

CITY OF NEW LONDON

CHAPTER 3

FINANCE AND TAXATION

- 3.01 Preparation of Tax Roll and Tax Receipts
- 3.02 Duplicate Clerk-Treasurer's Bond Eliminated
- 3.03 Fiscal Year
- 3.04 Claims, Allowance of
- 3.05 Order Checks, Execution of
- 3.06 Purchases and Appropriations
- 3.07 Budget
- 3.08 Changes in Budget
- 3.09 City Funds to be spent in Accordance with Appropriation
- 3.10 Records Retention & Disposition Schedule
- 3.11 Public Records
- 3.12 Expenditure Policy
- 3.13 (Repealed)
- 3.14 Non-Represented Employee Compensation Plan
- 3.15 Creation of Room Tax
- 3.16 Creation of Assessment Fee
- 3.17 Background Investigations

- 3.01 PREPARATION OF TAX ROLL AND TAX RECEIPTS (Rep. & Recr. Ord. #730), (1) AGGREGATE TAX STATED ON ROLL. Pursuant to §70.65(2), Wis. Stats., the Clerk-Treasurer shall, in computing the tax roll, insert only the aggregate amount of state, county, school, vocational school, local and other taxes in a single column on the forms provided by the County Treasurer. Said County Treasurer shall then produce the roll as required by current statute and deliver same to the Clerk-Treasurer. The Clerk-Treasurer shall then verify the roll for accuracy. Distribution of State aids and credits shall be accomplished as required by current law.
- (2) UNIFORM TAX BILLS AND RECEIPTS. The Clerk-Treasurer shall use uniform tax bills and receipts as prescribed by the Department of Revenue under §70.09(3) (a), Wis. Stats. Tax bills shall be mailed to taxpayers or their designees and include all the information required by §70.665, Wis. Stats.
- 3.02 DUPLICATE CLERK-TREASURER'S BOND ELIMINATED. (1) BOND ELIMINATED. The City elects not to give the bond on the Clerk-Treasurer as provided by §70.67(1), Wis. Stats.
- (2) CITY LIABLE FOR DEFAULT OF CLERK-TREASURER. Pursuant to §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.
- 3.03 FISCAL YEAR. The calendar year shall be the fiscal year.
- 3.04 CLAIMS, ALLOWANCE OF. (1) No bill shall be allowed unless the same be itemized.
- (2) No account or other demand against the City shall be allowed and directed to be paid unless the same shall be examined and certified to be correct by the Clerk-Treasurer and reported to and authorized by the Council.
- (3) The Clerk-Treasurer may make such immediate payments as may be necessary for weekly or semi-monthly payrolls, insurance premiums, contracted services, utility bills and expenses approved by the appropriate committee, board or commission.
- 3.05 ORDER CHECKS, EXECUTION OF. All disbursements of the City shall be by order check which shall not be valid unless signed by the Clerk—Treasurer and countersigned by the Mayor. In the absence of the Clerk-Treasurer, the Deputy Clerk-Treasurer is authorized to sign and in the absence of the Mayor, the Council President is authorized to sign. The Clerk-Treasurer is directed to file a certified copy of this section with each public depository used by the City.

- 3.06 PURCHASES AND APPROPRIATIONS. (Amd. Ord 1120) (1) No supplies in excess of \$50 shall be purchased by any person unless previously ordered by the Council or unless he shall secure a purchase order from the Clerk-Treasurer. A committee chairman or department head may authorize purchase of supplies for his respective department, not to exceed \$1,000.
- (2) All emergency purchases over \$1,000 shall be approved by the Mayor or the appropriate committee.
  - (3) Any request for an appropriation of funds shall be laid over to the next Council meeting, except by suspension of the rules.
- 3.07 BUDGET. (1) DEPARTMENTAL ESTIMATES. When requested by the Clerk-Treasurer, each year each officer, department and committee shall file with the Clerk-Treasurer 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 Clerk-Treasurer and shall be designated as "Departmental Estimates," and shall be as nearly uniform as possible for the main division of all departments.
- (2) MAYOR TO PREPARE. Each year the Mayor, with the assistance of the Clerk-Treasurer, shall prepare and submit to the Council a proposed budget presenting a financial plan for conducting the affairs of the City for the ensuing calendar year. The budget shall include the following information:
    - (a) The expense of conducting each department and activity of the City for the ensuing fiscal year and corresponding items for the current year and last preceding fiscal year with reasons for increase and decrease recommended as compared with appropriations for the current year.
    - (b) (Am Ord. #730; Am. Ord. #782) 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.
    - (c) An estimate of the amount of money to be raised from general property taxes, which, with income from other sources, will be necessary to meet the proposed expenditures.
    - (d) Such other information as may be required by the Council and by State law.
  - (3) BUDGET COPIES FOR CITIZENS. The City shall provide a reasonable number of copies of the budget thus prepared for distribution to citizens.
  - (3) (a) BUDGET SUMMARY (Cr. Ord. #782). The Clerk-Treasurer shall prepare summary of the budget and shall publish the notice required under §65.90(3) (a), Wis. Stats. Pursuant to §65.90(3) (b), Wis. Stats., the budget summary shall include the following:

- (a) All expenditures, by major expenditure category.
  - (b) All revenues, by major revenue source.
  - (c) Any financing source and use not included above.
  - (d) All beginning and ending year end fund balances.
- (4) HEARING. The Mayor shall submit to the Council at the time 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. The Council shall hold a public hearing on the budget and the proposed appropriation ordinance, as required by law. Following the public hearing, the proposed appropriation ordinance may be changed or amended and shall take the same course in the Council as other ordinances.

3.08 CHANGES IN BUDGET. Pursuant to §65.90(5), Wis. Stats., 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 Council. Notice of such transfer shall be given by publication within 10 days thereafter in the official City newspaper.

3.09 CITY FUNDS TO BE SPENT IN ACCORDANCE WITH APPROPRIATION. 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 sec. 3.08 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 Council, to be paid out of the income of the current year, in furtherance of improvements or other objects or works which will not be completed within such year, and any such appropriations shall continue in force until the purpose for which it was made shall have been accomplished or abandoned.

3.10 RECORDS RETENTION & DISPOSITION SCHEDULE

Section 1. That §3.10 (1), (2), (3), (4), (5), (6) of the New London Municipal Code shall be repealed and recreated to read as follows [Repeal & Recreate Ord. #653; Ord. # 1141; Ord. 1323]:

Section 2. DEFINITIONS.

Record Retention & Disposition Schedule. A list of City records attached to and made a part of this Ordinance, which specifies the period of time the records must be kept until destruction or transferred to the Wisconsin State Historical Society.

Legal Custodian. Each elected official is the legal custodian of his or her records and the records of his or her office as defined in Sec. 19.33, Wis. Stats. The official may designate an employee of his or her staff to act as the legal custodian.

Record. The meaning as defined in Sec. 19.32 (2), Wisconsin Statutes.

Disposition/Destruction. Physical destruction of obsolete records by shredding, burning, or in the case of electronic records, by deleting from a computer hard drive and reformatting or destroying the tape(s)/disk(s).

Section 3. MANAGEMENT OF THE RECORDS RETENTION PROGRAM.

1. The City Clerk and/or designee shall be responsible for the retention and disposal of records listed on the City's Records Retention Schedule.

