

Chapter 4

VILLAGE FINANCES

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4.01 INSTALLMENT PAYMENT OF TAXES.

Real estate taxes and special assessments in a total amount exceeding \$20 may be paid in two equal installments, except that on taxes under \$40 the minimum payment on the first installment shall be \$20. The first instalment shall become due and payable on January 31, and the second installment on July 31. If the installment method is not elected, the full amount of the taxes must be paid on or before the last day of February. For failure to make any installment when due, there shall be added a penalty of eight-tenths of one percent per month, or fraction thereof, on the unpaid balance from January 1.

4.02 DISBURSEMENT FROM TREASURY.

All disbursements from the Village Treasury shall be by order check. No such order check shall be released, nor shall such check be valid, until signed by the Clerk/Treasurer or the Deputy Clerk/Treasurer. The Village President or, in the absence of the Village President, the designee of the Village President, shall countersign all such order checks. Until countersigned by the Village President or his or her designee, no such order check shall be a valid obligation of the Village.

4.03 PREPARATION OF TAX ROLL AND TAX RECEIPTS.

(a) Aggregate Tax Stated on Roll. Pursuant to Section 70.65(2) of the Wisconsin Statutes, the Village Clerk/Treasurer shall, in computing the tax roll, insert only the aggregate amount of state, county, school, and local taxes in a single column in the roll opposite the parcel or tract of land against which the tax is levied, or, in the case of personal property, in a single column opposite the name of the person, firm or corporation against whom the tax is levied.

(b) Rates Stamped on Receipts. Pursuant to Section 74.08(1) of the Wisconsin Statutes, in lieu of entering on each tax receipt the several amounts paid respectively for state, county, local and other taxes, the aggregate amount of such taxes shall be combined in a single column on the tax receipt issued by the Village Clerk/Treasurer. The Clerk/Treasurer shall cause to be printed or stamped on the tax receipt the separate proportion or rate of taxes levied for state, county, school, local or other purposes.

4.04 LIABILITY FOR CLERK/TREASURER.

The Village elects not to give the bond on the Village Clerk/Treasurer provided for by Section 70.67(1) of the Wisconsin Statutes. Pursuant to Section 70.67(2) of the Wisconsin Statutes, the Village shall be obligated to pay, in case the

Village Clerk/Treasurer shall fail to do so, all state and county taxes required by law to be paid by such Clerk/Treasurer to the County Treasurer.

4.05 CLAIMS AGAINST THE VILLAGE.

(a) Claims to be Certified. Prior to submission of any amount, demand or claim to the Village Board for approval of payment, the Village Clerk/Treasurer shall certify, or cause to be endorsed thereon or on attached papers, that the following conditions have been complied with:

(1) That funds are available therefor pursuant to the budget.

(2) That the item or serve was properly authorized and has been received or rendered in accordance with the purchase agreement.

(3) That the claim is proper and accurate in amount.

(b) Finance Committee to Audit Accounts. No account or demand against the Village, except as provided in subsection (c) of this section, shall be paid until it has been audited by the Finance Committee. Every such account shall be itemized and certified as provided in subsection (a).

After auditing, the Village Board shall cause to be endorsed by the Clerk/Treasurer, on each account, the words "allowed" or "disallowed", as the fact is, adding the amount allowed or specifying the items or parts of items disallowed. The minutes of the proceedings of the Board or a statement attached shall show to whom, and for what purpose, every such account was allowed and the amount thereof.

(c) Payment of Regular Wages or Salaries. Regular wages or salaries of Village officers and employees shall be paid by payroll, verified by the proper Village official, department head, Board, or Commission and filed with the Village Clerk/Treasurer in time for payment on the regular pay day.

(d) Method of Incurring Claims. All actions of the Village board appropriating money or creating a charge against the Village, other than claims for purchases or work previously authorized by the Board shall only be acted upon at the next regular meeting after introduction. This rule may, however, be suspended by affirmative vote of 2/3 of all members of the Board. A roll call vote shall be taken and recorded on all appropriations.

4.06 PREPARATION AND ADOPTION OF ANNUAL BUDGET.

(a) Village President to Prepare Budget. On or before the 20th day of October each year the Village President, with the assistance of the Village Clerk/Treasurer, shall prepare and submit to the Village Board a proposed budget presenting a financial plan for conducting the affairs of the Village for the ensuing year. Before preparing the proposed budget, the President shall consult with the heads of the Village departments and with the Village officials, and shall then determine the total amount to be recommended in the budget for each Village department or activity.

