

# CHAPTER 3

## FINANCIAL MATTERS

---

CHAPTER 3	FINANCIAL MATTERS.....	3
SECTION 3.01	Definitions.....	3
SECTION 3.02	Preparation of Tax Roll and Tax Collections.....	3
SECTION 3.03	Duplicate Treasurer’s Bond Eliminated.....	4
SECTION 3.04	Village Budget.....	4
SECTION 3.05	Changes in Budget. ....	5
SECTION 3.06	Village Funds to be Spent in Accordance With Appropriation. ....	5
SECTION 3.07	Fiscal Year.....	6
SECTION 3.08	Public Depositories. ....	6
SECTION 3.09	Claims Against Village. ....	6
SECTION 3.10	Temporary Investment of Funds Not Immediately Needed.....	6
SECTION 3.11	Receiving Money; Receipt for Same. ....	6
SECTION 3.12	Statement of Real Property Status.....	7
SECTION 3.13	Bidding Procedures. ....	7
SECTION 3.14	Accounts Receivable Billing Procedures.....	7
SECTION 3.15	Annual Audits. ....	8
SECTION 3.16	Liability of the Village for Acts of Agents. ....	8
SECTION 3.17	Delinquent Utility Charges. ....	8
SECTION 3.18	Village Board May Levy Special Assessments. ....	8
SECTION 3.19	Resolutions and Report Required.....	9
SECTION 3.20	Costs That May be Paid by Special Assessment.....	9
SECTION 3.21	Exemptions; Deductions. ....	10
SECTION 3.22	Notice of Proposed or Approved Project. ....	10
SECTION 3.23	Board Actions After Hearing. ....	10
SECTION 3.24	Appealed Assessments Payable When Due. ....	11
SECTION 3.25	Board’s Power to Amend, Cancel or Confirm Special Assessment. ....	11
SECTION 3.26	Where Cost of Improvement is Less Than Assessment.....	11
SECTION 3.27	Special Assessment a Lien on Property. ....	11
SECTION 3.28	Special Charges Permissible. ....	12

SECTION 3.29 Miscellaneous Provisions..... 12  
SECTION 3.30 Special Assessment B Bonds. .... 13

## CHAPTER 3 FINANCIAL MATTERS

---

### SECTION 3.01 Definitions.

- (a) **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.
- (b) **Authority.** Any of the following Village entities having custody of a Village record: an office, elected official, agency, board, commission, committee, department or public body corporate and politic created by constitution, law, ordinance, rule or order; or a formally constituted subunit of the foregoing.
- (c) **Custodian.** Those persons designated under Sec. 2.61 or otherwise responsible by law to keep and preserve any Village records or files, 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.
- (d) **Direct Cost.** The actual cost of personnel plus all expenses for paper, copier time, depreciation and supplies.
- (e) **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), computer printouts and optical discs. “Record” does not include drafts, notes, preliminary computations and the like materials prepared for the originator’s personal use or prepared by the originator in the name of a person for whom the originator is working; materials which are purely the personal property of the custodian and have no relation to his 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.

### SECTION 3.02 Preparation of Tax Roll and Tax Collections.

- (a) **Content of Tax Roll.** Pursuant to Sec. 70.65, Wis. Stats., the Village Administrator 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., regarding 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.

**SECTION 3.03 Duplicate Treasurer's Bond Eliminated.**

- (a) **Bond Eliminated.** The Village of Wyocena elects not to give the bond on the Village Administrator, in the Administrator's capacity as Treasurer, as provided for by Section 70.67(1), Wis. Stats.
- (b) **Village Liable for Default of Treasurer.** Pursuant to Section 70.67(2), Wis. Stats, the Village shall be obligated to pay, in case the Village Administrator acting as Treasurer shall fail to do so, all state and county taxes required by law to be paid by such Treasurer to the County Treasurer.

**SECTION 3.04 Village Budget.**

- (a) **Departmental Estimates.** When requested by the Village Administrator, each officer, department and committee shall annually file with the Village Administrator an itemized statement of disbursements made to carry out the powers and duties of such officer, department or committee during the preceding fiscal year, and a detailed statement of the receipts and disbursements on account of any special fund under the supervision of such officer, department or committee during such year, and of the conditions and management of such fund; also detailed estimates of the same matters for the current fiscal year and for the ensuing fiscal year. Such statements shall be presented in the form prescribed by the Village Administrator and shall be designated as "Departmental Estimates," and shall be as nearly uniform as possible for the main division of all departments.
- (b) **Consideration of Estimates.** The Village Board shall consider such departmental estimates in consultation with the department head and develop a budget amount for such department or activity.
- (c) **Form of Proposed Budget.** The Proposed Budget shall include:
  - (1) The actual expenditures of each department and activity for the expired portion of the current year, and last preceding fiscal year, and the estimated expense of conducting each department and activity of the Village for the remainder of the current year and ensuing fiscal year, with reasons for any proposed increase or decrease as compared with actual and estimated expenditures for the current year.
  - (2) An itemization of all anticipated income of the Village from sources other than general property taxes and bonds issued, with a comparative statement of the amounts received by the Village from each of the same or similar sources for the last preceding and current fiscal year.
  - (3) An estimate of the amount of money to be raised from general property taxes which, with income from other sources, will be necessary to meet the proposed expenditures.
  - (4) All existing indebtedness of the Village, including the amount of interest payable and principal to be redeemed on any outstanding general obligation

bonds of the Village and any estimated deficiency in the sinking fund of any such bonds during the ensuing fiscal year.

