

## TITLE 3

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# Finance and Public Records

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# Title 3 ► Chapter 1

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## Finance

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### **Sec. 3-1-1 Fiscal Management.**

The Village Board of the Village of Bristol has the specific authority, powers and duties pursuant to Secs. 65.90, 66.0601, 66.0703, 74.12, Chs. 67 and 70, Wis. Stats., to manage, supervise and direct the fiscal operations of the Village of Bristol and to develop, maintain and implement a fiscal management system for the Village of Bristol.

## **Sec. 3-1-2 Preparation and Adoption of Budget.**

- (a) **Fiscal Year; Annual Budget.** The Village of Bristol fiscal year is the calendar year. The Village budget shall be adopted annually.
- (b) **Preparation.** The Village Board is responsible for preparation of the proposed budget required under Sec. 65.90, Wis. Stats. In preparing the budget, the Village Board may provide for assistance by any person.
- (c) **Estimates of Budget.** Each elected officer and each appointed officer responsible for a department, office, special office, committee, commission, agency, board or other special government unit of the Village of Bristol shall file with the Village Administrator, by a date established by the Village Administrator of the Village of Bristol, the following for their department, office, special office, committee, commission, agency, board or other special government unit of the Village of Bristol.
  - (1) Prior years receipts, revenues, disbursements and expenditures.
  - (2) Current years receipts, revenues, disbursements and expenditures.
  - (3) Estimated receipts, revenues, disbursements and expenditures for next year.
- (d) **Elements of Budget.** Each budget prepared by and approved by the Village Board shall include the following:
  - (1) All existing indebtedness.
  - (2) All anticipated revenue from all sources for ensuing year.
  - (3) All proposed appropriations for departments, committees, commissions and boards, active or reserve accounts for next year.
  - (4) All actual revenues and expenditures for preceding year.
  - (5) All actual revenue and expenditures for not less than six (6) months of current year.
  - (6) All estimated revenues and expenditures for the balance of the year.
  - (7) All anticipated unexpended or unappropriated balances and surpluses.
  - (8) Such other information as may be required by the Village Board and state law.
- (e) **Elements in Budget Summary.** Each budget summary prepared by and approved by the Village Board shall include the following:
  - (1) All expenditures by major expenditure category for the proposed budget, the budget in effect and the budget of the preceding year.
  - (2) All revenues by major revenue service for the proposed budget, the budget in effect and the budget of the preceding year.
  - (3) Any financial source and use not identified in Subsection (e)(1) and (2) above.
  - (4) All beginning and year end balances for the proposed budget, the budget in effect and the budget of the preceding year.
- (f) **Copies of Budget.** The Village shall provide a reasonable number of copies of the budget thus prepared for distribution to citizens.
- (g) **Hearing.** The Village Board shall conduct the budget hearing required under Sec. 65.90, Wis. Stats.



- (h) **Adoption.** The Village Board shall adopt the Village budget.
- (i) **Amendment.** The Village budget may be amended by the Village Board under Sec. 65.90(5), Wis. Stats.

*State Law Reference:* Sec. 65.90, Wis. Stats.

### **Sec. 3-1-3 Changes in Budget.**

The adopted budget shall not be changed after approval of the budget except upon the recommendation of the Village President and upon a roll call two-thirds (2/3) vote of the entire membership of the Village Board. Notice of such change shall be given by publication or posted within eight (8) days thereafter.

### **Sec. 3-1-4 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 3-1-3 of this Chapter. At the close of each fiscal year, any unencumbered balance of any appropriation shall revert to the general fund and shall be subject to reappropriation; but appropriations may be made by the Village 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. 3-1-5 Preparation of Tax Roll and Tax Collections.**

- (a) **Content of Tax Roll.** Pursuant to Sec. 70.65, Wis. Stats., the Village Clerk 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:* Secs. 70.65 and 74.08, Wis. Stats.

## **Sec. 3-1-6      Alternative Claim Procedure for Refunds of Tax Payments in Excess of Tax Bill Amounts.**

- (a) **Purpose and Intent.** It is the declared intent of this Section that tax payments in excess of the tax bill amounts shall be refunded pursuant to the procedures established under this Section within fifteen (15) business days of the payment. Further, it is the declared intent that this policy shall be in full force and effect upon adoption by the Village Board, with the purpose of complying with Sec. 74.03(2), Wis. Stats.
- (b) **Authority.** This Section is adopted pursuant to the authority granted to village boards to enact an alternative system for approving financial claims against the Village other than claims under Sec. 893.80, Wis. Stats.
- (c) **Required Procedures Upon Payment of Excess Amount Over Tax Bill Amount.** Pursuant to Sec. 61.26, Wis. Stats., upon receipt of tax payments in excess of the tax bill, the Village Treasurer shall deposit as soon as practicable all payments in the name of the Village in public depositories designated by the Village Board. Upon verification by the Village Treasurer that the payment as deposited has cleared and not been returned as insufficient funds, but not later than ten (10) days after depositing, the Treasurer shall confirm in writing: the name and mailing address of the taxpayer for whom a refund in excess of the tax bill amount is due, the amount of the refund in excess of the tax bill, the date payment was received, and a statement that the payment as made has cleared and not been returned as insufficient funds.
- (d) **Required Procedures Upon Confirmation of Excess Payment of Tax Bill Amount.**
  - (1) Upon confirmation that a taxpayer has made a tax payment in excess of the tax bill amount, the Village Treasurer shall approve a claim as a proper charge against the Village Treasury, and endorse his/her approval on the claim after having determined that the following conditions have been complied with:
    - a. The funds are available to pay the claim, assuming the tax payment has cleared and has not been returned.
    - b. The Village Board has authorized the refund of excess tax payment as established by the adoption of this Section.
    - c. The refund is due on the amount noticed by the Village Treasurer as a tax payment in excess of the amount of the tax bill.
    - d. The refund is a valid claim against the Village, being a payment in excess of the tax bill amount.
  - (2) Further, the Village Treasurer shall prepare monthly and file with the Village Board a list of claims paid under this procedure, listing the amount of the claims, the date paid, the name of the taxpayer/claimant, and that the payment was a payment of a refund for excess tax payment.
- (e) **Issuance of Disbursement from Local Treasury.** Upon approval of the claim (or proper authorization) by the Village Treasurer under the procedures listed in Subsection (d), a

refund check payable to the taxpayer/claimant named in the claim or authorization and in the amount approved shall be written by the Village Treasurer countersigned as required by Sec. 66.042, Wis. Stats., unless facsimile signature approved by the Village Board is used, shall be issued not later than fifteen (15) business days from the date the tax payment was received by the Village Treasurer as established by the Village Treasurer in Subsection (c).

- (f) **Mailing or Delivery of Refund Check to Taxpayer/Claimant.** Upon issuance of the proper countersigned refund check, pursuant to the procedures in this Section, the refund check shall be delivered to the taxpayer/claimant or mailed to the last known address of the taxpayer/claimant by the Village Treasurer.

### **Sec. 3-1-7 Financial Audits.**

A firm of certified public accountants, licensed under Ch. 442, Wis. Stats., shall be employed as needed by the Village, but at least biannually, to conduct a detailed audit of the Village's financial transactions and its books, and to assist the Village Treasurer in the management of the Village's financial affairs. These auditors shall be employed on a project basis. The books audited shall, in addition to the Village financial records of the office of the Village Treasurer, include books of any other boards, commissions, officers or employees of the Village handling Village monies.

*State Law Reference:* Sec. 66.0605, Wis. Stats.

### **Sec. 3-1-8 Claims Against Village; Outstanding Checks Procedure.**

(a) **Legal Claims Against the Village.**

- (1) The Village Board shall develop and maintain a policy and plan, pursuant to Section 893.80, Wis. Stats., to manage and control any legal claims against the Village of Bristol, its officers, its employees and its agents. Claims for money against the Village or against officers, officials, agents or employees of the Village arising out of acts done in their official capacity shall be filed with the Village Clerk as provided under Sec. 893.80(1)(b), Wis. Stats. The Village Clerk shall immediately contact the Village President regarding the claims. The Village President shall arrange any appropriate and necessary meeting of the Village Board for actions pursuant to Section 893.80, Wis. Stats., to allow or disallow any claim. The Village President shall, at his or her discretion, contact the Village Attorney regarding the claim prior to the meeting of the Village Board.
- (2) The Village Board shall allow or disallow the claim. Notice of disallowance shall be made as provided under Sec. 893.80(1)(b), Wis. Stats.

**(b) Claims Procedure.**

- (1) The Village Board does now enact the option of utilizing an alternative system of approving certain regular financial claims against the Village by virtue of the provisions of Sec. 66.0609, Wis. Stats.
- (2) Payments may be made from the Village treasury after the Village Treasurer audits and approves each claim as a proper charge and endorses his/her approval on the claim after having determined that the following conditions have been met:
  - a. That funds are available therefor under the budget approved by the Village Board.
  - b. That the service covered by such claim has been authorized by the proper official, department head, board or commission.
  - c. That the service has been actually rendered in conformity with such authorization.
  - d. That the claim is just and valid according to law. The Village Treasurer may require the submission of such proof and evidence to support the above as he/she may deem necessary.
- (3) The authority extended to the Village Treasurer above shall apply only to the regular payroll checks of Village employees and the salaries of elected Village officials. All other claims against the Village will be examined and approved in accordance with the applicable law.
- (4) The Village Treasurer shall file with the Village Board, not less than monthly, a list of the claims approved showing the date paid, name of claimant, purpose and amount.
- (5) The Village Board shall authorize an annual detailed audit of its financial transactions and accounts by a public accountant licensed under Ch. 442, Wis. Stats., and designated by the Village Board.

**(c) Outstanding Checks Procedures.** The following procedures are to be followed for outstanding checks:

- (1) The Village, after carrying a vendor check for ninety (90) days, will:
  - a. Notify payee.
  - b. If the check has been lost, a stop payment will be placed at the bank and a new check will be issued.
  - c. A stop payment will be issued on all vendor checks dated over twelve (12) months.
- (2) All payroll checks are automatically void if not cashed within ninety (90) days of issue.

*State Law Reference:* Secs. 66.0607 and 66.0609, Wis. Stats.

