

Village of Almena, WI
Tuesday, July 30, 2024

Chapter 25. Finance and Taxation

[HISTORY: Adopted by the Village Board of the Village of Almena as §§ 3.01 to 3.06 and 3.08 to 3.10 of the former Village Code. Amendments noted where applicable.]

§ 25-1. Preparation of tax roll and tax receipts.

[Amended at time of adoption of Code (see Ch. 1, General Provisions, Art. II)]

- A. Content of tax roll. Pursuant to § 70.65, Wis. Stats., the Treasurer shall prepare a tax roll and include the required contents as described in § 70.65, Wis. Stats.
- B. Property tax collection. All provisions of Chapter 74, Wis. Stats., in regard 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.

§ 25-2. Fiscal year.

The calendar year shall be the fiscal year.

§ 25-3. Budget.

- A. Departmental estimates. Annually, at a time specified by the Finance Committee, each officer, department and committee shall file with the Clerk an itemized statement of disbursements made to carry out the powers and duties of such officer, department or committee during the preceding fiscal year; 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; and detailed estimates of the same matters for the current and ensuing fiscal years. Such statements, which shall be designated as "Departmental Estimates," shall be presented in the form prescribed by the Clerk, such form to be as nearly uniform as possible for the main division of all departments.
- B. Preparation of proposed budget.
 - (1) Finance committee to prepare. The Finance Committee shall annually prepare and submit to the Board a proposed budget presenting a financial plan for conducting the affairs of the Village for the ensuing fiscal year.
 - (2) Information required. The budget shall include the following information:
 - (a) The expense of conducting each department and activity of the Village for the ensuing fiscal year and corresponding items for the current year and last preceding fiscal year, with reasons for increase and decrease recommended as compared with appropriations for the current year.
 - (b) An itemization of all anticipated income of the Village from sources other than general property taxes and bonds issued, with a statement comparing the amounts received by the

Village from each of the same or similar sources for the last preceding and current fiscal year.

- (c) An itemization of the amount of money to be raised from general property taxes which, with income from other sources, will be necessary to meet the proposed expenditures.
- (d) Such other information as may be required by the Board and by State law.

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

- C. Hearing. The Board shall hold a public hearing on the budget as required by law.
- D. Action by Board. Following the public hearing, the proposed budget may be changed or amended and shall take the same course in the Board as ordinances.

§ 25-4. Changes in budget.

The amount of the tax to be levied or certified and the amounts of the various appropriations, and the purposes thereof, shall not be changed after approval of the budget except by a 2/3 vote of all the members of the Village Board. Notice of such change shall be given by publication within 15 days thereafter in the official Village newspaper.

§ 25-5. Village funds to be spent in accordance with appropriations.

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 § 25-4. 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 has been accomplished or abandoned.

§ 25-6. Claims procedure.

- 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 Treasurer therefor. Every such account shall be itemized. After auditing, the Village Board shall cause to be endorsed by the Clerk, over his hand on each account, the words "allowed" or "disallowed," as the fact is, adding the amount allowed, if any, and specifying the items or parts of items disallowed, if disallowed in part only. The minutes of the proceedings of the Board shall show to whom and for what purpose every such account was allowed and the amount thereof. Every such account or demand allowed in whole or in part shall be filed by the Clerk; and those of each year shall be consecutively numbered and have endorsed thereon the number of the order the Treasurer issued in payment; and the Clerk shall take a receipt thereon for such order.
- B. Claims to be verified. All accounts, demands or claims against the Village shall be verified by the claimant or proper official.
- C. Payment of regular wages or salaries. Regular wages or salaries of Village officers and employees shall be paid by payroll, verified by the proper Village official and filed with the Village Clerk in time for payment on the regular pay day.

§ 25-7. Letting of contracts.

[Amended at time of adoption of Code (see Ch. 1, General Provisions, Art. II)]

All contracts for public construction shall be let by the Village Board in accordance with § 62.15, Wis. Stats. The Village Board, or a person or body designated by the Village Board, shall exercise the powers and duties of the Board of Public Works under § 62.15, Wis. Stats.

§ 25-8. Duplicate Treasurer's bond.

- A. Eliminated. The Village elects not to give the bond on the Village Treasurer provided for by § 70.67(1), Wis. Stats.
- B. Village liable for default of Treasurer. Pursuant to § 70.67(2), Wis. Stats., the Village shall pay, if the Treasurer fails to do so, all state and county taxes required by law to be paid by such Treasurer to the County Treasurer.

§ 25-9. Temporary investment of funds not immediately needed.

The Treasurer may invest any Village funds not immediately needed, pursuant to § 66.0603(1m), Wis. Stats.