- (5) Such other information as may be required by the Board and by State law.
- (d) **Copies of Budget.** The Village Administrator shall make the entire fiscal budget available for public inspection in the Office of the Village Administrator during regular office hours.
- (e) **Report and Hearing.**
  - (1) The Village Board shall make a report regarding the Village budget no later than the Board's first November meeting. The report shall include the estimated cost of improvements as well as the estimated cost of operating the various departments and all other costs, including interest charges, for which money will have to be raised by taxation during the following year.
  - (2) A summary of such budget and notice of the time and place where such budget and detail is available for public inspection and notice of the time and place for holding the public hearing thereon, shall be legally posted at least fifteen (15) days prior to the time of such public hearing.
  - (3) Not less than fifteen (15) days after the posting of the Notice for the public hearing, the public hearing shall be held at the time and place set forth on the Notice, at which time any resident or taxpayer of the Village shall have an opportunity to be heard on the proposed budget. The budget hearing may be adjourned from time to time. Following the public hearing, the proposed appropriation ordinance may be changed or amended and shall take the same course in the Village Board as other ordinances.

### **SECTION 3.05 Changes in Budget.**

The amount of the tax to be levied or certified, the amounts of the various appropriations, and the purposes thereof shall not be changed after approval of the budget except upon a two-thirds (2/3) vote of the entire membership of the Village Board. The Village President and the Village Administrator shall each have the authority to approve up to \$1,000 for emergency expenditures.

### **SECTION 3.06 Village Funds to be Spent in Accordance With Appropriation.**

No money shall be drawn from the treasury of the Village, nor shall any obligation for the expenditure of money be incurred, except in pursuance of the annual appropriation in the adopted budget or when changed as authorized by Section 3.05 of this Chapter. At the close of each fiscal year any unencumbered balance of an appropriation shall revert to the general fund and shall be subject to reappropriation; but appropriations may be made by the Board, to be paid out of the income of the current year, in furtherance of improvements or other objects or works which will not be completed within such year, and any such appropriation shall continue in force until the purpose for which it was made shall have been accomplished or abandoned.

**SECTION 3.07 Fiscal Year.**

The calendar year shall be the fiscal year.

**SECTION 3.08 Public Depositories.**

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

**SECTION 3.09 Claims Against Village.**

- (a) **Village Board to Audit Accounts.** Except as provided in Subsection (c), no account or demand against the Village shall be paid until it has been audited by the Village Board and an order drawn on the Village Administrator therefore. Every such account shall be itemized. Every such account or demand allowed in whole or in part shall be filed by the Administrator, and those of each year shall be consecutively numbered and have endorsed thereon the number of the order issued in payment.
- (b) **Claims to Be Verified.** All accounts, demands or claims against the Village shall be verified by the claimant or proper official.
- (c) **Payment of Regular Wages or Salaries.** Regular wages or salaries of Village officers and employees shall be paid by payroll verified and filed with the Village Administrator in time for payment on the regular pay day.

**SECTION 3.10 Temporary Investment of Funds Not Immediately Needed.**

The Village Administrator may invest any Village funds not immediately needed, pursuant to the provisions of the Wisconsin Statutes.

**SECTION 3.11 Receiving Money; Receipt for Same.**

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

**SECTION 3.12 Statement of Real Property Status.**

The Village Administrator and/or the Administrator's designees are authorized to prepare or complete a Statement of Real Property Status form to be used to provide information often requested for transfers of real property such as the amount of outstanding special assessments, deferred assessments, changes in assessments, amount of taxes, outstanding water and sewer bills, current water and sewer bills, contemplated improvements, outstanding citations on building code violations and similar information. Any such information sought shall be provided to the person requesting it on said form. Requests for Statements of Real Property Status shall be made to the Village Administrator a minimum of one (1) business day in advance. A fee shall be charged for compiling this information, plus an additional fee if facsimile transmission is requested, as established by resolution of the Village Board from time to time.

