

CHAPTER 1

Finance

SEC. 3-1-1 PREPARATION OF TAX ROLL AND TAX RECEIPTS.

- (a) Taxes shall be paid and collected in the City of Menasha as provided in Chapter 74.031, Wis. Stats., and as herein provided.
- (b) Twenty-five percent (25%) of real estate tax plus all special assessments shall be known as the first installment and shall be paid on or before January 31.
- (c) If a taxpayer complies with provisions of the preceding Subsection, the first one-third (1/3) of the remaining seventy-five percent (75%) may be paid without penalty on or before March 31 of each year, and such payment shall be known as the second installment. The second one-third (1/3) of the seventy-five percent (75%) of such postponed tax shall be known as the third installment and may be paid on or before May 31; the fourth installment may be paid on or before July 31. Any such payments not made within the time specified shall have added interest at the rate of one percent (1%) per month or fraction thereof from the date such payment became due until paid; provided, however, any such tax remaining unpaid after July 31 shall become subject to interest as provided by statute, namely, one percent (1%) per month as of January 1 until paid.

State Law Reference: Sections 70.65, 74.03(1)(6) and 74.08, Wis. Stats.

SEC. 3-1-2 DUPLICATE TREASURER'S BOND ELIMINATED.

- (a) **BOND ELIMINATED.** The City of Menasha elects not to give the bond on the City Treasurer provided for by Sec. 70.67(1), Wis. Stats.
- (b) **CITY LIABLE FOR DEFAULT OF TREASURER.** Pursuant to Sec. 70.67(2), Wis. Stats., the City shall be obligated to pay, in case the City Treasurer shall fail to do so, all state and county taxes required by law to be paid by such City Treasurer to the County Treasurer.

State Law Reference: Section 70.67, Wis. Stats.

SEC. 3-1-3 CITY BUDGET.

- (a) **DEPARTMENTAL ESTIMATES.** On or before September 1 of each year, each officer, department, board and committee shall file with the City Comptroller an itemized statement of disbursements made to carry out the powers and duties of such officer, department, board or committee during the preceding fiscal year, and a detailed statement of receipts and disbursements on account of any special fund under the supervision of such officer, department, board 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 City and shall be designated as "Departmental Estimates," and shall be as nearly uniform as possible for the main division of all departments

- (b) **CONSIDERATION OF ESTIMATES.** The Mayor shall consider such departmental estimates in consultation with the department head.
- (c) **PROPOSED BUDGET.** On or before October 15 of each year, the Mayor shall prepare and submit to the Common Council an executive budget presenting a financial plan for conducting the affairs of the City for the ensuing calendar year. The budget shall include the following information:
 - (1) 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.
 - (2) An itemization of all anticipated income from 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.
 - (3) 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.
 - (4) Such other information as may be required by the Common Council and by state law.
 - (5) The annual budget submitted by the Mayor and approved by the Common Council shall maintain the undesignated general fund balance at not less than 6% of the general fund budgeted expenditures.
- (d) **COPIES OF BUDGET.** The City Clerk shall provide a reasonable number of copies of the budget summary thus prepared for distribution to citizens. The entire fiscal budget shall be available for public inspection in the Office of the City Clerk and City Library during regular office hours.
- (e) **HEARING.** The City Attorney shall submit to the Council after the annual budget is submitted the draft of an appropriation ordinance providing for the expenditures proposed for the ensuing fiscal year. Upon the submission of the proposed appropriation ordinance to the Council, it shall be deemed to have been regularly introduced therein.
- (f)
 - (1) The Common Council shall review the budgets on the first Thursday in November, the second Monday in November, and the second Thursday in November of each year. If the Common Council deems necessary, a fourth review date is established as the third Monday in November. Such review session shall start at 5:00PM, the Mayor shall distribute a listing of the individual budgets to be reviewed on each date.
 - (2) Final Common Council action on the budget shall be on the third Monday in November of each year.
 - (3) The provisions of Sec. 2-2-16(d)(2)b. shall not apply to the budget.

State Law Reference: Sec. 62.12, Wis. Stats.

SEC. 3-1-4 CHANGES IN BUDGET.

