

CHAPTER 12.

FINANCE.

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ARTICLE I. FISCAL REGULATIONS.

SECTION 12-1 FISCAL YEAR.

The calendar year shall be the fiscal year.

SECTION 12-2 CITY MANAGER TO PREPARE ANNUAL BUDGET.

The City Manager shall prepare, submit and recommend to the Council a proposed annual budget on or before the 1st day of November of each year.

SECTION 12-3 BUDGET OVERDRAFTS.

(A) Prohibited

It shall be unlawful for any City officer, employee or agent, including the members of all boards and commissions, either acting individually as officers, employees, or agents, or acting in concert as a board or commission, to overdraw the annual budget as adopted by the Common Council and set up for the particular department or phase of City work with which such officer, employee, agent, board or commission is charged. Such prohibition against overdrafts is intended to apply to each particular item set out in the particular budget of each department, or devoted to some particular phase of City work, except as otherwise allowed pursuant to the following Subsections.

(B) Council Action Required to Approve Overdrafts

In the event that any overdraft of any budgeted activity in the annual budget is to be made, the department head, board or commission officer, agent, or employee requesting same shall present his or her request, setting forth in writing the amount demanded and the reason therefor; and the Common Council shall determine the necessity thereof. If the Common Council deems it necessary

to permit an overdraft covering the budgeted activity, the Council shall then cause the necessary and appropriate transfer to be made in such amount as the Council shall determine.

(C) City Manager Action Required for Overdrafts of Accounts

In the event that any overdraft of any object account in the annual budget is to be made the department head, board or commission officer, agent, or employee requesting the same shall present his or her request to the City Manager, setting forth in writing the amount requested and the reason therefor; and the City Manager shall determine the necessity thereof; if the City Manager deems it necessary to permit an overdraft covering the object account and if there are sufficient and available funds in another object account within said budgeted activity, the City Manager may cause the necessary and appropriate transfer to be made by written executive order.

SECTION 12-4 CITY OFFICERS TO PAY RECEIPTS MONTHLY.

See Section 65.10, Wisconsin Statutes.

SECTION 12-5 MUNICIPAL DISBURSEMENTS.

(A) State Statutes Adopted

All municipal disbursements, including disbursements for City schools, vocational school, libraries, parks, sewerage utility and water utility shall hereafter be made in accordance with the provisions of Section 66.042 of the Wisconsin State Statutes, except as hereafter provided.

(B) Facsimile Signatures of Officials

All order checks shall be signed by the City Manager, city Treasurer and City Clerk. In lieu of the personal signatures of the City Manager, City Clerk and City Treasurer, there may be affixed on all order checks drawn against a City Depository for all purposes the facsimile signatures of such persons as adopted by them and the Council. the use of such facsimile signature shall not relieve any municipal official from any liability to which he is otherwise subject, including the unauthorized use thereof. Any depository shall be fully warranted and protected in making payment on any check bearing such facsimile notwithstanding that the same may have been placed thereon without the authority of the designated persons.

(C) Filing Vouchers

Prior to the issuance of any order check, a proper voucher containing the name of the claimant and the address and amount and nature of the claim shall be filed with the City Clerk either by the claimant or by the board or commission which authorized the expenditure. Such vouchers when filed by the Board of Education must be signed by the President and Secretary of the School Board.

(D) Issuance of Orders

Upon the filing of such vouchers, the City Clerk shall issue orders to the City Treasurer in accordance with said Section 66.042. After the order checks have been thus signed, they shall be returned to the respective boards or commissions for distribution to the claimants.

(E) Exceptions

Disbursements from the Police and Fireman Pension Fund shall be by order check signed in the manner provided by Section 62.13 of the Wisconsin State Statutes.

SECTION 12-6 INSTALLMENT PAYMENT OF TAXES AND OTHER CHARGES.

Taxes, special assessments and special charges shall be paid and collected in the City as provided in Chapter 74 of the Wisconsin Statutes, and as herein provided.