2. Historical Society Notification. As required by Sec. 19.21 (4)(a), Wis. Stats., the State Historical Society of Wisconsin shall be notified at least 60 days prior to the destruction of any records. Notification should be sent to:

Wisconsin State Historical Society  
816 State Street  
Madison, WI 53706

No notification is necessary if a waiver has been made.

3. Destruction Criteria. No record subject to pending litigation shall be destroyed until the litigation is resolved and permission is obtained from the City of New London Attorney.

Electronic formatting or other reproduction of records. The custodian or any Department Head, may, with the approval of the City Clerk, retain and preserve public records in his/her possession by means of microfilm, or another reproduction method, optical imaging or electronic formatting. Such records shall meet the standards for photographic reproduction set forth in §16.61(7)(a) and (b), Wis. Statutes. Such records shall be considered original records for all purposes. Such records shall be preserved along with other files of the department or division and shall be open to public inspection and copying according to the provisions of state law and this ordinance. Once reproduced by photographic reproduction, the original document may be destroyed or otherwise disposed of. When the period specified in the Records Retention Policy ends, records meeting the criteria for destruction should be destroyed as soon as practical.

4. Limitation. This Ordinance shall not be construed to authorize the destruction of any public record after a period less than prescribed by Statute or State Administrative regulations.

Section 4. ADOPTION OF ORDINANCE.

This ordinance, adopted by a majority of the City Council on a roll call vote with a quorum present and voting and proper notice having been given, authorizes the powers and establishes the duties of the legal custodians of the City of New London public records to manage, protect and destroy obsolete public records in the possession of the City of New London.

*Wisconsin Public Records Board approval “sunsets” after ten years. At that time the Records Retention Schedule must be updated and resubmitted to the WPRP for approval.*

## MUNICIPAL RECORDS RETENTION SCHEDULE

Adopted 2016

ACCOUNTS PAYABLE	RETENTION Time Table
Purchase Invoices – Originals	7 years and destroy provided record has been audited
Vouchers – Requisitions – Purchase Orders	7 years and destroy provided record has been audited
ACCOUNTS RECEIVABLE	
Accounts Receivable Invoices	7 years and destroy provided record has been audited
Receipts – General Fund & Generic	7 years and destroy provided record has been audited
ASSESSMENT RECORDS	
Assessment Property Cards	Until Superseded
Assessment Workroll	2 years
Final Assessment Roll	Permanent
Personal Property Blotters	7 years
BOARD OF REVIEW	
Form of Objection to Property Assessment and Supporting Documentation	7 years after the final action of the Board of Review or the completion of appeal and destroy
Minutes Book of Board of Review	Permanent
Notice of Determinations of the Board of Review	7 years after the final action of the Board of Review or the completion of appeal and destroy
Proceedings of the Board of Review on Audio tapes or as stenographic notes including any transcriptions thereof	7 years after the final action of the Board of Review or the completion of appeal and destroy
BUDGETS AND AUDITS	
Audit Reports	Permanent
Budget Worksheets	3 years and destroy
Final Budget	Permanent
Budget Presentation Minutes	Permanent
BUILDING PERMITS AND INSPECTIONS	
Applications and Permits	For life of structure
Certificates of Occupancy	Retain until superseded and destroy
City Attorney’s Case File, Copy	1 year after the case has been closed and destroy
Code Compliance Inspection Reports	For life of structure
Energy Calculation Worksheets	3 years and destroy
Inspection Address File	For life of structure
Permit Fee Receipts	7 years and destroy provided record has been audited
Permit Ledger	7 years and destroy
Quarter Section Maps, Copies	Retain until superseded and destroy
Records of the Building Board of Appeals (including minutes of the meetings of the Board and supporting documents submitted to the Board)	Permanent. Retain office reference copies 5 years and destroy
Records of the Plan Commission (including minutes of the	Retain permanently

meetings of the Commission and supporting documents submitted to the Commission)	
Records of the Zoning Board of Appeals (includes minutes of the meetings of the Board and supporting documents submitted to the Board).	Permanent. Retain office reference copies 5 years and destroy
Sign Code Advisory Committee Minutes	Permanent
State Approved Commercial Building Plans	4 yrs. -- Notification waived by State Historical Society
<b>COUNCIL, COMMITTEES &amp; BOARD RECORDS</b>	
Affidavits of Publication	Retain 3 years and destroy provided affidavits of publication of ordinance are maintained permanently in in the Ordinance Book
Audio and Video Tapes	Retain one year and destroy or erase tape, 90 days if made only for the purpose of writing the minutes
General Correspondence Petitions Reports of Officers Staff Notes Meeting Agendas List of Persons serving on Commissions, Committees, Boards, etc.	Minimum period is not established, however, some of these things should be retained permanently, like petitions and lists of citizens serving. Other things like reports and staff notes go a long way toward providing background to decisions. General correspondence is especially difficult to quantify; it definitely depends on what it refers to. To be safe, keep everything except obvious advertising materials at least 3 years.
Minutes of any Kind	Retain permanently
Oaths of Office	5 years after the term of service covered by the oath has ended and destroy
Ordinance Book	Retain permanently
Ordinances, Resolutions	Retain permanently
<b>ENGINEERING AND PUBLIC WORKS</b>	
Aerial Photographs	Retain until superseded and destroy
Annexation Plats	Permanent
Annual Reports	Permanent
Assessor's Plat	Permanent
Benchmark Books	Permanent
City Map	Permanent
Excavation Plans of Private Utilities	Permanent
Field Notes	Permanent
Final Subdivision Plats	Permanent
House Number and Address Change Files	Permanent
Index to Maps	Permanent
Permits (include permits for the excavation of streets by private utility companies)	3 years and destroy
Petitions for Street and Sewer Systems	2 years and destroy
Preliminary Subdivision Plats	Retain until superseded by the final plat and destroy
Profile and Grade Books	Permanent
Records of the Board of Public Works (includes minutes of the meetings of the Board and supporting documents submitted to the Board)	Permanent
Records of the Plan Commission (includes minutes of the meetings of the Board and supporting documents submitted to the Board)	Permanent
Records of the Zoning Board of Appeals (includes minutes of the meetings of the Board and supporting documents submitted to the Board)	Permanent

Section Corner Monument Logs	Permanent
Special Assessment Calculations	2 years and destroy
State Highway Aids Program Records	7 yrs and destroy provided the record has been audited
Street Vacations and Dedications, Copies	Retain for active reference life and destroy
Structure Plans for Municipal Buildings and Bridges	Retain for life of structure --- Notification waived by State Historical Society
TV Sewer Inspection Records	Retain until superseded and destroy
Water, Storm and Sanitary Sewer Main Maps	Permanent
<b>FIDELITY BOND</b>	<b>3-4b                      5/2016</b>
Fidelity Bond	5 years after bond expires and destroy
Fidelity Bond Book	5 years after last bond entered expires and destroy
Oath of Office	5 years after the term of service covered by the oath has ended and destroy
<b>HUMAN RESOURCES</b>	
CVMIC Payroll Audits (for Workers Compensation)	2 years
Department Training Records	7 years
EEO-4 Records (Forms and Bi-Annual Reporting)	4 years, except where a charge of discrimination has been filed; all personnel records relevant to a charge or action shall be retained until final disposition of the charge or the action
I-9 Records	3 years or minimum of 1 year after separation if employed less than 3 years
Health Insurance, Dental/Vision Renewal Records (Rates & SPD's)	5 years
HSA City Contribution Processing	5 years
HSA Remittance Records	5 years
Medical Records	30 years after end of employment
OSHA 300 Log	5 years
Personnel Records	10 years after date of separation
PHA Records (Annual)	5 years
Policies and Directives	7 years after being updated or terminated
Reclassification / Compensation Studies	7 years
Recruitment Process Records / Employment Applications of people not hired	7 years
Reimburse of Fringes (eyewear, boots, etc.)	3 years
Retirement Records	8 years after end of service
Unemployment Compensation Records	3 years
Union Contracts	Permanent
Workers Compensation Records	30 years after the claim is closed (Statute of Limitations) or longer where a compromise agreement has been established
WRS Pension Remittance Reports	5 years
<b>INFORMATION TECHNOLOGY</b>	
Backups	14 days -- A "backup" refers to making copies of original data so the copies are available for a restore if the original data is lost. Those additional copies are typically called "backups." Backups are used for two reasons: 1) to restore a computer/server to an operational state following a major loss of data (disaster recovery) and 2)



