

TITLE 3

Finance and Public Records

Chapter 1	Finance
Chapter 2	Special Assessments
Chapter 3	Public Records
Chapter 4	Room Tax
Chapter 5	Invoicing of Village Expenses and Charges
Chapter 6	Disposal of Surplus Property

CHAPTER 1

Finance

<i>Section Number</i>	<i>Title</i>	<i>Ordinance Number</i>	<i>Date of Ordinance</i>
3-1-1	Preparation and Adoption of Budget		
3-1-2	Changes in Budget		
3-1-3	Village Funds to be Spent in Accordance with Appropriation		
3-1-4	Annual Financial Statement		
3-1-5	Finance Book		
3-1-6	Financial Audits		
3-1-7	Claims Against Village		
3-1-8	Disbursements from Village Treasury		
3-1-9	Facsimile Signatures		
3-1-10	Public Depository		
3-1-11	Temporary Investment of Funds Not Immediately Needed		
3-1-12	Public Contracts and Competitive Bidding		
3-1-13	Receiving Money; Receipt for Same		
3-1-14	Duplicate Treasurer's Bond Eliminated		
3-1-15	Statement of Real Property Status		
3-1-16	Notifying the State of Wisconsin to Distribute Payments for State Property Tax Credits Directly to the Village of Caledonia	2020-02	02/17/2020

SEC. 3-1-1 PREPARATION AND ADOPTION OF BUDGET.

- (a) **Fiscal Year; Annual Budget.** The Village fiscal year is the calendar year. The Village budget shall be adopted annually.
- (b) **Preparation.** The Village Board is responsible for preparation of the proposed budget required under Sec. 65.90, Wis. Stats. In preparing the budget, the Village Board may provide for assistance by any person.
- (c) **Estimates.** When requested by the Chairperson, Village Board or Village Administrator, each officer, department and committee shall annually file with the Village Administrator

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 Administrator and shall be designated as "Departmental Estimates," and shall be as nearly uniform as possible for the main division of all departments.

(d) **Form of Proposed Budget.**

- (1) The actual experience 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 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, 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 Board and by state law.
- (e) **Copies of Budget.** The Village shall provide a reasonable number of copies of the budget thus prepared for distribution to citizens.
- (f) **Hearing.** The Village Board shall conduct the budget hearing required under Sec. 65.90, Wis. Stats.
- (g) **Adoption.** The Village Board shall adopt the Village budget. The Village meeting may either retain authority to approve any tax levy needed to support spending approved by the Village Board or may delegate the authority to approve a tax levy to the Board.
- (h) **Amendment.** The Village budget may be amended by the Village Board under Sec. 65.90(5), Wis. Stats.

State Law Reference: Sections 60.40 and 65.90, Wis. Stats.

SEC. 3-1-2 CHANGES IN BUDGET.

The adopted budget shall not be changed after approval of the budget except upon the recommendation of the Chairperson and 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 eight (8) days thereafter in the official Village newspaper.

SEC. 3-1-3 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 3-1-2 of this Chapter. At the close of each fiscal year, any unencumbered balance of any appropriation shall revert to the general fund and shall be subject to reappropriation; but appropriations may be made by the Board, to be paid out of the income of the current year, in furtherance of improvements or other objects or works which will not be completed within such year, and any such appropriation shall continue in force until the purpose for which it was made shall have been accomplished or abandoned.

SEC. 3-1-4 ANNUAL FINANCIAL STATEMENT.

The Village Board annually shall prepare a statement of the financial condition of the Village and present the statement to the annual Village meeting. In preparing the statement, the Village Board may provide for assistance by any person. The statement shall include the previous year's revenues and expenditures and the current indebtedness of the Village.

State Law Reference: Section 60.41, Wis. Stats.

SEC. 3-1-5 FINANCE BOOK.

The Village Clerk shall maintain a finance book under Sec. 60.33(3), Wis. Stats.

SEC. 3-1-6 FINANCIAL AUDITS.

The Village Board may provide for financial audits under Sec. 66.041, Wis. Stats.

State Law Reference: Section 60.43, Wis. Stats.

SEC. 3-1-7 CLAIMS AGAINST VILLAGE.

- (a) Claims for money against the Village or against officers, officials, agents or employees of the Village 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.
- (b) 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.

State Law Reference: Section 60.44, Wis. Stats.

SEC. 3-1-8 DISBURSEMENTS FROM VILLAGE TREASURY.

- (a) Except as provided in subsection (b), disbursements from the Village treasury shall be made under Sec. 66.042, Wis. Stats. Each check representing a disbursement or transfer of Village funds must be signed by both the Clerk and Treasurer, unless the Village Board adopts a resolution, which is filed with each public depository holding Village funds, requiring only two (2) signatures. Each check must also be signed by the person who chairs the Village Board.
- (b) Disbursements from the Village treasury for financial claims in the nature of bills and vouchers may be made under Sec. 66.042, Wis. Stats., after the Village Clerk and Village Administrator review and approve in writing each bill or voucher as a proper charge against the treasury, after having determined that:
 - (1) Funds are available under the Village budget to pay the bill or voucher.
 - (2) The item or service covered by the bill or voucher has been duly authorized.
 - (3) The item or service covered by the bill or voucher has been supplied or rendered in conformity with the authorization.
 - (4) The claim appears to be a valid claim against the Village.
- (c) The Village Clerk or Village Administrator may require submission of proof to determine compliance with the conditions under Section 3-1-8 (b)(1) to (4), and shall file with the Village Board at least monthly a list of the bills or vouchers approved, showing the date paid, name of claimant, purpose and amount.
- (d) Disbursements for bills and vouchers under Section 3-1-8 (b) shall be limited to the payment of insurance premiums, payroll obligations, utility bills, property tax refunds for overpayments, East Side Community Center cash bond refunds, Village credit card bills, postage for the Village Hall postage meter, emergency medical rescue bills and client refund requests, pre-employment physicals for Village employees, replenishment of petty cash, other periodic bills or vouchers under \$250.00, and such other bills or vouchers as the Village Board may from time-to-time authorize by resolution to be paid under Section 3-1-8 (b).
- (e) The Deputy Clerk may act under this Section in the absence of the Village Clerk, and the Village Finance Director may act in the absence of the Village Administrator.
- (f) Nothing in this Section shall affect the applicability of Sec. 893.80, Wis. Stats., relating to claims against the Village.

