

TITLE 3

Finance and Public Records

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Sec. 3-1-1 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. 3-1-2 Duplicate Treasurer's Bond Not Eliminated.

- (a) **Duplicate Bond Eliminated.** The Village of Lone Rock elects to give the additional bond on the Village Treasurer as provided for by Sec. 70.67(1), Wis. Stats.
- (b) **Village Liable for Default of Treasurer.** Pursuant to Sec. 70.67(2), Wis. Stats., the Village 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.

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

Sec. 3-1-3 Village Budget.

- (a) **Departmental Estimates.** When requested by the Village President and/or Village Clerk, each officer, department and committee shall annually file with the Village 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, 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 Clerk 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.**
 - (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 of Lone Rock 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 of Lone Rock 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 of Lone Rock, 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 Village Board and by State law.
- (d) **Copies of Budget.** The Village Clerk shall provide a reasonable number of copies of the budget summary thus prepared for distribution to citizens. The entire fiscal budget shall be available for public inspection in the Office of the Village Clerk during regular office hours.
- (e) **Report and Hearing.**
- (1) The Village President and Village Clerk shall make a report no later than the Village 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 published in a newspaper of general circulation in the Village of Lone Rock or legally posted at least nineteen (19) days prior to the time of such public hearing.
 - (3) Not less than nineteen (19) days after the publication of the proposed budget and the notice of hearing thereon, the public hearing shall be held at the time and place stipulated, 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.
- (f) **Amendment.** The Village of Lone Rock budget may be amended by the Village Board under Sec. 65.90(5), Wis. Stats.
- (g) **Requests for Financial Donations from Outside Organizations.** Community, civic, youth, sports, etc. organizations intending to make requests to the Village of Lone Rock for donations and other forms of financial support shall follow the procedures prescribed in this Section:
- (1) Notification for the donation request submittal deadline for consideration under the annual budget preparation process shall be published by the Village in the summer or

fall of the year, either by newspaper publication, posting, Village website notification or a combination of any of these methods. Such notice shall provide information on the requirements that must be satisfied to request Village funding to help support programs benefitting Village of Lone Rock residents, youth and children.

- (2) Generally, such requirements are, but are not limited to:
 - a. Submittal of annual operational costs of the program.
 - b. The number of Village of Lone Rock participants in the program.
 - c. A list of supplies and/or services furnished to participants by the program.
 - d. A list of supplies required to be provided by the participant.
 - e. A description of how donation monies from the Village of Lone Rock would be used and disbursed.
 - f. A list of all other sources of revenue or in-kind donations for the program, including any user fees required.
- (3) A funding request received after the filing deadline prescribed in the annual notice shall not be considered for that budget cycle.
- (4) It is solely the responsibility of the outside organization/program and its officers and administrators to furnish and submit to the Village its annual funding request on a timely basis.

(h) **Budget Monitoring; Grants; Unexpected or Unbudgeted Expenditures.**

- (1) The Village Clerk, and subordinate department heads, is responsible for monitoring expenditures, particularly in his/her area of supervision, to ensure that adopted budget authorizations are not exceeded.
- (2) When a department head or supervisor anticipates that unbudgeted expenses (unexpected or unplanned at the time of budget approval) will be incurred which will likely exceed the department's or program's budget, the department head shall:
 - a. Notify the Village Clerk as soon as possible.
 - b. Obtain Village Board approval and a budget amendment before such expenditure is authorized or incurred.
- (3) As part of their responsibilities, the Village Clerk and department heads shall research and pursue grant opportunities. Because some grant applications require expenditure obligations by the Village in the form of matching funding or future financial obligations, the Village Clerk, and/or department head involved, before submitting grant applications, shall:
 - a. Through the Village Clerk, inform the Village Board of the intended application.
 - b. Through the Village Clerk or Village Treasurer, provide information to the Village Board regarding all possible fiscal impacts to the Village inherent in receiving or making application for such grant.

Sec. 3-1-4 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. Notice of such transfer shall be given by publication within ten (10) days thereafter in the official Village newspaper.

Sec. 3-1-5 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 3-1-4 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 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. 3-1-6 Fiscal Year.

The calendar year shall be the fiscal year.

State Law Reference: Sec. 61.51(3), Wis. Stats.

Sec. 3-1-7 Public Depositories.

- (a) **Public Depositories Designated.** The Village Board shall designate by resolution the public depository or depositories within this State in which Village of Lone Rock public funds shall be deposited, and when monies are deposited in such depositories in the name of the Village, Village officials and bondsmen shall not be liable for such losses as are defined by State law. The interest arising therefrom shall be paid into the Village treasury.
- (b) **Security and Collateralization of Depository Funds.**
 - (1) A maximum of Five Hundred Thousand Dollars (\$500,000.00) in Village funds may be deposited at any one time in any authorized depository, except as otherwise provided herein.
 - (2) Pursuant to state law, designated public depositories may be required to pledge U.S. Treasury Notes or provide a surety bond or other security, including an irrevocable letter of credit issued by a federal home loan bank, state bank, national bank, federal or state savings bank, federal or state credit union, or federal or state savings and loan association, for any public deposits that exceed the amount of deposit insurance

provided by an agency of the United States and the coverage provided under Sec. 34.08(2), Wis. Stats. When U.S. Treasury notes are pledged, such notes shall be equal in amount to any uninsured balance of the Village's deposit.

State Law Reference: Sections 34.07 and 62.12(7), Wis. Stats.

Sec. 3-1-8 Claims Against the Village; Outstanding Checks.

(c) Legal Claims Against the Village.

- (1) The Village Board shall develop and maintain procedures, pursuant to Sec. 893.80, Wis. Stats., to manage and control any legal claims against the Village of Lone Rock and/or its officers, officials, agents or employees. Claims for money against the Village of Lone Rock and/or its officers, officials, agents or employees 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 such claims. The Village President shall arrange any appropriate meeting of the Village Board for actions pursuant to Sec. 893.80, Wis. Stats., to allow or disallow any claim. The Village Clerk, in consultation with the Village President, shall 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.

(d) Regular Accounts Payable Payment Procedures.

- (1) The Village Board authorizes the utilization of an alternative system of approving certain financial claims, invoices or vouchers against the Village of Lone Rock by virtue of the provisions of Sec. 66.0609, Wis. Stats. Accounts payable claims, invoices and vouchers will be processed in a timely manner utilizing the procedures of this Subsection.
- (2) Upon receipt for the purchase or acquisition of material, goods or completion of a contract for services or construction, the Village Clerk, Village Treasurer or department supervisor shall:
 - a. Verify the quantity, quality or scope of services is as specified.
 - b. Attach to the claim, invoice or voucher the packing slip and any other documentation.
 - c. Any missing items or services shall be documented on the claim, invoice or voucher with information on when the order will be complete.
 - d. All claims, invoices or vouchers shall be examined, validated, initialed, and, when appropriate, coded by account before being submitted to the Village Treasurer for processing.
 - e. Obtaining missing documentation for claims, invoices or vouchers is the responsibility of department supervisors.

