

**CHAPTER 18  
BUDGET AND TAX LEVY**

TABLE

18-01	Control of City Funds
18-02	Definitions
18-03	Budget Estimates
18-04	Budget Development
18-05	Adoption of Budget
18-06	Expenditures
18-08	Selection of Depository
18-09	Unclaimed Orders
18-10	Division of Budget and Management Analysis

**18-01. Control of City Funds. 1. HOW FUNDS DRAWN.** All city funds in the city treasury, except the fund created and set apart for the debt of said city, shall be under the control of the common council, and shall be disbursed by checks by the proper city officers, namely, the city comptroller and the city treasurer, or shall be drawn out upon the order of the mayor and the clerk, duly authorized by the vote of the common council and countersigned by the city comptroller. The common council may provide by ordinance for the payment of the salaries and wages to officers and employes of the city as provided in s. 5-06 and shall prescribe that such payrolls shall in all cases be certified by the board of city service commission, by the director of employe relations or by the fire and police commission by its executive director, as the case may be, and certified by the department heads and by the comptroller. All checks drawn on funds in the city treasury or orders drawn upon the treasurer shall specify the purposes for which they were drawn and shall be payable generally out of funds in the treasury belonging to the city and not otherwise appropriated.

**2. PAYMENT OF TAXES OR ASSESSMENTS.** All such checks or orders shall be received in payment of any tax or assessment levied by the authority of the city, except the tax for interest and the sinking fund. All checks or orders shall be payable to the order of the person to whom the amount is due and shall be transferable by endorsement.

**3. ELECTRONIC AND AUTOMATED FUNDS TRANSFERS.**

a. Money Transfer Techniques Authorized. In lieu of disbursing city funds by check, and notwithstanding s. 3-27, the city treasurer may make transfers and disbursements of city funds through the use of money transfer techniques, including direct deposit, electronic fund transfer, and automated clearing house methods to the full extent allowed by the Wisconsin Statutes subject, however, to pars. b to d.

b. Disbursements. The treasurer may make a disbursement by money transfer technique only if the comptroller has first approved the disbursement. The comptroller's approval shall be limited, in accordance with s. 3-18-1, to determining whether appropriate funds exist in the respective budget for the disbursement, and whether the disbursement has been properly documented.

c. Transfers. The treasurer may make a transfer by money transfer technique for the purpose of investing city funds in accordance with the Wisconsin Statutes, concentrating city funds in public depositories approved by the common council, or reallocating city funds among or between approved public depositories and investments permitted under the Wisconsin Statutes, without prior comptroller approval, providing, however, that such transfers are carried out pursuant to controls developed by the treasurer, which controls are subject to comptroller review and shall be periodically reported by the comptroller to the common council.

d. Records. The treasurer shall keep a record of the purpose, date, payee and amount of each transfer and disbursement made by a money transfer technique, and provide copies of those records to the comptroller for the comptroller's use in preparing the city's official accounting records.

*(HISTORY: Section 18-01 am., Ch. Ord. 323, File #62-2554-d, Oct. 18, 1966.*

*18-01-1 am. File #881394, Dec. 20, 1988; eff. March 13, 1989.*

*18-01-3 cr. File #950042, June 6, 1995; eff. Aug. 22, 1995.)*

## 18-02 Budget and Tax Levy

**18-02. Definitions. 1. DEPARTMENT.** In this chapter "department" or "departments" means any department, board, commission or other body under the control of the common council which expends city funds or incurs obligations for the city, and unless otherwise expressed refers to the head of such department.

**2. ESTIMATE.** The term "estimate" as used in this section shall include any written report of or the request of any department setting forth in detail the various sums and purposes it deems reasonably necessary to perform its functions.

**3. EXECUTIVE BUDGET.** The budget prepared and presented to the common council by the mayor shall be known as the "executive budget." Its contents shall comply with ss. 18-02 to 18-04 in all respects.

**4. BUDGET DIVISION.** In this chapter "budget division" means the division of budget and management analysis which is created in the department of administration and shall operate under the supervision and control of the budget and management director who shall be subject to the direction and control of the director of administration.

