

CHAPTER 3

FINANCE AND TAXATION

- 3.01 Preparation of Tax Roll and Tax Receipts
- 3.02 Duplicate Treasurer's Bond
- 3.03 Fiscal year
- 3.04 Budget
- 3.05 Change in Budget
- 3.06 Village Funds to be Spent in Accordance with Appropriation
- 3.07 Claims Procedure
- 3.08 Public Records
- 3.09 Letting of Contracts
- 3.10 Delinquent Taxes, Assessments and Fees
- 3.11 Professional Staff Fees
- 3.12 Endorsement of Financial Instruments
- 3.13 Sales to Village Employees Restricted
- 3.14 Re-inspection Fee

FINANCE AND TAXATION 3.01

3.01 PREPARATION OF TAX ROLL AND TAX RECEIPTS. (Rep. & recr. #174)

- (1) Pursuant to §70.65 (2), Wis. Stats., the Clerk shall enter local taxes in the tax roll, according to the format prescribed by the Department of Revenue. The Clerk shall begin preparation of the tax roll at a time sufficient to permit timely delivery of the tax roll to the Treasurer as provided in §74.03. Wis. Stats.
- (2) The Treasurer is not required to prepare tax receipts unless a receipt is specifically requested by a person paying taxes as provided in §74.09(3)(g), Wis. Stats. If the Treasurer received the request for a receipt, then the Treasurer shall prepare a receipt on the form provided by the County Clerk.

3.02 DUPLICATE TREASURER'S BOND.

- (1) BOND ELIMINATED. The Village elects not to give the bond on the Village Treasurer provided for the §70.67(1), Wis. Stats.
- (2) VILLAGE LIABLE FOR DEFAULT OF TREASURER. Pursuant to §70.67(2), Wis. Stats., the Village shall be obligated to pay, in case the Village Treasurer shall fail to do so, all State and County taxes required by law to be paid by such Treasurer to the County Treasurer.

3.03 FISCAL YEAR. The calendar year shall be the fiscal year.

3.04 BUDGET. (1) DEPARTMENT ESTIMATES. When requested by the Village Board, each year, each officer, department and committee shall file with the clerk 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 committee

6/12/89

FINANCE AND TAXATION 3.04 (2)

During such year, and of the conditions and management of such funds; 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 and shall be as designated as "Departmental Estimates," and shall be as nearly uniform as possible for the main division of all departments.

(2) VILLAGE BOARD TO PREPARE.

- (a) Budget to Include. Each year the Village Board shall prepare a proposed budget presenting a financial plan for conducting the affairs of the Village for the ensuing calendar year. The budget shall include the following information.

12/2/85

FINANCE AND TAXATION 3.04(2)(a)1.

1. The expense of conducting each department and activity of the Village 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 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 itemization 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 Board and by State law.

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

(3) HEARING. The Board shall hold a public hearing on the budget as required by law. Following the public hearing the proposed budget may be changed or amended and shall take the same course in the Board as ordinances.

3.05 CHANGE 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 Village Board. Notice of such transfer shall be given by publication within 15 days thereafter in the official Village newspaper.

3.06 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 §3.05 of this Chapter. At the close of each fiscal year any encumbered balance of an appropriation; 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

1/1/76

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.

FINANCE AND TAXATION 3.07

3.07 CLAIMS PROCEDURE. (1) VILLAGE BOARD TO AUDIT ACCOUNTS. No account or demand against the Village except as provided in sub. (3) of this section shall be paid until it has been audited by the Village Board and an order drawn on the Village Treasury therefore. Every such account shall be itemized. After auditing, the Village Board shall cause to be endorsed by the Clerk, over his hand on each account the words "allowed" or disallowed" as the fact is, adding the amount allowed, if any, and specifying the items or parts of items disallowed, if disallowed in part only. The minutes of proceedings of the Board shall show to whom and for what purpose every such account was allowed and the amount. Every such account or demand allowed in whole or in part shall be filed by the Clerk, and those of each year consecutively numbered and have endorsed the number of the order on the Treasury issued in payment, and the Clerk shall take receipt thereon for such order.

(2) CLAIMS TO BE VERIFIED. All accounts, demands or claims against the Village shall be verified by the claimant or proper official.

(3) PAYMENT OF REGULAR WAGES OR SALARIES. Regular wages or salaries of Village officers and employees shall be paid by patrol, verified by the proper Village official and filed with the Village Clerk in time for payment on the regular pay day.

