

2.01 BUDGET

The City's budget process shall proceed in accord with this section and the provisions of § 65.90, Stats. (Cr. #07-19)

(1) DEPARTMENTAL ESTIMATES. On or before July 1, of each year, each officer, department and committee shall file with the City Administrator 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 officer, 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 City Administrator and shall be designated as "Departmental Estimates," and shall be as nearly uniform as possible for the main division of all departments.

(2) CITY COMMON COUNCIL TO PREPARE.

(a) Budget to Include. Each year the City Common Council shall prepare 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:

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, with reasons for increase and decrease recommended as compared with appropriations for the current year.
2. 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 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 City Common Council and by state law.

(b) Copies. The City Common Council shall provide a reasonable number of copies of the budget thus prepared for distribution to citizens.

(3) BUDGET HEARING. At least 15 days before the hearing a summary of the budget and notice of the place where the detailed budget 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, Wisconsin Statutes in the official newspaper. Any resident or taxpayer of the City shall have an opportunity to be heard on the proposed budget at the hearing.

(4) APPROVAL OF THE BUDGET. The City Common Council shall within 20 days after the budget hearing adopt the budget for the following year.

2.02 CHANGES IN BUDGET

The amount of the tax to be levied or certified, the amounts of the various appropriations, and the purposes thereof shall not be changed after approval of the budget except by a 2/3 vote of the entire membership of the City Common Council.

2.03 EXPENDITURE OF FUNDS UNDER BUDGET

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 2.02 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 City, 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.

2.04 REPEALED #07-19

2.05 PREPARATION OF TAX ROLL AND TAX STATEMENT

(1) AGGREGATE TAX STATED ON ROLL. Pursuant to Section 70.65(2), Wis. Stats., the Clerk/Treasurer shall, in computing the tax roll, insert only the aggregate amount of state, county, school and local taxes in a single column in the roll opposite the parcel or tract of land against which the tax is levied, or, in the case of personal property, in a single column opposite the name of the person against whom the tax is levied.

(2) RATES STAMPED ON STATEMENT. Pursuant to Section 74.09, Wis. Stats., in lieu of entering on each tax statement the several amounts paid respectively for state, county, school, local and other taxes, the aggregate amount of such taxes shall be combined in a single column on the tax statement issued by the Clerk/Treasurer. The Clerk/Treasurer shall cause to be printed or stamped on the tax statement the separate proportion or rate of taxes levied for state, county, school, local or other purposes.

2.06 DUPLICATE TREASURER'S BOND ELIMINATED

(1) BOND ELIMINATED. The City elects not to give the bond for the Treasurer provided for by Section 70.67(1), Wis. Stats.

(2) CITY LIABLE FOR DEFAULT OF TREASURER. Pursuant to Section 70.67(2), Wis. Stats., the City shall be obligated to pay, in case the Clerk/Treasurer shall fail to do so, all state and county taxes required by law to be paid by such Clerk/Treasurer to the County Treasurer.

2.07 CITY BID STATUTE ADOPTED

(1) The authority invested in the Board of Public Works under Section 62.15, Wis. Stat., shall be exercised by the City Common Council. The City shall not be required to bid purchases of equipment, vehicles and other personal property.

(2) (Cr. # 99-10). Any class of public construction or any part thereof may be done directly by the City without submitting bids for the same as provided in § 62.15(1) Stats.

2.08 DELINQUENT PERSONAL PROPERTY TAX ASSESSMENTS PENALTY

(Cr. # 87-13) There is imposed a penalty of one-half percent per month or fraction of a month, in addition to the interest provided for in Section 74.80, Wis. Stat. (1985-86), on all personal property taxes that are overdue or delinquent.

2.09 FEES OF CITY PROFESSIONALS CHARGED BACK

Whenever either the City Common Council, City Clerk/Treasurer or other City Official has authorized a property owner in the City of Pewaukee to contact the City Attorney, Engineer or any other of the City's professional staff or the City Common Council, City Clerk/Treasurer or other City Official contacts said City Attorney, Engineer or any of the City's professional staff or a property owner contacts the City Attorney, Engineer or any other of the City's professional staff, if said contact results in a charge to the City of Pewaukee for that professional's time and services and said service is not a service supplied to the City of Pewaukee as a whole, then and in that event the City Clerk/Treasurer shall, pursuant to the provisions of Section 66.0703, Wis. Stats, charge that service to said property owner for the fees incurred by the City.