**5. BUDGET.** The budget shall provide a complete financial plan for the ensuing fiscal year. It shall contain in tabular form:

- a. A general summary.
- b. Detailed estimates of all anticipated revenues applicable to proposed expenditures.
- c. All proposed expenditures.
- d. A compensation schedule to provide uniform rates of pay for offices and positions in the city service. The total of such proposed expenditures shall not exceed the total of such anticipated revenues.

**6. BUDGET SUMMARY.** The budget summary shall itemize the principal sources of anticipated revenues and shall state separately the amount to be raised by property tax, and the proposed expenditures of each department, bureau, board and commission in such manner as to present to the public a simple and clear summary of the detailed estimates of the budget.

**7. ANTICIPATED REVENUES.** Anticipated revenues shall be classified as "surplus," "miscellaneous revenues" and "amount to be raised by property tax"; miscellaneous revenues shall be listed by the sources from which such revenues are to be derived.

**8. PROPOSED EXPENDITURES.** Separate provision shall be included in the proposed budget for at least:

a. The administration, operation and maintenance of each department, bureau, board, commission and division thereof, itemized by kind and nature of expenditures as required by the mayor.

b. The number, title and compensation range of each officer and of each position and the proposed appropriation for the same shall be itemized according to the divisions in each department, bureau, board and commission and shall be incorporated in and published with the rest of the proposed budget.

c. Expenditures proposed for improvements.

**9. UNIFORM COMPENSATION SCHEDULE.** The compensation schedule shall provide for and establish uniform rates of pay for offices and positions in the city service to be in effect for the ensuing fiscal year.

**10. PROPOSED EXPENDITURES: COMPARISON WITH OTHER YEARS.** The mayor shall direct that there be placed opposite the several items of proposed expenditures for the ensuing year, adequate comparisons with the budgets and expenditures of other years.

**11. ANTICIPATED REVENUES: COMPARISON WITH OTHER YEARS.** The mayor shall direct that there be placed opposite the several items of anticipated revenues for the ensuing year, adequate comparisons with the anticipated revenues and receipts of other years.

*(HISTORY: Section 18-02 rc., Ch. Ord. 456, F#76-1428-a, Feb. 7, 1978.*

*18-02-4 am. File #881142, Oct. 11, 1988; eff. Dec. 25, 1988.*

*18-02-4 rc. File #030829, Nov. 14, 2003; eff. Feb. 3, 2004*

*18-02-4 rc. File #040519, Sept. 21, 2004; eff. Dec. 1, 2004.)*

**18-03. Budget Estimates. 1. DEPARTMENT.** Each department shall submit to the mayor not later than the 2<sup>nd</sup> Tuesday in May of each year on forms approved by budget division an estimate in detail of the department's:

a. Operating needs for the ensuing fiscal year.

b. Major equipment, technology, economic development and other non-infrastructure and facilities capital improvement requests for the ensuing fiscal year.

2. CAPITOL IMPROVEMENTS COMMITTEE. The capital improvements committee shall submit to the mayor not later than the 2<sup>nd</sup> Tuesday in May of each year on forms approved by the budget division an estimate in detail of the city's capital improvement needs regarding construction and maintenance of infrastructure and facilities for the ensuing fiscal year.

3. Any department whose funds are not subject to the control of the common council may include in its estimate such sum as it deems reasonably necessary for a contingent fund for emergency purposes or other purposes which may arise during the year requiring the expenditure of money in addition to the sums provided for the several purposes or for purposes for which no express provision is made in the budget.

4. The comptroller shall submit to the mayor not later than the 2<sup>nd</sup> Tuesday in May of each year a statement of anticipated revenues for the ensuing year and adequate comparisons for other years as provided in s. 18-02-5 to 11, and thereafter shall submit to the mayor during his or her review and to the common council during its review, such changes in anticipated revenues as the comptroller deems appropriate.

