfare through the installation, construction or reconstruction of public sanitary sewers and appurtenances; storm sewers and appurtenances;

water mains, laterals and appurtenances; public streets including sidewalks, segregated transportation corridors such as bike paths and pedestrian walkways; and assessing all or a portion of the cost to benefiting properties. The construction and reconstruction of sanitary sewers and appurtenances, streets including sidewalks constructed or reconstructed as a part of street improvements and related landscaping and amenities may be charged in whole or in part to the property benefited thereby in accordance with the provisions of Wis. Stat. sec. 66.0701, except that, the assessment for highways on or across town or city boundaries shall be in accordance with Wis. Stat. sec. 66.0707.

(2) The establishment of special assessments for the aforementioned improvements represents an exercise of the police power of the City of Fennimore.

(3) Except for special charges for current services, prior to the exercise of any powers conferred by this ordinance, the Common Council shall adopt a resolution declaring its intention to exercise such powers to construct or reconstruct public improvements. Such resolution shall describe generally the contemplated purpose, the limits of the proposed assessment district, the number of installments in which the special assessments may be paid, penalties for delinquent payment, and direct the proper municipal officer or employee to make a report thereon. Such resolution may limit the proportion of the cost to be assessed.

(4) The report prepared by the designated municipal officer or employee shall consist of:

- (a) A description of the project which may include the plans and specifications therefor.
- (b) An estimate of the entire cost of the proposed work or improvement.
- (c) A schedule of proposed assessments, constituting an exercise of the police power of the City of Fennimore and a statement that the property against which the assessments are proposed is benefited.

(5) A notice shall be published in the Fennimore Times stating that the initial resolution has been adopted, that the designated municipal official or employee has prepared the required report and that the Common Council will hold a public hearing on the installation and assessments. Such notice shall be published as a Class I notice, under Chapter 985, Wisconsin Statutes, and mailed to every interested person whose post office address is known or can be ascertained with reasonable diligence. The hearing shall commence not less than ten (10) days and not more than forty (40) days after such publication and mailing.

(6) The Common Council shall hold a public hearing on the report submitted by the designated City official or employee and after the hearing may by resolution approve, disapprove, modify, or rerefer the report to the officer or employee completing the report with such directions as it deems necessary. Upon adoption by the Common Council, the assessment shall be deemed authorized and made, and the date of adoption shall constitute the date of levy. Assessments so levied shall be a lien against the property from such date. A copy of the resolution or a notice that said resolution has been adopted by the Common Council shall be mailed to every interested person whose post office box is known or can be ascertained with reasonable diligence.

(7) Whenever the actual cost of any project shall, upon completion or after the receipt of bids, be found to vary materially from the estimates, or whenever any assessment is void or invalid for any reason, or whenever the Common Council shall determine to reconsider and reopen any assessment, it may, after giving the same notice as provided in s. (6) and after a public hearing, amend, cancel, or conform any such prior assessment.

(8) If the cost of the project shall be less than the special assessment levied, the Council, without notice or hearing, shall reduce each special assessment proportionately and where any assessments have been paid, and the excess over cost shall be refunded to the property owner.

(9) The Council may, without any notice or hearing, levy and assess the whole or any part of the aforementioned municipal improvements as a special assessment on the property specially benefited thereby or impose a special charge upon property for all or part of the cost of current services rendered whenever notice and hearing thereon is in writing waived by all owners of the property affected by such special assessment or special charge.

(10) The construction and repair of sidewalk which has not been made a part of street or highway improvement shall be assessed in accordance with s. 5.04 of this Code.

(11) Special charges for current services rendered may be imposed through the allocation of all or part of the cost to the property served. Such current services may include without limitation because of enumeration, street sprinkling, oiling and tarring, sealcoating and dust control, garbage and refuse disposal, street lighting and/or traffic signal operation and maintenance, and tree care. The amount to be charged may include direct and indirect costs, including the resulting damages, if any, interest on City funds used in anticipation of the collection of the special charges, a reasonable charge for administrative staff services, any architectural, engineering and legal services costs, and any other item of direct or indirect cost reasonably attributed to the work or services rendered. The amount to be charged against all property for the work or services rendered may be apportioned among the individual parcels served. For street sprinkling, oiling and tarring, sealcoating and dust control, unless notice and hearing is waived in writing as provided above, a notice shall be published in the official newspaper that the Common Council will hold a public hearing regarding the establishment of special charges for current services. Such notice shall be published as a Class I notice under Chapter 985 of the Wisconsin Statutes, and a copy of the notice shall be mailed to every interested person whose post office box address is known or can be ascertained with reasonable diligence. The hearing shall commence not less than ten (10) and not more than forty (40) days after such publication and mailing. Such notice shall specify that on a certain date a hearing will be held by the Common Council as to whether the service in question shall be performed at the cost of the property owner, at which hearing anyone interested will be heard. For all other types of special charges, no public hearing is required, and notice shall be as provided on the billing of the special charge. Such special charges shall not be payable in installments. If not paid within the period prescribed on the billing, such delinquent special charges shall become a lien as provided in Wis. Stat. sec. 66.0627(4) Wisconsin as of the date of such delinquency and shall automatically be extended upon the current or next tax roll as a delinquent tax against that

property and all proceedings in relation to the collection, return and sale of the property for delinquent real estate taxes shall apply to such special charges.

(12) Any person against whose land a special assessment has been levied under this ordinance shall have the right to appeal therefrom in the manner prescribed in Wis. Stat. sec. 66.0703(12), within forty (40) days of the day of the final determination by the Common Council.

(13) If not paid within the period specified, delinquent special assessments or installments shall become a lien as provided in Wis. Stat. sec. 66.0703(13) as of the date of such delinquency and shall automatically be extended upon the current or next tax roll as a delinquent tax against that property and all proceedings in relation to the collection, return and sale of the property for delinquent real estate taxes shall apply to such special assessments or installments.”