**Sec. 3-1-9 Disbursements from Village Treasury.**

Disbursements from the Village treasury shall be made under Sec. 66.0607, Wis. Stats. No claim, account or demand for payment against the Village shall be paid until a voucher has been filed with or prepared by the Village Treasurer or the Village Treasurer's report provides an

invoice list. Each check representing a disbursement or transfer of Village funds must be signed by the Village Treasurer and Village President, or authorized deputies.

*State Law Reference:* Sec. 66.0607, Wis. Stats.

### **Sec. 3-1-10 Facsimile Signatures.**

In lieu of the personal signatures of the Village Clerk, Village Treasurer (or authorized deputy thereof) and Village President (or Village President Pro Tem in the President's absence), there may be affixed on order checks the facsimile signatures of such Village officials adopted by them and authorized by the Village Board, but the use of the facsimile signature shall not relieve such Village official(s) from any liability to which he/she is otherwise subject, including the unauthorized use thereof.

*Cross-Reference:* Section 2-3-10.

### **Sec. 3-1-11 Public Depository.**

The Village Board shall designate one (1) or more public depositories for depositing funds of the Village of Bristol. These public depositories shall be approved financial institutions as noted in Sec. 66.0605, Wis. Stats. The Village Treasurer and the Village Treasurer's surety are not liable for loss, as defined under Sec. 34.01(6), Wis. Stats., or money deposited in the name of the Town in a designated public depository. Interest accruing from Village money in a public depository shall be credited to the Village. Designated public depositories are as follows:

- (a) Chase Bank.
- (b) State Investment Pool.
- (c) Johnson Bank.
- (d) Certificate of Deposit Account Registry Service (CDARS).

*State Law Reference:* Ch. 34 and Sec. 66.0605, Wis. Stats.

### **Sec. 3-1-12 Temporary Investment of Funds Not Immediately Needed.**

- (a) The Village Treasurer, in cooperation with the Village Board, may invest any Village long-term funds and temporary funds not immediately needed, pursuant to Sections 66.0605 and 219.05, Wis. Stats.

- (b) The Village Board and the Village Treasurer shall use the following criteria in determining the financial options available for investing the financial assets of the Village:
- (1) The safety of the investment.
  - (2) The maturity of the investment.
  - (3) The liquidity of the investment.
  - (4) The yield of the investment.
  - (5) The other services available to the Village with the investment.

*State Law Reference:* Secs. 66.0605 and 219.05, Wis. Stats.

### **Sec. 3-1-13 Public Contracts and Competitive Bidding.**

- (a) **Definitions.** In this Section:
- (1) "Public contract" means a contract for the construction, execution, repair, remodeling or improvement of any public work or building or for the furnishing of materials or supplies, with an estimated cost greater than Twenty-five Thousand Dollars (\$25,000.00).
  - (2) "Responsible bidder" means a person who, in the judgment of the Village Board, is financially responsible and has the capacity and competence to faithfully and responsibly comply with the terms of the public contract.
- (b) **Notice; Advertisement for Bids.** Except as provided in Subsections (d) and (e) below:
- (1) The Village may not enter into a public contract with an estimated cost of more than Five Thousand Dollars (\$5,000.00) but not more than Twenty-five Thousand Dollars (\$25,000.00) unless the Village Board, or a Village official or employee designated by the Village Board, gives a Class 1 notice under Chapter 985, Wis. Stats., before execution of that public contract.
  - (2) The Village may not enter into a public contract with a value of more than Twenty-five Thousand Dollars (\$25,000.00) unless the Village Board, or a Village official or employee designated by the Village Board, advertises for proposals to perform the terms of the public contract by publishing a Class 2 notice under Chapter 985, Wis. Stats. The Village Board may provide for additional means of advertising for bids.
- (c) **Contracts to Lowest Responsible Bidder.** The Village Board shall let a public contract for which advertising for proposals is required under Subsection (b) to the responsible bidder most advantageous to the Village. Section 66.0901, Wis. Stats., applies to public contracts let under this Section.
- (d) **Contracts with Governmental Entities.** This Section does not apply to public contracts entered into by a town with a municipality, as defined under Sec. 66.0301,(1)(a), Wis. Stats. Municipality, for this Section is defined as the state or any department or agency thereof, or any city, village, town, county, school district, public library system, public inland lake



protection and rehabilitation district, sanitary district, farm drainage district, metropolitan sewerage district, sewer utility district, water utility district, mosquito control district, municipal electric company, county or city transit commission or regional planning commission.

- (e) **Exception for Emergencies.** This Section is optional with respect to public contracts for the repair and construction of public facilities when damage or threatened damage to the facility creates an emergency, as declared by resolution of the Village Board, that endangers the public health or welfare of the Village. This Subsection does not apply if the Village Board declares that the emergency no longer exists.
- (f) **Application to Work by Village.** This Section does not apply to any public work performed directly by the Village of Bristol.

*State Law Reference:* Sec. 60.47, Wis. Stats.

### **Sec. 3-1-14 Receiving Money; Receipt for Same.**

- (a) The Village Clerk or Treasurer 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 he or she 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 Clerk or Treasurer shall make out a receipt in duplicate for the money so received. The Clerk or 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 directly to the Village or to the Clerk or Treasurer shall be safeguarded in such manner as the Village Board shall direct.

*State Law Reference:* Sec. 66.0607, Wis. Stats.

### **Sec. 3-1-15 Duplicate Treasurer's Bond Eliminated.**

The Village of Bristol elects not to give the bond on the Village Treasurer and/or deputies provided for by Sec. 70.67(2), Wis. Stats. The Village hereby obligates itself to pay (in case its Treasurer fails so to do) all state and county taxes which the Treasurer and/or deputies are required to pay to the County Treasurer.

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

**Sec. 3-1-16 Statement of Real Property Status.**

The Village Clerk, Treasurer and/or designee 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, contemplated improvement, floodplain status, violation of the building and health codes and similar information. Any such information sought shall be provided to the person requesting it on said form. The Village Clerk, Treasurer and/or designee may collect a fee, as prescribed in Section 1-3-1, payable at the time a request for compiling such information on said form. The Village Clerk, Treasurer and/or designee shall have a minimum of three (3) business days during the regular work week to satisfy such requests. Neither the Village nor its officials assume any liability when providing this service.

**Sec. 3-1-17 Liability of the Village for Acts of Agents.**

No agent of the Village 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 Village 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 and/or Treasurer shall keep a record of such employment and purchase orders and shall charge them against the proper appropriation.

**Sec. 3-1-18 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 first (1st) day of November. Bills not paid on or before the first (1st) day of November may have added to the total amount due one and one-half percent (1-1/2%) of said charges and shall be entered on the tax roll as a special charge and become a lien upon real estate.

**Sec. 3-1-19 Purchasing and Reimbursement.**

- (a) It is the intent of the Village of Bristol to establish policies and rules for purchasing and reimbursement of expenses incurred by Village personnel. "Village personnel" are defined as Village officials, Village workers, Fire Department personnel and others assigned to conduct Village business.



- (b) A signed and dated receipt along with a clear definition of what was purchased shall be filed with the Village Administrator for all purchases made by Village personnel.
- (c) General office and maintenance items/supplies for operations and/or maintenance of Village property up to One Thousand Dollars (\$1,000.00) may be purchased without Village Board approval provided the items were budgeted.
- (d) Budgeted items up to Five Thousand Dollars (\$5,000.00) in value may be purchased if in the budget, and the Village President and the Village Administrator approve the purchase.
- (e) Items not specifically included in the budget and budgeted items over Five Thousand Dollars (\$5,000.00) in value shall be brought to the Village Board for approval prior to purchase.
- (f) The Village President and Village Administrator are authorized to expend Village funds necessary to respond to emergency situations.
- (g) Long distance telephone calls made regarding Village business will be reimbursed. A copy of the telephone bill with the numbers that were called must be highlighted and filed with the Village Treasurer
- (h) Registration fees for attendance by Village personnel at workshops, seminars, conferences, meetings and conventions are reimbursable expenses.
- (i) Village workers shall be reimbursed for pre-authorized expenses only. Pre-authorization shall be obtained from the Village Administrator when such expense items are budgeted. If such items are not specifically budgeted, approval must also be secured from the Village President.
- (j) All reasonable and necessary travel expenses incurred in the performance of Village duties may be reimbursed. When personal vehicles are used for Village business, mileage will be compensated/reimbursed at the rate established by the Federal government. Only the vehicle owner/operator of the vehicle will be reimbursed for vehicle travel expense. A Two Hundred and Fifty Dollar (\$250.00) limit is applicable for all in-state expenses. All out-of-state expenses and expenses over the Two Hundred and Fifty Dollar (\$250.00) limit require prior Village Board approval.
- (k) When attending out-of-town seminars and meetings, the actual cost of meals, telephone calls made for Village business, parking fees and lodging will be reimbursed. Hotel checkout times shall be observed to avoid late departure fees. The costs of personal telephone calls or in-room movies will not be reimbursed.
- (l) Membership dues in organizations pertaining to Village business will be reimbursed if budgeted.
- (m) All claims for reimbursement, including for mileage and telephone calls, shall be submitted to the Village Treasurer on an expense sheet, with receipts for paid expenditures/purchases attached.
- (n) Purchases of Ten Dollars (\$10.00) or less may be paid by cash and the receipt attached to the time sheet or expense sheet for reimbursement.

***Cross-Reference:*** Section 2-4-5.

### **Sec. 3-1-20 Fee for Returning Checks with Insufficient Funds; Reimbursement of Collection Costs.**

- (a) There shall be a fee in accordance with the Village Board's current fee schedule for processing checks made payable to the Village that are returned because of insufficient funds in the account in question.
- (b) Collection costs and attorneys fees shall be added to the principal amounts of unpaid bills owed to the Village that are placed with collection agencies.

### **Sec. 3-1-21 Delinquent Personal Property Taxes.**

- (a) Pursuant to the authority of Sec. 74.80(2), Wis. Stats., the Village hereby imposes a penalty of one percent (1%) per month or fraction of a month, in addition to the interest prescribed by Sec. 74.80(1), Wis. Stats., on all overdue or delinquent personal property taxes retained for collection by the Village or eventually charged back to the Village by the County for purposes of collection under Sec. 74.31, Wis. Stats.
- (b) This penalty of one percent (1%) per month or fraction of a month shall apply to any personal property taxes which are overdue or delinquent. In addition, if not paid by May 1st, the Village shall pursue the matter in small claims court.