- f. If a claim, invoice or voucher regarding a specific project requires a special budgetary or project account or tracking designation, the department supervisor shall provide this information to the Village Treasurer.
- (3) Payments may be made from the Village treasury after the Village Treasurer audits and approves in writing each claim, invoice or voucher as a proper charge and endorses his/her approval on the claim, invoice or voucher as a proper charge after having determined that the following conditions have been met:
 - a. That the funds are available therefor under the budget approved by the Village Board.
 - b. That the service covered by such claim, invoice or voucher has been authorized by the Village Board or other proper Village official, department head, commission or committee.
 - c. That the service has been properly rendered or supplied in conformity with such authorization.
 - d. That the claim, invoice or voucher against the Village appears to be valid according to law. The Village Treasurer may require submission of such proof and evidence to support the above as the Treasurer may deem necessary. If there is uncertainty regarding a claim, invoice or voucher, the Village Treasurer shall consult with the Village President regarding payment of the claim, invoice or voucher.
- (4) After determining that the payment requirements under Subsection (b)(2) above have been met, the Village Treasurer shall indicate approval of the claim, invoice or voucher by placing his/her signature on the statement, invoice or voucher, or upon a list of claims, invoices or vouchers prepared by the Village Treasurer. Upon approval of a claim, invoice or voucher under this procedure, the Village Treasurer shall authorize payment pursuant to Sec. 66.0607, Wis. Stats. All payment checks shall be signed and counter-signed by the proper designated Village officials.
- (5) The Village Treasurer shall immediately process the following claims, invoices or vouchers if proper by issuing payment checks or hold payment checks pending the approval of the Village Board:
 - a. Payroll and related payroll/compensation payments.
 - b. Fuel and utilities payments.
 - c. Tax settlements and overpayments.
 - d. Payments to county, state or federal agencies.
 - e. Health, workers compensation and liability insurance payments.
 - f. Debt service payments as scheduled.
 - g. Fixed purchase/service contracts as scheduled.
 - h. Credit card and revolving accounts per specific agreements and the procedures of Section 3-1-24.
- (6) The Village Treasurer shall process the following claims, invoices or vouchers after first securing approval from the proper designated official by issuing payment checks or hold payment checks pending the approval of the Village Board:

- a. Employee expenses: Village Board review and approval.
 - b. Professional services (engineering, legal, auditing/accounting, planning, consulting, etc.): Village Board review and approval.
 - c. Construction projects payments: Village Board and Village Engineer review and approval.
 - d. Conferences, travel, training/meeting fees and tuitions: Village Board review and approval.
 - e. All other payments not specifically addressed in this Section: Village Board review and approval.
- (7) Any claims, invoices or vouchers filed with the Village Treasurer after noon on the Friday preceding a regular Village Board meeting will be processed in the next approval cycle.
- (8) The Village Treasurer shall file with the Village Board, not less than monthly, a written disbursement summary of the claims, invoices and vouchers approved and paid pursuant to this Section indicating the date paid, name of the claimant, purpose and amount.
- (9) 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., as designated by the Village Board.
- (e) **Outstanding Checks Procedures.** The following procedures shall be followed for outstanding checks:
- (1) The Village, after carrying a vendor or other party's check for ninety (90) days, will:
 - a. Notify the 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 or other party's check dated over twelve (12) months.
 - (2) All payroll checks are automatically void if not cashed within ninety (90) days of issue.
- (f) **Withdrawal or Transfer of Funds From Depositories.**
- (1) Withdrawals of Village funds from designated public depositories shall be made by draft or check signed by the Village Treasurer and other designated Village officials.
 - (1) Transfers from accounts shall be made by written transfer order. Written transfer orders may be executed only for the purpose of transferring deposits to an authorized account with the designated public depository in the same or another designated public depository. The transfer order shall be made directly by the public depository from which the withdrawal is made. No transfer order is valid unless signed by the Clerk-Treasurer and other designated Village officials. Each transfer shall include the following information:

- a. Date transfer order is made.
- b. Effective date of transfer.
- c. Name, address and account number of the public depository where funds are being transferred from.
- d. Name, address and account number of the public depository where funds are being transferred to.
- e. Purpose of the transfer.
- f. Signatures of the Village Treasurer and other designated Village officials.

State Law References: Secs. 66.0605, 66.0607, 66.0609, and 893.80, Wis. Stats.

Sec. 3-1-9 Temporary Investment of Funds Not Immediately Needed.

The Village Treasurer, under the policy direction of the Village Board, may invest any Village funds not immediately needed, pursuant to Secs. 66.0603 and 219.05, Wis. Stats.

State Law Reference: Secs. 66.0603 and 219.05, Wis. Stats.

Cross-Reference: Section 3-1-19.

Sec. 3-1-10 Receiving Money; Receipt for Same.

- (a) The Village Treasurer and his/her 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 therefor in the manner specified by the Village Board.
- (b) Upon the payment of any money (except for taxes as herein provided), the Village Treasurer or his/her designees shall make out a receipt in duplicate for the money so received. The Village Treasurer or his/her designees 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, generally to the Village, or to the Village Treasurer, or their designees, shall be safeguarded in such manner as the Village Board shall direct.

State Law Reference: Sec. 66.0113, Wis. Stats.

Sec. 3-1-11 Statement of Real Property Status.

The Village Clerk or Village Treasurer and designees 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, 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 Clerk, Village Treasurer or designees a minimum of one (1) business day in advance. A fee as prescribed in Section 1-3-1 shall be charged for compiling this information. In providing this service, the Village of Lone Rock and its officials assume no liability for such service nor is any warranty intended or implied.

Sec. 3-1-12 Public Contracts and Competitive Bidding.

- (a) **Definitions.** In this Section the following definitions shall be applicable:
- (1) **Public Contract.** A contract for the construction, execution, repair, remodeling or improvement of any public work or building of a municipality or for the furnishing of materials or supplies.
 - (2) **Responsible Bidder.** A person or company 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) **Public Works Projects.** Pursuant to Sec. 61.54, Wis. Stats., all contracts for public construction shall be let by the Village Board pursuant to Sec. 62.15, Wis. Stats.. The Village Board, or person or body designated by the Village Board, shall exercise the powers and duties of a board of public works under Sec. 62.15, Wis. Stats. Sec. 62.15, Wis. Stats., shall apply to a village in the same manner as to a city.
- (c) **Notice or Advertisement for Bids.**
- (1) **Public Contracts of More Than \$25,000.00.** Except as provided in Subsections (d) and (e) below, the Village of Lone Rock may not enter into a public contract 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 Ch. 985, Wis. Stats. The Village Board may provide for additional means of advertising for bids. Per Subsection (a)(1) above, this advertising requirement does not apply to the purchase of equipment; it applies only to public works and the purchase of materials and/or supplies expected to cost more than Twenty-Five Thousand Dollars (\$25,000.00).
 - (2) **Public Contracts of \$5,000 – \$25,000.** The Village of Lone Rock may 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) only if the Village Board, or a Village official or other person designated by the Village Board, first gives a Class 1 notice under Ch. 985, Wis. Stats., before execution of that public

contract. This notice requirement shall not apply to public construction if the project materials are donated or if the labor for such project is provided by volunteers.