	to restore files that have been accidentally deleted or corrupted. Backups are not designed to be used for records retention.
Email	Creation Date + 7 years
Video/Audio Digital Data	Creation Date + 121 days on original recording system Creation Date + 7 years, if video has been exported
<b>JOURNALS, REGISTERS &amp; LEDGER</b>	
Appropriation Journal – Accounts Payable Direct & Open Item Register	15 years and destroy
Appropriation Journal Voucher	15 years and destroy
General Journal	15 years and destroy
General Ledger	15 yrs --- Notification waived by State Historical Society
Journal Voucher – “JV’s”	15 years and destroy
Receipts Journal – Revenues – Journal Entry Register	15 years and destroy <b>3-4c 5/2016</b>
Trial Balance	Until audited and destroy
A/P Check Register	15 years and destroy
Voided Checks	5 years and destroy
<b>LEGAL OPINIONS</b>	
Legal Opinions	Permanent
<b>LIBRARY &amp; MUSEUM</b>	
Minutes, Agendas and Packet Information – Custodian – Library Director	Permanent
<b>LICENSES AND PERMITS</b>	
Applications Accepted and Rejected: All liquor and Beer Related License Applications	7 years and destroy
All other License Applications – Amusement – Cigarette, Mobile Home Park, Solicitors	7 years and destroy
Cat & Dog Licenses	3 years and destroy
License Stubs	All liquor and beer related license stubs 4 years. All other stubs 3 years and destroy
Receipts	7 years and destroy
Special Event Applications & Permits	7 years
<b>MUNICIPAL BORROWING</b>	
Bond Payment Register	7 years after bond issue expires or following payment of all outstanding matured bonds/notes/coupons, whichever is later, and destroy
Bond Procedure Record	7 years after bond issue expires and destroy
Bond Register – Bond Issue Summary	7 years after bond issue expires and destroy
Cancelled Bonds, Coupons and Promissory Notes	Until audited and destroy
Certificates of Destruction	7 years after bond issue expires or following payment of all outstanding matured bonds/notes/coupons, whichever is later, and destroy
<b>MUNICIPAL COURT</b>	
Retention of Court Records	Retention and Maintenance of Court Records shall adhere to Supreme Court Rules SCR Chapter 72.
<b>PARKS AND RECREATION</b>	

Aerial Photographs	Permanent
Boat Launch Applications & Permit Records	7 years
Injury Report Form	7 years or until the participant is 21 years of age [whichever is longer]
Master Park Plan	Permanent
Master Reservation Book	2 years and destroy
Payroll Support Records	2 years and destroy provided record has been audited
Plats	Permanent
Program Registration Forms	7 years
Program Waivers	7 years or until the participant is 21 years of age [whichever is longer]
Records of the Board of Park Commissioners (including minutes of the meetings of the Board and supporting documents submitted to the Board).	Permanent
River Raft Applications & Permit Records	7 years
Reservation Requests	30 days and destroy. If payment receipts are attached, retain 7 years and destroy provided record has been audited.
Supervisor's Daily Report of Work Completed	2 years and destroy
<b>3-4d 5/2016</b>	
<b>PAYROLL</b>	
Annual Report of Federal Income Tax Withheld	5 years and destroy
Cancelled Payroll Checks	5 years and destroy provided record has been audited
Employee Earning Records – Timecards	5 years and destroy
Employee Enrollment and Waiver Cards (Aflac, Deferred Comp, Insurance)	2 yrs after being superseded or terminated and destroy
Employee's WI Withholding Exemption Certificate	5 years after being superseded and destroy
Employee's Withholding Allowance Certificate IRS-W4	5 years after being superseded and destroy
Employer's Annual Reconciliation of WI Income Tax Withheld from Wages	5 years and destroy provided record has been audited
Federal Deposit Tax Stubs	5 years and destroy provided record has been audited
Garnishments	5 years
Longevity Processing	5 years
Payroll Check Register	5 years and destroy provided record has been audited
Payroll Distribution Record	5 years and destroy provided record has been audited
Payroll Support Records – Employee Direct Deposit Preapprovals	2 years and destroy provided record has been audited
Payroll Voucher	5 years and destroy provided record has been audited
Quarterly Report of Federal Income Tax Withheld	5 years and destroy provided record has been audited
Quarterly Report, Payroll Summary	5 years and destroy provided record has been audited
Report of WI Income Tax Withheld	5 years and destroy provided record has been audited
Salaries Annual Processing Folder	5 years and destroy provided record has been audited
Sick/Vacation Leave Requests	5 years and destroy provided record has been audited
Sick/Vacation Leave Annual/Monthly Processing	5 years and destroy provided record has been audited
State's Quarterly Report of Wages Paid	5 years and destroy provided record has been audited
Voided Checks	5 years
Wage and Tax Statement	5 years and destroy provided record has been audited
W2'S	15 years
<b>POLICE DEPARTMENT</b>	

Police Department Records – Custodian – Chief of Police	Records retained per the New London Police Department’s Policy & Procedure Manual
<b>PUBLIC WORKS PROJECTS &amp; CONTRACTS</b>	
Affidavit of Organization and Authority	Retain in the contract file 7 years after completion of the project and destroy. For unsuccessful bidders, retain 2 years and destroy.
As-Built Tracing	Retain for the life of the project or structure --- Notification waived by State Historical Society
Bid Bond	Retain in the contract file 7 years after completion of the project and destroy. For unsuccessful bidders, retain 2 years and destroy
Bid Tabulations	2 years and destroy
Bidder’s Proof of Responsibility	Retain in the contract file 7 years after completion of the project and destroy. For unsuccessful bidders, retain 2 years and destroy
Bids	Retain in the contract file 7 years after completion of the project and destroy. For unsuccessful bidders, retain 2 years and destroy
Blueprints/includes Residential Blueprints in your Possession	Retain until superseded by the as-built tracing and destroy; if no as-built tracings are forthcoming retain for the life of the building or project --- Notification waived by State Historical society.
Certified Check	Retain until the contract has been signed and return to bidder. <b>3-4e</b> <b>5/2016</b>
Contract	Retain in the contract file 7 years after completion of the project and destroy
Master Project Files	20 years after the life of the structure --- Notification waived by State Historical Society
Notice to Contractors	Retain in the contract file 7 years after completion of the project and destroy. For unsuccessful bidders, retain 2 years and destroy
Performance Bond	Retain in the contract file 7 years after completion of the project and destroy
<b>PURCHASING</b>	
Bids, Successful	7 years after the contract has expired and destroy
Bids, Unsuccessful	1 year after purchase order issued
Inventory of Property	Retain until superseded and destroy
Purchase Orders	7 years and destroy
Purchase Requisitions	1 year after purchase order issued
Receiving Report	7 years and destroy
<b>REAL PROPERTY RECORDS</b>	
Abstracts and Certificates of Title	Permanent
Deeds	Permanent
Easements	Permanent
Leases	7 years after termination of lease and destroy
Opinion of Title	Permanent
Plats	Permanent
Title Insurance Policies	Permanent
Vacation or Alteration of Plat	Permanent
<b>SALES &amp; USE TAX</b>	