### **Sec. 3-1-22 Policy for Public Deposits and Investments.**

(a) **Purpose.**

- (1) **Purpose; Establishment of Policies.** Cash and investments generally represent the largest asset on the Village's balance sheet, and the Village frequently has cash available for short-term, intermediate and long-term investments. Therefore, it is important that the Village establish a policy to ensure continuous prudent investment of available Village funds. It is in the interest of the Village of Bristol to adopt a policy to insure continuous prudent deposits and investments of available Village funds. The Village Board of the Village of Bristol establishes the following policies in the public interest for the deposit and investment of available Village funds.
- (2) **Objectives.** The primary objectives, in priority order, of the Village's investment activities shall be:
  - a. **Safety.** Safety in principal is the foremost objective of the investment program. Investments of the Village shall be undertaken in a manner that seeks to ensure the preservation of capital in the overall portfolio. To attain this objective, the Village will diversify its investments by investing funds among a variety of securities offering independent returns and financial institutions.

- b. **Liquidity.** The Village investment portfolio will remain sufficiently liquid to enable the Village to meet all operating requirements which might be reasonably anticipated.
- c. **Return on Investments.** The Village investment portfolio shall be designated with the objective of attaining a benchmark rate of return throughout budgetary and economic cycles, commensurate with the Village's investment risk constraint and cash flow characteristics of the portfolio.

(b) **Public Depositories.**

- (1) **Depositories.** The Village Board shall, by ordinance or resolution, designate one (1) or more public depositories, organized and doing business under the laws of this state or federal law, and located in Wisconsin, in which the Village Treasurer shall deposit all public monies received by her/him.
- (2) **Limitations.** The resolution or ordinance designating one (1) or more public depositories shall specify whether the monies shall be maintained in time deposits subject to the limitations of Sec. 66.0603(1m), Wis. Stats., demand deposits or savings deposits, and whether a surety bond or other security shall be required to be furnished under Sec. 34.07, Wis. Stats., by the public depository to secure the repayment of such deposits. Not more than Five Hundred Thousand Dollars (\$500,000) shall be deposited in any one (1) public depository, unless specifically authorized by the Village Board; however, there will be no deposit limit on funds deposited in the Wisconsin Local Government Pooled Investment Fund.
- (3) **Deposits.** The Village Treasurer shall deposit public monies in the name of the Village of Bristol in such public depositories designated by the Village Board and subject to the limitations hereinabove set forth.
- (4) **Withdrawals.** Withdrawals or disbursements by the Village Treasurer of monies deposited in a public depository shall be made as provided by Sec. 66.0607, Wis. Stats. The Village Treasurer is authorized, at her/his discretion, to process periodic payments through the use of money transfer techniques as set forth in Sec. 66.0607, Wis. Stats.

(c) **Investment Management.**

- (1) **Management.** Authority to manage the Village's investment program is derived from the Village Board. Management responsibility for the investment program is hereby delegated to the Treasurer who shall be responsible for all transactions undertaken and shall establish a system of controls to regulate the activities of the subordinate officials, and their procedures in the absence of the Treasurer. Subject to the provisions of this policy, the Village Treasurer shall have management of and discretion in the investment of all Village funds that are not immediately needed and are available for investment.
- (2) **Intent.** It is the intent of the Village Board that the Village Treasurer utilize a wise and prudent cash management system within the level of her/his expertise in such a

manner to insure maximum investment earnings, while at the same time be able to respond promptly to authorized expenditures. Safety, liquidity and yield will be the prime requisites for the investment of Village funds.

- (3) **Scope.** This policy is limited in its application to funds which are not immediately needed and are available for investment. Other funds, the investment of which is subject to special federal and/or state laws and regulations, shall be invested in accordance with such laws and regulations to the extent they may be inconsistent with the provisions of this policy.
  - (4) **Responsibility.** In exercising her/his investment responsibilities, the Village Treasurer shall exercise the care, skill, prudence and diligence under the circumstances then prevailing that a prudent person acting in a similar capacity, having the same resources, and familiar with like matters in the management of a similar activity, with a like purpose.
  - (5) **Ethics and Conflicts of Interest.** Village officials and employees involved in the investment process shall disclose personal business activity that could conflict with proper execution of the investment program, or which could impair their ability to make impartial investment decisions. Employees and investment officials shall disclose to the Treasurer and Village Board any material financial interest in financial institutions that conduct business within their jurisdiction.
- (d) **Investment Types.** The Village Treasurer is authorized and directed to utilize investment options as set forth within these guidelines, and that the Village Treasurer shall take into consideration the following factors which are listed in order of priority to the investment decision:
- (1) **Certificates of Deposit.** Village funds may be invested in certificates of deposit maturing within three (3) years or less from the date of investment issued by any banks, savings and loan associations or credit unions which are authorized to transact business in the State of Wisconsin. The financial institutions must have been designated as a public depository of the Village by resolution or ordinance of the Village Board.
  - (2) **Government Bonds and Securities.** Village funds may be invested in United States government bonds or securities which are direct obligations of or guaranteed as to principal and interest by the federal government; and, bonds or securities which are obligations of any agency, commission, board or other instrumentality of the federal government, where principal and interest are guaranteed by the federal government. The securities must be purchased through financial institutions authorized to conduct business in the State of Wisconsin and placed in safekeeping in a segregated account in the Village's name at any designated public depository or approved financial institution.
  - (3) **Government Investment Pool.** Village funds may be invested in the Wisconsin Local Government Pool Investment Fund without restriction as to the amount of deposit or collateralization.

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- (4) **Repurchase Agreements.** Village funds may be invested in repurchase agreements, in financial institutions authorized to conduct business in the State of Wisconsin. Repurchase agreements can only be made in securities which are direct obligations of or guaranteed as to principal and interest by the federal government; and, securities which are obligations of an agency, commission, board or other instrumentality of the federal government, where principal and interest are guaranteed by the federal government. Securities purchased by a repurchase agreement must be placed in safe-keeping in a segregated account in the Village's name at any designated public depository or approved financial institution.
  - (5) **Wisconsin Investment Trust.** Village funds may be invested in the Wisconsin Investment Trust without restrictions as to the amount of deposit or collateralization.
  - (6) **Savings Deposit.** Village funds may be temporarily invested in savings deposits.
  - (7) **Securities.** The Village Treasurer may invest in private securities which are senior to, or on a parity with, a security of the same issuer which is rated highest or second highest by Moody's Investors Service, Standard & Poor's Corporation or other similar nationally recognized rating agency.
- (c) **Safety.**
- (1) In order to safeguard investments and deposits, the Village shall acquire of each public depository its annual financial statements and evaluate such statements as to the financial soundness of the depository. Also to be reviewed are other pertinent financial information filed with regulatory agencies.
  - (2) The Village shall require, when investing in repurchase agreements, that collateral be pledged by the depository in an amount equal to or greater than the amount of the repurchase agreements the Village has with such depository. In excess of FDIC coverage, the collateral shall be direct obligations of the United States, or of its agencies if the payment of principal and interest is guaranteed by the federal government, or obligations of the State of Wisconsin, or of the Village of Bristol. Evidence of such collateral shall be provided by the depository.
  - (3) Consideration shall also be given to the total amount of existing Village funds which are already in such depository and/or the capacity of the depository to handle the size of the deposit or investment with consideration of federal depository insurance and State of Wisconsin Guarantee Fund requirements. The Village will diversify its investments by security type and institution. With the exception of U.S. Treasury securities and authorized pools, no more than fifty percent (50%) of the Village's total investment portfolio will be invested in a single security type or with a single financial institution.
- (f) **Liquidity.**
- (1) The maturity of any investment shall be determined by analyzing the following factors:
    - a. Immediate cash requirements.
    - b. Projected expenditures.



- c. Available funds on hand.
    - d. Maturing investments.
    - e. Anticipated revenues.
  - (2) Investments shall not extend beyond any recognized unfunded cash needs of the Village. Major consideration of maturity dates should be given to requirements of the payroll, debt service, and the bi-monthly bills and claims.
- (g) **Yield.**
- (1) Yield shall be the final determining factor of the investment decision.
  - (2) Bids shall be required of all investments that exceed both One Hundred Thousand Dollars (\$100,000) and a thirty (30) day or longer maturity date. A minimum of three (3) bids from the Village's public depository list shall be acquired. Exceptions to the bid process include only the purchase of obligations of the U.S. Treasury and deposits in the Wisconsin Local Government Investment Pool, which shall be registered in the Village's name.
- (h) **Miscellaneous.**
- (1) **Liability.** Notwithstanding any other provision of law, the Village Treasurer who deposits public monies in any public depository, in compliance with Sec. 34.05, Wis. Stats., is, under the provisions of Sec. 34.06, Wis. Stats., relieved of any liability for any loss of public monies which results from the failure of any public depository to repay to the public depositor the full amount of its deposits, thus causing a loss as defined in Sec. 34.01(2), Wis. Stats.
  - (2) **Definitions.** Words or phrases shall, insofar as applicable, have the meaning set forth in Sec. 34.01, Wis. Stats., as amended.
  - (3) **Conflicts.** This Section is enacted in accordance with the provisions of Chapter 34 and Sec. 66.0603, Wis. Stats. In case of conflict, the state laws shall prevail.
- (i) **Definitions.** The following definitions shall be applicable in this Section:
- (1) **Benchmark.** A comparative base for measuring the performance or risk tolerance of the investment portfolio. A benchmark should represent a close correlation to the level of risk and the average duration of the portfolio's investments.
  - (2) **Bid.** The price offered by a buyer of securities.
  - (3) **Broker.** A securities professional who brings buyers and sellers together for a commission.
  - (4) **Collateral.** Securities, evidence of deposit or other property which a borrower pledges to secure repayment of a loan; also refers to securities pledged by a bank to secure deposits of public monies.
  - (5) **Coupon.** Either:
    - a. The annual rate of interest that a bond's issuer promises to pay the bondholder on the bond's face value; or
    - b. A certificate attached to a bond evidencing interest due on a payment date.
  - (6) **Discount.** The difference between the cost price of a security and its maturity when quoted at lower than face value. A security selling below original offering price shortly after sale also is considered to be a discount.