- (d) **Contracts to Lowest Responsible Bidder.** The Village Board shall let a public contract for which advertising for proposals is required under Subsection (b) above to the responsible bidder most advantageous to the Village. Sec. 66.0901, Wis. Stats., applies to public contracts let under this Section. Per Sec. 62.15(e), Wis. Stats., construction by a private person of an improvement which is donated to the Village after completion of construction is exempt from municipal public construction bidding requirements. The Village Board determines that all motions involved with the awarding of a contract to an individual or a company for public construction shall contain the following information:
- (1) Description of services to be rendered.
 - (2) Name of individual or company receiving the contract.
 - (3) Total dollars of contract.
 - (4) Any pertinent information regarding the project such as method of payment, etc.
- (e) **Exceptions for Emergencies.** This Section and Sec. 62.15(1), Wis. Stats. are 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 of Lone Rock.
- (f) **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-quarters (3/4) of all members-elect of the Village Board. This exemption only applies where Village employees perform the actual project work. Pursuant to Sec. 66.0901(11)(b), Wis. Stats., the Village shall not use Village employees on a project for which a private party is financially responsible.

State Law Reference: Secs. 61.54, 62.15, and 66.0901, Wis. Stats.

Cross-Reference: Section 6-2-16.

Sec. 3-1-13 Bid Solicitation Procedures.

(a) **Definitions.**

- (1) **Verbal Quotation Form.** The Village solicits verbal quotations on items the Village purchases, which are less than Twenty-five Thousand Dollars (\$25,000.00). The results of the verbal quotations are recorded on a memorandum of verbal quotation form.
- (2) **Informal Quotation.** An informal quotation is a written request for quotation sent to vendors. The informal quotation is used for the purchase of goods and services in an amount less than Twenty-five Thousand Dollars (\$25,000.00).

- (3) **Formal Bid.** The formal bid procedure is used for purchasing goods and services in an amount of Twenty-five Thousand Dollars (\$25,000.00) and higher, and in some instances in amounts less than this amount. The formal bid procedure requires a legal public notice and contains detailed, written specifications regarding the goods and services to be purchased, and a number of specific conditions associated with the purchase.
- (b) **Bid Solicitation.**
- (1) Competitive bids or quotations may be obtained before contracting to purchase articles, goods, wares, material services or merchandise which amount in bulk to more than One Thousand Dollars (\$1,000.00). Purchases up to One Thousand Dollars (\$1,000.00) may be made by either telephone quotations, informal written quotations or formal bid. Purchases from One Thousand Dollars (\$1,000.00) to Twenty-five Thousand Dollars (\$25,000.00) may be made by written quotation, telephone quotation or formal bid. Purchases of Fifteen Thousand Dollars (\$15,000.00) and over, pursuant to Subsection (a) above, shall be made by formal bid unless exempted from it by action of the Village Board.
 - (2) Verbal quotations for goods and services should be secured from at least two (2) qualified vendors, and the results of the quotations shall be recorded on the "Memorandum of Verbal Quotation" form and signed by the person receiving the quotations.
 - (3) Informal requests for written quotations should be solicited from at least three (3) qualified bidders on the request for quotation form. All written requests for quotations shall be issued by the applicable department heads and returned to and analyzed by the applicable department heads. Informal requests for written quotations may also be solicited by telephone. Vendors shall be given a reasonable time to respond to the request for an informal, written quotation and shall be given clear, concise specifications and informal bidding instructions to facilitate competitive bidding.
 - (4) When a formal bid is required or deemed to be in the best interests of the Village of Lone Rock, the bidding procedure shall follow the legal requirements associated with a Class One notice under State Statute and the procedures normally associated with the formal bid proposal.
 - (5) The formal bid proposal will contain at least the following information:
 - a. The bid number.
 - b. A detailed description of the goods and services required, including enough information about the items or services required so that more than one (1) vendor can meet the specifications.
 - c. The time, date and place the bids will be opened.
 - d. The address to which the bids shall be mailed or delivered. Instructions to bidders shall include such information as delivery dates, transportation charges,

proposal prices, conditions for guaranteeing the proposal, payment terms, right of rejection of proposals, right to reject merchandise, insurance requirements, alternative proposal consideration, tax information, and other appropriate information regarding the awarding and execution of the contract and contract considerations.

- e. The bid proposal shall also include a section on special provisions including guarantees and service considerations, trade-in considerations, and other information relating to special conditions.
- (6) Specifications for all items purchased shall be developed with the full involvement and participation of the using departments. However, the Village Clerk shall ensure that the specifications are sufficiently broad that competition in the bidding process is preserved.

State Law Reference: Sec. 66.0131, Wis. Stats.

Sec. 3-1-14 Accounts Receivable Billing Procedures.

Billings by the Village of Lone Rock 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.

Sec. 3-1-15 Annual Audits.

A firm of certified public accountants shall be employed each year by the Village, subject to the confirmation of the Village Board to conduct a detailed audit of the Village's financial transactions and its books, and to assist the Village Clerk-Treasurer in the management of the Village's financial affairs, including the Village's public utilities. These auditors shall be employed on a calendar-year basis. The records audited may, in addition to the financial records of the office of the Village Treasurer, include the Village's public utilities, Public Works Department records, and any other accounts of any boards, commissions, officers or employees of the Village of Lone Rock handling Village monies.

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

Cross-Reference: Section 3-1-20(g).

Sec. 3-1-16 Liability of the Village for Acts of Agents.

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

Sec. 3-1-17 Fee for Returning Checks with Insufficient Funds; Reimbursement of Collection Costs.

- (a) There shall be a fee as prescribed in Section 1-3-1 for processing checks made payable to the Village of Lone Rock 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 of Lone Rock that are placed with collection agencies.

Sec. 3-1-18 Delinquent Personal Property Taxes.

- (a) Pursuant to the authority of Sec. 74.80(2), Wis. Stats., the Village of Lone Rock 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.