Returns, Schedules, Work Papers, etc.	6 years
<b>SANITATION AND CONSUMER PROTECTION</b>	
Complaints and Follow-up Reports	5 years from the date the complaint was resolved and destroy
Food Handling and Sale Permits	3 years and destroy
MSDS Sheets	30 years
Open Air Burning Permits	6 months and destroy
Public swimming pool survey reports, campgrounds and camping survey reports, mobile home park survey reports, recreational and education camp survey reports, restaurant and tavern survey reports, hotels, motels, tourist rooms, and rooming houses survey reports, retain dairy case and milk products reports, retail and wholesale food establishments reports, nursing home survey reports, and vending machine survey reports	5 years and destroy
Request to Declare a Medical Emergency	3 years and destroy
Restaurant License Applications	3 years and destroy
Retail Dairy Products Licenses	3 years and destroy
Septic Tank Permits	Permanent
Utility Disconnections in Private Residence Investigation Reports	3 years and destroy
Weights and Measures, Field Test Reports & Package Weighting Reports	3 years and destroy
<b>SPECIAL ASSESSMENTS</b>	
Certified Special Assessment Roll	Retain until all assessments are collected or for 7 years, whichever is longer <b>3-4f</b> <b>5/2016</b>
Final Resolution	Permanent
Preliminary Resolution	2 years and destroy provided a copy of the report is on file with the public works project records
Report on Special Assessment Notice and Hearing	2 years and destroy provided a copy of the report is on file with the public works project records
Special Assessment Payment Register	Retain until assessments are collected or for 7 years, whichever is longer
Statement of New Special Assessments	5 years and destroy provided record has been audited
Waiver of Special Assessment Notice and Hearing	1 year and destroy, or retain 1 year after the final audit resolution is approved and destroy
<b>STREETS AND HIGHWAYS</b>	
Annual Reports	Retain permanently
Complaint Ledger	2 years and destroy
Fuel Usage Reports	2 years after created or superseded and destroy
Heavy Equipment and Vehicle Inventory Ledger	Retain for the life of the equipment and/or vehicle or until the inventory ledger is superseded and destroy
Monthly Reports	2 years and destroy
Payroll Support Records	2 years and destroy
Purchasing Records	7 yrs and destroy provided the record has been audited
Stock Control Records	2 years after created or superseded and destroy
Street and Sidewalk Maintenance and Repair Records	25 years and destroy
Street Operations File	2 years after created or superseded and destroy
Tree Planting, Inspection, Trimming & Removal Records	25 years and destroy

Vehicle Expense Reports	Retain for the life of the vehicle and destroy
Vehicle Maintenance Histories	Retain for the life of the vehicle and destroy
<b>TAX CALCULATION</b>	
Tax Roll Certification	3 yrs and destroy provided the record has been audited
Explanation of Property Tax Credit Certification – Received from State	5 yrs and destroy provided the record has been audited
Final Worksheet for Determining Allowable Levy – Clerk’s Statement of Taxes & Worksheet	5 yrs and destroy provided the record has been audited
General Property Tax Credit Certification – Received from State	5 years & destroy provided the record has been audited
Personal Property Tax Roll	Retain 15 years and <i>notify</i> the State Historical Society
Real Property Tax Roll	Retain 15 years and <i>notify</i> the State Historical Society
State Shared Aid Payment Notices, any and all Shared Revenue, Highway Aids	Retain 6 yrs and destroy provided record has been audited
Statement of New Special Assessments	5 years and destroy provided record has been audited
Statement of Sewer Service Charges	5 years and destroy provided record has been audited
Statement of Taxes	Retain final copy permanently
Tax Levy Certification of the Municipal Clerk	3 yrs and destroy provided the record has been audited
<b>TAX COLLECTION</b>	
Municipal Treasurer’s Settlement – Outagamie Cty, Waupaca Cty, FVTC, School District	5 yrs and destroy provided the record has been audited
Personal Property Tax Roll	15 years and <i>notify</i> the State Historical Society
Paid/Unpaid Tax Bills - Individual Copies	2 years and destroy if the record has been audited.
Statement of Taxes Remaining Unpaid	Retain with the tax roll
Tax Settlement Receipt	5 years and destroy if the record has been audited
<b>TREASURER’S RECORDS</b>	
All Receipts	7 years
Bank Credit/Debit Notices	1 year after audit and destroy
Bank Reconciliation	7 years and destroy
Bank Statements	7 years and destroy
Cancelled Order Checks – “Void” Checks	7 years and destroy
	<b>3-4g      5/2016</b>
Cashbook – Checkbook	15 years and destroy
Check Register	7 years and destroy
Daily/Weekly Cash Drawer Reconciliation	1 year after audit and destroy
Duplicate Deposit Tickets	1 year after audit and destroy
Investment Records	7 years and destroy
Lists of Outstanding Checks	7 years and destroy
<b>UTILITY RECORDS [Sewer, Water &amp; Electric]</b>	
Utility Records – Custodian – Utility Manager	Records retained per the Public Service Commission of WI Retention Schedule
<b>VOTERS, CAMPAIGN &amp; ELECTION RECORDS</b>	
<i>Federal elections are President, U.S. Senator &amp; U.S. Representative in Congress</i>	
Absentee Ballot Log and Provisional Ballot Reporting Form (GAB-123r)	90 days after an election when votes are not recorded by the MBOC (22 months after a federal election) 22 months after an election when votes are recorded by the MBOC
Active Registration Forms	Retain the active file as long as current
Applications for Absentee Ballots	90 days after an election 22 months after a federal election

Forms associated with the Election such as Tally Sheets, Inspectors' Statements (GAB-104), Declaration of Candidacy (GAB-162) and Nomination Papers	<u>90 days after a local election</u> 22 months after a federal election
Campaign Registration Statements, Notifications of Non candidacy (GAB-163)	6 years and destroy
Campaign Finance Reports (GAB-2)	6 years and destroy
Detachable Recording Units from Electronic Voting Equipment	<u>14 days after a primary</u> 21 days after an election
Election Notices	<u>1 year after the election</u> 22 months after the federal election
Election Voting & Registration Statistics Reports (GAB-190)	22 months after the election
Hard Copy of Records Transferred to Microfilm or Electronic Format	2 years after the election
Unused Ballots (State, County, Local Offices)	30 days after an election
Poll List & Registry List	<u>2 yrs. after a non-partisan primary or election</u> 4 years after a partisan primary or election
Cancelled Registration Forms	4 years after the cancellation
<b>WORK PERMITS</b>	
Work Permits	Until the child turns 21

*Departments will check with the New London Public Museum, before discarding, if declined by the WI State Historical Society.*