3.08 PUBLIC RECORDS.

(1) DEFINITIONS.

(a) Authority. Any of the following Village persons or entities having custody of a Village record: any 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. The officer, department head, division head, committee chairman, or employee of the Village designated under sub. (2) or otherwise responsible by law to keep and preserve any Village records or file, deposit or keep such records in his or her 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 or files.

12/13/82

- (c) Records or files. 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. These include but are not limited to, handwritten, typed or printed pages, maps, charts, photographs, films, recordings, tapes (including computer tapes), and computer printouts. These do not include drafts, notes, preliminary computations and 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 or her 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 Village shall safely keep and preserve all records received from his or her predecessor or other persons and required by law filed, deposited or kept in his or her office or which are in the lawful possession or control of the officer or employee or his or her deputies, or to the possession or control of which he or she or they may be lawfully entitled as such officers or employees.
- (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 or her successor all records in his or her custody and the successor shall receipt therefore to the officer or employee, who shall file such receipt with the Village Clerk. If a vacancy occurs before a successor is selected or qualifies, such records shall be delivered to and receipted for by the Clerk, on behalf of the successor, to be delivered to such successor upon the latter's receipt.

(3) LEGAL CUSTODIAN.

- (a) Each elected official is the legal custodian of his or her records and the records of his or her office, but the official may designate an employee of his or her staff to act as the legal custodian.
- (b) Unless otherwise prohibited by law, the Village Clerk or the Clerk's designee shall act as legal custodian for the Village Board and for any committees, commissions, boards, or other authorities created by ordinances or resolution of the Village Board.
- (c) For every authority not specified above, the authority's chief administrative officer is the legal custodian for the authority, but the officer may designate an employee of his or her staff to act as the legal custodian.

FINANCE AND TAXATION 3.08(3)(d)

- (d) Each legal custodian shall name a person to act as legal custodian in his or her absence or the absence of his or her designee.
- (e) The legal custodian shall have full legal power to render decisions and to carry out the duties of an authority under sub ch. 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.
- (f) The following public officials are deemed to be the official custodian of their records: (This is in addition to the foregoing paragraphs and is not intended to be inclusive of all Village records.)
 1. Village Clerk. Custodian of all records of the Village and all records by the Village to be kept. (See par. (b) above.)
 2. Treasurer. All records of the Treasurer shall be kept by the Treasurer.
 3. Building Inspector. All records of the Building Inspector shall be kept by the Building Inspector.
 4. Assessor. All records of the Assessor shall be kept by the Assessor.
 5. Plan Commission. All records of the Plan Commission shall be kept by the Village Clerk.
 6. Board of Appeals. All records of the Board of Appeals shall be kept by the Village Clerk.
 7. Police Department. All records of the Police Department shall be kept by the Police Department.
 8. Fire Department. All records of the Fire Department shall be kept by the Fire Department.
 9. Weed Commissioner. All records of the Weed Commissioner shall be kept by the Village Clerk.
 10. Park Board and Recreation Director. All records of the Park Board and the Recreation Director shall be kept by the Village Clerk.
 11. Water Utility. All records of the Water Utility shall be kept by the Utility Superintendent.
 12. Sewer Utility. All records of the Sewer Utility shall be kept by the Utilities Superintendent.

(4) PUBLIC ACCESS TO RECORDS.

- (a) Except as provided in sub. (6), any person has a right to inspect a record and to 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 hours.
- (c) If regular office hours are not maintained at the location where records are kept, the records will be available for inspection and copying upon at least 48 hours advance notice of intent to inspect or copy.
- (d) A requestor shall be permitted to use facilities comparable to those available to Village employees to inspect, copy or abstract a record. All copies requested shall be provided by the Village Clerk.
- (e) 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.
- (f) A requestor shall be charged a fee to defray the cost of locating and copying records as follows:
 - 1. The cost of photocopying shall be \$.20 per page. Such cost has been calculated not to exceed the actual, necessary and direct cost of reproduction.
 - 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 audiotapes or videotapes, 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 Village shall not be required to pay for public records they may reasonably require for the proper performance of their official duties.