*(HISTORY: Section 18-03 rc., Ch. Ord. 456, F#76-1428-a, Feb. 7, 1978.*

*18-03-1 am. File #872468, May 17, 1988; eff. Aug. 2, 1988.*

*18-03-3 am. File #872468, May 17, 1988; eff. Aug. 2, 1988.*

*18-03-0 am. File #081451, Mar. 3, 2009; eff. May 19, 2009.*

*18-03-1 rc. File #081451, Mar. 3, 2009; eff. May 19, 2009.*

*18-03-2 rn. File #081451, Mar. 3, 2009; eff. May 19, 2009.*

*18-03-2 cr. File #081451, Mar. 3, 2009; eff. May 19, 2009.*

*18-03-3 rn. File #081451, Mar. 3, 2009; eff. May 19, 2009/)*

**18-04. Budget Development.** 1. OPEN TO PUBLIC. The mayor shall hold hearings with respect to departmental requests at the times and places the mayor or the common council, by ordinance, directs. All hearings shall be open to the public. The mayor shall conduct the hearings in the manner in which the mayor determines best suited to fulfilling the purpose of the hearings. The mayor shall prepare a

requested budget summary which shall be published at least once prior to the commencement of the hearings in the newspaper having the largest circulation in the city. A complete copy of the entire requested budget shall be made available for public inspection in the office of the city clerk.

2. PROPOSED BUDGET. a. From the estimates before him or her, the mayor shall make and submit to the common council, on or before September 28 each year, a proposed budget setting forth in detail the amounts proposed to be spent by each department and the various purposes therefor and the amounts of money for each purpose it is proposed shall be appropriated by the council. The proposed budget shall comply with s. 18-02. The proposed summary shall be published forthwith in at least one and not more than 2 daily newspapers having the largest circulation in the city as a class 1 notice, under ch. 985, Wis. Stats., and the proposed budget summary shall be printed forthwith in the proceedings of the common council. A complete copy of the entire proposed budget shall be made available for inspection in the office of the city clerk. If any department fails to file its estimates as provided in this section, the mayor shall make a proposed budget for the department specifying the purposes for which and the amount of funds the department may expend.

b. The mayor, at the time of submission of the proposed budget to the common council pursuant to par.a, shall also submit all files (resolutions, ordinances, charter ordinances) fully drafted necessary to implement changes in the city code, city charter and existing policy resolutions relating to proposed budget provisions.

3. CHANGES BY RESOLUTION. The mayor shall not change any sum or purpose of any department which by law is authorized to determine the purposes of its expenditures and the tax to be levied therefor, unless the department by formal resolution shall so determine by an affirmative vote of a majority of its members. The mayor shall then make the change and include a certified copy of the resolution with its estimates to be filed with the common council.

4. CONTINGENT FUND. In addition to the purposes required to be set forth in detail, the mayor may provide a contingent fund for such sum as the mayor deems reasonably

## 18-05 Budget and Tax Levy

necessary for emergency and other purposes that may arise during the year requiring the expenditure of money in addition to the sums provided for the several purposes, and for purposes for which no express provision is made in the budget.

**5. BONDS.** The mayor shall also include in the proposed budget the amount of bonds, the purposes therefor, and the required mortgage certificates to be issued during the fiscal year, except such bonds as are authorized to be omitted by express provision of law.

**6. JOINT MEETING.** At the meeting of the common council at which the proposed budget is submitted by the mayor, the common council shall determine the place and time of a public hearing on the budget which shall be held jointly by the common council and by the mayor not less than 10 days after the publication, under sub. 2, nor later than October 20. The common council shall cause a notice of the place and time of the hearing to be published as a class 1 notice, under ch. 985, Wis. Stats., which hearing shall be not less than 7 days after the date of the last publication of the notice in at least one and not more than 2 daily newspapers having the largest circulation in the city.

**7. FINANCE COMMITTEE REPORT.** The finance committee of the common council shall submit to the common council as soon after October 5 as may be practicable, but not later than November 1, a report or reports showing the number, title, compensation range of each officer and each position in the city service:

a. The number, title and compensation range of each officer and each position in the city service and the proposed appropriation for the same recommended for the ensuing year; and

b. A recommended compensation schedule of uniform rates of pay for offices and positions in the city service.