Sec. 3-1-19 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 Lone Rock to adopt a policy to ensure continuous prudent deposits and investments of available Village funds. The Village Board of the Village of Lone Rock 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 Lone Rock 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 Village 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 Village Clerk. Subject to the provisions of this policy, the Village Treasurer, under the direction of the Village Board, 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 ensure 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 Village 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 of Lone Rock 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.
 - (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 safekeeping 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.
- (e) **Safety.**
- (1) In order to safeguard investments and deposits, the Village of Lone Rock 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 Lone Rock. 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 3-1-7.

State Law Reference: Ch. 34 and Sec. 66.0603, Wis. Stats.

Sec. 3-1-20 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 of Lone Rock 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 Village 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) 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.
- (g) **Audit.** Pursuant to Sec. 66.0605, Wis. Stats., the Village Board hereby is required to contract for 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.

Sec. 3-1-21 Payment of Engineering, Attorney and Other Fees by Benefitted Parties.

- (a) **Purpose.** The Village Board of the Village of Lone Rock has authorized at various times the using of the Village of Lone Rock's professional staff or consultants to help various private parties resolve issues involving street and highway access questions, property line disputes, non-zoning or non-land division matters concerning property and other matters of concern to property owners and residents in the Village of Lone Rock. While it may be in the public interest to assist property owners and residents with such matters, it is not equitable for the other taxpayers in the Village to have to absorb these professional fees where the fees were incurred to benefit specific land owners or private parties.
- (b) **Fees of Village Professionals Charged Back.** Whenever either the Village Board, Village Clerk or other Village official has authorized a property owner in the Village of Lone Rock or private party to contact the Village Attorney, Village Engineer or any other of the Village's professional staff or the Village Board, Village Clerk, or other Village official contacts said Village Attorney, Village Engineer or any of the Village's professional staff or a property owner contacts the Village Attorney, Village Engineer or any other of the Village's professional staff, if said contact results in a charge to the Village of Lone Rock for that professional's time and services and said service is not a service supplied to

the Village of Lone Rock as a whole, then and in that event the Village Clerk shall, pursuant to the provisions of Sec. 66.0627, Wis. Stats., charge that service to said property owner for the fees incurred by the Village of Lone Rock.

(c) **Property Owner Allowed Time to Pay.**

- (1) The Village Clerk or Treasurer shall give each property owner or private party billed for professional or current services as provided for herein a period of time not to exceed thirty (30) days to pay and thereafter if that charge remains unpaid, the Village Clerk shall charge that delinquent bill against the current or next tax roll as a special charge or delinquent tax against the property as provided by law. In the event the statement rendered to the property owner or the time given for the property owner to pay is too late in the current year for the charge, when it becomes delinquent, to be extended on that year's tax roll, then the delinquent charge shall be extended to the following year's tax roll.
- (2) In the alternative, the Village may require pre-payment for such professional assistance.
- (3) Applicants for a land division under Title 14 of this Code of Ordinances shall comply with the escrow account requirements therein regarding the cost of the Village's professionals and consultants involved in reviews and inspections associated with the land division.

- (d) **Fees Charged for Permits Issued to Municipalities, Agencies or Other Governmental Organizations.** Whenever it is requested that the Village of Lone Rock grant approvals to any other municipality, agency or other governmental body and that permit process requires the assistance of the professional staff of the Village of Lone Rock, those fees shall be charged back to the municipality, agency or governmental body seeking the permit.

Sec. 3-1-22 Special Assessment for Delinquent Utility Bills.

- (a) In addition to other methods provided by law, it is hereby provided that special assessments for delinquent utility bills may be levied in accordance with the provisions of this Section, which are hereby adopted pursuant to Sec. 66.0809, Wis. Stats.
- (b) Delinquent utility bills and service charges shall be levied as a special assessment against the real property, shall become a lien thereon, and placed on the tax roll with the same effect as other Village taxes unless the Village Board otherwise determines after notice and opportunity to be heard as hereinafter set forth.
- (c) Charges for the following services rendered by the Village of Lone Rock and the Village public utilities shall be paid within twenty (20) days of the date of billing:
 - (1) Snow and ice removal.
 - (2) Weed elimination.

- (3) Garbage and refuse collection, disposal and landfill dumping fees.
- (4) Repair of sidewalks, curb and gutter.
- (5) Charges for water and sewer service.
- (d) If the amounts due to the Village of Lone Rock for services listed in Subsection (c)(1) through (4) are not paid when due, the Village Clerk or Treasurer shall send a notice of the delinquent bill to the customer and to the property owner by regular mail.
- (e) If the amount due to Village utilities for services listed in Subsection (c)(5) is not paid when due, the Village utilities shall send a notice of the delinquent bill to the customer and to the property owner pursuant to PSC 113.132 and 113.133, Wis. Adm. Code. If the bill is still delinquent by the month of October of the billing year, the Village utilities shall send a notice of the delinquent bill to the customer and the property owner by regular mail.
- (f) The notice referred to in Subsection (d) shall contain the following statement:

You are entitled to a hearing before the Village Board, or committee thereof, of the Village of Lone Rock to dispute the amount of this charge. You must request this hearing by notifying the Village Clerk in writing within ten (10) days of the date of this notice.

- (g) The notice sent by certified mail referred to in Subsection (e) shall contain the following statement:

You are entitled to a hearing before the Village Board, or committee thereof, of the Village of Lone Rock to dispute the amount of this charge. You must request this hearing by notifying the Village Clerk in writing within ten (10) days of the date of this notice.

- (h) In the event of a request for hearing, the Village Clerk shall set the date and time for hearing upon receiving a written request under Subsections (f) or (g). This hearing shall be held before the Village Board, or committee thereof, for the Village of Lone Rock.
- (i) At the time of the hearing referred to in Subsection (h), the Village Board, or committee thereof, shall hear all evidence brought before it concerning the correctness of the amount billed by the Village of Lone Rock in accordance with this Section. At the conclusion of this hearing, the Village Board, or committee thereof, shall decide the amount due the Village, and all parties in attendance shall be notified of the decision.
- (j) If the amount determined to be due to the Village after the hearing referred to in Subsection (i) is not paid within five (5) days from the date of the Village Board's or committee's decision, then this amount shall become a lien upon the real estate served by the services referred to in Subsection (c). This shall be accomplished pursuant to the power granted to the Village of Lone Rock by Secs. 66.0627 and 66.0809, Wis. Stats.

- (k) If a hearing is not requested in accordance with this Section, the amount due the Village of Lone Rock or the Village public utilities shall become a lien upon the real estate served by the services referred to in Subsection (c) upon the expiration of twelve (12) days from the mailing of the notice referred to in Subsections (f) and (g).

Title 3 ► Chapter 2

Special Assessments

3-2-1	Village Board May Levy Special Assessments
3-2-2	Resolutions and Report Required
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Sec. 3-2-1 Village Board May Levy Special Assessments.