Any party charged with such a fee may appeal the fee to the Common Council by written notice of such appeal to the City Clerk/Treasurer, within thirty (30) days of receipt of such charge.

2.10 PROPERTY OWNER ALLOWED TIME TO PAY

The City Clerk/Treasurer shall give each property owner billed for current services as provided for herein a period of time not to exceed thirty (30) days to pay and thereafter if that charge remains unpaid, the City Clerk/Treasurer shall automatically charge that delinquent bill against the current or next tax roll as a delinquent tax against the property as provided by law. In the event the statement rendered to the property owner or the time given for the property owner to pay is too late in the current year for the charge, when it becomes delinquent, to be extended on that year's tax roll, then the delinquent charge shall be extended to the following year's tax roll.

2.11 DELINQUENT TAXES, ASSESSMENTS AND FEES

No initial or renewal license, permit, variance, conditional use approval, special exception, zoning matter or any other discretionary action of the City Common Council or any of its boards, commissions, departments or employees shall be:

- (1) Approved for any applicant who is:
 - (a) Delinquent in the payment of any taxes, assessments, special assessments, sanitary sewer assessments, personal property taxes, engineering, legal, administrative or other claim owed to the City Common Council.
 - (b) Delinquent in the payment of a forfeiture resulting from the violation of any ordinance of the City Common Council.
 - (c) Delinquent in the payment of any taxes or other claims due to the State or County.
 - (d) Has any outstanding warrant or capias from any municipal, state or federal court.
- (2) Issued for any premises or property for which taxes, assessments, special assessments, sanitary sewer assessments, personal property taxes, engineering, legal, administrative or other claims for the City Common Council are delinquent and unpaid.

2.12 PROCEDURE FOR THE WITHDRAWAL OR DISBURSEMENT OF FUNDS FROM THE CITY TREASURY

- (1) Withdrawal or disbursement from accounts established in the name of the City of Pewaukee may be made by check, certified check, money order or fund transfer by the City Clerk/Treasurer based on the following procedure:
 - (a) There must be a dated written or typed claim presented for payment in the form of invoice, letter or voucher with the name and address of the person, firm or corporation requesting payment of a specific amount for specifically identified services, materials, goods, or information.
 - (b) Funds must be available, therefore, pursuant to the budget approved by the City Common Council.
 - (c) There must be sufficient funds in the aforesaid account(s) to cover such withdrawal or disbursement.
 - (d) The services, materials, goods or information must have been duly authorized by the appropriate department head, commission or City Common Council and said authorizing person or body shall confirm with signature, initials or other written approval that such service, materials, goods or information has been supplied or rendered, and that the payment requested is due and owing.
 - (e) The claim must be just and valid pursuant to law. In this regard the Clerk/Treasurer may require proof and evidence to support such claims.
 - (f) The City's voucher for such payment of claim shall be endorsed by both the Clerk/Treasurer and Department Head. The signature of the Deputy Clerk or Deputy Treasurer may be substituted upon the extended absence of the Clerk/Treasurer and the signature of a Assistant Department Head may be substituted upon the extended absence of the Department Head.
- (2) The Clerk/Treasurer or Deputy shall provide the City Common Council, for its approval at least monthly, prior to payment, a list of all claims showing the name of claimant, purpose and amount proposed to be paid. Such list shall be provided to the City Common Council prior to the convening of the City Common Council meeting at which action is requested.
- (3) The City Common Council shall take action authorizing the payment of the bills on the list provided by the City Clerk/Treasurer. At the time of such action the City Common Council may hold or reject certain claims.

2.13 ROOM TAX (Created #01-11)

(1) DEFINITIONS. For the purpose of this section, the following words and phrases shall have the following meanings pursuant to Section 66.0615, Wis. Stats.:

- a. Hotel or Motel. A building or group of buildings in which the public may obtain accommodations for consideration including, without limitation, such establishments as inns, motels, hotels, tourist homes, tourist housing or courts, lodging houses, rooming houses, summer camps, apartment hotels, resort lodges and cabins and other building or group of buildings in which accommodations are available to the public, except accommodations including mobile homes as defined in sec.66.0435(1)(d), Wis. Stats., whether the home is classified as real or personal property, rented for a continuous period of more than one month, and accommodations furnished by any hospitals, sanatoriums or nursing homes or by corporations or associations organized and operated exclusively for religious, charitable or education purposes, provided that no part of the net earnings of such corporations and associations inures to the benefit of any private shareholder or individual.
- b. Gross Receipts. As defined in Sections 77.51(4)(a), (b) and (c), Wis. Stats., insofar as applicable.
- c. Transient. Any person residing for a continuous period of less than one month in a hotel, motel or other furnished accommodation available to the public,
- d. Shall. "Shall" is always mandatory and not merely directory.