- (7) **Diversification.** Dividing investment funds among a variety of securities offering independent returns.
- (8) **Local Government Investment Pool (LGIP).** The aggregate of all funds from political subdivisions that are placed in the custody of the Wisconsin State Treasurer for investment and reinvestment.
- (9) **Market Value.** The price at which a security is trading and could presumably be purchased or sold.
- (10) **Maturity.** The date upon which the principal or stated value of an investment becomes due and payable.
- (11) **Portfolio.** The collection of securities held by an investor.
- (12) **Rate of Return.** The yield obtainable on a security based on its purchase price or its current market price. This may be the amortized yield to maturity on a bond the current income return.
- (13) **Repurchase Agreement.** A holder of securities sells these securities to an investor with an agreement to repurchase them at a fixed price on a fixed date. The security "buyer" in effect lends the "seller" money for the period of the agreement, and the terms of the agreement are structured to compensate his/her for this.
- (14) **Safekeeping.** A service to customers rendered by banks for a fee whereby securities are valuables of all types and descriptions are held in the bank's vaults for protection.
- (15) **Treasury Bills.** A non-interest bearing discount security issued by the U.S. Treasury to finance the national debt. Most Treasury bills are issued to mature in three (3) months, six (6) months or one (1) year.
- (16) **Yield.** The rate of annual income return on an investment, expressed as a percentage:
  - a. "Income Yield" is obtained by dividing the current dollar income by the current market price of the security.
  - b. "Net Yield" or "Yield to Security" is the current income yield minus any premium above par or plus any discount from par in purchase price, with the adjustment spread over the period from the date of purchase to the date of maturity of the bond.

**Cross-Reference:** Section 3-1-12.

**State Law Reference:** Ch. 34 and Secs. 66.00601, 66.0603 and 66.0607, Wis. Stats.

## **Sec. 3-1-23 Hotel-Motel Room Tax.**

- (a) **Definitions.** As used in this Section, the following definitions shall apply:
  - (1) **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 or courts, lodging houses, rooming houses,

summer camps, apartment hotels, resort lodges and cabins and any other building in which accommodations are available to the public, except accommodations rendered for a continuous period of more than thirty (30) days and accommodations furnished by hospitals, sanitariums or nursing homes or by corporations or associations organized and operated exclusively for religious, charitable or educational purposes, provided no part of the net earnings of such corporations and associations inure to the benefit of any private shareholder or individual.

(2) **Gross Receipts.** Shall mean, insofar as applicable, the definition set forth in Section 77.51(4)(a)-(c), Wis. Stats.

(3) **Transient.** Any person residing for a continuous period of less than thirty (30) days in a hotel, motel or furnished accommodations available to the public.

(4) **Person.** Any individual, firm, party, partnership, association or corporation.

(b) **Room Tax Imposed.**

(1) **Imposition of Tax; Rate.**

a. Pursuant to Section 66.0615, Wis. Stats., a tax is imposed on the privilege and service of furnishing at retail rooms or lodging to transients by hotel keepers, motel operators and other persons furnishing accommodations that are available to the public, irrespective of whether membership is required for the use of the accommodations.

b. Such tax shall be at the rate of six percent (6%) of the gross receipts from such retail furnishing of rooms or lodging. Such tax shall not be subject to selective sales tax imposed by Section 77.52(2), Wis. Stats. The proceeds of such tax shall be remitted monthly to the Village Treasurer.

(2) **Travel and Tourism Fund.**

a. There is hereby created a Village of Bristol Travel and Tourism Fund to be financed by the allocation and distribution of ninety percent (90%) of all revenues collected under this Section.

b. Such funds shall be paid to the Kenosha Area Tourism Corporation for the purposes of establishing and perpetuating a Kenosha Area Tourism Corporation, which Tourism Corporation shall use such revenues to promote tourism and to attract conventions and related activities for the benefit of the Village of Bristol and upon the condition that the Village of Bristol be represented on the Board of Directors of said Corporation by not less than one (1) position, and be provided with all rights and privileges in accordance with the Corporation's articles of incorporation and bylaws.

(3) **Payments.** The Village Treasurer shall make monthly payments of moneys collected for the Kenosha Area Tourism Corporation's tourism fund to the Corporation, which shall hold and invest such funds until expended by said Corporation. In December of each calendar year, the Kenosha Area Tourism Corporation shall have an audit of its fiscal year performed by a certified public accountant and submit said audit,



together with an itemized, written report detailing the activities and accomplishments relating to the promotion of tourism during the preceding calendar year.

(c) **Application for Permit.**

(1) **Permit Requirement.**

- a. Every person furnishing rooms or lodging shall file with the Village Clerk an application for a permit for each place of business. Every application for a permit shall be made upon a form prescribed by the Village Clerk and shall set forth the name under which the applicant intends to transact business, location of his/her place of business, and such other information as the Village Clerk requires.
- b. 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 the business. At the time of making an application, the applicant shall pay to the Village Clerk a fee as prescribed in Section 1-3-1 for each permit.

(2) **Security Bond.**

- a. In order to protect the revenue of the Village of Bristol, the Village Clerk may require any person liable for the tax imposed to file with him/her before or after a permit is issued, such security, not in excess of Five Thousand (\$5,000.00) Dollars as the Clerk determines.
- b. If the taxpayer fails or refuses to place such security, the Clerk may refuse to issue or revoke such permit.
- c. If any taxpayer is delinquent in the payment of taxes imposed by this Section, the Treasurer may, upon ten (10) days notice and after giving the taxpayer an opportunity to confer, recover taxes, interest and penalties from the security placed with the Clerk by such taxpayer.
- d. No interest shall be paid or allowed by the Village to any person for the deposit of such security.

(3) **Issuance of Permit.** After compliance with Subsections (c)(1)-(2) above, the Village Clerk shall grant and issue to each applicant a separate permit for each place of business within the Village of Bristol. Such permit is not assignable and is valid only for the person 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 it is issued.

(4) **Revocation.**

- a. Whenever any person fails to comply with this Section, the Clerk may, upon ten (10) days written notification and after affording such person the opportunity to show cause why the permit should not be revoked, revoke or suspend any or all of the permits held by such person. The Village Clerk shall give notice of the suspension or revocation to the party affected and shall not issue a permit after the revocation of a permit unless the Clerk is satisfied that the former holder of the permit will comply with the provisions of this Section.

- b. A fee as prescribed in Section 1-3-1 shall be imposed for the renewal or issuance of a permit which has been previously suspended or revoked. The decision of the Clerk to revoke or suspend a permit may be appealed to the Village Board.
- (d) **Records to be Kept.** 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 Treasurer requires.
- (e) **Administration and Payment of Taxes.** This Section shall be administered by the Village Treasurer. The tax imposed, for the month, is due and payable before the last day of the following month.
- (f) **Returns to be Filed.** A return shall be filed with the Treasurer by those furnishing, at retail, such rooms and lodging on or before the same date on which such tax is due and payable. Such return shall show the gross room receipts of the preceding calendar month from such retail furnishing of rooms or lodging, the amount of the tax imposed for such period and such other information as the Treasurer deems necessary to administer this Section. The Treasurer may, for good cause, extend the time of filing any return, but not longer than one (1) month from the filing date.
- (g) **Records to be Confidential.** All tax returns, schedules, exhibits, writings or audit reports relating to such returns on file with the Village Treasurer are confidential, except the Treasurer may divulge their contents to the following persons:
  - (1) The person who filed the return.
  - (2) Officers, agents or employees of the Federal Internal Revenue Service or the Wisconsin Department of Revenue.
  - (3) Officers, employees or agents of the Village of Bristol as may be necessary to enforce collection.
- (h) **Determination of Tax.**
  - (1) **Determination; Field Audit.** The Village Treasurer may, by office or field audit, determine the tax required to be paid to the Village of Bristol or the refund due to any person under this Section the basis of the facts contained in the return being audited or on the basis of any other information within the Village Treasurer's possession. One (1) or more such office audit determination may be made of the amount due for any one (1) or for more than one (1) period.
  - (2) **Records Inspection.** The Treasurer or his/her agent may examine and inspect the books, records, memorandum and property of any person in order to verify the tax liability of that person or another person. The Treasurer may make a determination of the tax at any time.
- (i) **Failure to File Return.** If any person fails to file a return as required by this Section, the Treasurer shall make an estimate of the amount of the gross receipts. Such estimate shall be made for the period for which such person failed to make a return and shall be based upon any information which is in the Treasurer's possession or may come into the Treasurer's possession. On the basis of this estimate, the Treasurer shall compute and

determine the amount required to be paid to the Village of Bristol, adding to the sum thus arrived at a penalty equal to ten percent (10%) thereof. One (1) or more such determinations may be made for one (1) or more than one (1) period.

(j) **Interest on Unpaid Taxes and Refunds.**

(1) **Interest on Unpaid Taxes.** All unpaid taxes shall bear interest at the rate of one percent (1%) per month [twelve percent (12%) per annum] from the date of the return until the first day of the month following the month in which the tax is paid, or deposited with the Treasurer.

(2) **Interest on Refunded Taxes.** All refunded taxes shall bear interest at the rate of one percent (1%) per month [twelve percent (12%) per annum] from the date of the return until the first day of the month following the month in which such taxes are refunded. An extension of the time within which to file the return shall not operate to extend the due date of the return for purposes of interest computation. If the Village Treasurer determines that any overpayment of tax has been made intentionally or by reason of carelessness or neglect, or if the tax which was overpaid was not accomplished by a complete return, no interest shall be allowed.

(k) **Late Filing Fee.** Delinquent tax returns shall be subject to a late filing fee as prescribed in Section 1-3-1.

(l) **Delinquent Taxes.** The tax imposed by this Section shall become delinquent if not paid on or before the due date of the return or before the expiration of an extension period if one has been granted. If a return is filed late or there is no return filed, the due date for the taxes imposed is the due date of the return.