8. The legal custodial may provide copies of a record without charge or at a reduced charge where he or she determines that waiver or reduction of the fee is in the public interest.
- (g) 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 cost thereof. (Each authority shall also prominently display at its offices, for the guidance of the public, a copy of §19.31 to §19.39, Wis. Stats., subs. (4) through (6) of this section.) This subsection does not apply to members of the Village Board.
- (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 the 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)(f)6. A requester may be required to show acceptable identification whenever the requested record is kept 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 Village 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 or her 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 requester 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 of 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 Village Attorney, any deny the request, in whole or in part, only if he or she 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 quasi-judicial hearing.
3. Records of current deliberations concerning employment, dismissal, promotion, demotion, compensation, performance or discipline of any Village officer or employee, or the investigation of charges against a Village officer or employee, unless such officer or employee consents to such disclosure.
4. Records concerning current strategy fro crime detection or prevention.
5. Records of current deliberations or negotiations on the purchase of Village property, investing of Village funds or other Village business whenever competitive or bargaining reasons require nondisclosure.

FINANCE AND TAXATION 3.08(6) (c)6.

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 data.
 7. Communications between legal counsel for the Village and any officer, agent or employee of the Village, when advice is being rendered concerning strategy with respect to current litigation in which the Village 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 Village Attorney prior to releasing any such record and shall follow the guidance of the Village Attorney when separating out the exempt material. If in the judgment of the custodian and the Village 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) DSTRUCTION OF RECORDS.
- (a) Village officers may destroy the following non-utility financial records of which they are the legal custodian and which are considered obsolete, after completion of any required audit by the Bureau of Municipal Audit or an auditor licensed under Chapter 442, Wis. Stats., but not less than 7 years after payment or receipt of any sum involved in the particular transaction, unless a shorter period has been fixed by the State Public Records Board pursuant to §16.61(3)(e), and then after such shorter period.
 1. Bank statements.
 2. Cancelled checks.
 3. Receipt forms.
 4. Vouchers, etc.
 - (b) Village officers may destroy the following utility records of which they are legal custodians and which are considered obsolete after completion of any required audit by the Bureau of Municipal Audit or an auditor licensed under Ch. 442, Wis. Stats., subject to State Public Service Commission regulations, but not less than 7 years after the record was effective unless a shorter period has been fixed by the State Public Records Board pursuant to §16.61(3)(e), Wis. Stats., and then after such a shorter period, except that water stubs, receipts of current billings and customers' ledgers may be destroyed after 2 years:

FINANCE AND TAXATION 3.08(7)(b)1.

1. Contracts.
 2. Excavation permits.
 3. Inspection records.
- (c) Village officers may destroy the following records of which they are the legal custodian and which are considered obsolete, but not less than 7 years after the record was effective unless another period has been set by statute, and then after such period, or unless a shorter period has been fixed by the State Public Records Board pursuant to §16.61(3)(e), Wis. Stats., and then after such a shorter period:
1. Old insurance policies.
 2. Election notices.
 3. Cancelled registration cards.
- (d) Unless notice is waived by the State Historical Society, at least 60 days notice shall be given the State Historical Society prior to the destruction of any record as provided by §19.21(4)(a), Wis. Stats.
- (e) Any tape recordings of a governmental meeting of the Village 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 Village officer or the director of any department or division of Village government may, subject to the approval of the Village President, keep and preserve public records in his or her possession by means of micro film or other photographic reproduction set forth in §16.61(7)(a) and (b), Wis. Stats., and 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 provisions of State law and subs. (4) through (6) of this section.
- 3.09 LETTING OF CONTRACTS. AS a complete alternative to the requirements established by §61.54 and §61.55, Wis. Stats., §62.15, Wis. Stats., shall be applicable to Village contracts. The authority vested in the Board of Public Works by §62.15 shall be exercised by the Village Board, or as delegated by the Village Board.

3.10 DELINQUENT TAXES, ASSESSMENTS AND FEES. (Cr. #204)

No initial or renewal license, variance, conditional use approval, special exception, zoning matter or any other discretionary action of the Village Board or any of its boards, commissions, departments or employees, except for bicycle licenses issued pursuant to §7.05 of this Municipal Code or dog license issued pursuant to §12.03 of this Municipal Code, 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 Village Board.
 - (b) Delinquent in the payment of a forfeiture resulting from the violation of any ordinance of the Village Board.
 - (c) Delinquent in the payment of any taxes or other claims due to the State or county.
- (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 Village Board are delinquent and unpaid.

