CHAPTER 3

FINANCE AND TAXATION

3.01 PREPARATION OF TAX ROLL AND TAX RECEIPTS. 2
3.02 FISCAL YEAR 2
3.03 BUDGET 2
3.04 CHANGES IN BUDGET. 3
3.05 TOWN FUNDS TO BE SPENT IN ACCORDANCE WITH APPROPRIATIONS. 3
3.06 CLAIMS PROCEDURE 3
3.07 PUBLIC RECORDS. 3
3.08 TEMPORARY INVESTMENT OF FUNDS NOT IMMEDIATELY NEEDED. 10
3.09 DUPLICATE TREASURER'S BOND. 10
3.10 TOWN FEES AND BILLING PROCEDURES. 10
3.11 DELQUENT UTILITY CHARGES. 10

3.01 PREPARATION OF TAX ROLL AND TAX RECEIPTS.

(1) TAX ROLL. Under Wis. Stat. §70.65(2), the Clerk shall insert only the aggregate amount of State, county, local, school and other general property taxes minus credits applied under Wis. Stat. §79.10(9), except credits determined under Wis. Stat. §79.10(7m), shall be carried in a single column opposite the name of the person against whom the tax is levied. Each tax bill or receipt shall show the purpose for which the taxes are to be used, giving the breakdown for State, county, local, school and other general property taxes. The tax roll shall indicate all corrections made under Wis. Stat. §70.43 and §70.44.

(2) TAX RECEIPTS. Under Wis. Stat. §74.19, the Treasurer shall enter in each receipt given by the county clerk for the payment of taxes, the name of the person paying the taxes if that person is not the owner of the property taxed, the date of payment and the aggregate amount of taxes paid.

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

3.03 BUDGET.

(3) PREPARATION OF PROPOSED BUDGET.

(a) Town Board to Prepare. The Town Board with the assistance of the Clerk shall annually prepare a proposed budget presenting a financial plan for conducting the affairs of the Town for the coming fiscal year.

(b) Information Required. The budget shall include the following information:

1. The expense of conducting each activity of the Town for the coming fiscal year, corresponding items for the current year, and last preceding fiscal year, with reasons for any increase or decrease recommended as compared with appropriations for the current year.

2. An itemization of all anticipated income of the Town from sources other than general property taxes and bonds issued, with a statement comparing the amounts received by the Town from each of the same or similar sources for the last preceding and current fiscal year.

3. An itemization of the amount of money to be raised from general property taxes which, with income from other sources, will be necessary to meet the proposed expenditures.

4. Such other information as may be required by the Board and by State law.

(c) Copies Required. The Town shall provide a reasonable number of copies of the proposed budget for distribution to citizens.

(4) HEARING. The Board shall hold a public hearing on the budget as required by law.

(5) 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.

3.04 CHANGES IN BUDGET.

(1) The amount of the tax to be levied or certified, the amounts of the various appropriations and the purposes thereof, shall not be changed after approval of the budget except by a 2/3 vote of all the members of the Town Board. Notice of such change shall be given by publication within 15 days thereafter in a newspaper determined from time to time by the Town Board as one likely to give notice in the area.

(2) After the budget is adopted, the electors of the Town at a regular or special meeting shall set the tax rate of the Town as provided in Wis. Stat. §60.10(1)(a), except if such authority has been delegated to the Town Board as provided in Wis. Stat. §60.10(2)(a).

3.05 TOWN FUNDS TO BE SPENT IN ACCORDANCE WITH APPROPRIATIONS.

No money shall be drawn from the Town treasury 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 3.04 of the General Code. At the close of each fiscal year, any unencumbered balance of an appropriation shall revert to the general fund and shall be subject to reallocation, but appropriations may be made by the Board to be paid out of the income of the current year for 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.