*(HISTORY: Section 18-04 rc., Ch. Ord. 456, File #76-1428-a, Feb. 7, 1978; eff. April 8, 1978.*

*18-04-2 am. File #872468, May 17, 1988; eff. Aug. 2, 1988.*

*18-04-2 am. File #900139, June 20, 1990; eff. September 8, 1990.*

*18-04-6 am. File #872468, May 17, 1988; eff. Aug. 2, 1988.*

*18-04-7-0 am. File #872468, May 17, 1988; eff. Aug. 2, 1988.*

*18-04-2 rn. File #021324, Jan. 22, 2003; eff. April 9, 2003.*

*18-04-2-b cr. File #021324, Jan. 22, 2003; eff. April 9, 2003.)*

**18-05. Adoption of Budget. 1. CHANGES BY MAJORITY VOTE.** The common council, by vote of the majority of all the aldermen, may make such changes in the proposed budget submitted by the mayor, and by the finance committee, either as to purposes or amounts for which money may be expended and as to purposes or amounts for which bonds or mortgage certificates may be issued as it may deem best.

**2. CHANGES BY COUNCIL RESOLUTION.** The common council shall not change the purposes or amounts provided in the proposed budget as submitted to it, for the departments which by law are authorized to determine their expenditures and the taxes to be levied therefor, unless such department by formal resolution adopted by the majority of all its members shall authorize such change, nor shall the common council change the purposes or amounts of the bond or mortgage certificate issues which are required to be issued by law.

**3. CHANGES, PRIOR TO FIXED BUDGET.** When any department, authorized to determine its expenditures and the taxes to be levied therefor, shall authorize a change in its budget by the common council, it shall file its resolution authorizing the change with both the city clerk and the city comptroller at least 2 days prior to the time fixed by law for the adoption of such budget, and the council shall then make the change in accordance therewith.

**4. ADOPTION OF BUDGET.** The common council, on or before November 14, shall adopt the proposed budget by a majority vote of all the members of the common council either as submitted or as changed by the council. It shall not be necessary to refer the budget to a committee of the common council.

**5. ADOPTION CERTIFIED.** The budget submitted by the mayor to the council as changed by the council within the time provided shall constitute the budget of the city for the following year whether or not any formal resolution or motion adopting it has been passed by the common council. Within 5 days, either after its formal adoption by the council or by operation of law, it shall be certified by the city clerk to the mayor for his approval.

**6. MAYOR'S SIGNATURE.** If the mayor approves the budget, he shall sign it. The mayor shall have power only to disapprove of any item or items therein under the control of the common council, and upon disapproving any such item or items, he shall return the budget to the clerk with his objections to such items in writing and his reasons therefor.

**7. ITEMS DISAPPROVED, SEPARATE VOTE.** 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 disapproved and sustained. The council may then proceed, by an affirmative vote of a majority of the council members, to adopt a substitute for the item rejected which shall be separately submitted to the mayor subject to his or her approval. All items not disapproved by the mayor and sustained by the council shall constitute the budget and be in full force. The city clerk shall have the budget printed. The printed budget shall be filed in the office of the comptroller and made available for general distribution. In case of an obvious error in authorizing any salary or position as provided in s. 18-02-8-b, the common council may be a 3/4 vote of all its members correct such error in the period between the adoption of the budget and December 31 inclusive of each year.

**8. TAX LEVY AND TAX RATE.** The adoption of the budget shall determine the amount of money to be levied upon all taxable property in the city for the ensuing year. The tax levy shall be computed by deducting the surplus and miscellaneous revenues available therefor from the appropriations for expenditures for the ensuing year. The city comptroller shall then certify the necessary taxes to be levied to the commissioner of assessments who shall calculate the tax rate. Such tax rate shall be the rate of the ensuing tax levy.

**9. ADDITIONAL POSITIONS, 3/4 VOTE.** The compensation rates of pay and the number of positions established in the budget shall determine the compensation to be paid and the number of positions for the ensuing fiscal year except that additional positions may be established where necessary during the year by resolution adopted by a 3/4 vote of all the aldermen.