- (a) Upon written recommendation of the Administration Committee, the Council may at any time, by a two-thirds (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

City of Menasha
Common Council
2010 Budget Review Session
Common Council Chambers
November 5, 2009
MINUTES

- A. Call to Order
Meeting called to order by Mayor Merkes at 5:00 p.m.
- B. Pledge of Allegiance
- C. Roll Call/Excused Absences
PRESENT: Alderman Roush, Taylor, Wisneski, Pack, Hendricks, Zelinski, Englebert,
Benner (6:10pm)
ALSO PRESENT: Mayor Merkes, CA/HRD Captain, C/T Stoffel, IT Mgr Lacey,
IT Supv James, DPW Radtke, PWS Jacobson, Asst. PW Nieland,
Clerk Galeazzi, and the Press.
- D. People from the Gallery to be heard on matters pertaining to the agenda
(five (5) minute time limit for each person)

Daryl Jones, 900 Keyes Street. Recommends changing budget procedure to zero
base budget.
- E. Information Technology Department, pp. 16-18
Discussion/Questions/Answers.

Moved by Ald. Wisneski, seconded by Ald. Taylor to reduce by \$11,000 account
#100-0403-513-30-15 Supplies-Tools & Equipment.
Motion carried on roll call 7-0. (Ald. Benner was absent)

Moved by Ald. Taylor, seconded by Ald. Zelinski to reduce by \$1,000 account
#100-0403-513-30-15 Supplies-Tools & Equipment.
Motion carried on roll call 6-1. Ald. Wisneski – no (Ald. Benner was absent)

Moved by Ald. Taylor, seconded by Ald. Pack to reduce by \$1,000 account
#100-0403-513-21-04 Professional Services-Computers.
Motion carried on roll call 6-1. Ald. Wisneski – no (Ald. Benner was absent)
- 6:10p.m - Ald. Benner arrived
- Mayor Merkes requested to take up Item H (Public Works Dept.) at this time.
No objection.
- F. Finance Department, pp. 10-15, 24, 132, 144, 149-150, 159-161, 163-167, 170, 173, 179,
201-215
Discussion/Questions/Answers.

Moved by Ald. Wisneski, seconded by Ald. Benner to transfer \$2,000 from account
#100-0408-552-22-03 Civic Commemorations-Electricity and \$75 from account
#100-0408-552-22-05 Civic Commemorations-Water/Sewer to Parks Dept. budget.
Motion carried on voice vote.

- F. Finance Department, pp. 10-15, 24, 132, 144, 149-150, 159-161, 163-167, 170, 173, 179, 201-215, Cont'd.

Moved by Ald. Zelinski, seconded by Ald. Pack to eliminate \$1,200 from account #100-0408-552-20-02 Civic Commemorations-Vending/Catering.

Motion carried on roll call 6-2.

Ald. Roush, Taylor, Pack, Hendricks, Zelinski, Benner – yes.

Ald. Wisneski, Englebert – no.

Moved by Ald. Wisneski, seconded by Ald. Benner to add \$200 to account #100-0408-552-20-02 Civic Commemorations-Vending/Catering.

Motion failed on roll call 4-4.

Ald. Roush, Wisneski, Englebert, Benner – yes.

Ald. Taylor, Pack, Hendricks, Zelinski – no.

Moved by Ald. Roush, seconded by Ald. Hendricks to reduce by \$4,000 account #100-0408-552-21-06 Civic Commemorations-Management.

Motion carried on roll call 7-1. Ald. Benner – no.

- G. Mayor/Council, pp. 1-5, 142
Discussion/Questions/Answers

Moved by Ald. Pack, seconded by Ald. Zelinski to remove \$349,992 from account #100-0102-581-20-04 Steam Utility Operations-Mechanical Systems and not appropriate funds for the GE Capital lease and instruct CA Captain to draft a Resolution. GE Capital should receive a copy of the Resolution.

Motion carried on roll call 8-0.

Moved by Ald. Pack, seconded by Ald. Taylor to eliminate \$480 from account #100-0405-513-10-07 Common Council-Per Diem.

Motion carried on roll call 8-0.

Moved by Ald. Pack, seconded by Ald. Zelinski to eliminate \$100 from account #100-0405-513-33-01 Common Council-Mileage, \$100 from account #100-0405-513-34-01 Common Council-Mileage and \$200 from account #100-0405-513-34-03 Common Council Lodging/Meals.

Motion carried on roll call 8-0.

Moved by Ald. Roush, seconded by Ald. Englebert to eliminate \$200 from account #100-0405-513-34-02 Common Council-Registration.

