

## TITLE 3

### Finance and Public Records

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## CHAPTER 1

### Finance

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#### **SEC. 3-1-1 PREPARATION OF TAX ROLL AND TAX COLLECTIONS.**

- (a) **Content of Tax Roll.** Pursuant to Sec. 70.65, Wis. Stats., the Clerk-Treasurer shall prepare a tax roll and include the required contents as described in Chapter 70.65, Wis. Stats.
- (b) **Property Tax Collection.** All provisions of Chapter 74, Wis. Stats., in regards to property tax collection are adopted and by reference made a part of this Chapter with the same force and effect as though set out in full.

State Law Reference: Sections 70.65 and 74.08, Wis. Stats.

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

- (a) **Bond Eliminated.** The Village of Marshall elects not to give the bond on the Village Clerk-Treasurer, in his capacity as Treasurer, as provided for by Section 70.67(l), Wis. Stats.

- (b) **Village Liable for Default of Treasurer.** Pursuant to Section 70.67(2), Wis. Stats., the Village shall be obligated to pay, in case the Village Clerk-Treasurer acting as Treasurer shall fail to do so, all state and county taxes required by law to be paid by such Treasurer to the County Treasurer.

State Law Reference: Sec. 70.67, Wis. Stats.

### **SEC. 3-1-3 VILLAGE BUDGET.**

- (a) **Departmental Estimates.** When requested by the Village Clerk-Treasurer, each officer, department and committee shall annually file with the Village 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 Village Clerk-Treasurer and shall be designated as "Departmental Estimates," and shall be as nearly uniform as possible for the main division of all departments.
- (b) **Consideration of Estimates.** The Village Board shall consider such departmental estimates in consultation with the department head and develop a budget amount for such department or activity.
- (c) **Form of Proposed Budget.**
- (1) The actual expenditures of each department and activity for the expired portion of the current year, and last preceding fiscal year, and the estimated expense of conducting each department and activity of the Village for the remainder of the current year and ensuing fiscal year, with reasons for any proposed increase or decrease as compared with actual and estimated expenditures for the current year.
  - (2) An itemization of all anticipated income of the Village from sources other than general property taxes and bonds issued, with a comparative statement of the amounts received by the Village 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) All existing indebtedness of the Village, including the amount of interest payable and principal to be redeemed on any outstanding general obligation bonds of the Village and any estimated deficiency in the sinking fund of any such bonds during the ensuing fiscal year.
  - (5) Such other information as may be required by the Board and by State law. Copies of Budget. The Village Clerk-Treasurer shall provide a reasonable number of copies of the budget summary thus prepared for distribution to citizens. The entire fiscal budget shall be available for public inspection in the Office of the Village Clerk-Treasurer during regular office hours.
- (e) **Report and Hearing.**
- (1) The Village Board shall make a report no later than the Board's first November meeting. The report shall include the estimated cost of improvements as well as the estimated cost of operating the various

- departments and all other costs, including interest charges, for which money will have to be raised by taxation during the following year.
- (2) A summary of such budget and notice of the time and place where such budget and detail is available for public inspection and notice of the time and place for holding the public hearing thereon, shall be published in a newspaper of general circulation in the Village or legally posted at least fifteen (15) days prior to the time of such public hearing.
  - (3) Not less than fifteen (15) days after the publication of the proposed budget and the notice of hearing thereon, the public hearing shall be held at the time and place stipulated, at which time any resident or taxpayer of the Village shall have an opportunity to be heard on the proposed budget. The budget hearing may be adjourned from time to time. Following the public hearing, the proposed appropriation ordinance may be changed or amended and shall take the same course in the Village Board as other ordinances.

#### **SEC. 3-1-4 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 upon the recommendation of the Village President and upon a two-thirds (2/3) vote of the entire membership of the Village Board. Notice of such transfer shall be given by publication within ten (10) days thereafter in the official Village newspaper.