## FINANCE & TAXATION 3.11

- 3.11 PUBLIC RECORDS (Cr. Ord. #653). (1) DEFINITIONS. (a) “Authority” means any of the following City entities having custody of a City record: an office, elected official, agency, board, commission, committee, council, department or public body corporate and politic created by constitution, law, ordinance, rule or order; or a formally constituted subunit of the foregoing.
- (b) “Custodian” means that officer, department head, division head or employee of the City designated under sub. (3) or otherwise responsible by law to keep and preserve any City records or file, deposit or keep such records in his office, or is lawfully in possession or entitled to possession of such public records and who is required by this section to respond to requests for access to such records.
  - (c) “Record” means any material on which written, drawn, printed, spoken, visual or electromagnetic information is recorded or preserved, regardless of physical form or characteristics, which has been created or is being kept by an authority. “Record” includes, but is not limited to, handwritten, typed or printed pages, maps, charts, photographs, films, recordings, tapes (including computer tapes), and computer printouts. “Record” does not include drafts, notes, preliminary computations and the like materials prepared for the originator’s personal use or prepared by the originator in the name of a person for whom the originator is working; materials which are purely the personal property of the custodian and have no relation to his office; materials to which access is limited by copyright, patent or bequest; and published materials in the possession of an authority other than a public library which are available for sale, or which are available for inspection at a public library.
- (2) DUTY TO MAINTAIN RECORDS. (a) Except as provided under sub. (7), each officer and employee of the City shall safely keep and preserve all records received from his predecessor or other persons and required by law to be filed, deposited or kept in his office or which are in the lawful possession or control of the officer or employee or his deputies, or to the possession or control of which he may be lawfully entitled as such officer or employee.
- (b) Upon the expiration of an officer’s term of office or an employee’s term of employment, or whenever the office or position of employment becomes vacant, each such officer or employee shall deliver to his successor all records then in his custody and the successor shall receipt therefore to the officer or employee, who shall file said receipt with the Clerk-Treasurer. If a vacancy occurs before a successor is selected or qualifies, such records shall be delivered to and receipted for by the Clerk-Treasurer, on behalf of the successor, to be delivered to such successor upon the latter’s receipt.
- (3) LEGAL CUSTODIANS.
- (a) Each elected official is the legal custodian of his records and the records of his office, but the official may designate an employee of his staff to act as the legal custodian.
  - (b) Unless otherwise prohibited by law, the Clerk-Treasurer or the Clerk-Treasurer’s designee shall act as legal custodian for the Council and for any committees, commissions, boards or other authorities created by ordinance or resolution of the Council, or in his absence or disability or in case of vacancy, the deputy clerk is hereby designated the legal custodian of all City records.

- (c) For every authority not specified in pars. (a) or (b) , the authority's chief administrative officer is the legal custodian for the authority, but the officer may designate an employee of his staff to act as the legal custodian.
  - (d) Each legal custodian shall name a person to act as legal custodian in his absence or the absence of his designee.
  - (e) The legal custodian shall have full legal power to render decisions and to carry out the duties of an authority under Subch. II of Ch. 19, Wis. Stats., and this section. The designation of a legal custodian does not affect the powers and duties of an authority under this section.
- (4) PUBLIC ACCESS TO RECORDS; FEES.
- (a) Except as provided in sub. (6), any person has a right to inspect a record and o make or receive a copy of any record as provided in §19.35(1), Wis. Stats.
  - (b) Records will be available for inspection and copying during all regular office hours. In the case of custodians who do not keep regular office hours, the requester should contact the Clerk-Treasurer during regular office hours and he will obtain the record for the requester within 16 business hours.
  - (c) A requester shall be permitted to use facilities comparable to those available to City employees to inspect, copy or abstract a record.
  - (d) The legal custodian may require supervision during inspection or may impose other reasonable restrictions on the manner of access to an original record if the record is irreplaceable or easily damaged.
  - (e) A requester shall be charged a fee to defray the cost of locating and copying records as follows:
    1. The cost of photocopying shall be \$.25 per page for the first 5 pages and \$.15 per page thereafter. Said cost has been calculated not to exceed the actual, necessary and direct cost of reproduction. The cost of a computer printout shall be \$2.45 per page, which has been calculated not to exceed the actual direct cost of generation.
    2. If the form of a written record does not permit copying, the actual and necessary cost of photographing and photographic processing shall be charged.
    3. The actual full cost of providing a copy of other records not in printed form on paper such as films, computer printouts and audio- or video-tapes shall be charged.
    4. If mailing or shipping is necessary, the actual cost thereof shall also be charged.
    5. There shall be no charge for locating a record unless the actual cost therefore exceeds \$50, in which case the actual cost shall be determined by the legal custodian and billed to the requester.



6. The legal custodian shall estimate the cost of all applicable fees and may require a cash deposit adequate to assure payment if such estimate exceeds \$5.
  7. Elected and appointed officials of the City shall not be required to pay for public records they may reasonably require for the proper performance of their official duties.
  8. The legal custodian may provide copies of a record without charge or at a reduced charge where he determines that waiver or reduction of the fee is in the public interest.
- (f) Pursuant to §19.34, Wis. Stats., and the guidelines therein listed, each authority shall adopt, prominently display, and make available for inspection and copying at its offices, for the guidance of the public, a notice containing a description of its organization and the established times and places at which, the legal custodian from whom, and the methods whereby the public may obtain information and access to records in its custody, make requests for records, or obtain copies of records, and the costs thereof. Each authority shall also prominently display at its offices, for the guidance of the public, a copy of this section. This paragraph does not apply to members of the Council.
- (5) ACCESS PROCEDURES. (a) A request to inspect or copy a record shall be made to the legal custodian. A request shall be deemed sufficient if it reasonably describes the requested record or the information requested. However, a request for a record without a reasonable limitation as to subject matter or length of time represented by the record does not constitute a sufficient request. A request may be made orally, but a request must be in writing before an action to enforce the request is commenced under §19.37, Wis. Stats. Except as provided below, no request may be refused because the person making the request is unwilling to be identified or to state the purpose of the request. No request may be refused because the request is received by mail unless prepayment of a fee is required under sub. (4) (e)6. A requester may be required to show acceptable identification whenever the requested record is kept at a private residence or whenever security reasons or Federal law or regulations so require.
- (b) Each custodian, upon request for any record, shall, as soon as practicable and without delay, either fill the request or notify the requester of the authority's determination to deny the request in whole or in part and the reasons therefore. If the legal custodian, after conferring with the City Attorney, determines that a written request is so general as to be unduly time consuming, the party making the request may first be required to itemize his request in a manner which would permit reasonable compliance.

- (c) A request for a record may be denied as provided in sub. (6). If a request is made orally, the request may be denied orally unless a demand for a written statement of the reasons denying the request is made by the requester within 5 business days of the oral denial. If a written request is denied in whole or in part, the requester shall receive a written statement of the reasons for denying the request. Every written denial of a request shall inform the requester that if the request for the record was made in writing, then the determination is subject to review upon petition for a writ of mandamus under §19.37 (1), Wis. Stats., or upon application to the Attorney General or a district attorney.
- (6) LIMITATIONS ON RIGHT TO ACCESS. (a) As provided by §19.36, Wis. Stats., the following records are exempt from inspection under this section:
1. Records specifically exempted from disclosure by state or Federal law or authorized to be exempted from disclosure by state law.
  2. Any record relating to investigative information obtained for law enforcement purposes if Federal law or regulations require exemption from disclosure or if exemption from disclosure is a condition to receipt of aids by the state.
  3. Computer programs, although the material used as input for a computer program or the material produced as a product of the computer program is subject to inspection.
  4. A record or any portion of a record containing information qualifying as a common law trade secret.
- (b) As provided by §43.30, Wis. Stats., public library circulation records are exempt from inspection under this section.
- (c) In responding to a request for inspection or copying of a record which is not specifically exempt from disclosure, the legal custodian, after conferring with the City Attorney, may deny the request, in whole or in part, only if he determines that the harm to the public interest resulting from disclosure would outweigh the public interest in full access to the requested record. Examples of matters for which disclosure may be refused include, but are not limited to, the following:
1. Records obtained under official pledges of confidentiality which were necessary and given in order to obtain the information contained in them.
  2. Records of current deliberations after a quasijudicial hearing.
  3. Records of current deliberations concerning employment, dismissal, promotion, demotion, compensation, performance, or discipline of any City officer or employee, or the investigation of charges against a

City officer or employee, unless such officer or employee consents to such disclosure.