Motion carried on roll call 8-0.

- H. Public Works Department, pp. 19-21, 81-108, 128, 130-131, 151-158, 161-162, 168, 172, 174-177, 180-198
Discussion/Questions/Answers

Moved by Ald. Taylor, seconded by Ald. Zelinski to reduce by \$1,000 account #100-1001-514-22-04 Building Maintenance-Heat.

Motion carried on roll call 8-0.

Moved by Ald. Wisneski, seconded by Ald. Hendricks to reduce by \$1,700 account #100-1001-514-10-03 Building Maintenance-Overtime/Doubletime.

Motion carried on roll call 8-0.

H. Public Works Department, pp. 19-21, 81-108, 128, 130-131, 151-158, 161-162, 168, 172, 174-177, 180-198 Cont'd

Moved by Ald. Zelinski, seconded by Ald. Roush to reduce by \$5,125 account #100-1002-541-21-02 Professional Service-Engineering and reduced by \$1,000 account #625-1002-541-21-02 Engineering.

Motion carried on roll call 8-0.

Moved by Ald. Roush, seconded by Ald. Englebert to reduce by \$3,249 account #100-1002-541-10-03 Engineering-Overtime/Doubletime

Motion carried on roll call 8-0.

Moved by Ald. Wisneski, seconded by Ald. Taylor to give Director of Public Works the authority to lock in on the cost of fuel at his discretion.

Motion carried on roll call 8-0.

Moved by Ald. Wisneski, seconded by Ald. Taylor to reduce by #200 account 3731-1022-541-21-05 Public Works Facility-Medical.

Motion carried on roll call 8-0.

Moved by Ald. Pack, seconded by Ald. Zelinski to remove purchase of end-loader from Equipment Depreciation Fund.

Discussion ensued on what is the current balance of the Equipment Depreciation Fund.

Moved by Ald. Englebert, seconded by Ald. Wisneski to hold this item.

Item held.

I. Adjourn

Moved by Ald. Pack, seconded by Ald. Benner to adjourn at 10:15 p.m.

Motion carried on voice vote.

Respectfully submitted by
Deborah A. Galeazzi, WCMC
City Clerk

City of Menasha
Common Council
2010 Budget Review Session
Common Council Chambers
November 9, 2009
MINUTES

- A. Call to Order
Meeting called to order by Mayor Merkes at 6:20 p.m.
- B. Pledge of Allegiance
- C. Roll Call/Excused Absences
PRESENT: Alderman Taylor, Wisneski, Pack, Hendricks, Zelinski, Englebort, Benner, Roush.
ALSO PRESENT: Mayor Merkes, CA/HRD Captain, C/T Stoffel, PHD Nett, SC Supr. Bull, Acting FC DeLeeuw, Clerk Galeazzi, and the Press.
- D. People from the Gallery to be heard on matters pertaining to the agenda
(five (5) minute time limit for each person)
- Chris Klein, 730 Keyes St. Encourage more residents to speak at meetings; freeze all wages/benefits; should have no increase in budget, increase fees, take burden off tax payers.
- Lee Murphy, 812 Ida St. Member of Committee on Aging, Senior Center staff worked hard on their budget.
- Jeff Riedl, 408 Appleton St. Residents are concerned about financial condition of City.
- Mayor requested to have Health Dept/Senior Center (item F) budget reviewed first.
No objection.
- E. Fire Department, pp. 34-38, 40-41
Discussion/Questions/Answers
- Moved by Ald. Pack, seconded by Ald. Zelinski to eliminate \$9,645 from account #100-0501-522-80-03 Motorized Equipment.
Motion carried on roll call 8-0.
- Moved by Ald. Taylor, seconded by Ald. Roush to reduce by \$5,000 account #100-0501-522-25-01 Other Municipal Entities (office furniture).
Discussion
Ald. Taylor and Ald. Roush removed their motion.
- Moved by Ald. Pack, seconded by Ald. Zelinski to reduce by \$2,500 account #100-0501-522-80-04 Capital Outlay-Office Equipment. (Menasha portion-\$1,011)
Motion carried on roll call 8-0.
- Moved by Ald. Zelinski, seconded by Ald. Hendricks to reduce by \$20,000 #100-0501-522-25-01 Other Municipal Entities (maintenance of motor vehicles) (Menasha portion-\$8,090)
Motion carried on roll call 8-0.