#### **SEC. 3-1-5 VILLAGE FUNDS TO BE SPENT IN ACCORDANCE WITH APPROPRIATION.**

No money shall be drawn from the treasury of the Village, 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 3-1-4 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 Board, 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 appropriation shall continue in force until the purpose for which it was made shall have been accomplished or abandoned.

#### **SEC. 3-1-6 FISCAL YEAR.**

The calendar year shall be the fiscal year.

State Law Reference: Sec. 61.51(3), Wis. Stats.

#### **SEC. 3-1-7 PUBLIC DEPOSITORIES.**

The Village Board shall designate the public depository or depositories within this State within which Village funds shall be deposited, and when the money is deposited in such depository in the name of the Village, Village officials and bondsman shall not be liable for such losses as are defined by State law. The interest arising there from shall be paid into the Village treasury. Pursuant to state law, designated public

depositories shall be required to pledge U.S. Treasury notes equal in amount to any uninsured balance of the Village's deposit.

State Law Reference: Sec. 62.12(7), Wis. Stats.

**SEC. 3-1-8 CLAIMS AGAINST VILLAGE.**

- (a) **Finance Committee to Audit Accounts.** Except as provided in Subsection (c), no account or demand against the Village shall be paid until the voucher therefor has been recommended for payment by the Finance Committee, the voucher is approved for payment by the Village Board, and an order drawn on the Village Clerk-Treasurer therefor. Every such account shall be itemized.
- (b) **Claims to Be Verified.** All accounts, demands or claims against the Village shall be verified by the claimant or proper official.
- (c) **Payment of Regular Wages or Salaries.** Regular wages or salaries of Village officers and employees shall be paid by payroll, verified by the proper Village official, department head, board or commission and filed with the Village Clerk-Treasurer in time for payment on the regular pay day.

State Law Reference: Sec. 61.51, Wis. Stats.

**SEC. 3-1-9 TEMPORARY INVESTMENT OF FUNDS NOT IMMEDIATELY NEEDED.**

The Village Clerk-Treasurer may invest any Village funds not immediately needed, pursuant to Sections 66.04(2) and 219-05, Wis. Stats.

State Law Reference: Sections 66.04(2) and 219.05, Wis. Stats.

**SEC. 3-1-10 RECEIVING MONEY; RECEIPT FOR SAME.**

- (a) The Village Clerk-Treasurer and his deputies shall not receive any money into the treasury from any source except on account of taxes levied and collected during the fiscal year for which they may then be serving, without giving a receipt therefor in the manner specified by the Village Board.
- (b) Upon the payment of any money (except for taxes as herein provided), the Village Clerk-Treasurer shall make out a receipt in duplicate for the money so received. The Village Clerk-Treasurer shall charge the amount thereof to the treasury and credit the proper account. The payment of the money to any receiving agent of the Village or to the Village or to the Village Clerk-Treasurer shall be safeguarded in such manner as the Village Board shall direct.

State Law Reference: Sec. 66.113, Wis. Stats.

**SEC. 3-1-11 STATEMENT OF REAL PROPERTY STATUS.**  
(Rev. 04/10, Ord. 2010-03)

The Village Clerk-Treasurer and his/her designees are authorized to prepare a Statement of Real Property Status form to be used to provide information often

requested for transfers of real property such as the amount of outstanding special assessments, deferred assessments, changes in assessments, amount of taxes, outstanding water and sewer bills, current water and sewer bills, contemplated improvements, outstanding citations on building code violations and similar information. Any such information sought shall be provided to the person requesting it on said form. Requests for Statements of Real Property Status shall be made to the Village Clerk-Treasurer a minimum of one (1) business day in advance. The fees for a Statement of Real Property Status shall be as from time to time established by resolution.