*(HISTORY: Section 18-05 rc. Ch. Ord. 456, File #76-1428-a, Feb. 7, 1978.*

*18-05-4 am. File #872468, May 17, 1988; eff. Aug., 2, 1988.*

*18-05-4 am. File #900139, June 20, 1990; eff. September 8, 1990.*

*18-05-7 am. File #940182, June 7, 1994; eff. Aug. 24, 1994.*

*18-05-3 am. File #070334, June 19, 2007; eff. September 6, 2007.)*

**18-06. Expenditures. 1. NO LIABILITIES INCURRED.** No money shall be expended and no liabilities incurred by the city or any department unless otherwise specially authorized by law during the fiscal year, in excess of the amounts specified or except as hereinafter provided for any other purpose than as designated therein, provided, however, that whenever a waterworks department of the city desires to make a contract extending over a period of more than one year for additions to the plant in excess of the estimated revenue for the year, if in the opinion of the finance committee there will be money available to meet the payments on the contract as they may come due, then, by a majority vote of the finance committee, the finance committee may authorize the comptroller to countersign such contract.

**2. PURPOSE OF FUNDS.** Whenever a department is reimbursed for materials or services furnished, and the funds so received are not by law credited to some particular fund, the department may spend money so received for the same purpose for which the money was originally appropriated in the budget.

**3. TRANSFER OF FUNDS.** Whenever a department whose funds are subject to the control of the common council shall find it necessary to expend a greater sum than authorized by the budget for such specific purpose, and the department shall find it unnecessary to spend a sum as authorized for some other purpose, the department may request the budget department to authorize the funds unnecessary for one purpose to be transferred to the purpose for which the greater sum is needed, stating the reasons in writing. The budget department shall immediately submit such request to the finance committee who may by a majority vote authorize the change, if the change shall be deemed advisable. Thereupon the budget department shall immediately certify the action of the finance committee to the comptroller and the change shall be made in accordance with the action of the finance committee.

#### 18-06-4 Budget and Tax Levy

**4. NECESSARY PURPOSE.** Any department authorized by law to fix its own tax levy may change at a regular meeting or one called for that purpose any appropriation specified in the budget for one purpose which is found unnecessary for that purpose to another purpose which the department shall find necessary to spend a greater sum than specified in the budget for that purpose. The department shall certify its action to the comptroller and the change shall be made accordingly.

**5. APPROPRIATION ONLY.** No department shall spend a greater sum than is appropriated by the budget for that department except:

a. Unexpended balances from the proceeds of bonds or mortgage certificates carried over from the preceding year may be expended for the purposes for which the bonds or certificates were issued; and

b. Any department whose funds are subject to the control of the common council may expend funds for the purpose appropriated by the common council from the contingent fund.

**6. BY COUNCIL RESOLUTION.** a. The common council by resolution adopted by a 3/4 vote of all the aldermen, may appropriate money from its contingent fund for any lawful purpose.

b. The common council at any time after the adoption of the budget may, by resolution adopted by a majority vote of the members, direct the proper officers of any department to expend such sum or sums of money as are specially appropriated out of any specific fund under its control for any of the several purposes enumerated therein. The adoption of such resolution shall be the authority for such department to proceed and expend such specified sum for the purpose as directed therein.

**7. FUNDS NOT SUBJECT TO COUNCIL CONTROL.** Any department whose funds are not subject to the common council may by vote of 3/4 of all its members appropriate money out of its contingent fund for any purpose for which it is authorized to spend money. Before the department shall spend any such funds it shall certify to the comptroller its action and the purpose for which such sum was appropriated.

**8. UTILITY FUNDS.** Any department charged by law with the construction,

extension, operation and maintenance of a waterworks or lighting system or any public utility may spend money from the surplus revenue of such waterworks or lighting system or utility in addition to the sum specified in the budget when deemed necessary to maintain the service, upon being authorized so to do by a 3/4 vote of all the aldermen of the common council, specifying by resolution the purpose for which and the sum appropriated. Before any money shall be so expended a copy of the resolution authorizing it shall be certified to the comptroller.