(m) **False or Fraudulent Return.** If a false or fraudulent return is filed with the intent in either case to defeat or evade the tax imposed by this Section, a penalty of fifty percent (50%) of the tax due shall be paid in addition to the tax, interest and late filing penalty.



## Title 3 ► Chapter 2

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### **Special Assessments**

<b>3-2-1</b>	Village Board May Levy Special Assessments
<b>3-2-2</b>	Resolution and Report Required
<b>3-2-3</b>	Costs That May Be Paid by Special Assessment
<b>3-2-4</b>	Exemptions; Deductions
<b>3-2-5</b>	Notice of Proposed or Approved Project
<b>3-2-6</b>	Board Actions After Hearing
<b>3-2-7</b>	Combined Assessments
<b>3-2-8</b>	Board's Power to Amend, Cancel or Confirm Special Assessment
<b>3-2-9</b>	Where Cost of Improvement is Less Than Assessment
<b>3-2-10</b>	Appealed Assessments Payable When Due
<b>3-2-11</b>	Special Assessment a Lien on Property
<b>3-2-12</b>	Special Charges Permissible
<b>3-2-13</b>	Miscellaneous Provisions

#### **Sec. 3-2-1 Village Board May Levy Special Assessments.**

- (a) The Village of Bristol by resolution of its Village Board may levy and collect special assessments upon property in a limited and determinable area for special benefits conferred upon such property by any municipal work or improvement and may provide for the payment of all or any part of the cost of the work or improvement.
- (b) The amount assessed against any property for any work or improvement which does not represent an exercise of the police power shall not exceed the value of the benefits accruing to the property therefrom, and for those representing an exercise of the police power, the assessment shall be upon a reasonable basis as determined by the Village Board.

*State Law Reference:* Section 66.0701, Wis. Stats.

#### **Sec. 3-2-2 Resolution and Report Required.**

- (a) Prior to making any such special assessments, the Village Board shall declare by preliminary resolution its intention to exercise such powers for a stated municipal purpose. Such resolution shall describe generally the contemplated purpose, the limits of the

**3-2-2**

proposed assessment district, the number of installments in which the special assessments may be paid or that the number of installments will be determined at the hearing required under Section 3-2-5 of this Chapter and direct the proper municipal officer or employee to make a report thereon. Such resolution may limit the proportion of the cost to be assessed.

- (b) The report required by Subsection (a) shall consist of:
  - (1) Preliminary or final plans and specifications.
  - (2) An estimate of the entire cost of the proposed work or improvement.
  - (3) An estimate as to each parcel of property affected of:
    - a. The assessment of benefits to be levied.
    - b. The damages to be awarded for property taken or damaged.
    - c. The net amount of such benefits over damages or the net amount of such damages over benefits.
  - (4) A statement that the property against which the assessments are proposed is benefited, where the work or improvements constitute an exercise of the police power. In such case, the estimated required under Subsection (b)(3) shall be replaced by a schedule of the proposed assessments.
  - (5) A copy of the report when completed shall be filed with the Village Clerk for public inspection.

**Sec. 3-2-3      Costs That May be Paid by Special Assessment.**

The cost of any work or improvement to be paid in whole or in part by special assessment on property may include the direct and indirect cost thereof, the damages occasioned thereby, the interest on bonds or notes issued in anticipation of the collection of the assessments, a reasonable charge for the services of the administrative staff of the Village and the cost of any architectural, engineering and legal services, and any other item of direct or indirect cost which may reasonably be attributed to the proposed work or improvement. The amount to be assessed against all property for any such proposed work or improvement shall be apportioned among the individual parcels in the manner designated by the Village Board.

**Sec. 3-2-4      Exemptions; Deductions.**

- (a) If any property deemed benefited shall, by reason of any provision of law, be exempt from assessment therefor, such assessment shall be computed and shall be paid by the Village.
- (b) A parcel of land against which has been levied a special assessment for the sanitary sewer or water main laid in one of the streets upon which it abuts shall be entitled to such deduction or exemption as the Village Board determines to be reasonable and just under the circumstances of each case, when a special assessment is levied for the sanitary sewer

or water main laid in the other street upon which such corner lot abuts. Under any circumstance, the assessment will not be less than the long way of such lot. The Village Board may allow a similar deduction or exemption from special assessments levied for any other public improvement.

### **Sec. 3-2-5 Notice of Proposed or Approved Project.**

On the completion and filing of the report required in Section 3-2-2(b)(5) of this Chapter, the Village Clerk shall give notice stating the nature of the proposed or approved work or improvement, the general boundary lines of the proposed assessment district, the place and time at which the report may be inspected and the place and time at which all interested persons, their agents or attorneys may appear before the Village Board or committee thereof and be heard concerning the matters contained in the preliminary resolution and report. Such notice shall be posted in not less than three (3) public places and a copy of said notice shall be mailed to each interested person whose post office address is known. The hearing shall commence not less than ten (10) days and not more than forty (40) days after the publication or posting of said notice.

### **Sec. 3-2-6 Board Actions After Hearing.**

- (a) After the hearing, the Village Board may approve, disapprove, modify or re-refer the report to the designated officer or employee with such directions as it deems necessary to change the plans and specifications so as to accomplish a fair and equitable assessment.
- (b) If an assessment be made against any property and an award of compensation or damage be made in favor of the property, the Village Board shall assess only the difference between such assessment of benefits and the award of compensation or damage.
- (c)
  - (1) If the work or improvement has not been previously authorized or approved, the Village Board shall approve the work or improvement and, by resolution, direct that the same be done and paid for in accordance with the report finally approved.
  - (2) If the work or improvement has been approved by the Village Board or work commenced or completed prior to the filing of the report or prior to the hearing, then the Village Board shall, by resolution, confirm the report as made or modified and provide for payment in whole or in part by assessment.
- (d) The Village Clerk shall publish the final resolutions as required in Section 3-2-5 of this Chapter.
- (e) After the publication of the final resolution, any work or improvement provided for and not yet authorized shall be deemed fully authorized and all awards of compensation or damage and all assessments made shall be deemed duly and properly made, subject to the right of appeal by Section 66.0701(12), Wis. Stats., or any other applicable provision of law.



### **Sec. 3-2-7 Combined Assessments.**

If more than a single improvement is undertaken, the Village Board may combine the assessments as a single assessment on each property affected except that the property owner may object to any one (1) or more of said improvements.

### **Sec. 3-2-8 Board's Power to Amend, Cancel or Confirm Special Assessment.**

If, after completion or after the receipt of bids, the actual cost of any work or improvement is found to vary materially from the original estimate, or the assessment is void or invalid for any reason, or if the Village Board determines to reconsider an assessment, it is empowered, after giving notice as required in Section 3-2-5 to amend, cancel or confirm any prior assessment, and notice of this amending, canceling or confirming be given by the Village Clerk as provided in Section 3-2-6 of this Chapter.

### **Sec. 3-2-9 Where Cost of Improvement is Less Than Assessment.**

If the cost of the work or improvement is less than the assessment levied, the Village Board, without notice or hearing, shall reduce each assessment proportionately. If the assessment has been paid either in part or in full, the Village shall refund the property owner such overpayment.

### **Sec. 3-2-10 Appealed Assessments Payable When Due.**

Pursuant to Subsection (12)(F) of Section 66.0701, Wis. Stats., it shall be a condition to the maintenance of any appeal that any assessment appealed shall be paid when due and payable and upon default in payment any such appeal shall be dismissed.

### **Sec. 3-2-11 Special Assessment a Lien on Property.**

Pursuant to Subsection (13) of Section 66.0701, Wis. Stats., any special assessment levied under this Chapter shall be a lien on the property against which it is levied on behalf of the Village or appropriate utility district. The Village Board shall provide for the collection of such assessments and may establish penalties for payment after the due date. The Village Board shall provide that all assessments not paid by the date specified shall be extended upon the tax roll as a delinquent tax against the property and all proceedings in relation to the collection of such delinquent taxes shall apply to such assessment, except as otherwise provided by statute.



**Sec. 3-2-12 Special Charges Permissible.**

- (a) In addition to all other methods provided by law, special charges for current services may be imposed by the Village Board by allocating all or part of the cost of the property served. Such may include snow and ice removal, weed elimination, street sprinkling, oiling or tarring, repair of sidewalks or curb and gutter, garbage and refuse disposal, sewer service and tree care or removal. The provision for notice of such charges shall be optional with the Village Board except that, in the case of street, sidewalk, curb or gutter repair, twenty (20) days' notice by posting such notice in three (3) places in the Village and a copy of such notice mailed to every interested person whose post office address is known, at least ten (10) days before the hearing or proceeding. Such notice shall specify that on a certain date a hearing will be held by the Village Board as to whether the service in question shall be performed.
- (b) Such special charges shall not be payable in installments. If not paid within the period fixed by the Village Board, such delinquent charge shall become a lien as provided in Section 3-2-11 of this Chapter.
- (c) Section 3-2-2(a) of this Chapter shall not be applicable to proceedings under this Section.

**Sec. 3-2-13 Miscellaneous Provisions.**

- (a) If any assessment or charge levied under this Chapter is invalid because such statutes are found to be unconstitutional, the Village Board may thereafter reassess such assessment or charge pursuant to the provisions of any applicable law.
- (b) The Village Board may, without notice or hearing, levy and assess all or any part of the cost of any work or improvement upon the property benefited if notice and hearing is waived in writing by property owners affected.
- (c) Notwithstanding any other provision of law or this or other Ordinance or resolution, it is specifically intended and provided by this Chapter that the Village may levy special assessments for work or improvement against the property benefited either before or after the approval of the work plans and specifications, contracting for the work or completing the work or improvement.



## Title 3 ► Chapter 3

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### Public Records

<b>3-3-1</b>	Definitions
<b>3-3-2</b>	Duty to Maintain Records
<b>3-3-3</b>	Legal Custodian(s)
<b>3-3-4</b>	Public Access to Records
<b>3-3-5</b>	Access Procedures
<b>3-3-6</b>	Limitations on Right to Access
<b>3-3-7</b>	Retention and Destruction of Records
<b>3-3-8</b>	Specific Records Retention Provisions
<b>3-3-9</b>	Confidentiality of Assessor Information

#### **Sec. 3-3-1 Definitions.**

- (a) **Authority.** Any of the following Village of Bristol entities having custody of a Village 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.** That officer, department head, division head, or employee of the Village of Bristol designated under Section 3-3-3 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.
- (c) **Record.** 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 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.