- (a) As an exercise of its police power, the Village of Lone Rock, 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: Secs. 66.0701 and 66.0703, Wis. Stats.

Sec. 3-2-2 Resolutions and Report Required.

- (a) **Preliminary Resolution.** 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 3-2-5 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) **Special Assessment Report.** 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 benefitted, 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 Clerk-Treasurer for public inspection.

(c) **Final Cost Statement.** 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 Sec. 66.0703, Wis. Stats. and 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.

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 of Lone Rock 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.

If any property deemed benefitted 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 of Lone Rock. Generally, all abutting property owners shall pay special assessments.

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-Treasurer 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 legally posted 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.

Sec. 3-2-6 Village 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 Sec. 66.0703(12), Wis. Stats., or any other applicable provision of law.

Sec. 3-2-7 Village 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-Treasurer as provided in Section 3-2-6 of this Chapter.

Sec. 3-2-8 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. 3-2-9 Appealed Assessments Payable When Due.

Pursuant to Sec. 66.0703, 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. 3-2-10 Special Assessment a Lien on Property.

Pursuant to Sec. 66.0703, 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 of Lone Rock. 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. 3-2-11 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 published in the Village newspaper, or 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. Amounts less than One Hundred Dollars (\$100.00) shall be paid in one (1) installment.

- (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.

State Law Reference: Sec. 66.0627, Wis. Stats.

Sec. 3-2-12 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) If any affected property owner objects to the Village performing or contracting the work or improvement, said property owner(s) shall be entitled to contract individually the required work or improvement as long as it is performed in a reasonable and workmanlike manner. Upon prior approval by the Village, the Village agrees to reimburse the property owner(s) for a portion of said bill at a rate to be determined by the Village Board, annually.

Sec. 3-2-13 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 Sec. 66.0713(4), Wis. Stats. Special assessments to retire such bonds and pay the interest thereon shall be levied under Sec. 66.0713(4), Wis. Stats., payable in such installments at a rate to be determined by the Village Board based upon borrowed money rates at the time of the special assessment.

Title 3 ► Chapter 3

Public Records

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Sec. 3-3-1 Definitions.

- (a) **Authority.** Any of the following Village of Lone Rock 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 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) **Public Record.** "Public records are:
 - (1) All property and things received from the (municipal) officer's predecessor or other persons and required by law to be filed, deposited, or kept in the officer's office, or which are in the lawful possession or control of the officer or the officer's deputies [Sec. 19.21(1), Wis. Stats.];
 - (2) Any material on which written, drawn, printed, spoken, visual, or electromagnetic information or electronically generated or stored data is recorded or preserved, regardless of physical form or characteristics, that has been created or is being kept by an authority [Sec. 19.32(2), Wis. Stats.];
 - (3) All books, papers, maps, photographs, films, recordings, optical discs, electronically formatted documents, or other documentary materials, regardless of physical form or

- characteristics, made or received by any state agency or its officers or employees in connection with the transaction of public business [Sec. 16.61(2)(b), Wis. Stats.]; and
- (4) Includes, but is not limited to, handwritten, typed or printed pages, maps, charts, photographs, films, recordings, tapes (including computer tapes), CDs, DVDs, flash drives, emails, and computer printouts. "Public 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/her office or employment/duties with the municipality; materials to which access is limited by copyright, patent or bequest; and published materials in the possession of the 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.

State Law Reference: Secs. 16.61 and 19.21, Wis. Stats.

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.

Authority	Designated Legal Custodian
General Village Records (including Board Records)	Village Clerk
Village Financial Records	Village Treasurer
Police Department	Chief of Police
Fire Department	Fire Chief

- (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 of 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 of twenty-five cents (25¢) per page to defray the cost of copying printed records. Electronic media shall be at actual cost.

3-3-4

- (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, DVDs, 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 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) **Specific Records Exempt From Inspection.** As provided in Sec. 19.36, Wis. Stats., the following records are exempt from inspection and/or copying under this Chapter:
 - (1) **Records Specifically Exempted by State or Federal Law.** Records specifically exempted from disclosure by state or federal law or authorized to be exempted from disclosure by state law.
 - (2) **Investigative Records.** 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 Data.** Computer programs, as defined in Sec. 16.971(4)(c), Wis. Stats., is not subject to examination or copying, but the material used as input for a computer program or the material produced as a product of the computer program is subject to inspection. [Note: The limits to access to computer programs and electronic files are clarified in *WIReData, Inc. v. Village of Sussex*, 2008 WI 69, 310 Wis.2d 397, 751 N.W.2d 736, 05-1473].
 - (4) **Trade Secrets.** Pursuant to Sec. 905.08, Wis. Stats., a record or any portion of a record containing information qualifying as a common law trade secret. Per Sec. 134.90(1)(c), Wis. Stats., "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.

- (5) ***Identities of Applicants for Public Positions.*** The identity of an applicant for a public position other than a local public office may be withheld upon the request of such applicant unless such applicant is a final candidate for that position as defined in Sec. 19.36(7), Wis. Stats.
- (6) ***Identities of Law Enforcement Informants.*** If a law enforcement agency receives a request to inspect or copy a record that contains information including, but not limited to, a name, address, telephone number, voice recording or handwriting sample which, if disclosed, would identify an informant, the authority shall delete the portion of the record in which the information is contained or, if no portion of the record can be inspected or copied without identifying the informant, shall withhold the record. Sec. 19.36(8), Wis. Stats., provides, however, that the legal custodian of the record may release such information after making a determination that the public interest in allowing a person to inspect or copy such identifying information outweighs the harm done to the public interest by providing such access. "Informant" and "law enforcement agency" are defined in Sec. 19.36(8), Wis. Stats.
- (7) ***Employee Personnel Records.*** Unless access is specifically or authorized by statute, access is not permitted to personnel records containing the following information, except to the employee or the employee's representative to the extent required under Sec. 103.13, Wis. Stats., or to a recognized or certified collective bargaining representative to the extent required to fulfill a duty to bargain under Ch. 111 or pursuant to a collective bargaining agreement under Ch. 111, Wis. Stats.:
 - a. Information maintained, prepared, or provided by an employer concerning the home address, home electronic mail address, home telephone number, or social security number of an employee, unless the employee authorizes the authority to provide access to such information.
 - b. Information relating to the current investigation of a possible criminal offense or possible misconduct connected with employment by a municipal employee prior to disposition of the investigation.
 - c. Information pertaining to an employee's employment examination, except an examination score if access to that score is not otherwise prohibited.
 - d. Information relating to one (1) or more specific employees that is used by the employer for staff management planning, including performance evaluations, judgments, or recommendations concerning future salary adjustments or other wage treatments, management bonus plans, promotions, job assignments, letters of reference, or other comments or ratings relating to employees.
- (8) ***Records Containing Personal Information of an Individual Holding a Local or State Public Office.*** Unless access is specifically authorized or required by state statute, an authority shall not provide access to records, except to an individual to the extent required under Sec. 103.13, Wis. Stats., containing information maintained, prepared, or provided by an employer concerning the home address, home electronic mail

address, home telephone number, or social security number of an individual who holds a local or state public office, unless the individual authorizes the authority to provide access to such information. This limitation does not apply to the home address of an individual who, as a condition of employment, is required to reside in a specified location.

