

CHAPTER 13

FINANCE

- 13.01 Preparation of Tax Roll and Tax Receipts
- 13.02 Duplicate Treasurer's Bond Eliminated
- 13.03 Claims Against Village
- 13.04 Preparation and Adoption of Annual Budget
- 13.05 Public Records
- 13.06 Use of Facsimile Signatures

13.01 - PREPARATION OF TAX ROLL AND TAX RECEIPTS

- (1) Aggregate Tax Stated Roll. Pursuant to Section 70.65 (2) of the Wis. Stats., the Village Clerk shall, in computing the tax roll, insert only the aggregate amount of State, County, School and Local taxes in a single column in the roll opposite the parcel or tract of land against which the tax is levied, or, in the case of personal property, in a single column opposite the name of the person, firm or corporation against whom the tax is levied.
- (2) Rates Stamped or Receipts. Pursuant to Section 74.08 (1), Wis. Stats., in lieu of entering on each tax receipt the several amounts paid respectively for State, County, School Local and other taxes, the aggregate amount of such taxes shall be combined in a single column on the tax receipt issued by the Village Treasurer. The Treasurer shall cause to be printed or stamped on the tax receipt the separate proportion or rate of taxes levied for State, County, School, Local or other purposes.

13.02 - DUPLICATE TREASURER'S BOND ELIMINATED

- (1) Bond Eliminated. The Village of Cassville elects not to give the bond on the Village Treasurer provided for by Section 70.67 (1), Wis. Stats.
- (2) Village Liable for Default of Treasurer. Pursuant to Section 70.67 (2), Wis. Stats, the Village of Cassville shall be obligated to pay, in case the Village Treasurer shall fail to do so, all State and County taxes required by law to be paid by such Treasurer to the County Treasurer.

13.03 - CLAIMS AGAINST VILLAGE

- (1) Claims to Be Certified. Prior to submission of any account, demand or claim to the Village Board for approval of payment, the Village Clerk shall certify or cause to be endorsed thereon or on attached papers, that the following conditions have been complied with:
 - (a) That funds are available therefor pursuant to the budget.
 - (b) That the item or service was duly authorized by the proper official or agency and has been received or rendered in accordance with the purchasing agreement.
 - (c) That the claim is accurate in amount and a proper charge against the treasury.

- (2) Village Board to Audit Accounts. No account or demand against the Village, except as provided in Subsection (3) of this section, shall be paid until it has been audited by the Village Board and an order drawn on the Village Treasurer therefor. Every such account shall be itemized and certified as provided in Subsection (1). After auditing, the Village Board shall cause to be endorsed by the Clerk, on each account, the words "allowed" or "disallowed," as the fact is, adding the amount allowed or specifying the items or parts of items disallowed. The minutes of the proceedings of the Board or a statement attached thereto shall show to whom and for what purpose every such account was allowed and the amount.
- (3) Payment of Regular Wages or Salaries. Regular wages or salaries of Village officers and employees shall be paid by payroll, verified by the proper Village official, department head, board or commission and filed with the Village Clerk in time for payment on the regular pay day.
- (4) Method of Incurring Claims. All actions of the Village Board appropriating money or creating a charge against the Village, other than claims for purchases or work previously authorized by the Board, shall only be acted upon at the next regular meeting after introduction, provided that this rule may be suspended by affirmative vote of 3/4 of all members of the board. A roll call vote shall be taken and recorded on all appropriations.

13.04 - PREPARATION AND ADOPTING OF ANNUAL BUDGET

- (1) Village President to Prepare Budget. On or before the 20th day of October each year the Village President, with the assistance of the Village Clerk, shall prepare and submit to the Village Board a proposed budget presenting a financial plan for conducting the affairs of the Village for the ensuing year. Before preparing the proposed budget, the President shall consult with the heads of the Village departments and with Village officials and shall then determine the total amount to be recommended in the budget for each Village department or activity.
- (2) Form of Proposed Budget. The proposed budget shall include the following information:
 - (a) 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.
 - (b) An itemization of all anticipated income of the Village from sources other than general property taxes and bond issues, with a comparative statement of the amounts received by the Village from each of the same or similar courses for the last preceding and current fiscal years.
 - (c) 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.
 - (d) 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.

(e) Such other information as may be required by the Village Board and by State Law.

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

- (3) Appropriation Ordinance: Hearing. The Village President, with the assistance of the Village Clerk, shall submit to the Village Board with the annual budget a draft of an appropriation ordinance providing for the expenditures proposed for the ensuing fiscal year. Before adoption of a final appropriation ordinance, the Village Board shall hold a public hearing on the budget and the proposed appropriation ordinance as required by law.
- (4) Changes in Final Budget. Upon written recommendation of the Village President, the Village Board may at any time by a 2/3 vote of the entire membership transfer any portion of an unencumbered balance of an appropriation to any other purpose or object. Notice of such transfer shall be given by publication within 10 days thereafter in a newspaper in general circulation in the Village.
- (5) Expenditures Limited by Annual 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 ordinance and changes therein authorized in accordance with Subsection (4) of this section. 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 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.

13.05 PUBLIC RECORDS

- (1) Financial Records. Village officers are empowered to destroy the following non-utility records under their jurisdiction after the completion of an audit by a certified public accountant licensed under Chapter 442, Wis. Stats., but not less than seven years after payment or receipt of the sum involved in the applicable transaction:
- (a) Bank statements, deposit books, slips and stubs.
 - (b) Bonds and coupons after maturity.
 - (c) Canceled checks, duplicates and check stubs.
 - (d) License and permit applications, stubs, and duplicates.
 - (e) Pay rolls and other time and employment records of personnel included under the Wisconsin Retirement Fund.
 - (f) Receipt forms.

- (g) Special assessment records.
 - (h) Vouchers, Requisitions, Purchase Orders, and all other supporting documents pertaining thereto.
- (2) Utility Records. Village officers are empowered to destroy the following records of municipal utilities subject to regulation by the State Public Service Commission and after an audit as provided above but not less than two years after payment or receipt of the sum involved in the applicable transaction:
- (a) Water stubs and receipts of current billings.
 - (b) Customer's ledgers.
 - (c) Vouchers and supporting documents pertaining to charges not included in plant accounts.
 - (d) Other utility records after seven years with the written approval of the State Public Service Commission.
- (3) Other Records. Village officers are empowered to destroy the following records, but not less than seven years after the record was effective:
- (a) Assessment rolls and related records, including board of review minutes.
 - (b) Contracts and papers relating thereto.
 - (c) Correspondence and communications.
 - (d) Financial reports other than annual financial reports.
 - (e) Insurance policies.
 - (f) Justice dockets.
 - (g) Oaths of office.
 - (h) Reports of boards, commissions, committees, and officials duplicated in the official Village Board minutes.
 - (i) Resolutions and petitions.
 - (j) Voter record cards.
- (4) Notice Required. Prior to the destruction of any public record described above, at least 60 days' notice shall be given the State Historical Society.
- (5) Limitation. This section shall not be construed to authorize the destruction of any public record after a period less than prescribed by statute or State administrative regulations.

13.06 - USE OF FACSIMILE SIGNATURES

Pursuant to Section 66.042(3) of the Wis. Stats., in lieu of the personal signature of the Village President, there may be affixed to the order checks of the Village a facsimile signature of such person.