- (d) **Direct Cost.** The actual cost of personnel plus all expenses for paper, copier time, depreciation and supplies.
- (e) **Actual Cost.** The total cost of personnel including wages, fringe benefits and all other benefits and overhead related to the time spent in search of records.

### **Sec. 3-3-2 Duty to Maintain Records.**

- (a) Except as provided under Sections 3-3-7, 3-3-9, 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 to be 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 then in his or her custody and the successor shall receipt therefor to the officer or employee, who shall file said 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 Village Clerk, on behalf of the successor, to be delivered to such successor upon the latter's receipt.

### **Sec. 3-3-3 Legal Custodian(s).**

- (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 the Village Clerk to act as the legal custodian.
- (b) Unless provided in Subsection (c), the Village Clerk or the Village Clerk's designee shall act as legal custodian for the Village and for any committees, commissions, boards, or other authorities created by ordinance or resolution of the Village Board. The following offices or authorities shall have as a legal custodian of records the individual so named.

<b>Authority</b>	<b>Designated Legal Custodian</b>
General Village Records (including Board Records)	Village Clerk
Financial Records	Village Treasurer
Building Code Records	Building Inspector

- (c) For every authority not specified in Subsections (a) and (b), 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.
- (d) Each legal custodian shall name a person to act as legal custodian in his or her absence or in the absence of his or her designee, and each legal custodian shall send notice of the designated deputy to the Village Clerk.
- (e) The Village Clerk shall establish criteria for establishing the records system and shall cause the department/office records system to be reviewed on an annual basis.

### **Sec. 3-3-4      Public Access to Records.**

- (a) Except as provided in Section 3-3-6 any person has a right to inspect a record and to make or receive a copy of any record as provided in Sec. 19.35(1), Wis. Stats.
- (b) Records will be available for inspection and copying during all regular office 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 forty-eight (48) hours' advance notice of intent to inspect or copy.
- (d) A requester shall be permitted to use facilities comparable to those available to Village employees to inspect, copy or abstract a record.
- (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 requester shall be charged a fee as established in Section 1-3-1 to defray the cost of copying records.
  - (1) If the form of a written record does not permit copying, the actual and necessary cost of photographing and photographic processing shall be charged.
  - (2) The actual full cost of providing a copy of other records not in printed form on paper, such as films, computer printouts and audio- and video-tapes, shall be charged.
  - (3) If mailing or shipping is necessary, the actual cost thereof shall also be charged.
  - (4) There shall be no charge for locating a record unless the actual cost therefor exceeds Fifty Dollars (\$50.00), in which case the actual cost shall be determined by the legal custodian and billed to the requester.
  - (5) The legal custodian shall estimate the cost of all applicable fees and shall require a cash deposit adequate to assure payment, if such estimate exceeds Five Dollars (\$5.00).
  - (6) 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.
  - (7) The legal custodian 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 Sec. 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. This Subsection does not apply to members of the Village Board.

### **Sec. 3-3-5 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 Sec. 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 Section 3-3-4(f)(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 therefor. 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 Section 3-3-6. 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 five (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 Sec. 19.37(1), Wis. Stats., or upon application to the attorney general or a district attorney.

### **Sec. 3-3-6 Limitations on Right to Access.**

- (a) As provided in Sec. 19.36, Wis. Stats., the following records are exempt from inspection under this Chapter.

- (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 and files, although the material used as input for a computer program/file or the material produced as a product of the computer program is subject to inspection; and
  - (4) Pursuant to Sec. 905.08, Wis. Stats., a record or any portion of a record containing information qualifying as a common law trade secret. "Trade secrets" are defined as unpatented, secret, commercially valuable plans, appliances, formulas, or processes which are used for making, preparing, compounding, treating or processing articles, materials or information which are obtained from a person and which are generally recognized as confidential.
- (b) As provided by Sec. 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, may 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) Pursuant to Sec. 19.85(1)(a), Wis. Stats., records of current deliberations after a quasi-judicial hearing.
  - (3) Pursuant to Sec. 19.85(1)(b) and (c), Wis. Stats., 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 officer or employee, unless such officer or employee consents to such disclosure.
  - (4) Pursuant to Sec. 19.85(1)(d), Wis. Stats., records concerning current strategy for crime detection or prevention.
  - (5) Pursuant to Sec. 19.85(1)(e), Wis. Stats., 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.
  - (6) Pursuant to Sec. 19.85(1)(f), Wis. Stats., 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) Pursuant to Sec. 19.85(1)(g), Wis. Stats., 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 Sec. 905.03, Wis. Stats.
- (8) Pursuant to Sec. 19.85(1)(h), Wis. Stats., requests for confidential written advice from an ethics board, and records of advice given by such ethics board on such requests.
- (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.

### **Sec. 3-3-7 Retention and Destruction of Records.**

- (a) **Historical Records.** Under Sec. 19.21(4)(a), Wis. Stats., municipalities must notify the State Historical Society of Wisconsin (SHSW) prior to destroying records. However, the SHSW has waived the required sixty (60) days notice for any record marked "W" (waived notice). SHSW must be notified prior to destruction of a record marked "N" (non-waived). Notice is also required for any record not listed in this Section.
- (b) **Microfilming or Optical Imaging of Records.** Local units of government may keep and preserve public records through the use of microfilm providing the microfilm or optical imaging meets the applicable standards in Sec. 16.612, Wis. Stats. Retention periods and estimated costs and benefits of converting records between media should be considered. After verification, paper records converted to microfilm or optical imaging should be destroyed. The retention periods identified in this Section apply to records in any media.
- (c) **Destruction After Request for Inspection.** No requested records may be destroyed until after the request is granted or sixty (60) days after the request is denied. If an action is commenced under Sec. 19.37, Wis. Stats., the requested record may not be destroyed until after a court order is issued and all appeals have been completed. [See Sec. 19.35(5), Wis. Stats.]
- (d) **Destruction Pending Litigation.** No record subject to pending litigation shall be destroyed until the litigation is resolved.
- (e) **Review and Approval By Public Records and Forms Board.** This Chapter and the retention periods of less than seven (7) years have been reviewed and approved by the Public Records and Forms Board.



(f) **Legend.** The following terms shall be applicable in Sections 3-3-7 and 3-3-8:

- (1) **Records Description.** Provides a brief description of the records. Group specific items such as forms into logical groups that have the same function or purpose.
- (2) **Period of Retention.** Refers to the time that the identified records must be kept until destruction.

**CR** Stands for creation which usually refers to receipt or creation of the record.

**FIS** Stands for current fiscal year and the additional amount of time as indicated.

**EVT** Stands for event and refers to an occurrence that starts the retention "clock ticking." Close of contract, termination of employees, and disposition of a case are common events.

**P** Stands for permanent retention.

(3) **Time.** Is expressed in years unless specifically identified as month or day.

(4) **Authority.** Refers to any specific statutory, administrative rule, or specific regulation that determines retention of the record. In most cases this will be blank because units of government have discretion to establish a time period.

(5) **SHSW Notify.** Refers to whether or not the State Historical Society of Wisconsin has waived the required statutory notification prior to destruction of records.

**W** Means records are not historical and the required notification is waived.

**N** Means the records may have secondary historical value and therefore SHSW notification is required on a case-by-case basis prior to destruction.

**N/A** Means not applicable and refers to those circumstances where a local unit of government is retaining a record permanently.

## Sec. 3-3-8 Specific Records Retention Provisions.

(a) **Accounting Records.** The following public records may be destroyed after the expiration of the designated retention period:

Records	Period of Retention	Authority
		SHSW Notice
Accounts Payable:		
Purchase invoices	FIS + 7 years	W
Vouchers	FIS + 7 years	W

## Accounts Receivable:

A/R invoices	FIS + 7 years	W
Receipts	FIS + 7 years	W
Collection blotters	EVT + 1 year (after audit)	W

- (b) **Board of Review Records.** The following public records may be destroyed after the expiration of the designated retention period:

Records	Period of Retention	Authority SHSW Notice
Form of objection to property assessment and supporting documentation	EVT + 7 years (after final action by Board of Review or completion of appeal)	W
Minute book of Board of Review	CR + 7 years	N
Proceedings of the Board of Review on audio taps or as stenographic notes including any transcriptions thereof	EVT + 7 years (after final action by Board of Review or completion of appeal)	W
Notice of Determinations of the Board of Review	EVT + 7 years (after final action by the Board of Review or completion of appeal)	W

- (c) **Budget and Audit Records.** The following public records may be destroyed after the expiration of the designated retention period:

Records	Period of Retention	Authority SHSW Notice
Budget worksheets	FIS + 3 years	W
Minutes of the board of estimates	Permanent	N/A

Final budget Permanent N/A

Audit reports Permanent N/A

- (d) **Building Permits and Inspection Records.** The following records may be destroyed after the expiration of the designated retention period:

Records	Period of Retention	Authority SHSW Notice
Applications and permits	EVT (Life of structure)	W
Code Compliance inspection-reports	EVT (Life of structure)	W
Inspection address file	EVT (Life of structure)	W
Certificates of occupancy	EVT (Until superseded)	W
Energy calculation worksheets	CR + 3 years	
State approved commercial building plans	EVT + 4 years	W
Permit fee receipts	FIS + 7 years (provided record has been audited)	W
Permit ledger	CR + 7 years	W
Village attorney's case file, copy	EVT + 1 year (after case has been closed)	W
Quarter section maps, copies	EVT (Until superseded)	W
Records of the Zoning Board of Appeals (includes minutes of board and supporting documents submitted to Board)	Permanent	N/A

Records of the Plan  
Commission  
(includes minutes of  
meetings of Commission  
and supporting documents  
submitted to the  
commission)

Permanent

N/A

- (e) **Election Records.** All materials and supplies associated with an election may be destroyed according to the following schedule unless there is a recount or litigation pending with respect to the election:

<b>Records</b>	<b>Period of Retention</b>	<b>Authority SHSW Notice</b>
Voter serial number slips	EVT + (14 days after a primary) (21 days after an election)	W
Applications for absentee ballots	EVT + (90 days after the election) (22 months after the election for federal offices)	W
Forms associated with election such as tally sheets, inspector's statements and nomination papers	EVT + (90 days after the election) (22 months after the election for federal offices)	W
Official canvass statements	EVT + (10 years after the election)	W
Registration and poll lists Nonpartisan primaries and elections	EVT + (2 years after the election for which they were created)	W
Registration and poll lists Partisan primaries and general election	EVT + (4 years after the election for which they were created)	

Cancelled registration cards	EVT + (4 years after cancellation)	W
Election notices	EVT + (1 year after the election) (22 months for federal elections)	W
Proofs of publication and correspondence relative to publications	EVT + (1 year after the election) (22 months for federal elections)	W
Campaign registration statements	EVT + (6 years after termination by the registrant)	W
Campaign finance reports	EVT + (6 years after date of receipt)	W

- (f) **Engineering and Public Works Records.** The following public records may be destroyed after the expiration of the designated retention period:

<b>Records</b>	<b>Period of Retention</b>	<b>Authority SHSW Notice</b>
Field notes	Permanent	N/A
Benchmark books	Permanent	N/A
Section corner monument logs	Permanent	N/A
Aerial photographs	EVT (Until superseded)	W
Village maps	Permanent	N/A
Water, storm, and sanitary sewer main maps	Permanent	N/A
Profile & grade books	Permanent	N/A

Excavation plans of private utilities	Permanent	N/A
Index to maps	Permanent	N/A
Preliminary sub-division plats	EVT (Until superseded by final plat)	W
Final subdivision plats	Permanent	N/A
Annexation plats	Permanent	N/A
Assessor's plats	Permanent	N/A
Structure plans for Village buildings and bridges	EVT (Life of the structure)	N
Annual reports	Permanent	N/A
Records of the Plan Commission (includes minutes of meetings of the Commission and supporting documents submitted to the commission)	Permanent	N/A
Records of the Zoning Board of Appeals (includes minutes of the meetings of the Board and supporting documents submitted to the Board)	Permanent	N/A
House number and address change file	Permanent	N/A
Street vacations and dedications, copies	EVT (Retain for active reference life)	W

Permits (includes  
permits for the  
excavation of streets  
by private utility  
companies)

EVT + 3 years

W

Petitions for street  
and sewer systems

EVT + 2 years

W

Special assessment  
calculations

EVT + 2 years

W

TV sewer inspection  
records

EVT (Until superseded)

W

State highway aide  
program records

FIS + 7 years

W

- (g) **Fidelity Bond Records.** The following public records may be destroyed after the expiration of the designated retention period:

Records	Period of Retention	Authority
		SHSW Notice
Oath of office	EVT + 5 years (after the term of service covered by the oath has ended	W

- (h) **Insurance Records and Policies.** The following public records may be destroyed after the expiration of the designated retention period:

Records	Period of Retention	Authority
		SHSW Notice
Policy	Permanent	W
Policy bids, unsuccessful	EVT + 1 year	W
Claims	EVT + 7 years	W



- (i) **Journals, Registers and Ledger.** The following public records may be destroyed after the expiration of the designated retention period:

Records	Period of Retention	Authority
		SHSW Notice
Receipts journal	FIS + 7 years	W
Voucher/order register	FIS + 7 years	W
General journal	FIS + 7 years	W
Journal voucher	FIS + 7 years	W
Appropriation journal	FIS + 7 years	W
Appropriation journal voucher	FIS + 7 years	W
General ledger	FIS + 15 years	W
Trial balance	EVT (Until audited)	W

- (j) **Legal Opinions.** Legal opinions rendered shall not be destroyed and shall be retained permanently.
- (k) **Licenses and Permits.** The following public records may be destroyed after the expiration of the designated retention period.

Records	Period of Retention	Authority
		SHSW Notice
Liquor and beer related license applications	EVT + 4 years	W
Other license applications	EVT + 3 years	W
Receipts	CR + 4 years	W
License stubs: All liquor and beer related	CR + 4 years	W

Other	CR + 3 years	W
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Dog licenses monthly  
reports to County  
Clerk

CR + 3 years	W
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- (l) **Municipal Court Records.** The legal custodian, as defined in Sec. 19.33, Wis. Stats., of the following records concerning the Village of Bristol Municipal Court, or his/her designee(s), may destroy the following public records may be destroyed after the expiration of the designated retention period:

<b>Records</b>	<b>Period of Retention</b>	<b>Authority SHSW Notice</b>
Audio tape recordings of trials or juvenile matters	EVT (Until expiration of statute of limitations to appeal to circuit court)	W
Municipal Court case files	EVT + 6 years (after entry of final judgment)	W
Municipal Court case files, Village Attorney's copies	EVT + 6 months (after entry of final judgment)	W
Municipal Court minutes record	EVT + 5 years (after entry of final judgment)	W
Municipal Court record	EVT + 5 years (after entry of final judgment)	W
Municipal Court judgment docket a record of all money judgment	EVT + 20 years (after final docket entry)	W

- (m) **Payroll Records.** The following public records may be destroyed after the expiration of the designated retention period:

<b>Records</b>	<b>Period of Retention</b>	<b>Authority SHSW Notice</b>
Payroll support record	FIS + 2 years	W

Employee's withholding allowance certificate	EVT + 5 years (after being superseded)	W
Employee's WI. withholding exemption certificate	EVT + 5 years (after being superseded)	W
Employee enrollment and waiver cards	EVT + 2 years (after being superseded or terminated)	W
Employee earning records	FIS + 5 years	W
Payroll check register	FIS + 5 years	W
Payroll distribution record	FIS + 5 years	W
Payroll voucher	FIS + 5 years	W
Cancelled payroll checks	FIS + 5 years	W
Wage and Tax Statement	FIS + 5 years	W
Report of WI. Income Tax	FIS + 5 years	W
Employer's Annual Reconciliation of WI Income Tax withheld from wages	FIS + 5 years	W
Federal deposit tax stub	FIS + 5 years	W
Quarterly report of federal income tax withheld	FIS + 5 years	W

Annual report of federal income tax withheld	FIS + 5 years	W
State's quarterly report of wages paid	FIS + 5 years	W
Monthly memorandum report	FIS + 5 years	W
Quarterly report, payroll summary	FIS + 5 years	W
Premium due notices	FIS + 5 years	W

- (n) **Public Safety Department Records.** The following public records may be destroyed after the expiration of the designated retention period:

<b>Records</b>	<b>Period of Retention</b>	<b>Authority SHSW Notice</b>
Traffic citations (and accompanying documentation) sent through Village Municipal Court	EVT + 1 year (after closed)	W
Ordinance Citations	EVT + 2 years (after closed)	W
All accounting records	CR + 7 years	W
Electronic recordings of court proceedings which were appealed	EVT + 7 years	W
Court statistical reports	CR + 7 years	N
Arraignment calendars	CR + 7 years	W

Warrant and commitment listings	CR + 7 years	W
Municipal Court correspondence	CR + 7 years	W
Electronic recordings of court proceedings which were not appealed	EVT + 6 months	W
Personnel records	EVT + 8 years	W
Property inventory records	EVT + 8 years	W
Citizen complaints against police officers	EVT + 8 years	W
Investigation and citation records:		
arrest records	EVT + 8 years	W
incident records	EVT + 10 years	W
fingerprint cards	EVT + 8 years	W
evidence cards	EVT + 10 years	W
work schedules	CR + 7 years	W
accident reports	EVT + 4 years	W
investigation reports	EVT + 10 years (from date of closing investigation)	W
Audio and video tape recordings:		
Police dispatch audio tapes	CR + 120 days	W
Police video tapes	CR + 120 days	W
Information teletype messages	CR + 30 days	W
Medical records, re: occupational	EVT + 30 years	W

Training records for  
exposure control

CR + 3 years

W

- (o) **Public Works Projects and Contracts.** The following public records may be destroyed after the expiration of the designated retention period:

Records	Period of Retention	Authority SHSW Notice
Notice to contractors	EVT + 7 years (after completion of project)	W
	EVT + 2 years (for unsuccessful bidders)	W
Certified check	EVT (Retain until contract has been signed and return to bidder)	W
Bid bond	EVT + 7 years (after completion of project)	W
	EVT + 2 years (for unsuccessful bidders)	W
Bidder's proof of responsibility	EVT + 7 years (after completion of project)	W
	EVT + 2 years (for unsuccessful bidders)	W
Bids	EVT + 7 years (after completion of project)	W
	EVT + 2 years (for unsuccessful bidders)	W
Affidavit of organization and authority	EVT + 7 years (after completion of project)	W
	EVT + 2 years (for unsuccessful bidders)	W

Bid tabulations	EVT + 2 years	W
Performance bond	EVT + 7 years (after completion of project)	W
Contract	EVT + 7 years (after completion of project)	W
Master project files	EVT + 20 years (after life of structure)	N
Blueprints	EVT (Until superseded by the as-built tracings)	W
As-built tracings	EVT (Life of the project)	N

- (p) **Purchasing Records.** The following public records may be destroyed after the expiration of the designated retention period:

<b>Records</b>	<b>Period of Retention</b>	<b>Authority SHSW Notice</b>
Purchase requisitions	EVT + 1 year (after PO issued)	W
Purchase orders	FIS + 7 years	W
Receiving report	FIS + 7 years	W
Bids, successful	EVT + 7 years (after contract has expired)	W
Bids, unsuccessful	EVT + 1 year (after after PO issued)	W
Inventory of property	EVT (Retain until superseded)	W

- (q) **Real Property Records.** The following public records may be destroyed after the expiration of the designated retention period:



<b>Records</b>	<b>Period of Retention</b>	<b>Authority SHSW Notice</b>
Deeds	Permanent	N/A
Opinions of title	Permanent	N/A
Abstracts and certificates of title	Permanent	N/A
Title insurance policies	Permanent	N/A
Plats	Permanent	N/A
Easements	Permanent	N/A
Leases	EVT + 7 years (after termination of lease)	W
Vacation or alteration of plat	Permanent	N/A