**SEC. 3-1-12 BIDDING PROCEDURES & PURCHASING BY DEPARTMENT HEADS**  
(Rev., 9/06, Ord. 2006-08)

(a) **Bidding procedures:**

- (1) As a complete alternative to the requirements established by 61.54 and 61.55 Wis. Stats., the provisions of 62.15, Wis. Stats., shall be applicable to Village contracts. The authority vested in the Board of Public Works shall in such case be exercised by the Village Board, or as delegated by the Village Board.
- (2) Pursuant to Sec. 62.15(1), Wis. Stats., the Village Board, by vote of three-fourths (3/4) of all the members thereof, may determine that any class of public construction or any part thereof may be done directly by the Village without submitting the same for bids.
- (3) Specifications for all items purchased shall be developed with the full involvement and participation of the using departments. However, the Village Treasurer shall insure that the specifications are sufficiently broad enough that competition in the bidding process is preserved.

(b) **Purchasing by Department Heads**

- (1) Subject to the limitations contained in Sec. 62.15., Wis. Stats, the Village Treasurer and designated Department Heads are authorized and empowered to make the following purchases in behalf of the Village without the prior approval of the Village Board.
  - (a) Office machines, maintenance equipment and services and other specifically budgeted capital or operating items previously approved in the budgeted capital or operating items previously approved in the budget in a sum not to exceed the budgeted amount or Ten Thousand Dollars (\$10,000.00) each, whichever is lesser;
  - (b) Gasoline, road gravel, street patching material, salt, office supplies, and other recurring expenses needed in the usual and ordinary operation of the Village government and its several departments in a sum; not the exceed the budgeted amount for each such purchases.
  - (c) Supplies and miscellaneous equipment in a sum not to exceed the budgeted amount.

- (2) The Treasurer and Department heads may delegate the authority to make individual purchases not exceeding One Hundred Dollars (\$100.00) to duly appointed department heads for operating supplies, provided that the purchase amount is within the department operating budget.
- (3) Approval of the Village Board shall be required for the following purchases:
  - (a) When the cost of an item exceeds Ten Thousand Dollars (\$10,000.00);
  - (b) When the cost of an item exceeds the budgeted amount or will cause the particular budget account to be overdrawn.
  - (c) When equipment other than that which was budgeted for is required;
  - (d) When a vendor has attempted to exert undue influence.
- (4) All purchases made on behalf of the Village should be made with best interest of the Village kept in mind. Department heads should utilize verbal quotes or informal quotes for purchases in excess of \$2,000, but less than \$25,000.00, except public construction contracts, shall be purchases by competitive procedures, all other purchases in excess of \$25,000 should utilize the competitive bidding process to insure that the best value for the dollar is expended.

**SEC. 3-1-13      ACCOUNTS RECEIVABLE BILLING PROCEDURES.**

Billings by the Village may be paid within thirty (30) days after billing without interest. Thereafter, interest may be charged at the rate of one and one-half percent (1-1/2%) per month or any fraction thereof, until the following fifteenth (15th) day of November. Bills not paid on or before the fifteenth (15th) day of November shall have added to the total amount due one and one-half percent (1-1/2%) of said charges shall be entered on the tax roll as a special charge, and become a lien upon real estate.

**SEC. 3-1-14      ANNUAL AUDITS.**

A firm of certified public accountants shall be employed each year by the Village, subject to the confirmation of the Village Board to conduct a detailed audit of the Village's financial transactions and its books, and to assist the Clerk-Treasurer in the management of the Village's financial affairs, including the Village's public utilities. These auditors shall be employed on a calendar-year basis. The books audited may, in addition to the City financial records of the office of the Clerk-Treasurer, include the Village Clerk-Treasurer's books, the Village's public utilities, Police Department records, and any other books of any boards, commission, officers or employees of the Village handling Village moneys.

**SEC. 3-1-15      LIABILITY OF THE VILLAGE FOR ACTS OF AGENTS.**

No agent of the Village of Marshall having authority to employ labor or to purchase materials, supplies or any other commodities, may bind the Village or incur any indebtedness for which the Village may become liable without approval of the Board. Each such employment or purchase order shall be drawn against a specific appropriation, the money for which shall be available in the Village treasury and not subject to any prior labor claims or material purchase orders at the time when such employment is negotiated or purchase order drawn. The Village Clerk-Treasurer shall keep a record of such employment and purchase orders and shall charge them against the proper appropriation.