- (9) ***Personally Identifiable Information Relating to Certain Employees.*** Unless access is specifically authorized or required by statute, an authority shall not provide access to a public record prepared or provided by an employer performing work on a project to which Sections 66.0903, 66.0904, 103.49, or 103.50, Wis. Stats., applies, or on which the employer is otherwise required to pay prevailing wages, if that record contains the name or otherwise personally identifiable information relating to an employee of that employer, unless the employee authorizes the authority to provide access to that information. "Personally identifiable information" does not include an employee's work classification, hours of work, or wages or benefit payments received for work on such a project.
- (10) ***Financially Identifying Information.*** An authority shall not provide access to personally identifiable data that contains an individual's account or customer number with a financial institution including credit card numbers, debit card numbers, checking account numbers, or draft account numbers, unless specifically required by law.
- (b) **Public Library Circulation Records.** As provided by Sec. 43.30, Wis. Stats., public library circulation records are exempt from inspection under this Chapter.
- (c) **Assessor's Income and Expense Records.** Whenever the Assessor, in the performance of the Assessor's duties, requests or obtains income and expense information pursuant to Sec. 70.47(7)(af), Wis. Stats., or any successor statute, then such income and expense information that is provided to the Assessor shall be held by the Assessor on a confidential basis, except, however, that the information may be revealed to and used by persons: in the discharge of duties imposed by law; in the discharge of duties imposed by office (including, but not limited to, use by the Assessor in performance of official duties of the Assessor's office and by the Board of Review in performance of its official duties); or pursuant to the order of a court. Income and expense information provided to the Assessor under Sec. 70.47(7)(af), Wis. Stats., unless a court determines that it is inaccurate, is, per Sec. 70.47(7)(af), Wis. Stats., not subject to the right of inspection and copying under Sec. 19.35(1), Wis. Stats.
- (d) **Municipal Utility Customer Information.**
 - (1) ***Restrictions on Access to Customer Information; Exemptions.*** Pursuant to Sec. 196.137(2), Wis. Stats., a municipal utility shall not release customer information to any person except with the prior consent of the customer. Customer information is not subject to inspection or copying under Sec. 19.35, Wis. Stats. The following are exceptions to this prohibition where municipal utility customer information may be released to the following parties without prior consent from the utility customer:

- a. Agents, vendors, partners, and affiliates of the municipal utility that are engaged to perform any services or functions for or on behalf of the utility. This may include other municipal departments;
 - b. Transmission and distribution utilities and operators within whose geographic service territory the customer is located;
 - c. The Wisconsin Public Service Commission (PSC) or any person whom the PSC authorizes by order or rule to receive customer information;
 - d. An owner of a rental dwelling unit to whom the municipal utility provides notice of past due charges per Sec. 66.0809(5), Wis. Stats.;
 - e. A municipal security purchaser or investor in order to comply with security disclosure obligations;
 - f. A title agent, insurer, lender, mortgage broker or attorney in connection with the preparation of real estate closing documents;
 - g. A lender or prospective purchaser in connection with the foreclosure of a property;
 - h. An owner of real property provided with municipal utility service or the owner's designated agent; or
 - i. Any person who is otherwise authorized by law to receive customer information.
- (2) **Definitions.** The following definitions shall be applicable in this Subsection:
- a. "Customer information" means any information received from municipal utility customers which serves to identify customers individually by usage or account status.
 - b. "Municipal utility" has the meaning given in Sec. 196.377(2)(a)3, Wis. Stats.
- (e) **Miscellaneous Grounds for Records Access Denial.** 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 municipal attorney, may deny the request, in whole or part, only if the legal custodian determines that the harm to the public interest resulting from disclosure would outweigh the public interest in full access to the requested record. In addition to specific nondisclosure records specified in this Section, general examples of matters involving certain official closed meeting minutes or sensitive internal municipal investigative matters for which disclosure may be refused include, but are not limited to, the following:
- (1) **Quasi-Judicial Hearing Deliberations.** Pursuant to Sec. 19.85(1)(a), Wis. Stats., records of deliberations concerning a case which was the subject of any judicial or quasi-judicial hearing or trial before that governmental body.
 - (2) **Employment Deliberations Records.** Pursuant to Sec. 19.85(1)(b), Wis. Stats., records of current deliberations concerning employment, dismissal, promotion, demotion, compensation determination, performance or discipline of any municipal officer or employee, or the investigation of charges against a municipal officer or employee, unless such officer or employee consents to such disclosure.

- (3) **Crime Prevention Strategies.** Pursuant to Sec. 19.85(1)(d), Wis. Stats., records concerning current strategy for crime detection or prevention.
- (4) **Records Pertaining to Competitive or Bargaining Matters.** Pursuant to Sec. 19.85(1)(e), Wis. Stats., records of current deliberations or negotiations on the purchase of property for the municipality, investing of municipal funds, or other municipal business whenever competitive or bargaining reasons require nondisclosure.
- (5) **Sensitive Personal Information.** Pursuant to Sec. 19.85(1)(f), Wis. Stats., medical, financial, social or personal histories or disciplinary data for 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.
- (6) **Privileged Communications With Legal Counsel.** Pursuant to Sec. 19.85(1)(g), Wis. Stats., records of current deliberations which involve communications between legal counsel for the municipality and any official, officer, agent or employee of the municipality when legal advice being rendered concerning strategy with respect to current litigation in which the municipality or any of its officials, officers, agents or employees is or is likely to become involved, or communications with are privileged under Sec. 905.03, Wis. Stats.
- (7) **Ethics Opinions.** 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.
- (8) **Certain Acts by Businesses.** Pursuant to Sec. 19.85(1)(i), Wis. Stats., records of deliberations considering any or all matters related to acts by businesses under Sec. 560.15, Wis. Stats., which, if disclosed to the public, could adversely affect the business, its employees or former employees.
- (f) **Redacting.** If a municipal 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 legal custodian of the record shall confer with the municipal attorney prior to releasing any such record and shall follow the guidance of the municipal attorney when separating out the exempt material. If, in the judgment of the legal custodian and the municipal 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 Retention and Destruction of Municipal Records.