3.06 CLAIMS PROCEDURE.

(1) Claims for money against the Town or against officers, officials, agents or employees of the Town arising out of acts done in their official capacity shall be filed with the Town Clerk as provided under Wis. Stat. §893.80(1)(b).

(2) The Town Board shall allow or disallow the claim. Notice of disallowance shall be made as provided under Wis. Stat. §893.80(l)(b).

3.07 PUBLIC RECORDS.

(1) DEFINITIONS.

(a) Authority. Any of the following Town entities having custody of a Town record: an office, elected or appointed official, agency, board, commission,

committee, town board, department or public body corporate and politic created by constitution, law, ordinance, rule or order; or a formally constituted sub-unit of the foregoing.

(b) Custodian. That officer, department head, division head or employee of the Town designated under Section 3.07(3) of the General Code or otherwise responsible by law to keep and preserve any Town records or file, deposit or keep such records in his/her office or who is lawfully in possession or entitled to possession of such public records and 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 office; materials to which access is limited by copyright, patent or bequest; and published materials in the possession of an authority other than a public library which are available for sale or which are available for inspection at a public library.

(2) DUTY TO MAINTAIN RECORDS.

(a) Except as provided under Section 3.07(7) under this General Code, each officer and employee of the Town shall safely keep and preserve all records received from his predecessor or other persons and required by law to be filed, deposited or kept in his/her office or which are in the lawful possession or control of the officer or employee or his/her deputies, or to the possession or control of which he/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/her successor all records then in his/her custody and the successor shall receipt therefor to the officer or employee who shall file such receipt with the Town Clerk. If a vacancy occurs before a successor is selected or qualifies, such records shall be delivered to and receipted for by the Clerk on behalf of the successor to be delivered to such successor upon the latter's receipt.

(3) LEGAL CUSTODIANS.

(a) Each elected or appointed official is the legal custodian of his/her records and the records of his/her office, but the official may designate an employee of his/her staff to act as the legal custodian.

(b) Unless otherwise prohibited by law, the Town Clerk or the Clerk's designee shall act as legal custodian for the Town Board and for any committees, commissions, boards or other authorities created by ordinance or resolution of the Town Board and of the records of the Town Treasurer and law enforcement personnel.

(c) Each legal custodian shall name a person to act as legal custodian in his/her absence or the absence of his/her designee.

(d) The legal custodian shall have full legal power to render decisions and to carry out the duties of an authority under Wis. Stats §19 Subch. II and this section. The designation of a legal custodian does not affect the powers and duties of an authority under this section.

(4) PUBLIC ACCESS TO RECORDS.

(a) Except as provided in Section 3.07(6) of this General Code, any person has a right to inspect a record and to make or receive a copy of any record as provided in Wis. Stat. §19.35(1).

(b) Records will be available for inspection and copying upon at least 48 hours advance notice of intent to inspect or copy.

(c) A requester shall be permitted to use facilities comparable to those available to Town employees to inspect, copy, or abstract a record.

(d) 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.

(e) A requester shall be charged a fee to defray the cost of locating and copying records as follows:

1. The cost of photocopying shall be as is established from time to time by resolution of the Town Board. Such costs shall be calculated in a manner which does not exceed the actual, necessary, and direct cost of reproduction, which costs shall include cost of paper, ink, depreciation, service contract charge, labor, and the like with respect to the copier machine used to produce the copies.

2. If the form of a written record does not permit copying, the actual and necessary cost of photographing and photographic processing shall be charged.

3. The actual full cost of providing a copy of other records not in printed form on paper, such as films, computer printouts and audio tapes or videotapes, shall be charged.

4. If mailing or shipping is necessary, the actual cost thereof shall also be charged.

5. There shall be no charge for locating a record unless the actual cost exceeds such sum as is from time to time established by resolution of the Town Board, in which case the actual cost shall be determined by the legal custodian and billed to the requester.