- (r) **Sewer and Water Utility Records.** The following public records may be destroyed after the expiration of the designated retention period:

<b>Records</b>	<b>Period of Retention</b>	<b>Authority SHSW Notice</b>
Water stubs	FIS + 2 years	W
Receipts of current billings	FIS + 2 years	W
Customer's ledgers of municipal utilities	FIS + 2 years	W
All other utility records	CR + 7 years	W
Water quality laboratory tests (deep well water analysis detail and summary reports; chemical and bacteriological		

analysis of municipal drinking water detail and summary reports; municipal drinking water fluoride analysis; and water quality control readings	EVT + 5 years (if information has been transferred to a permanent test site file location) EVT + 1 year	W
Maps showing the location and physical characteristics of the utility plant	EVT (Until map is superseded)	W
Engineering records in connection with construction projects	EVT (Until record is superseded or 6 years after plant is retired provided mortality data are retained)	W
Operating records: Station pumpage records	CR + 15 years or EVT + 3 years (after the source is abandoned)	W
Interruption records	CR + 6 years	W
Meter rest records	EVT (see PSC 185.46)	W
Meter history records	EVT (Life of meter)	W
Annual meter accuracy summary	CR + 10 years	W
Pressure records	CR + 6 years	W
Customer records: complaint records customer deposit	CR + 3 years EVT + 6 years (after refund)	W W
meter reading sheets or cards billing records	CR + 6 years CR + 6 years	W W

Filed rates and rules	Permanent	W
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Analyses of any water samples taken from the water system	EVT + 10 years (pursuant to NR 109.12)	W
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- (s) **Special Assessment Records.** The following public records may be destroyed after the expiration of the designated retention period:

<b>Records</b>	<b>Period of Retention</b>	<b>Authority SHSW Notice</b>
Preliminary resolution	CR + 2 years after created	W
Report on special assessment project	CR + 2 years after created	W
Waiver of special assessment notice and hearing	EVT + 1 year (after final resolution is approved)	W
Final resolution	Permanent	N/A
Certified special assessment roll	EVT (Retain until all assessments are collected)	W
Statement of new special assessments	CR + 5 years	W
Special assessment payment register	EVT (Retain until all assessments are collected)	W

- (t) **Street and Highway Records.** The following public records may be destroyed after the expiration of the designated retention period:

<b>Records</b>	<b>Period of Retention</b>	<b>Authority SHSW Notice</b>
Street operations file	CR + 2 years after created	W

Street and sidewalk maintenance and repair	CR + 25 years	W
Tree planting, inspection, trimming and removal	CR + 25 years	W
Stock control records	CR + 2 years	W
Fuel usage reports	CR + 2 years	W
Heavy equipment and vehicle	EVT (Life of equipment and/or vehicle inventory ledger or until inventory ledger is superseded)	W
Vehicle maintenance histories	EVT (Life of vehicle)	W
Vehicle expense reports	EVT (Life of vehicle)	W
Vehicle usage reports	CR + 2 years	W
Payroll support records	CR + 2 years	W
Purchasing records	CR + 7 years	W
Complaint ledger	CR + 2 years	W
Monthly reports	CR + 3 years	W
Annual reports	Permanent	N/A

- (u) **Tax Calculation Records.** The following public records may be destroyed after the expiration of the designated retention period:

Records	Period of Retention	Authority
		SHSW Notice
Escrow account list	EVT (Retain until superseded)	W

Receipts	FIS + 7 years	W
Receipt stub book	FIS + 7 years	W
Tax collection blotters	EVT (Until audited)	W
Statement of taxes remaining unpaid	EVT (Retain with tax roll)	W
Tax settlement receipt	FIS + 5 years	W
Municipal treasurer's settlement	FIS + 5 years	W
Personal property tax roll	FIS + 15 years	N

- (v) **Treasurer's Records.** The following public records may be destroyed after the expiration of the designated retention period:

<b>Records</b>	<b>Period of Retention</b>	<b>Authority SHSW Notice</b>
Minute books	Permanent	N/A
Audio tapes	CR + 1 year; 90 days if made solely for the purpose of drafting the minutes	W
Ordinances	Permanent	N/A
Resolutions	Permanent	N/A
Ordinance book	Permanent	N/A
Affidavits of publication	CR + 3 years	W

### **Sec. 3-3-9 Confidentiality of Assessor Information.**

- (a) **Adoption.** This Section adopts by reference, Sec. 70.47(7)(af), Wis. Stats., income and expense information provided by the 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), Wis. Stats.

(b) **Exceptions.** An officer may make disclosure of such information under the following circumstances:

- (1) The assessor has access to such information in the performance of his/her duties;
- (2) The Board of Review may review such information when needed, in its opinion, to decide upon a contested assessment;
- (3) Another person or body has the right to review such information due to the intimate relationship to the duties of an office or as set by law;
- (4) The officer is complying with a court order;
- (5) 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, Wis. Stats., in which case the base records are open and public.

## Title 3 ► Chapter 4

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### Public Building Use

- 3-4-1** Authority
- 3-4-2** Public Building Access and Use
- 3-4-3** Reservation of Village Municipal Building

#### **Sec. 3-4-1 Authority.**

The Village Board has the specific authority, powers and duties pursuant to Chapter 61 and Section 101.13, Wis. Stats., to purchase, lease, construct and dispose buildings and property for the Village of Bristol and to manage and direct certain affairs related to Village buildings and lands.

#### **Sec. 3-4-2 Public Building Access and Use.**

- (a) **Authority for Public Access.** The Village Board has the authority to establish dates and times for public access to the public buildings and public lands owned or leased by the Village of Bristol. In addition, the Village Board has the authority to place additional restrictions on the use of the public buildings and public lands owned or leased by the Village of Bristol.
- (b) **Village Municipal Building.**
  - (1) The Municipal Building of the Village of Bristol shall be open to the public as posted unless written notice to the contrary is posted at the usual and customary locations in the Village.
  - (2) The Municipal Building shall be open to the public at other times with the approval of the Village Board. The use of the Municipal Building be provided for non-governmental functions and events. The Village Board may charge a daily rental fee for such use to the responsible party. In addition to the rental fee, the Village Board may require that the responsible party provide a written indemnification and/or a policy of insurance to indemnify and hold harmless the Village of Bristol from any costs, damages or expenses the Village may incur as a result of any injury to any person at or near the Municipal Building. The Village may enter into an annual lease for Municipal Building space to be used for instructional purposes by the vocational/technical school district, conditioned upon providing proper proof of insurance.



- (3) Municipal Building users may be required to pay to the Village a security deposit in an amount determined by resolution of the Village Board, or its designee. Such security deposit may be refunded, in all or part, upon a finding that the premises were left in a satisfactory condition.
- (c) **Litter and Discharge.**
  - (1) The Village Board does not permit the disposal or discharge of any litter, solid waste, hazardous waste, garbage or any other refuse in any Village public building and on the premises of any Village building except in disposal containers authorized by the Village of Bristol.
  - (2) No person shall dispose or discharge the above noted waste in violation of this provision. Any person violating this provision shall immediately and totally reclaim and remove the disposed or discharged waste from the Municipal Building.
- (d) **Smoking Prohibited in Building.** It shall be unlawful for any person to use any tobacco product or material that can be smoked in the Bristol Municipal Building.

### **Sec. 3-4-3      Reservation of Village Municipal Building.**

- (a) **Policy on Reservation.** The Municipal Building is primarily for the nonexclusive use of the residents of the Village of Bristol. However, under proper circumstances, exclusive use of the same may be permitted. This Section is intended to regulate exclusive use of the Municipal Building to the end that the general welfare of the Village is protected.
- (b) **Application.** Applications shall be filed with the Village Clerk at least forty-eight (48) hours prior to the date on which the Municipal Building is to be used. The requestor shall provide the Village Clerk with the following information regarding the proposed exclusive use:
  - (1) The name, address and telephone number of the applicant.
  - (2) If the exclusive use is proposed for the group, firm, organization, partnership or corporation, the name, address and telephone number of the responsible and authorized heads or partners of the same.
  - (3) The name, address and telephone number of the person who will be responsible for the use of the Municipal Building.
  - (4) The date when the use is requested and the hours of the proposed exclusive date.
  - (5) The anticipated number of persons to use the Municipal Building.
  - (6) Any additional information which the Village Clerk finds reasonably necessary to a fair determination as to whether authorization should be granted. If the Village Clerk believes that the request raises unique or unusual policy issues, the request may be referred to the Village Board for its action.
- (c) **Reasons for Denial.** Applicants requesting the use of the Municipal Building may be denied for any of the following reasons:
  - (1) If it is for a use which would involve a violation of federal or state law or any provision of this Code of Ordinances.

- (2) If the granting of the permit would conflict with another permit already granted or for which an application is already pending.
  - (3) If the applicant does not provide the information required by Subsection (b) above.
  - (4) The application is made less than the required time in advance of the scheduled exclusive use.
  - (5) If it is for a use of the Municipal Building at a date and time when, in addition to the proposed use, anticipated nonexclusive use by others of the Municipal Building is expected and would be seriously adversely affected.
  - (6) If the law enforcement requirements of the exclusive use will require so large a number of persons as to prevent adequate law enforcement to the Municipal Building.
  - (7) The exclusive use will reasonably create a substantial risk of injury to persons or damage to property.
  - (8) The exclusive use is so poorly organized that participants are likely to engage in aggressive or destructive activity.
- (d) **Rental Conditions.** The Municipal Building may only be rented if the requesting party agrees to comply with the following conditions, and such conditions contained in the Municipal Building Use Agreement are signed by the responsible party:
- (1) The user will be responsible for cleaning up the Municipal Building to an acceptable level after use.
  - (2) Rental use of the Municipal Building shall be restricted to the areas designated by the Village Clerk, unless otherwise specifically permitted by the Village Clerk.
  - (3) Storerooms, whether locked or unlocked, shall be considered off-limits to all renters and members of their groups under any circumstances, and entrance thereto is forbidden.
  - (4) The Municipal Building shall not be rented or reserved on a permanent basis to any individual or group, unless otherwise specifically permitted by the Village Board.
  - (5) The responsible party shall pay, at time of application, user fees and deposits required by Section 1-3-1.