**9. ISSUANCE OF BONDS.** Unless otherwise specifically provided by law, no municipal bonds other than those provided for in the budget shall be issued during the ensuing fiscal year, except in case of great emergency when necessary to protect the public health or safety, and then only when authorized by the common council by a 3/4 vote of all the aldermen.

**10. ASSESSED BENEFITS.** The city may expend any money or incur liabilities for any purposes which by law are assessable as benefits against parcels of land or are a legal charge against such parcels of land.

**11. VIOLATIONS.** Every officer or employe who shall violate or participate in the violation of the provisions of this chapter shall be personally liable to the city for all loss or damage to the city occasioned thereby.

**12. AUTHORITY.** The adoption of the budget shall be authority for the expenditure by a department for the purposes therein provided and of the amounts assigned to the department, and no further action by the common council shall be necessary to authorize any department to make such expenditures, except that as provided herein it shall not authorize the expenditure of any money from the contingent fund of the common council.

**13. COUNCIL MAY SUSPEND EXPENDITURE.** The common council may at any time suspend the expenditure of any fund assigned to any department by the budget which has not been expended or reserved for the payment of indebtedness incurred by the department. Such action by the council shall be by a majority vote of all the aldermen but shall not apply to the funds of a department which determines its own tax levy and whose funds are not subject to the control of the common council.

**14. FUNDS FOR SUCCEEDING YEAR.** The adoption of the budget for any year shall not authorize the expenditure of any funds for the succeeding year except for indebtedness incurred during the budget year.

**15. FUNDS TO REVERT TO CITY.** All funds subject to the control of the common council assigned by the budget to a department not expended during the budget year and not reserved for indebtedness incurred during the year shall revert to the general revenues of the city.

**16. GENERAL REVENUE.** All funds of a department not subject to the control of the common council and not expended or reserved for indebtedness shall become a part of the general revenues of such department.

**17. UTILITY FUNDS.** Subsections 13 to 16 shall not apply to the expenditure of funds, the proceeds of bonds or mortgage certificates, nor the surplus revenues of any waterworks or lighting system or municipally owned utility. In establishing the budget format with respect to funds and accounts related to proprietary operations, the common council may authorize accounting procedures which follow the uniform system of accounts authorized by the public service commission in the case of municipal utilities or accepted commercial accounting practices in other instances.

**18. OTHER ITEMS.** The omission from the budget of any of the following items shall not prevent the placing of the same on the tax roll for the levy and collection of the tax and the payment of the money therefor:

a. The payment of interest on or the principal of any bonded debt of the city when due.

b. The payment of principal and interest on mortgages or mortgage certificates when due.

c. Funds required to be raised by any mandatory provision of law.

*(HISTORY: Section 18-06 rc., Ch. Ord. 456, File #76-1428-a, Feb. 7, 1978.)*

**18-08. Selection of Depository. 1.** As often as the common council shall think best for the safety or interest of the city, they shall select some bank or banks, or banking associations, with which all funds in the treasury of the city, or which shall be thereafter collected or received by the treasurer, shall be deposited; provided, however, that such bank, banks, or

banking associations so selected, shall, before receiving such funds, give security in the same manner as is now required of the treasurer of such city, for the safe keeping and proper distribution of such funds, which security shall be approved by the common council.

**2.** The common council may, before or after so selecting a depository or depositories, contract with such bank or banks, or banking associations that it or they shall pay to the city such interest upon said funds so to be deposited, as they may mutually agree upon.

*(HISTORY: Section 18-08-1 cr. S. 6, Subch. 17, Ch. 184, L. 1874.*

*18-08-2 cr. S. 9, Subch. 17, Ch. 184, L. 1874.)*

**18-09. Unclaimed Orders.** At the first meeting of the common council for organization after the general city election, the city clerk shall prepare and present to the common council a descriptive list, giving the dates, amounts and names of payees of all city orders drawn, which shall have remained in the office 3 years uncalled for by such payees. The common council shall cause such orders to be compared with such list, and when found or made correct, such list shall be filed and preserved in the office of such clerk, and a copy thereof duly certified by said clerk shall be delivered by him to the comptroller, and all such orders shall be cancelled and destroyed. The person entitled to any such order may, upon application to the common council have a new order issued to him or her for the amount named in the original order so cancelled, without interest, at any time within 6 years from the date of such original order, and not afterwards.