- (A) Full Payment
Taxes and special assessments may be paid in one payment on or before five (5) working days after January 31. Special charges and other taxes must be paid in full on or before five (5) working days after January 31.
- (B) Installment Payments
Taxpayers have the option of paying their real estate taxes and special assessments in four installments, each equal to twenty-five percent (25%) of the total. The due dates for the installments shall be January 31, March 31, May 31, and July 31. If the payment is not received on or before five (5) working days after its due date, the total unpaid balance shall become immediately due and payable and subject to penalty.
- (C) Minimum Installment
If the amount of either real estate taxes or special assessments is less than \$100.00, the amount shall be paid in full on or before five (5) working days after January 31.
- (D) Personal Property Taxes
(1) All taxpayers have the option of paying personal property taxes on improvements on leased land in four installments, each equal to 25% of the total. The due dates for the installments shall be January 31, March 31, May 31, and July 31. If the payment is not received on or before five (5) working days after its due date, the total unpaid balance shall become immediately due and payable and subject to penalty.
(2) Notwithstanding any other provision to the contrary, all personal property taxes not subject to paragraph (1) above shall be paid in full on or before five (5) working days after January 31.
- (E) Interest Penalty.
Any payment not received on or before five (5) working days after its due date shall have added thereto interest at the rate of one percent (1%) per month or fraction thereof until paid in full. Delinquent payments shall accrue interest as of February 1.

SECTION 12-7 PURCHASING AGENT TO KEEP RECORD ON INSURANCE OF CITY PROPERTY.

The Purchasing Agent shall keep a record of all the insurance policies held by the City, the amount of each policy, the name of the company issuing each policy, the date of the expiration thereof and the amount of premium paid. He shall insure and reinsure all property owned by the City in such amounts as shall be sufficient to protect the interest of the City.

ARTICLE II. PURCHASING**SECTION 12-8 AUTHORITY OF PURCHASING AGENT.**

The Purchasing Agent shall make all purchases for all City departments, which operate under the direction of the City Manager. Those administrative entities, which are not under the direction of the City Manager,

may utilize the services of the Purchasing Division. All purchasing shall be done on a basis of the lowest price commensurate with quality, service and delivery. The Purchasing Agent may join with other governmental units in cooperative negotiating and/or purchasing for the purpose of obtaining more economical rates and/or prices.

SECTION 12-9 PUBLIC WORKS CONSTRUCTION.

(A) STATE STATUTES ADOPTED

The provisions of Sections 62.15 and 66.29, of the Wisconsin Statutes, pertaining to public works, contracts and bids, together with any future additions, deletions or supplements thereto, are incorporated as part of this chapter and shall be enforced with the same force and effect as though set forth in full herein.

(B) CONSTRUCTION WORK BY THE CITY

The Common Council may also by a vote of three-fourths of all the members-elect provide by ordinance that any class of public construction or any part thereof may be done directly by the City without submitting the same for bids, including but not limited to: grading and graveling, repair, resurfacing and reconstruction of streets or alleys; construction, repair or maintenance of electrical, cable or fiber optics, sanitary or storm sewers, water mains and other above or below municipal utilities; repair, alterations or improvements to, and demolition and removal of structures on municipal property or property to be acquired by the City.

SECTION 12-10 FORMAL BIDS, SEALED QUOTATIONS, INFORMAL QUOTES.

(A) OFFICIAL SEALED BID

When the estimated price exceeds the amount established by Section 16.75(1)(b), of the Wisconsin Statutes, as may be amended from time to time, the Purchasing Agent, or designee, shall take formal bids for contractual services, materials and equipment.

(B) SEALED QUOTATIONS

When the estimated price exceeds the amount established by Section Adm 7.09, of the Wisconsin Administrative Code, as may be amended from time to time, the Purchasing Agent, or designee, shall take sealed quotations for contractual services, materials and equipment.