- E. Fire Department, pp. 34-38, 40-41 Cont'd.
Moved by Ald. Zelinski, seconded by Ald. Englebert to reduce by \$4,500 account #100-0501-522-25-01 Other Municipal Entities (training) (Menasha portion-\$1,820)
Motion failed on roll call 3-5.
Ald. Taylor, Hendricks, Zelinski – yes
Ald. Roush, Wisneski, Pack, Englebert, Benner – no.
- F. Health Department/Senior Center, pp. 24-26, 40, 42-66, 67-78, 199
Discussion/Questions/Answers
Moved by Ald. Taylor, seconded by Ald. Hendricks to reduce by \$500 account #100-0920-531-22-04 Heat.
Motion carried on roll call 5-3.
Ald. Roush, Taylor, Hendricks, Zelinski, Benner – yes
Ald. Wisneski, Pack, Englebert – no
- G. Attorney/Personnel, pp. 6, 9, 191, 196
Discussion/Questions/Answers
Moved by Ald. Wisneski, seconded by Ald. Pack to reduce by \$200 account #100-0201-512-22-01 Telephone.
Motion carried on roll call 8-0.

Mayor Merkes asked if no objection they well adjourn the meeting and take up the remaining departments on Nov. 12, 2009
No objection
- H. Clerk/Elections, pp. 7-8, 22-23
Postponed to Nov. 12, 2009
- I. Any remaining budgets from November 5, 2009
Postponed to Nov. 12, 2009
- J. Adjourn
Moved by Ald. Englebert, seconded by Ald. Benner to adjourn at 9:15 p.m.
Motion carried on voice vote.

Respectfully submitted by
Deborah A. Galeazzi, WCMC
City Clerk

City of Menasha
Common Council
2010 Budget Review Session
Common Council Chambers
140 Main Street, Menasha
November 12, 2009
MINUTES

- A. Call to Order
Meeting called to order by Council President Hendricks at 5:00 p.m.
- B. Pledge of Allegiance
- C. Roll Call/Excused Absences
PRESENT: Alderman Wisneski, Pack, Hendricks, Zelinski, Englebert, Benner, Roush, Taylor
ALSO PRESENT: CA/HRD Captain, C/T Stoffel, LD Saecker, PC Stanke, CDD Keil, PRD Tungate, Lt. Brunn, Lt. Bouchard, Lt. Pershbacher, Lt. Styka, Lt. Sahr, AP Kester, Pk Supt Maas, and Clerk Galeazzi.
- D. People from the Gallery to be heard on matters pertaining to the agenda (five (5) minute time limit for each person)
No one spoke.
- E. Library, pp. 109-114
Discussion/Questions/Answers
LD Saecker explained the Library budget is handled different than other departments. Under State Statute, Maintenance of Effort (MOE) Law local libraries must meet several requirements of system membership, including that the local library be funded at a level that is not lower than the average funding for the previous three years. The Mayor's version of the Library budget falls below the previous three years average.
Moved by Ald. Wisneski, seconded by Ald. Englebert to increase the Library budget by \$12,135.00 to meet the requirements of the Maintenance of Effort.
Motion carried on roll call 8-0.
- F. Police Department, pp. 27-34, 40, 66
Discussion/Questions/Answers
Moved by Ald. Taylor, seconded by Ald. Zelinski to reduce by \$1,000 account #100-0801-521-22-04 Heat.
Motion carried on roll call 7-1. Ald. Wisneski – no.
Moved by Ald. Zelinski, seconded by Ald. Pack to reduce by \$12,000 account #100-0801-521-80-03 Motorized Equipment (CSO Van).
Ald. Zelinski and Pack removed their motion.
Moved by Ald. Zelinski to reduce by \$10,200 account #100-0801-521-80-03 Motorized Equipment (CSO Van).
No second, motion dies.

F. Police Department, pp. 27-34, 40, 66, Cont'd

Moved by Ald. Pack, seconded by Ald. Zelinski to reduce by \$6,000 account #100-0801-521-80-03 Motorized Equipment (CSO Van).
Motion carried on roll call 7-1. Ald. Roush – no.

Moved by Ald. Pack, seconded by Ald. Zelinski to reduce by \$10,000 account #100-0806-532-25-01 Animal Impoundment.
Motion failed on roll call 0-8.

Moved by Ald. Pack to eliminate summer crossing guard position.
No second, motion dies.