3-8

FINANCE & TAXATION 3.11 (6)

4. Records concerning current strategy for crime detection or prevention.
  5. Records of current deliberations or negotiations on the purchase of City property, investing of City funds or other City business whenever competitive or bargaining reasons require nondisclosure.
  6. Financial, medical, social or personal histories or disciplinary data of specific persons which, if disclosed, would be likely to have a substantial adverse effect upon the reputation of any person referred to in such history or data.
  7. Communications between legal counsel for the City and any officer, agent or employee of the City when advice is being rendered concerning strategy with respect to current litigation in which the City or any of its officers, agents or employees is, or is likely, to become involved, or communications which are privileged under §905.03, Wis. Stats.
- (d) If a record contains information that may be made public and information that may not be made public, the custodian of the record shall provide the information that may be made public and delete the information that may not be made public from the record before release. The custodian shall confer with the City Attorney prior to releasing any such record and shall follow the guidance of the City Attorney when separating out the exempt material. If, in the judgment of the custodian and the City Attorney, there is no feasible way to separate the exempt material from the nonexempt material without unreasonably jeopardizing nondisclosure of the exempt material, the entire record shall be withheld from disclosure.
- (7) DESTRUCTION OF TAPE RECORDINGS. Any tape recordings of a governmental meeting of the City may be destroyed, erased or reused no sooner than 90 days after the minutes of the meeting have been approved and published if the purpose of the recording was to make minutes of the meeting.
- (8) PRESERVATION THROUGH MICROFILM. Any City officer or the director of any department or division of City government may, subject to the approval of the Council, keep and preserve public records in his possession by means of microfilm or other photographic reproduction method. Such records shall be preserved along with other files of the department or division and shall be open to public inspection and copying according to the provisions of State law and of subs. (4) through (6) above.

3.11 (m) CONFIDENTIALITY OF INCOME AND EXPENSES PROVIDED TO ASSESSOR FOR ASSESSMENT PURPOSES. (ORD. #1041)

3-9

FINANCE & TAXATION 3.11 (8)

- (1) ADOPTION. Wis. Stats. §70.47 (7) (af) are adopted by reference. Income and expense information provided by property owner to an assessor for the purposes of establishing the valuation for assessment purposes by the income method of valuation shall be confidential and not a public record open to inspection or copying under Sec. 19.35 (1) of Wis. Statutes.
- (2) EXCEPTIONS. An officer may make disclosure of such information under the following circumstances;
  - a. The assessor has access to such information in the performance of his/her duties;
  - b. The Board of Review may review such information when needed, in its opinion, to decide upon a contested assessment;
  - c. Another person or body has the right to review such information due to the intimate relationship to the duties of an officer or as set by law;
  - d. The officer is complying with a court order;
  - e. The person providing the income and expense information has contested the assessment level at either the Board of Review or by filing a claim for excessive assessment under Sec. 74.37, (WI Stats.) in which case the base records are open and public.

3.12 EXPENDITURE POLICY (Cr. Ord. #842, Eff. 1-1-91).

- (1) After the annual budget has been adopted, the primary control over expenditures shall be through the issuance of purchase orders. For items and services valued at \$100 or more, no payment shall be made unless the invoice is accompanied by a central purchase order signed by the Clerk-Treasurer or his designate. Employees purchasing items or services in the City's name may be responsible for the cost of items, not returnable, purchased without a purchase order.
- (2) Items or services valued at less than \$100 may be purchased without a central purchase order. Such items should be approved by the department head or his supervisory designate and may be accompanied by a departmental purchase order.
- (3) The issuance of central purchase orders for items valued over \$100 is contingent upon meeting specific criteria. Such criteria vary with the cost and kind of the item or service. These criteria are:

- (a) Items or services duly budgeted for and valued at less than \$1,000 may receive a purchase order upon requisition if there are sufficient funds remaining in the budget category to which the item is routinely charged.

3-10

FINANCE & TAXATION 3.12

- (b) Budgeted items or services costing more than \$1,000, but less than \$15,000, that are not of a repair or maintenance nature require the approval of the Council, the Police and Fire Commission or the Library and Museum Board before a purchase order may be issued. Repair and maintenance purchases of \$10,000 may receive a purchase order without Board or Council approval if sufficient funds are available in the appropriate repair/maintenance budget to cover the purchase.
- (c) Unbudgeted items of less than \$1,000 require the authorization of the City Administrator prior to issuance of a purchase order.
- (d) Unbudgeted items of more than \$1,000, but less than \$15,000, require the review of a committee made up of the Mayor, the Finance Committee Chairman, the City Administrator and the Clerk—Treasurer. Upon review of this Committee and a recommendation there from to the Council, a purchase order may be issued, following Council approval.
- (e) All items or services valued at more than \$15,000 shall be submitted to the aforementioned Committee. This Committee shall review the proposed purchase of equipment or service and shall make a recommendation to the Council based upon the prioritized needs of the City as a whole. Following such recommendation and an affirmative vote from the Council, a purchase order may be issued. This procedure need not be used for routine contracts awarded for street and infrastructure purposes.

3.13 (Rep. Ord. #811)

3.14 NON- REPRESENTED EMPLOYEE COMPENSATION PLAN.  
(Creating Ord. #973; Amd Ord. #1076)

COMPENSATION.

- (1) PHILOSOPHY. The City of New London believes in providing fair and equitable compensation for its non-represented employees such that it will be competitive with comparable municipal organizations and private business in the Fox Valley metropolitan area and the State of Wisconsin.
- (2) COMPENSATION OBJECTIVES. In order to implement its Compensation Philosophy, the City has established the following objectives:
  - (a) The City will attract and retain well-qualified employees.
  - (b) The City will provide incentives and motivate employees toward high performance to achieve the City's short and long-term goals.
  - (c) The City will communicate the organization's expectations regarding different rates of pay.
  - (d) The City will maintain competitive pay levels within the City's limited resources and State imposed expenditure caps.
  - (e) The City will ensure the consistent administration and application of its compensation policy.
- (3) COMPENSATION PROGRAM.
  - (a) The City will establish pay grade ranges and classifications for each non-represented City employee.
  - (b) The pay grade ranges and classifications will be reviewed every four years in order to properly reflect both the external municipal job market and internal pay equity.
  - (c) Normally each new employee will begin at Step A of the pay range for the position for which she/he was hired or as directed by the Finance and Personnel Committee. Advancement will be based on satisfactory performance evaluation to the next step at the beginning of each calendar year. Exemplary performance, professional development and self-improvement efforts can accelerate step increases. Unsatisfactory performance or lack of self-improvement efforts may delay step increases.