3.11 PROFESSIONAL STAFF FEES. (Cr.#203; Rep. & recr.#304)

- (1) FEES OF VILLAGE PROFESSIONALS CHARGED BACK. Whenever either the Village Board, Village Clerk or other Village officials has authorized a property owner in the Village to contact the Village Attorney, Engineer, Planner, or any other of the Village's professional staff; the Village Board, Village Clerk or other Village official contacts the Village Attorney, Engineer, Planner, or any other of the Village's professional staff; or a property owner contacts Village Attorney, Engineer, Planner, or any other of the Village's professional staff, if the contact results in a charge to the Village for that professional's time and services and the service is not a service supplied to the Village as a whole, then the Village Clerk shall, pursuant to the provisions of §66.0627, Wis. Stats., charge that service to the property owner for the fees incurred by the Village.
- (2) PROPERTY OWNER ALLOWED TIME TO PAY. The Village Clerk shall give each individual and/or property owner billed for current services as proved for herein notice that they shall have a specified period of time not less than 30 days to pay. Said notice shall also state that within 15 days of the date of the notice, the individual and/or property owner may request a hearing before the Village Board regarding the charges. Said notice shall also include an itemized statement of the professional service fees to be

charged. Thereafter, if the individual and/or property owner requests a hearing within the proper time period, the matter shall proceed as described in subsection (3) below. IF a hearing is not requested within the required time period, if that charge remains unpaid, the Village Clerk shall automatically charge that delinquent bill against the current or next tax roll as a delinquent racks against the property as provided by law. In the event the statement rendered to the individual and/or property owner or the time given for the individual and/or property owner to pay or following a hearing if the Village Board approves all or part of the charge, it 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.

- (3) **APPEAL TO VILLAGE BOARD.** Upon receipt of a timely request for hearing, the Village Board shall hold a hearing regarding the charges at its next scheduled meeting or as soon as feasible. Such hearing shall be preceded by posted public notice and reasonable notice, via first class mail, to the individual and/or property owner. In the event a hearing is requested, no charges shall be placed on the tax roll unless and until such hearing has been and a decision has been rendered by the Village board to approve the charges against the tax roll in whole or in part. IF approved only in part, only that part of the charges that are approved may be charged against the tax roll.

3.12 ENDORSEMENT OF FINANCIAL INSTRUMENTS. (CR.#292)

All checks, drafts, and other negotiable instruments of any kind creating an obligation for payment of funds from the Village treasury and all authorizations for transfers or withdrawals of Village funds shall be endorsed by all of the following persons:

- (1) The Village President;
- (2) The Village Clerk/Treasurer or Deputy Clerk/Treasurer: and
- (3) One Village trustee, other than the Village President, as designated by resolution of the Village Board from time to time. A certified copy of each such resolution shall be provided to any financial institution utilized by the Village.

3.13 SALES TO VILLAGE EMPLOYEES RESTRICTED. (Cr. #298)

(1) Pursuant to §175.10, Wis. Stats., no article, material, product or merchandise of whatsoever nature belonging to the Village shall be sold to any Village employee by any employee, department, or officer of the Village. Notwithstanding the foregoing, such exceptions as are specified in §175.10, Wis. Stats., shall apply to this restriction, generally related to meals, public services and such specialized appliances and paraphernalia as may be required for the safety or health of the employee, or for sale to an employee who is engaged in a recreational, health, welfare, relief, safety or educational activity furnished by the Village.

FINANCE AND TAXATION 3.13(2)

- (2) When, from time-to-time, the Village Board determines it is advisable to authorize the sale of any article, material, product, or merchandise to the general public that is not excepted under §175.10, Wis. Stats., Village employees shall not purchase such items.

3.14 REINSPECTION FEE. (Cr. #299)

To compensate for inspection and administrative costs, a fee of \$50.00 may be charges for any inspection to determine compliance with an order to correct conditions of provisions of the Village of Dousman Village Code under the jurisdiction of the Village Building Inspector or assigned to the Village Building Inspector, except no fee shall be charged for the inspection when compliance is recorded. A fee of \$75.00 may be charged foe a second inspection, and a fee of \$75.00 may be charged for each subsequent re-inspection. Re-inspection fees shall be charged against the real estate upon which the re-inspections were made, shall be a lien upon the real estate, and shall be assessed and collected as a special charge.