(a) **Purpose; Authority.**

- (1) The purpose of this Section is to provide Village of Lone Rock officers and employees with the authority to destroy certain obsolete public records retained and in the possession of the Village of Lone Rock in conformance with the *Wisconsin Municipal Records Schedule*, approved on August 27, 2018 by the State of Wisconsin Public Records Board, and which will expire on August 27, 2028.
- (2) In instances when a municipal record is not addressed in the *Wisconsin Municipal Records Schedule*, the Village may destroy certain obsolete municipal records in conformance with the Wisconsin Public Records Board's *General Records Schedules*.
- (3) This Section establishes the duties and provides the authority of Village officers and employees to administer, manage and destroy obsolete public records, including electronic records, in the possession of the Village of Lone Rock, pursuant to and in conformance with the *Wisconsin Municipal Records Schedule* and the State of Wisconsin's *General Records Schedules*.

(b) **Statutory Authority.** The Village has authority under Sec. 19.21, Wis. Stats., to manage and destroy obsolete public records in the possession of the Village of Lone Rock.

(c) **Adoption of Records Schedules.** Thee *Wisconsin Municipal Records Schedule* and the state *General Records Schedules*, both promulgated by the State of Wisconsin Public Records Board, are hereby adopted by reference and made part of this Code of Ordinances as if fully set forth herein. Acts required or authorized to be performed or prohibited by such Schedules are required, authorized or prohibited by this Section. Any future amendments, revisions or modifications of such Schedules incorporated herein by reference are intended to be made a part of this Code of Ordinances.

(d) **Financial and Other Municipal Records.** Pursuant to Sec. 19.21(5), Wis. Stats., Village officers and employees may destroy financial and other municipal records for which they are the legal custodians and which are considered obsolete as provided in the *Wisconsin Municipal Records Schedule* and the State of Wisconsin's *General Records Schedules* and their successor schedules. Records maintained and subject to retention and destruction requirements include, but are not limited to, records of Village appointed and elected

officials; staff and employees; municipal department; commissions and committees; and contractors doing business with the Village. These records include, but are not limited to, those which are developed and/or submitted to the Village, or in the possession of the Village, involving municipal management and administration; general municipal actions and functions; elections; fiscal affairs and revenue; public and protective services; public works; licensing; community development and land use; and any records of elected and appointed officials, staff, municipal bodies, commissions, and departments which may be created by the Village in the future.

- (e) **Digital or Electronic Records.** Pursuant to Sec. 19.21(c), Wis. Stats., records and documents of the Village of Lone Rock which have been transferred entirely or created to digital, optically scanned, electronic, or other approved alternate format shall be considered original records subject to all state and local retention and destruction requirements. Electronic and digital records, including emails, are considered to be public records.
- (f) **Limitations.** This Section shall not be interpreted or construed to authorize the destruction of any municipal record in advance of the pertinent retention period prescribed by the Wisconsin Statutes, Wisconsin Administrative Code, *Wisconsin Municipal Records Schedule* and Wisconsin's *General Records Schedules*.
- (g) **Notification to Wisconsin Historical Society.** Prior to the destruction of any public record as described in Sec. 19.21(4)(a)-(c), Wis. Stats., the Village shall give written notice to the Wisconsin Historical Society sixty (60) days prior to such destruction unless this requirement is waived in the *Wisconsin Municipal Records Schedule*.

State Law Reference: Sec. 19.21, Wis. Stats.

Cross-Reference: Section 3-3-9

Sec. 3-3-9 Electronic Records Preservation.

The custodian of records may keep and preserve public records by means of microfilm or other reproductive device, optical imaging or electronic formatting. Such records shall meet the standards for reproduction set forth in Secs. 16.61(7) and 16.612, Wis. Stats., and ADM 12.01 through 12.05, Wis. Adm. Code, and shall be considered original records for all purposes.

State Law Reference: Secs. 16.61(7) and 16.612, Wis. Stats.; ADM 12.01 – 12.05, Wis. Adm. Code

Title 3 ► Chapter 4

Disposal of Lost, Abandoned and Surplus Property

- 3-4-1** Disposal of Surplus Village Property
3-4-2 Lost and Abandoned Property

Sec. 3-4-1 Disposal of Surplus Village Property.

(a) **Definitions.**

- (1) "Surplus Village Property" is that property which is owned by the Village of Lone Rock and which has no further usefulness to the Village. An item of property shall be considered to have no further usefulness when:
 - a. The item or its function has been totally replaced by other Village property and no probable future function exists for it; or
 - b. The Village no longer performs the service for which the item was purchased and no other service can reasonably be provided by the item; or
 - c. The item is no longer able to reliably or economically perform the work required of it.
- (2) Surplus property as defined in this Chapter shall not include land or buildings but shall include fixtures and such salvage as may be taken from a building without structural damage when such fixtures and salvage are not part of a demolition contract. Surplus Village property shall not include property which is obtained by the Village as a result of abandonment or loss by the property's original owner. Surplus Village property shall not include items of property which are traded in for newer items.

(b) **Determination of Surplus Village Property (Major Items).**

- (1) Whenever an item of Village property is determined to be surplus Village of Lone Rock property on the basis that the Village no longer performs the service for which the item was purchased, the Village Board shall determine whether or not the item is surplus Village property.
- (2) Whenever the fair market value of the item is more than Five Thousand Dollars (\$5,000.00), the Village Board shall determine whether or not the item is surplus

Village property. If the Village Board determines the item is a surplus item, disposal may occur as prescribed in Subsection (c).

(c) **Disposition of Surplus Village Property.**

- (1) Whenever the Village Board determines under Subsection (b) that an item of property is surplus Village property, it shall dispose of such property as it determines, generally as prescribed below.
- (2) Whenever the fair market value of an item is more than Five Thousand Dollars (\$5,000.00) and the Village Board has determined, pursuant to the previous Subsection, that the item is surplus Village property, or the Village Clerk has made such a determination for items with a value of less than Five Thousand Dollars (\$5,000.00), the Village Clerk or supervisor responsible for the items shall dispose of the property by:
 - a. Donation to a nonprofit organization or governmental entity within the Village of Lone Rock, or Richland or Sauk Counties, or to a governmental agency or school district; or
 - b. Public auction; or
 - c. Sale by sealed bid; or
 - d. Negotiated sale; or
 - e. As a trade-in.
- (3) In the event of a public auction or sale by sealed bid, the item will be sold in "as-is" condition to the person submitting the highest bid provided, however, that a lower bid submitted by a nonprofit organization or governmental agency may be accepted by the Village Board, upon the recommendation of the pertinent department head. The department head responsible for the item shall determine the time in which the successful bidder must remove the item. In the event the item is not removed within that time, the item shall revert to the Village and the amount of the bid shall be forfeited to the Village. In the event no bids are received, the item shall be disposed of as directed by the Village Board.
- (4) No public auction or awarding of bids shall occur under this Chapter unless a description of the item to be sold and an advance notice of the time and place for such auction or bid submission is first published as a Class 2 notice in the official Village newspaper or legally posted.