*(HISTORY: Section 18-09 cr. S. 12, Subch. 17, ch. 184, L. 1874.*

*18-09 am. File #951345, Jan. 23, 1996; eff. Apr. 9, 1996.)*

**18-10. Division of Budget and Management Analysis. 1. DEFINITIONS.** a. "Common council" shall mean the common council of the city of Milwaukee.

b. "Director" shall mean the director of the division of budget and management analysis as provided under this section.

c. "Division" shall mean the division of budget and management analysis as created by s. 18-02-4 and this section.

## 18-10-2 Budget and Tax Levy

d. "Executive budget" shall mean the executive budget as defined by s. 18-02-3.

e. "Finance committee" shall mean the finance committee of the common council of the city of Milwaukee.

f. "Mayor" shall mean the mayor of the city of Milwaukee.

2. ESTABLISHMENT. There is created a division to be known as the division of budget and management analysis. Such division shall be under the direction of the director of the division of budget and management analysis.

6. DUTIES. The division shall have the following duties and responsibilities:

a. Preparation of the Executive Budget. The division shall perform such duties as the mayor shall direct in connection with the preparation of the executive budget. The executive budget shall be prepared in a format prescribed by the common council from time to time through the adoption of a resolution and shall be in a technical form prescribed by the division. As soon as departmental estimates are submitted in accordance with s. 18-03-1, the division shall submit copies of such estimates to the common council.

b. Review of the Executive Budget. During the period of review of the executive budget by the common council following submission of the executive budget to the common council in accordance with s. 18-04-2, the division shall make available to any individual common council member upon request of the finance committee, such information and analyses as the division shall have employed in connection with the preparation of the executive budget. Upon request of the finance committee, the division shall also prepare new information and analysis, which bear upon the common council's review of the executive budget. The director of the division shall attend hearings of the finance committee held for the purpose of reviewing the executive budget and shall answer questions regarding the proposed executive budget. At the request of the individual council members, the division shall prepare amendments to the budget.

c. Administration. c-1. Except as provided in subd. 2, the finance committee shall have authority to approve requests for intradepartmental fund transfers, equipment price variances, replacement of equipment not

authorized in the budget, acquisition of federal surplus property and changes in equipment quantity and nomenclature when the amount involved exceeds \$20,000. The division shall make recommendations to the finance committee relative to the approval of such requests. The division shall approve requests for intradepartmental fund transfers, equipment price variances, replacement of equipment not authorized in the budget, acquisitions of federal surplus property and changes in equipment quantity and nomenclature when the amount involved is \$20,000 or less.

c-2. The division shall have authority to approve intradepartmental fund transfers within the department of public works only when the amount is \$20,000 or less and the fund transfer is within the same division of the department of public works. The division shall report all such intradepartmental fund transfers it has approved to the finance committee on a quarterly basis. The finance committee shall have authority to approve all intradepartmental fund transfers within the department of public works that are proposed between divisions of the department of public works, regardless of the amount involved. The division shall make recommendations to the finance committee relative to approval of such requests.

c-3. All heads of departments and bureaus before filling any position vacancy, shall submit a request to fill such vacancy to the director of the division, except that the finance committee may exempt positions of an emergency nature or for other cogent reasons from this requirement. The division shall authorize the filling of position vacancies in accordance with the directives of the finance committee. If a vacant position for which a request is on file remains vacant for more than 120 days or if a request to fill a vacant position is denied, the finance committee shall consider filling the vacancy upon a formal written request from the mayor at its next regular meeting.

c-4. On the basis of such regular and special reports as may be prepared by the city service commission, the finance committee shall regularly review overtime work by each department. The finance committee shall make such rules as it deems necessary to control overtime work. The division shall review such regular and special reports as are submitted to the finance committee and shall make recommendations thereon to the finance committee.