6. The legal custodian shall estimate the cost of all applicable fees and may require a cash deposit adequate to assure payment if such estimate exceeds such sum as is established from time to time by resolution of the Town Board. The cash deposit amount shall be in the amount of the total estimated cost. The requester shall be liable for any costs and fees in excess of such estimate.

7. Elected and appointed officials of the Town shall not be required to pay for public records they may reasonably require for the proper performance of their official duties.

8. The legal custodian may provide copies of a record without charge or at a reduced charge where he/she determines that waiver or reduction of the fee is in the public interest.

(f) Pursuant to Wis. Stat. §19.34, 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. Each authority shall also prominently display at his/her office for the guidance of the public a copy of this section.

(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 Wis. Stat. §19.37. 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 3.07(4)(e)6 of this General Code. 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 laws or regulations so require.

(b) Each custodian, upon request for any record shall as soon as practicable and without delay either fill the request or notify the requester of the authority's determination to deny the request in whole, or in part, and the reasons therefore. If the legal custodian, after conferring with the Town 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/her request in a manner which would permit reasonable compliance.

(c) A request for a record may be denied as provided in Section 3.07(6) of this General Code. 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 Wis. Stat. §19.37(1), or upon application to the Attorney General or a district attorney.

(6) LIMITATIONS ON RIGHT TO ACCESS.

(a) As provided by Wis. Stat. §19.36, the following records are exempt from inspection under this section:

1. Records specifically exempted from disclosure by State or federal law or authorized to be exempted from disclosure by State law.

2. Any record relating to investigative information obtained for law enforcement purposes if federal law or regulations require exemption from

disclosure or if exemption from disclosure is a condition to receipt of aids by the State.

3. Computer programs, although the material used as input for a computer program or the material produced as a product of the computer program is subject to inspection.

4. A record or any portion of a record containing information qualifying as a common law trade secret.

(b) As provided by Wis. Stat. §43.30, 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 Town Attorney, may deny the request in whole or in part only if he/she determines that the harm to the public interest resulting from disclosure would outweigh the public interest in full access to the requested record. Examples of matters for which disclosure may be refused include, but are not limited to, the following:

1. Records obtained under official pledges of confidentiality which were necessary and given in order to obtain the information contained in them.

2. Records of current deliberations after a quasi-judicial hearing.

3. Records of current deliberations relating to the employment, dismissal, demotion, compensation, performance or discipline of any Town officer or employee or the investigation of charges against a Town officer or employee, unless such officer or employee consents to such disclosure.

4. Records concerning current strategy for crime detection or prevention.

5. Records of current deliberations or negotiations on the purchase of Town property, investing of Town funds or other Town business whenever competitive or bargaining reasons require nondisclosure.

6. Financial, medical, social or personal histories or disciplinary data of specific persons which, if disclosed, would be likely to have a substantial adverse effect upon the reputation of any person referred to in such history or data.

7. Communications between legal counsel for the Town and any officer, agent or employee of the Town, when advice is being rendered concerning strategy with respect to current litigation in which the Town or any of its officers, agents or employees is or is likely to become involved or communications which are privileged under §905.03, Wis. Stats.

(d) If a record contains information that may be made public and information that may not be made public, the custodian of the record shall provide the information that may be made public and delete the information that may not from the record before release. The custodian shall confer with the Town Attorney prior to releasing any such record and shall follow the guidance of the Town Attorney when separating out the exempt material. If, in the judgment of the custodian and the Town Attorney, there is no feasible way to separate the exempt material from the nonexempt without unreasonably jeopardizing nondisclosure of the exempt material, the entire record shall be withheld from disclosure.

(7) RETENTION OF RECORDS.

(a) General Records Schedule Adopted. The Town hereby adopts, by reference, the Wisconsin Municipal Records Schedule (hereinafter, "Records Schedule"), pertaining to the retention and destruction of public records, and approved by the State of Wisconsin Public Records Board (hereinafter, "Records Board") on August 27, 2018. A copy of the Records Schedule will be kept on file in the Town Clerk's office and made available for public viewing during office hours.