**SECTION 3.13 Bidding Procedures.**

- (a) **Adoption of City Bidding Procedures.** Pursuant to Section 61.56, Wis. Stats., the Village of Wyocena does hereby provide that as a complete alternative to the requirements of Sections 61.54, 61.55, and 66.29 of the Wisconsin Statutes and in lieu thereof, that the provisions of Section 62.15, Wis. Stats., shall be applicable to all Village contracts for public construction over twenty-five thousand dollars (\$25,000.00) and all contracts for public construction between five thousand dollars (\$5,000.00) and twenty-five thousand dollars (\$25,000.00). The authority vested in the Board of Public Works by Section 62.15 of the Wisconsin Statutes shall be exercised by the Village Board or by a committee designated by the Village Board.
- (b) **Construction by the Village.** Any class of public construction may be done directly by the Village without submitting the same for bids provided that the same is authorized by a vote of three-fourths (3/4) of all members of the Village Board.

**SECTION 3.14 Accounts Receivable Billing Procedures.**

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

**SECTION 3.15 Annual Audits.**

A firm of certified public accountants shall be employed by the Village, subject to the confirmation of the Village Board to conduct a detailed yearly audit of the Village's financial transactions and its books, and to assist the Village Administrator in the management of the Village's financial affairs, including the Village's public utilities. The books audited may, in addition to the Village financial records of the office of the Village Administrator, include the Village Administrator's books, the Village's public utilities, records, and any other books of any boards, commission, officers or employees of the Village handling Village monies.

**SECTION 3.16 Liability of the Village for Acts of Agents.**

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

**SECTION 3.17 Delinquent Utility Charges.**

- (a) **Findings.** The Village Board hereby finds that collection of charges for utility services supplied by the Village of Wyocena is a significant problem affecting the financial well-being of Village Utilities. As such it is a matter of the local affairs and government of the Village of Wyocena. Pursuant to the home rule powers of the Village, the Village has determined that a method for the collection of delinquent utility charges, as set forth herein, should be established.
- (b) **Election.** The Village hereby elects to exercise the provision 66.0809(3) through 66.0809(5), as amended from time to time, for the enforcement and collection of delinquent municipal public utility charges.

**SECTION 3.18 Village Board May Levy Special Assessments.**

- (a) The Village of Wyocena, 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.

### **SECTION 3.19 Resolutions 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 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 3.22 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 estimates required under Subsection (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 Administrator for public inspection.
- (c) When the Village Board determines by resolution that the hearing on the assessments be held subsequent to the completion of the work or improvement or the rendering of the service, the report required by Subsections (a) and (b) above shall contain a statement of the final cost of the work, service or improvement in lieu of an estimate of the cost.

### **SECTION 3.20 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.

### **SECTION 3.21 Exemptions; Deductions.**

If any property deemed benefited shall by reason of any provision of law be exempt from assessment therefore, such assessment shall be computed and shall be paid by the Village.

### **SECTION 3.22 Notice of Proposed or Approved Project.**

On the completion and filing of the report required in Section 3.19(b)(5) of this Chapter, the Village Administrator 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 given either by publication in the official Village newspaper or by posting in not less than three (3) public places within the Village 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.

### **SECTION 3.23 Board Actions After Hearing.**

- (a) After the hearing, the Village Board may approve, disapprove, modify or 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 is made against any property and an award of compensation or damage is 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) 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.
- (d) 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.

- (e) The Village Administrator shall publish the final resolutions as required in Section 3.22 of this Chapter.
- (f) 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 assessment shall be deemed duly and properly made, subject to the right of appeal by Section 66.0703(12), Wis. Stats., or any other applicable provision of law.

### **SECTION 3.24      Appealed Assessments Payable When Due.**

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.

### **SECTION 3.25      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 improvements 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 may, after giving notice as required in Section 3.22, and after a public hearing, amend, cancel or confirm the prior assessment. Notice of a resolution amending, canceling or confirming the prior assessment shall be given by the Village Administrator as provided in Section 3.22 of this Chapter.

### **SECTION 3.26      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.

### **SECTION 3.27      Special Assessment a Lien on Property.**

Pursuant to Sec. 66.0703(13), 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. 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.

### **SECTION 3.28 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 service to the property served. “Services” include, but are not limited to snow and ice removal, weed elimination, street sprinkling, oiling or tarring, repair of sidewalks or curb and gutter, garbage and refuse disposal, recycling, storm water management (including construction of management facilities), tree care and removal, and/or disposition of dead animals. The providing of notice of such charges shall be determined by the Village Board.
- (b) In the case of street tarring or, sidewalk, curb or gutter repair, a public hearing shall be held and at least twenty (20) days notice published in the Village newspaper, or by posting such notice in three (3) places in the Village. A copy of such notice shall be mailed to every interested person whose post office address is known and notice shall be given 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.
- (c) 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 3.27 of this Chapter.

### **SECTION 3.29 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.

- (d) The Village adopts the provisions of Sec. 66.0715 regarding the deferral of special assessments or the payment of special assessments in installments if the final resolution to the project provides for such payments.

**SECTION 3.30 Special Assessment B Bonds.**

As an alternative to any other financing method, the Village Board may provide for the payment of the initial cost of any public improvement from the proceeds of special assessment “B” bonds issued under Section 66.0713, Wis. Stats.