Moved by Ald. Roush, seconded by Ald. Wisneski to increase to \$20,000 account #100-0806-532-25-01 Animal Impoundment.
Motion carried on roll call 7-1. Ald. Pack – no.

G. Community Development Department, pp. 34, 39, 102, 136-142, 156, 162, 167, 168, 178

Discussion/Questions/Answers

H. Parks/Recreation/Forestry, pp. 79-80, 115-129, 133-135, 145-148, 180, 200
Discussion/Questions/Answers

Moved by Ald. Taylor, seconded by Ald. Hendricks to reduce by \$1,000 account #100-0703-553-22-04 Heat.
Motion carried on roll call 8-0.

Moved by Ald. Englebert, seconded by Ald. Benner to reinstate \$8,875 to Heckrodt Wetland Reserve account.
Motion carried on roll call 8-0.

Moved by Ald. Roush, seconded by Ald. Englebert to reduce by \$3,000 account #100-0704-552-22-04 Swimming Pool-Heat.
Motion carried on roll call 8-0.

Moved by Ald. Roush, seconded by Ald. Pack to eliminate \$4,000 from account #100-0704-552-21-02 Swimming Pool-Engineering.
Motion carried on roll call 8-0.

Moved by Ald. Zelinski, seconded by Ald. Pack to eliminate \$14,000 from account #100-0704-552-82-01 Swimming Pool-Capital Projects-Boiler
Motion failed on roll call 2-6.

Ald. Pack, Zelinski – yes.

Ald. Roush, Taylor, Wisneski, Hendricks, Englebert, Benner – no.

Moved by Ald. Wisneski, seconded by Ald. Roush to reduce by \$2,000 account #100-0703-553-20-09 Sanitation.
Motion carried on roll call 8-0.

H. Parks/Recreation/Forestry, pp. 79-80, 115-129, 133-135, 145-148, 180, 200
Cont'd.

Moved by Ald. Pack, seconded by Ald. Zelinski to eliminate \$2,679 for Forestry Intern from account #100-0706-561-10-01 Forestry-Wages and eliminate \$3,000 from account #100-0706-561-21-02 Forestry Professional Svcs-Engineering. CA Captain to review resolution on Emerald Ash Borer grant. Ald. Pack and Zelinski removed their motion.

Moved by Ald. Pack, seconded by Ald. Zelinski to eliminate \$5,650 from account #100-0706-561-30-18 Forestry-Supplies (street & park trees). Motion failed on roll call 4-5. Ald. Roush, Pack, Hendricks, Zelinski – yes. Ald. Taylor, Wisneski, Englebert, Benner, Mayor Merkes – no.

Moved by Ald. Pack, seconded by Ald. Zelinski to change account #207-0000-441-38-00 Marina-Gasoline Sales to \$102,600. Motion carried on roll call 8-0.

I. Any remaining budgets from November 5 & 9, 2009

Attorney/Personnel, pp. 6, 9, 191, 196
Discussion/Questions/Answers

Moved by Ald. Hendricks, seconded by Ald. Englebert to increase by \$140 account #100-0201-512-15-02 City Attorney-Life Insurance and increase by \$76 account #100-0202-512-15-02 Personnel-Life Insurance. Motion carried on roll call 8-0.

Clerk/Elections, pp. 7-8, 22-23
Discussion/Questions/Answers

J. Adjourn

Moved by Ald. Pack, seconded by Ald. Roush to adjourn at 10:46 p.m. Motion carried on voice vote.

Respectfully submitted by
Deborah A. Galeazzi, WCMC
City Clerk

November 2010

November 2010

S	M	T	W	T	F	S
	1	2	3	4	5	6
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14	15	16	17	18	19	20
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28	29	30				

December 2010

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12	13	14	15	16	17	18
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26	27	28	29	30	31	

Monday	Tuesday	Wednesday	Thursday	Friday	Sat/Sun
November 1 6:00pm Council/Comr Meetings	2 3:30pm Plan Commission	3	4 5:00pm Budget Review Session	5	6
8	9	10	11	12	7 13
5:00pm Budget Review Session 6:00pm Parks and Recreation Board		4:30pm Landmarks Commission	5:00pm Budget Review Session		14
15 6:00pm Council/Comr Meetings	16 3:30pm Plan Commission 6:30pm Sustainability Board	17	18	19	20
22	23	24	25	26	21 27
					28
29	30				