(2) IMPOSITION OF ROOM TAX. Pursuant to Section 66.0615, Wis. Stats., a tax is hereby imposed on the privilege and service of furnishing retail rooms, lodging or sites to transients by hotel keepers, motel operators and other persons furnishing accommodations which are available to the public, irrespective of whether membership is required for the use of the accommodations. Such tax shall be at the rate of six (6) percent of the gross receipts from such retail furnishing of rooms, lodging or sites. Such tax shall not be subject to the selective sales tax imposed by Section 77.52(2)(a)(1), Wis. Stats.

(3) DISTRIBUTION OF TAXES COLLECTED. The proceeds of such tax when collected shall be apportioned thirty (30%) percent to the City for expenses as determined by the Common Council on an annual basis and the remaining seventy (70%) percent to such tourism expenses as designated on an annual basis by the Common Council upon the recommendation of the Tourism Committee, for use in promoting, developing, stimulating, expanding and administering activities related to the convention and tourism business. **(Rep. & Rec. 07-08)**

(4) ADMINISTRATION.

- (a) Collection and Disbursement. Each retailer engaged in furnishing such accommodations, rooms, or lodging as defined in this section shall submit a monthly report to the City Treasurer's office showing the gross receipts from furnishing such accommodations, rooms, or lodging. Included in this report shall be submitted the effective percentage room tax for the gross receipts as reported. The monthly report and percentage tax shall be submitted by the 15th day following the end of the prior month. A copy of the retailer's sales tax return for such business shall all be submitted to the City Treasurer's office no later than the date the retailers sales tax return is required to be filed under Section 77.58(2), Wis. Stats.
- (b) Signature on Returns. All quarterly returns shall be signed by the person required to file a return or his authorized agent, but need not be verified by oath.
- (c) False or Fraudulent Return. If a false or fraudulent return is filed with the intent in either case to defeat or evade the tax imposed by this section, a penalty of fifty (50) percent of the tax due shall be paid in addition to the tax interest and late filing penalty.

(5) INTEREST ON LATE TAXES. All unpaid taxes shall bear interest at the rate of one (1) percent per month from the due date of the return. Failure to pay the tax or delinquent payment of such taxes shall be subject to a \$10 late filing penalty in addition to the interest imposed in this section, and failure to submit the required tax return shall also be subject to a \$10 late filing penalty.

(6) ISSUANCE OF PERMIT.

(a) Application For a Permit. Every person furnishing rooms or lodging under Section 2.13, Subsection (2) for the purpose of identifying such business shall file with the City Treasurer an application for a permit for each place of business. Every application for a permit shall be made upon a form prescribed by the City Treasurer and shall set forth the name under which the applicant transacts or intends to transact business, the location of the place of business and such other information as the City Treasurer requires. The application shall contain an authorization to the Wisconsin Department of Revenue to release sales tax returns and information to the City Treasurer. The application shall be signed by the owner if a sole proprietor and if not a sole proprietor, by the person authorized to act on behalf of such applicant.

(b) Issuance. After compliance with Section 2.13, Subsection 6(a) by the applicant, the City Treasurer shall grant and issue to each applicant a separate permit for each place of business within the City. Such permit is not assignable and is valid only for the purpose in whose name it is issued and for the transaction of business at the place designated therein. It shall at all times be conspicuously displayed at the place for which issued.

(7) DELINQUENT TAXES.

(a) Denial of Permit. No license under this chapter shall be granted or issued to any person for any premises against whom or for which taxes or charges by the City are delinquent and unpaid.

(b) Notification to Applicant and Appeal. If the grant or issuance of a license is denied for nonpayment of taxes or charges, the City Clerk or officer responsible for issuing the license shall notify the applicant in writing that the license will not be granted or issued for nonpayment of taxes or charges. The applicant may appeal the decision to the City Council which may grant or deny the license after affording the applicant a hearing before the City Council.

(8) TAX LIABILITY ON TRANSFER OF BUSINESS. If any person liable for any amount of tax under this chapter sells the business or stock of goods or quits the business, his successors or assigns shall withhold a sufficient amount of the purchase price to cover such amount until the former owner produces a receipt from the City Treasurer that it has been paid or a certificate stating that no amount is due. If a person subject to the tax imposed by this chapter fails to withhold such amount of tax from the purchase price as required, the purchaser shall become personally liable for payment of the amount required to be withheld to the extent of the purchase price of the accommodations valued in money.