### 3.14 (3) NON- REPRESENTED EMPLOYEE COMPENSATION PLAN

- (d) Job descriptions will be reviewed annually by Department Heads, supervisors, and employees to ensure that job descriptions reflect actual and current job duties and that appropriate employee classifications are maintained. The Department Head, supervisor, and employee will also set goals and objectives to be achieved during the next rating period. The employee will sign the job description and performance objectives to be achieved verifying that they understand what is expected of them during the rating period.
  - (e) Annually, the employee will review last year's job description and performance objectives and complete their portion of the performance review by assessing their achievements. The supervisor will discuss the employee's self-appraisal with the employee, add their assessment to the form, and both will sign the form and forward the form to the City Administrator for review.
- (4) PLAN ADMINISTRATION POLICY.
- (a) Maintaining an accurate classification/compensation plan will provide the means of attracting and retaining qualified, dedicated employees.
  - (b) Plan establishes a salary range with a low and maximum annual salary for each grade.
  - (c) Minimum annual salary is what the employer can expect to pay to employ an individual for the position based on the duties and responsibilities, and entry-level qualifications, experience, and educational requirements as set forth in the position description. Maximum annual salary is the level of compensation for an employee in his/her position after a number of years of high performance evaluations and service.
  - (d) Finance and Personnel Committee to establish annual salary for employee at time of hire within the position pay range, depending on the individual's qualifications, education, and experience.
  - (e) Employee advancement for his/her position is based on performance evaluation and not longevity. The Finance and Personnel Committee will approve increases of more than one step based on the employee's performance evaluation and recommendation from the Supervisor/Department Head. The Committee may consider other relevant factors. Requests for increases due to the changing nature of a position may be made in writing by an employee and submitted to the City Administrator. The Finance and Personnel Committee shall review such requests to determine if an adjustment is appropriate. The decision of the Finance and Personnel Committee shall be final.

#### 3.14 (4) NON- REPRESENTED EMPLOYEE COMPENSATION PLAN

- (f) No adjustments can be made to these provisions without affirmative action of the Finance and Personnel Committee to substantially change the provisions.
- (g) Increases for temporary, relief or part-time employees, whenever appropriate, shall be included in a department's annual budget, & shall be based on a consideration of other increases, other community pay rates & competitive needs.
- (h) Should any Department Head or the City Administrator, in the instance of a Department Head, believe that an employee's performance has been so deficient so as to not merit any step increase, that Department Head may make such a recommendation to the Finance and Personnel Committee, who shall determine the appropriateness of such an action. If the Department Head makes such recommendation for two consecutive years, the Department Head should also recommend termination of said employee.
- (i) New Positions with the City shall be recommended to the Finance and Personnel Committee with justification and a recommended grade based on the responsibilities and duties of that position. Finance and Personnel shall establish the grade for the new positions.
- (j) Finance and Personnel Committee, as a part of the annual budget, will set compensation for part time personnel.

#### (5) DEFINITIONS.

- (a) Salary Range. A range of pay established for all professional, non-represented full-time positions which is intended to reflect what an appropriate compensation level should be consistent with training, education, level of responsibility and market conditions.
- (b) Minimum. Minimum annual salary is what the employer can expect to pay to employ an individual for the position based on the duties and responsibilities, and entry-level qualifications, experience, and educational requirements as set forth in the position description. The beginning of a salary range, which is intended to be that salary that an entry-level professional should be paid.
- (c) Maximum. Maximum annual salary is the level of compensation for an employee in his/her position after a number of years of high performance evaluations and service.
- (d) Step Increase. An annual increase paid to an employee that has performed to expected standards and maintained continuous employment with the City of New London.



3.14 (5) NON- REPRESENTED EMPLOYEE COMPENSATION PLAN

- (E) **Salary Grade Adjustment.** A change in ranking of a particular position compared to all others due to an adjustment in responsibility, job content requirements or market factors.
- (F) Employee Compensation. Salary increases for all non-represented full-time, professional employees, will be distributed in accordance with the plan outlined.

Section 1. That §3.14(6) shall be amended to read as follows: [Amd. Ord.1342]

(6) Schedule of Pay Grades, Ranges and Position Classifications.

Established below are the Grades and Salary Ranges to be used in this Pay Plan. The following grades are hereby established with the positions (job titles) which shall correspond to said Grade.

GRADE	RANGE	ASSIGNED POSITIONS
A	\$25,751 – 33,114	Vacant Grade
B	\$27,810 – 35,756	Vacant Grade
C	\$30,035 – 38,605	Assist Aquatic Manager
D	\$32,428 – 41,704	Vacant Grade
E	\$34,133 – 43,868	Administrative Assistant for (Clerk/Treasurer/DPW/Parks/Rec/Facilities)  Library Assistant
F	\$36,671 – 47,154	NL Access Production Coordinator
G	\$40,061 – 51,501	Cemetery Superintendent HR/Payroll Coordinator Facilities Technician Parks Caretaker Police Dispatcher Aquatic Manager Equipment Operator
H	\$43,452 – 55,848	Mapping & Media Specialist Facilities Superintendent Adult Services Librarian Children’s Librarian Mechanic Lead Operator

		Operator – Advanced Operator – Basic
I	\$46,821 – 60,216	Museum Director Recreation Coordinator
J	\$50,212 – 64,564	City Clerk
K	\$53,602 – 68,911	Vacant Grade
L	\$56,992 – 73,258 \$55,540 - \$71,391 [2017]	Street / Parks Superintendent Police Sergeant
M	\$60,362 – 77,626	Building Inspector / Zoning Police Captain
N	\$63,773 – 81,994	Vacant Grade
O	\$67,164 – 86,341	Library Director Director of Parks/Recreation/Facilities
P	\$70,554 – 90,709	Vacant Grade
Q	\$75,629 – 97,220	Finance Director Police Chief Director of Public Works
R	\$82,389 – 105,935	Vacant Grade
S	\$89,170 – 114,629	City Administrator

Section 2. That §3.14(7)(A) is hereby amended to read as follows:

7(A) The Schedule of Pay Grades establishes in (6) above shall be separated into Grades A-S.

Section 3. This ordinance takes effect January 1, 2018.

Section 3. That:

§3.14-7(B) is amended by deleting the last two sentences to read “Temporary, Seasonal and Permanent Part-Time wage rates will be established as part of the annual budget.”

3.14-7 (C) The City Attorney in addition to his salary as set elsewhere in this Chapter shall receive an additional \$150 for each day spent in courts of record on behalf of the City when such court is held outside the City limits.

3.14-7 (D) The following longevity plan is hereby created and shall be number 3.14. In January of each year all non-union persons controlled under this ordinance shall be awarded additional compensation according to their years of service with the City: After 5 full years of service employees will be compensated \$50 for each full year served.

### 3.15 CREATION OF ROOM TAX (Ord. #1103)

That pursuant to §66.0615 WI STATS OF 2001-02, the City hereby enacts and imposes a Room Tax, creating Section 3.15 of the Municipal Code as follows:

- (1) DEFINITIONS. For the purpose of this section, the following words and phrases shall have the following meanings:

Hotel or Motel. A building or group of buildings in which the public may obtain accommodations for a 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 §66.058(1)(e), WI 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.

Gross Receipts. As defined in §77.51(4)(a), (b) and (c), WI Stats., insofar as applicable and §11.05 and §11.48, WI. Adm. Code.

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.

Shall. "Shall" is always mandatory and not merely directory.