(b) Form of Proposed Budget. The proposed budget shall include the following information:

(1) The actual expenditures of each department and activity for the expired portion of the current year and last preceding fiscal year and the estimated expense of conducting each department and activity of the Village for the remainder of the current year and ensuing fiscal year, with reasons for any proposed increase or decrease as compared with actual and estimated expenditures for the current year.

(2) An itemization of all anticipated income of the Village from sources other than general property taxes and bond issues, with a comparative statement of the amount received by the Village from each of the same or similar sources for the last preceding and current fiscal years.

(3) All existing indebtedness of the Village, including the amount of interest payable and principal to be redeemed on any outstanding general obligation bonds of the Village and any estimated deficiency in the sinking fund of any such bonds during the ensuing fiscal year.

(4) 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.

(5) Such other information as may be required by the Village Board or by state law.

(c) Appropriation Ordinance; Hearing. The Village President, with the assistance of the Village Clerk/Treasurer, shall submit to the Village Board with the annual budget a draft of an appropriation ordinance providing for the expenditures proposed for the ensuing fiscal year. Before adoption of a final appropriation ordinance, the Village Board shall hold a public

hearing on the budget and the proposed appropriation ordinance as required by law.

(d) Changes in Final Budget. Upon written recommendation of the Village President, the Village Board may at any time by a 2/3 vote of the entire membership transfer any portion of an unencumbered balance of an appropriation to any other purpose or object. Notice of such transfer shall be given by publication within 8 days thereafter in a newspaper of general circulation in the Village.

(e) Expenditures Limited by Annual Appropriation. No money shall be drawn from the Treasury of the village nor shall any obligation for the expenditures of money be incurred, except in pursuance of the annual appropriation ordinance and changes authorized in accordance with subsection (d) of this section. At the close of each fiscal year, any unencumbered balance of an appropriation shall revert to the general fund and shall be subject to reappropriation. However, appropriation may be made by the Village Board, to be paid out of the income of the current year, in furtherance of improvements of other objects or works which will not be completed within such year. Any such appropriation shall continue in force until the purpose for which it was made shall have been accomplished or abandoned.

4.07 SPECIAL ASSESSMENTS.

Unless otherwise authorized by resolution of the Board of Trustees, all payments for special assessments for public improvements or for any other charges, fees or personal property taxes payable within sixty (60) days following the date of notice of the special assessment to the abutting landowner. for purposes of this section, public improvements include, but are not limited to, the paving of streets, curbs and gutters; the construction of sanitary sewer mains or water mains; the construction, repair or replacement of sidewalks and the grading and graveling of streets.

(a) Interest. Section 4.01 of these Ordinances notwithstanding the interest rate on all special assessments for public improvements and other charges shall be twelve (12%) percent per annum from the date of billing, with no interest due in the event that the entire outstanding balance is paid in full within sixty (60) days of the first date of billing as provided above.

(b) Tax Roll. Any unpaid special assessments for public improvements shall be placed on the first tax roll prepared after said special assessments shall have been determined as a special tax on the property upon which the special assessment was levied, and thereafter this tax shall be treated in all respects as any other municipal tax upon real property. In the event that the property owner elects to pay a

special assessment in installments, such installments shall be entered in like manner and with like effect on each of the annual rolls thereafter until all are levied. If any special assessment so entered on the tax roll shall not be paid to the Clerk/Treasurer with all other real property taxes, it shall be returned to the County as delinquent and accepted and collected by the County in the same manner as delinquent general taxes on real estate.

4.08 LICENSES AND PERMITS WITHHELD FOR NON-PAYMENT OF CHARGES, FEES OR PERSONAL TAXES.

No license or permit shall be issued by the Village to any person who has not paid an overdue forfeiture resulting from the violation of a Village ordinance, any unpaid or outstanding permit or license fee, delinquent personal or real property taxes, special assessments or utility bills or any other unpaid fees or charges due to the Village. For residential premises only, if, in the opinion of the Village Building Inspector the withholding of a permit under this ordinance creates a situation where the structural integrity of the residential structure or where the safety and habitability of the residential structure could be compromised then the Building Inspector may issue such permit for the purpose of rectifying or preventing such potential threat to the health, life and/or safety of the residential occupants. Such exceptions to the general prohibition on issuance of licenses and permits under this section could include, but are not limited to, permits for plumbing, electrical, HVAC or roofing where the structural integrity or safety of residential occupants could be compromised. Appeals of the decision of the Building Inspector under this exception shall be to the Village Board. This exception shall apply only to residential properties.