(9) AUDIT. Whenever the City Treasurer has probable cause to believe that the correct amount of room tax has not been assessed or that the tax return is not correct, the City Treasurer may, by audit, determine the tax required to be paid to the City or the refund due to any person under this section. The determination may be made upon the basis of the facts contained in the return being audited or upon any other information obtained by the City Treasurer. The City Treasurer is authorized to examine and inspect the Wisconsin sales tax records, the books, records, memoranda and property of any person in order to verify the tax liability of that person.

(10) RECORDS. Every person liable for the tax imposed by this section shall keep or cause to be kept such records, receipts, invoices and other pertinent papers in such form as the City Treasurer requires and shall make them available for inspection by the City Treasurer upon reasonable notice. Every person subject to collecting and/or paying the tax created herein shall maintain written or electronic records used to calculate and determine said tax, and said records shall be maintained for not less than two years after the tax is due. The City shall have the right to audit the same as provided by Section 66.0615, Wis. Stats.

(11) RETURNS CONFIDENTIAL. All information obtained by the City in enforcing collection of this tax shall be confidential and not a public record. The information may be disclosed to or used by persons using the information in the discharge of duties imposed by state statute or local ordinance for the duties of their office or by order of a court. Any persons violating the confidentiality requirements of this sub-section may be required to forfeit not less than \$100.00 or more than \$500.00.

(12) PENALTY. Any person who is subject to the tax imposed by this section who fails to obtain a permit as required in Section 2.13, Subsection (6), fails or refuses to permit the inspection of his State sales tax records by the City Treasurer after such inspection has been requested by the City Treasurer, fails to file a return as provided in this section, fails to remit the taxes due within 60 days of the tax due date or who violates any other provision of this section may be required to forfeit not less than \$100 and not more than \$500, together with the cost of prosecution. Each day or portion thereof that such violation continues is hereby deemed to constitute a separate offense.

(13) HOTELS, MOTELS, INNS AND OTHER TRANSIENT LODGING FACILITIES RECORDS.

(a) Records to be Kept. Every owner, keeper, proprietor or agent of any lodging house, rooming house, motel, hotel, inn or other transient lodging facility shall keep a register wherein all guests, roomers or lodgers shall inscribe their names and permanent address upon procuring lodging, a room or accommodations. The owner, keeper, proprietor or agent shall also inscribe the room number occupied and the date and time of registration and checkout.

(b) Identification Required. Said owner, keeper, proprietor or agent shall request identification of any guest, roomer or lodger paying in cash, at the time of registration. Such identification shall be in a valid and current form showing the person's name, date of birth, and may be, but is not limited to, a driver's license, state issued picture identification card, or such other form as will reasonably assure that the registrant is, in fact, the person under whose name such lodging room or accommodation is being procured. A photocopy of such identification shall be maintained or the identifying information transposed into the registration record. For any guest, roomer or lodger taking occupancy through a prearranged reservation in the name of a corporation, business, association or any other entity, the owner, keeper or proprietor shall request identification of the specific guest, roomer or lodger at the time of registration as will reasonably assure such person to be the person for whom the lodging, room or accommodations have been procured. Said owner, keeper or proprietor shall verify the credit card signature of each guest, roomer or lodger making payment by way of credit card, with the signature inscribed upon hotel register.

(c) False Identification. No person may knowingly procure or provide lodging from a rooming house, motel, hotel, inn or other transient lodging facility, or any services therefrom, through misrepresentation or production of false identification, or identification which misrepresents the identity of the person procuring or sharing in such lodging or service. No person may knowingly give or cause to be given, an incorrect name, address, date of birth, or license plate number to any owner, keeper, proprietor or agent of any establishment required to maintain records under this section.

(d) Providing Records to Law Enforcement Officers. Records required to be maintained in accordance with Section 2.13, Subsection 14 (a), (b) and (c) of this section together with vehicle registration information, records of telephone calls and other billing records, when maintained by the establishment in the ordinary course of business shall be provided to any law enforcement officer upon demand and representation that a reasonable suspicion exists that such information is relevant to a then-pending inquiry or investigation. Nothing in this requirement shall be construed as giving any such officer any greater right or license to enter a room or invade privacy than the officer shall otherwise possess. (Rep. & Recr. 09-21)

(e) Retention of Records. Records required to be kept in accordance with this section shall be retained for two (2) years after the date the last entry is recorded