c-5. The division may authorize such temporary positions as may be necessary to alleviate the effects of emergency situations determined by the division to be detrimental to efficient city operations. The temporary positions authority granted to the department shall not exceed 45 consecutive days for any one emergency situation. The finance committee shall have the authority to continue such temporary positions beyond the 45 day period authorized by the division. The division shall make quarterly reports relative to temporary positions to the finance committee and the mayor.

c-6. The division shall authorize expenditures to an individual project subaccount for in kind city contribution under any federal or state grant which exceeds the original appropriation by 10% or \$500, whichever is greater. The division shall have authority to grant such variances provided such funds are available. The division shall submit quarterly reports relative to variances to the finance committee and the mayor.

d. Analysis. At the request of the mayor, the common council, or the finance committee, or whenever the director deems advisable, the division shall conduct studies or analyses of organizational units within city government and the methods and systems used therein. The division shall also conduct studies for department heads when such studies have been approved by the mayor.

e. Fiscal Notes. The division shall receive fiscal notes attached to all resolutions or ordinances prepared for introduction into the common council. The division shall review all fiscal notes for accuracy and may make recommendations for their modification.

**7. COOPERATION WITH DIVISION.** All officials and employees of the city shall assist the division and shall make available all records, documents and other materials necessary to the performance of the division's functions as provided herein.

*(HISTORY: Section 18-10 rc., Ch. Ord. 461, File #76-1428-c, June 29, 1978.*

*18-10-0 rc. File #030829, Nov. 14, 2003; eff. Feb. 3, 2004.*

*18-10-1-b rc. File #030829, Nov. 14, 2003; eff. Feb. 3, 2004.*

*18-10-1-c rc. File #030829, Nov. 14, 2003; eff. Feb. 3, 2004.*

*18-10-2 rc. File #030829, Nov. 14, 2003; eff. Feb. 3, 2004.*

*18-10-3 to 5 rp. File #881394, Dec. 20, 1988; eff. March 13, 1989.*

*18-10-6 rc. File #030829, Nov. 14, 2003; eff. Feb. 3, 2004.*

*18-10-6-c-1 am. File #891666, January 16, 1990; eff. April 4, 1990.*

*18-10-6-c-1 am. File #892367, Apr. 9, 1990; eff. June 26, 1990.*

*18-10-6-c-1 am. File #940963, Jan. 24, 1995; eff. Apr. 11, 1995.*

*18-10-6-c-1 am. File #970687, Sept. 23, 1997; eff. Dec. 9, 1997.*

*18-10-6-c-2 am., Ch. Ord. 510, File #81-158, June 16, 1981.*

*18-10-6-c-2 rn. File #940963, Jan. 24, 1995; eff. Apr. 11, 1995.*

*18-10-6-c-2 cr. File #940963, Jan. 24, 1995; eff. Apr. 11, 1995.*

*18-10-6-c-2 am. File #970687, Sept. 23, 1997; eff. Dec. 9, 1997.*

*18-10-6-c-3 rn. File #940963, Jan. 24, 1995; eff. Apr. 11, 1995.*

*18-10-6-c-4 rn. File #940963, Jan. 24, 1995; eff. Apr. 11, 1995.*

*18-10-6-c-5 rn. File #940963, Jan. 24, 1995; eff. Apr. 11, 1995.*

*18-10-6-c-6 am., Ch. Ord. 507, File #80-2293, April 14, 1981.*

*18-10-6-c-6 rp. File #930452, July 27, 1993; eff. Oct. 12, 1993.*

*18-10-7 rc. File #030829, Nov. 14, 2003; eff. Feb. 3, 2004.*

*18-10-8 rp. File #881394, Dec. 20, 1988; eff. March 13, 1989.*

*18-10-0 rc. File #040519, Sept. 21, 2004; eff. Dec. 12, 2004.*

*18-10-1-b rc. File #040519, Sept. 21, 2004; eff. Dec. 1, 2004.*

*18-10-1-c rc. File #040519, Sept. 21, 2004; eff. Dec. 1, 2004.*

*18-10-2 rc. File #040519, Sept. 21, 2004; eff. Dec. 1, 2004.)*

**18-- Budget and Tax Levy**

**[This page blank]**