(d) **Determination of Fair Market Values.** Whenever this Chapter requires a determination of the fair market value of an item of property, that determination shall be made by the department head responsible for the property, whose decision shall be final.

(e) **Authority to Dispose of Property.**

- (1) Except for library materials used by the public library for lending purposes, only the Village Board or its designees, as authorized above, may dispose of Village property which is not surplus Village property.
- (2) Whenever this Section provides for an auction or other disposition of any property, the Village Clerk-Treasurer shall be authorized to hire an auctioneer or take such other action as is necessary to properly dispose of the property provided, however,

that the fees of such auctioneer and all such costs, other than those for Village labor and the use of Village property, do not exceed the payment received by the Village from the auction or sale of the property.

Sec. 3-4-2 Lost and Abandoned Property.

- (a) **Definitions.** As used in this Section, the following terms shall have the following meanings unless the context clearly indicates that a different meaning is intended:
 - (1) **Abandoned Property.** Anything which is left on property belonging to the Village of Lone Rock, under such circumstances and for such a time that it appears that the owner does not have any plan to claim it. Abandoned motor vehicles shall be excluded from this definition and shall continue to be disposed of according to Title 10, Chapter 5 of this Code of Ordinances.
 - (2) **Village.** The Village of Lone Rock, Richland and Sauk Counties, Wisconsin.
- (b) **Exclusions.** The provisions of this Section do not apply to cash, to abandoned motor vehicles for which a separate procedure is established in Title 10, Chapter 5 of this Code of Ordinances, or to any deposit or trust fund placed in the custody of the Village of Lone Rock or with any Village officer.
- (c) **Village Custody of Lost or Abandoned Property.**
 - (1) Property which appears to be lost or abandoned, discovered by officers or turned in to the Village of Lone Rock or law enforcement authorities by citizens shall be disposed of according to this Section.
 - (2) Lost and abandoned property will be examined by Village or law enforcement authorities for identifying marks in an attempt to determine the owner. If identifying marks are present, they shall be used by the Village or law enforcement authorities to attempt to contact the owner to return the property. If no identifying marks are present, the property shall be taken into custody by Village or law enforcement authorities.
 - (3) No Village employee shall keep for his or her own use property found in the course of duty, nor take possession of property during off-duty hours when the discovery was made while on duty.
 - (4) The Village or law enforcement authorities shall permit citizens to claim lost property if they can provide sufficient proof that they are rightful owners.
 - (5) No Village employee shall receive any lost, stolen, abandoned or other unclaimed property from the Village or law enforcement authorities, unless that person receives a written receipt signed by the law enforcement officer, a copy of which shall remain with the law enforcement officer.
- (d) **Disposal Procedures.**
 - (1) **Classes of Property.** All property of value which has been abandoned, lost or remained unclaimed for a period of thirty (30) days after the taking of possession of the same by the Village shall be disposed of as follows, except that if the property is usable for Village operations, the property need not be sold at auction or other means, but may become the property of the Village of Lone Rock.

usable for Village operations, the property need not be sold at auction or other means, but may become the property of the Village.

- a. **Vehicles.** Vehicles shall be disposed of as set forth in the applicable provisions of Title 10, Chapter 5, of this Code of Ordinances.
 - b. **Intoxicating Liquor and Fermented Malt Beverages.** Intoxicating liquor and fermented malt beverages shall be destroyed.
 - c. **Firearms, Ammunition and Explosives.** All firearms or ammunition shall be disposed of according to the provisions of Sec. 968.20, Wis. Stats. Any explosive, flammable, or other material proving a danger to life or property may be disposed of immediately upon taking possession thereof. The Village Board, after consulting with the County Sheriff's Department, are hereby authorized to determine the disposal procedure, provided, however, that any such procedure will attempt to return to its rightful owner any such material which appears to have been stolen.
 - d. **Other Property with a Fair Market Value of One Hundred Dollars (\$100.00) or Less.** An item of property with a fair market value of One Hundred Dollars (\$100.00) or less shall be destroyed or sold at public auction. Perishable property which deteriorates to a fair market value of less than One Hundred Dollars (\$100.00) shall be destroyed.
 - e. **Other Property with a Fair Market Value of Over One Hundred Dollars (\$100.00).** An item of property with a fair market value of more than One Hundred Dollars (\$100.00) shall be sold at public auction or by sealed bid.
 - f. **Illegal property.** Property which cannot be legally possessed shall be destroyed.
- (2) **Disposal Determination; Disposal by Auction or Sealed Bid.**
- a. If the property is of no or nominal value, it shall be disposed of in the manner provided for disposal of trash and garbage.
 - b. If the property appears to have value and the same remains unclaimed for a period of thirty (30) days after the taking of the possession of the property, it shall be disposed of by any means to be determined in the best interest of the Village. If the property is not disposed of in a sale, auction or invitation to bid open to the public, the Village shall maintain an inventory of such property, including a record of the date and method of disposal, the consideration received for the property, if any, and the name and address of the person taking possession of the property. Such inventory shall be kept as a public record for a period of not less than two (2) years from the disposal of the property.
 - c. Whenever any property under this Section is sold by public auction or sale or by sealed bid, such auction or the awarding of bids shall be preceded by a Class 2 notice describing the property and arranging the time and place for the auction or bid submission; such notice shall be published in the official Village newspaper. The property auctioned or sold by sealed bid shall be sold in as-is condition to the highest bidder. No sale or auction shall occur until the Village Board has determined that the property has no value to any probable investigation

- or legal proceeding. The department head or supervisor responsible for the property shall determine the time in which the successful bidder shall remove the property. In the event the property is not removed within that time, the property shall revert to the Village and the amount of the bid be forfeited to the Village.
- d. Any Village official selling property under this Section shall maintain for two (2) years an inventory of any property not disposed of by auction or sale by sealed bid and shall include a record of the date and method of disposal, any payment received for the property, and the name and address of the person acquiring the property.
- (3) **Lost Property.** Property which is found by persons and delivered to the Village Board for the purpose of locating the former owner shall not be considered abandoned or unclaimed under this Section until thirty (30) days after mailing to the person finding the property a notice that he/she may claim ownership of said property. The Village Board shall determine what portion, if any, of the property or its value shall be given the finder. This provision shall not apply to any Village employee finding property in the regular course of his/her employment.
- (4) **Payment to Village Treasury.** All sums received from the sale of property under this Section shall be paid to the Village Treasury.

State Law Reference: Sec. 66.0139, Wis. Stats.