(b) Other Records. In the event the Town creates a record not contemplated by the Records Schedule, The Town may, subject to the Records Board's prior approval, either adopt an applicable records retention schedule set forth by the Records Board, if available, or create its own retention schedule pertaining to the record.

(c) Repeal. All ordinances, or portions thereof, and resolutions, or portions thereof, in conflict with any portion of the Records Schedule are hereby repealed. Any approved Town retention schedule, or portion thereof, for any records not contemplated by the Records Schedule shall remain in full force and effect.

(8) PRESERVATION THROUGH MICROFILM.

Any Town officer or the director of any department or division of Town government may, subject to the approval of the Town Board, keep and preserve public records in his/her possession by means of microfilm or other photographic reproduction method, or a record stored in optical disk or electronic format. Such records shall meet the standards set forth in Wis. Stats. §16.61(7)(a) and (b), and shall be considered original records for all purposes. Such records shall be preserved along with other files of the department or division and shall be open to public inspection and copying according to the provisions of State law and of Section 3.07(4), (5) and (6) of this General Code.

(9) NOTICE OF PROCEDURE FOR INSPECTION OF TOWN RECORDS. The Town Clerk shall give public notice of the location and hours Town records are

available. Public access to Town records and associated fees will be carried out in accordance with Wis. Stat. §19.35.

3.08 TEMPORARY INVESTMENT OF FUNDS NOT IMMEDIATELY NEEDED.

The Treasurer may invest any Town funds not immediately needed, pursuant to §66.04(2), Wis. Stats.

3.09 DUPLICATE TREASURER'S BOND.

(1) BOND ELIMINATED. The Town elects not to require the bond on the Town Treasurer provided for by §70.67(l), Wis. Stats.

(2) TOWN LIABLE FOR DEFAULT OF TOWN TREASURER. Pursuant to Wis. Stat. §70.67(2), the Town shall pay, if the Town Treasurer fails so to do, all taxes of any kind required by law to be paid by such Town Treasurer to the County Treasurer.

3.10 TOWN FEES AND BILLING PROCEDURES. Except as provided under Section 11.01 Fire Call Billing Procedures of this General Code, the Town will review billing procedures and fee schedules from time to time. Changes to billing procedures and fee schedules will be made through Town Board resolution.

3.11 DELQUENT UTILITY CHARGES. In any instance where the Town has entered into a Municipal Cooperation Agreement with the City of River Falls, operating through its Municipal Utility to provide utility services to real estate in the Town of River Falls, and where the Municipal Cooperation Agreement specifies the parties thereto desire to utilize the procedure authorized under Wis. Stat. Sec. 66.0809(3) to collect delinquent utility charges by placing same upon on the tax roll, then on or before October 15 of each year, the owner or occupant of any real estate in the Town of River Falls that was provided with utility services by the River Falls Municipal Utility prior to October 1 of that year shall be given notice by said Utility of payments then in arrears. A list of affected parcels of real estate shall be provided at that time by the Utility to the Town of River Falls Treasurer. On or before November 15 of that same year, the Utility shall certify to the Town of River Falls Treasurer all lots of parcels of real estate (giving te legal description thereof) for which a notice of arrears was given by the Utility and for which arrears remain unpaid to that time plus any penalty being assessed, therefore. The unpaid arrears shall become a lien upon the lot or parcel of real estate to which utility services were provided. The Town of River Falls Treasurer shall, upon receipt of such list, insert the delinquent amount and penalty as a tax against the affected lot or parcel of real estate. In all respects, Wis. Stat. Sec 60.0809(3) and (4), shall govern this process and shall serve to establish the responsibilities of the Town of River Falls Treasurer with reference to tax collection, settlement with the City of River Falls (as representative of the Utility) and the return and sale of property for delinquent taxes.