(C) INFORMAL QUOTES

When the estimated price is less than the amount established by Section Adm. 7.09, of the Wisconsin Administrative Code, as may be amended from time to time, the Purchasing Agent, or designee, may take informal quotations, whether oral or written, for contractual services, materials and equipment.

(D) EXCEPTIONS

The provisions of this Section do not apply when :

1. the service(s), material(s) or equipment item(s) is(are) available from only one source of supply, or when standardization or compatibility is the overriding consideration;
2. warranted by an emergency situation that threatens the public health, safety, or welfare; and all of the following conditions exist: was unforeseen; calls for immediate action; and cannot be responded to using established procurement methods; or exists as the result of a proclamation under Section 9-2 **Declaration of Emergency and Emergency Powers**, of this Code; provided in such case, the Department or Division head reports such purchases to the Purchasing Agent during the next City Hall working day, or as soon thereafter as practicable;
3. the purchase is pursuant to a contract with any other local, state or federal governmental unit or agency; or,
4. a more favorable price can be secured by negotiating a purchase agreement with the supplier; or,

5. professional services are of a continuing or specialized nature, such as appraisals architectural, engineering, environmental, financial, health and medical, legal, planning, real estate, or similar in nature, as approved by the City Manager.

(E) REPORT OF CITY MANAGER

The City Manager shall prepare and submit to the Common Council a written report concerning any purchases made under paragraph (D) of this Section.

SECTION 12-11 AWARD OF CONTRACTS.

The Common Council shall award all contracts, which require official sealed bids. The City Manager shall furnish tabulations of all sealed bids and explanations of any exceptions to bidding procedures. The Purchasing Agent shall award all contracts for which official sealed bids are not required, provided sufficient money is available in the budget.

SECTION 12-12 ABANDONED OR SURPLUS PROPERTY.

(A) SURPLUS PROPERTY

The Purchasing Agent shall dispose of all surplus materials or equipment and all personal property which has been abandoned or remained unclaimed for a period of 30 days after the City has taken possession of such property by any of the following means:

- 1) on a competitive basis by informal quotation;
- 2) by public auction;
- 3) by converting such property to City use; or
- 4) where the property has no apparent value, by disposal of such property by any appropriate means.
- 5) by sale of bicycles pursuant to subsection (B) below.

The Purchasing Agent, or the Oshkosh Police Department in the case of abandoned property held in its custody, shall maintain as a public record for a period of not less than 2 years from the date of disposal, an inventory of the abandoned or unclaimed personal property, a record of the date and method of disposal including the consideration, if any received, for the property and the name and address of the person taking possession of the personal property.

(B) The Oshkosh Police Department may sell bicycles, damaged bicycles or bicycle parts that have been abandoned or remained unclaimed for a period of at least 30 days by sale open to the general public. The Oshkosh Police Department shall establish a policy/procedure for the sale including hours of sale and price. The sale price for bicycles in an operable condition shall include the cost for licensing and all appropriate paperwork for licensing of the bicycles shall be completed at the time of sale. The Oshkosh Police Department shall keep an inventory of any bicycles and/or parts sold including the amount of sale and the name and address of the person to whom the bicycles/parts are sold. This inventory shall be kept for a period of not less than 2 years from the date of sale.

(C) FLAMMABLE PROPERTY

1. The Purchasing Agent or designee may safely dispose of abandoned or unclaimed flammable, explosive or incendiary substance, materials or devices posing a danger to life or property in their storage, transportation or use immediately after taking possession of the substances, materials or devices without a public auction, in consultation with appropriate authorities.
2. If such items do not pose an immediate danger and have commercial value in the normal business usage, or if such items appear to be or are reported stolen, the Purchasing Agent or designee shall attempt to return such items to the rightful owner if ownership can be

determined; if such attempt is not successful or ownership cannot be determined, the Purchasing Agent or designee shall dispose of such items as provided in subparagraph (1) of this subsection.