- (2) IMPOSITION OF ROOM TAX. Pursuant to §66.0615, WI STATS., a tax is hereby imposed on the privilege and service of furnishing at retail rooms, lodging or sites to transients by hotel keepers, motel operators and other persons furnishing accommodations 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 6% 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 §77.52(2)(a)1, WI STATS.
- (3) DISTRIBUTION OF TAXES COLLECTED. The proceeds of such tax when collected shall be apportioned, 30% to the City for public purposes and 70% to the New London Tourism Commission for use in promoting, developing, stimulating, expanding and administering activities related to area tourism and shall be so remitted.

### 3.15 (3) CREATION OF ROOM TAX

- (a) (Amd. Ord. #1227) Collection and disbursement of the room tax shall be administered by the City Clerk Treasurer. The tax imposed under this section is due and payable on a monthly basis or within 30 days of the end of each calendar quarter for which imposed. A tax return shall be filed with the City Clerk Treasurer along with taxes due by those furnishing at retail such rooms and lodging on or before the same date on which the tax is due and payable. Accompanying the return shall be a copy of the current State sales tax report for the quarter.
  - (b) 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.
- (4) INTEREST ON LATE TAXES. All late taxes under this section shall bear interest at a rate of 1% per month from the due date of the tax until the first day of the month following the month in which the tax is paid or deposited with the City Clerk Treasurer.
- (5) ISSUANCE OF PERMIT.
- (a) Every person furnishing rooms or lodging under subsection (2) for the purpose of identifying such business shall file with the City Clerk 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 Clerk 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 Clerk Treasurer requires. The application shall contain an authorization to the Wisconsin Department of Revenue to release sales tax returns and information to the City Clerk 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) After compliance with paragraph (a) by the applicant, the City Clerk 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.
- (6) DELINQUENT TAXES. (Amd. Ord #1181)
- (a) No permit under this chapter shall be granted or issued to any person or for any premises against whom or for which taxes or charges by the City are delinquent and unpaid.
  - (b) (Am. Ord. #1181) If the grant of issuance of a permit is denied for nonpayment of taxes or charges, the City Clerk Treasurer shall notify the applicant in writing that the license will not be granted or issued for nonpayment of taxes or charges. Within 10 days of the date of the written notice of denial by the City, the applicant may appeal the decision to the City Council. A hearing shall be held by the City Council within 20 days of receipt of the appeal.

- (c) (Amd. Ord. #1181) If any permit holder is delinquent in the payment of room taxes, the City shall send written notice of the delinquency to the permit holder. If the permit holder fails to pay the delinquency within 10 days of the date of said notice, the permit shall be revoked. The permit holder may appeal the revocation by filing a notice in writing, addressed to the City Clerk Treasurer. A hearing shall be held by the City Council within 20 days of receipt of the appeal to determine the appropriateness of the revocation.
- (7) 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 sufficient of the purchase price to cover such amount until the former owner produces a receipt from the City Clerk 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.
- (8) AUDIT. Whenever the City Clerk 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 Clerk 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 Clerk Treasurer. The City Clerk 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. Nothing herein shall prevent the City Clerk Treasurer from making a determination.
- (9) 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 Clerk Treasurer requires and shall make them available for inspection by the City Clerk Treasurer upon reasonable notice.
- (10) RETURNS CONFIDENTIAL. All tax returns, schedules, exhibits, writings or audit reports relating to such returns on file with the City Clerk Treasurer are deemed to be confidential, except the City Clerk Treasurer may divulge their contents to the person who filed the return; officers, agents or employees of the Federal Internal Revenue Service or the State Department of Revenue.
- (11) NEW LONDON TOURISM COMMISSION. There is hereby created a Tourism Commission for the City of New London.

### 3.15 (11) CREATION OF ROOM TAX

- (a) COMPOSITION, APPOINTMENT AND TERMS. (Am. Ord. #1164)
1. The Tourism Commission shall consist of four to six members. Of the membership, at least one will be from the hotel and motel industry from within the City of New London.
  2. The members shall be appointed by the Mayor subject to confirmation by the Common Council. Vacancies for an unexpired term shall be filled in the same manner.
  3. Commissioners shall serve for a one-year term, at the pleasure of the Mayor, and may be reappointed.
  4. Members appointed during the course of any term shall fill the unexpired term.
  5. Members shall serve without compensation and the Commission may, by majority vote, request reimbursement from Room Tax funds for legitimate expenses incurred by its members in the course of administering the Room Tax funds.
- (b) Organization.
1. The Commission shall elect one member Chairperson, one member Vice-Chairperson and one member Secretary for one year terms.
  2. The Commission shall prepare a quarterly report tracking its performance and submit same to the Common Council. Annually, it shall meet with the Common Council or its designee and review goals, objectives and performance measures.
  3. The Commission shall meet at least quarterly and submit their minutes to the Common Council.
  4. Three members of the Commission shall constitute a quorum for the purpose of holding official meetings and conducting official business.
  5. Robert's Rules of Order shall govern meetings and deliberations of the Commission.
- (c) Powers and Duties.
1. The Tourism Commission will implement the Room Tax per the provision of Wisconsin Statutes.
  2. The Commission shall be responsible for tourism promotion and development and shall use its portion of the room tax funds thereafter according to State Statute.
  3. The Commission shall contract with another organization to perform the functions of a tourism entity if no tourism entity exists within the City of New London.

### 3.15 (12) CREATION OF ROOM TAX

- (12) PENALTY. (Amd. Ord. # 1181) Any person who is subject to the tax imposed by this section who fails to obtain a permit as required in sub. (6), fails or refuses to permit the inspection of his State Sales Tax records by the City Clerk Treasurer after such inspection has been requested by the City Clerk 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. In addition to any penalty, the City shall have the right to seek an injunction from a circuit court for an order ordering a permit holder to cease operation of its business until such time as any delinquent room tax is paid in full. At such time as the delinquency is paid, the permit shall be reissued.

### 3.16 CREATION OF ASSESSMENT FEE

That Chapter 3 Section 16 is created as follows (Ord. #1158):

- 3.16 Assessment Fee (1) In order to recover costs associated with inspection and appraisal of new construction, remodeling, and additions to property the Building Inspector is authorized to assess and collect service charges for providing said inspection and appraisal services by the City Assessor. These charges shall be in addition to the required construction and building permit fees which the Building Inspector assesses.

(2) Fee Structure: The fees for the service provided shall be calculated as follows:  
New Construction:

- Single family dwelling \$75.00
- Two family dwelling \$150.00
- Multi-family dwelling \$150.00 + \$35.00 for each unit above 2
- Commercial \$.01/sq ft. or \$75.00 whichever is greater.

Remodeling/additions:

- \$.01/ sq ft. or \$15 whichever is greater.



3.17 BACKGROUND INVESTIGATIONS

That Chapter 3 Section 17 is created as follows (Ord. #1203):

3.17 BACKGROUND INVESTIGATIONS.

(1) Submission of an application for any employment or voluntary position with the City shall constitute consent to a background investigation. This background check shall include a CCAP report, driver's license check, local police agency records check and an on line skip-tracing. Additional checks may be made as determined by the hiring Department. All applicants shall be investigated by the Police Department, and the Department to which the application was tendered. The results of said investigation shall be forwarded to the City Administrator or the Administrator's designee for placement in the applicant's file or employee's personnel file.

(2) SEVERABILITY. The several sections of this ordinance are declared to be severable. If any section shall be declared by decision of a Court of competent jurisdiction to be invalid, such decision shall not affect the validity of other portions of the ordinance.