SEC. 3-1-9 FACSIMILE SIGNATURES.

In lieu of the personal signatures of the Village Treasurer, Clerk and Chairperson, there may be affixed on order checks the facsimile signatures of such persons adopted by them and approved by the Village Board, but the use of the facsimile signature shall not relieve such official from any liability to which he is otherwise subject, including the unauthorized use thereof.

SEC. 3-1-10 PUBLIC DEPOSITORY.

The Village Board shall designate one (1) or more public depositories for depositing funds of the Village. The Treasurer and the Treasurer's surety are not liable for loss, as defined under Sec. 34.01(6), Wis. Stats., or money deposited in the name of the Village in a designated public

depository. Interest accruing from Village money in a public depository shall be credited to the Village.

State Law Reference: Section 60.46, Wis. Stats.

SEC. 3-1-11 TEMPORARY INVESTMENT OF FUNDS NOT IMMEDIATELY NEEDED.

The Village Treasurer may invest any Village funds not immediately needed, pursuant to Sections 66.04(2) and 219.05, Wis. Stats.

State Law Reference: Sections 66.04(2) and 219.05, Wis. Stats.

SEC. 3-1-12 PUBLIC CONTRACTS AND COMPETITIVE BIDDING.

- (a) **Definitions.** In this Section:
- (1) "Public contract" means a contract for the construction, execution, repair, remodeling or improvement of any public work or building or for the furnishing of materials or supplies, with an estimated cost greater than Five Thousand Dollars (\$5,000.00).
 - (2) "Responsible bidder" means a person 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) **Advertisement for Bids.** Except as provided in Subsections (d) and (e), the Village 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. Pursuant to Subsection (a)(1) above, this advertising requirement does not apply to the purchase of equipment; it applies only to the purchase of materials or supplies expected to cost more than Ten Thousand Dollars (\$10,000.00).
- (c) **Contracts to Lowest Responsible Bidder.** The Village Board shall let a public contract for which advertising for proposals is required under Subsection (b) to the lowest responsible bidder. Section 66.29, Wis. Stats., applies to public contracts let under this Section.
- (d) **Contracts with Governmental Entities.** This Section does not apply to public contracts entered into by a Village with a municipality, as defined under Sec. 66.30(1)(a), Wis. Stats.
- (e) **Exception for Emergencies.** Sec. 60.47(5), Wis. Stats., and this Section 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. This Subsection does not apply with the Village Board declares that the emergency no longer exists.
- (f) **Application to Work by Village.** This Section does not apply to any public work performed directly by the Village.

State Law Reference: Section 60.47, Wis. Stats.

SEC. 3-1-13 RECEIVING MONEY; RECEIPT FOR SAME.

- (a) The Village Treasurer 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 he or she 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 Treasurer shall make out a receipt in duplicate for the money so received. The Treasurer 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 or to the Village or to the Treasurer shall be safeguarded in such manner as the Village Board shall direct.

State Law Reference: Section 66.113, Wis. Stats.

SEC. 3-1-14 DUPLICATE TREASURER'S BOND ELIMINATED.

- (a) Bond Eliminated. The Village of Caledonia elects not to give the bond on the Village Treasurer 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 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: Section 70.67, Wis. Stats.

SEC. 3-1-15 STATEMENT OF REAL PROPERTY STATUS.

The Village Clerk or Assessor is 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, contemplated improvement, floodplain status, violation of the building and health codes and similar information. Any such information sought shall be provided to the person requesting it on said form. The Village Clerk or Assessor shall collect a fee of Ten Dollars (\$10.00) for compiling such information on said form. The Village Clerk or Assessor shall have a minimum of twenty-four (24) hours to satisfy such requests.

3-1-16 NOTIFYING THE STATE OF WISCONSIN TO DISTRIBUTE PAYMENTS FOR STATE PROPERTY TAX CREDITS DIRECTLY TO THE VILLAGE OF CALEDONIA.

- (a) The Village of Caledonia receives more than \$3,000,000.00 in payments from the State of Wisconsin for the state school levy, lottery and gaming, and first dollar property tax credits.
- (b) Pursuant to 2017 Wisconsin Act 59, codified at Sec. 79.10(7m)(cm)1.a., Wis. Stat., municipalities receiving greater than \$3,000,000.00 in state property tax credits may notify the state departments of administration and revenue that the municipality

approves the direct distribution of the property tax credits to the municipality until or unless the ordinance is repealed, or the property tax credits to be distributed no longer exceed \$3,000,000.00 annually.

- (c) By passage of this ordinance, the Village of Caledonia hereby notifies the Wisconsin Department of Administration and Wisconsin Department of Revenue to make such direct payments in 2020 and for all subsequent years.
- (d) This ordinance shall take effect and be in force after its passage and publication.