

CHAPTER 2 FINANCIAL PROCEDURE

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2.01 PREPARATION OF TAX ROLL AND TAX RECEIPTS

(1) AGGREGATE TAX STATED ON ROLL. Pursuant to sec. 70.65(2), Wis. Stats., the Clerk 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 against whom the tax is levied.

(2) RATES STAMPED ON RECEIPTS. Pursuant to sec. 74.19, Wis. Stats., in lieu of entering on each tax receipt the several amounts paid respectively for state, county, school, local and other taxes, the aggregate amount of such taxes shall be combined in a single column on the tax receipt issued by the Treasurer. The 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.

2.02 DUPLICATE TREASURER'S BOND ELIMINATED

(1) BOND ELIMINATED. The Village elects not to give the bond on the Treasurer provided for by sec. 70.67(1), Wis. Stats.

(2) 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.

2.03 CLAIMS AGAINST VILLAGE

(1) CLAIMS TO BE CERTIFIED. Prior to submission of any account, demand or claim to the Village Board for approval of payment, the Clerk shall refer each amount, demand or claim to the appropriate committee chairman or department head for approval who shall refer such to the Village Board approval at their regularly scheduled Board Meeting, who shall certify, by initiating each claim, that the following conditions have been complied with:

- (a) That funds are available there for pursuant to the budget.
- (b) That the item or service was duly authorized by the proper official or agency and has been received or rendered in accordance with the purchasing agreement.
- (c) That the claim is accurate in amount and a proper charge against the treasury.

(2) PAYMENT OF REGULAR WAGES OR SALARIES. Regular wages or salaries of Village officers and employees shall be verified by the Clerk in time for payment on the regular pay day.

2.04 FISCAL YEAR

The calendar year shall be the fiscal year.

2.05 BUDGET

(1) DEPARTMENTAL ESTIMATES. On or before September 15 of each year, each officer, department and committee shall file with the 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 Clerk and shall be designated as "Departmental Estimates," and shall be nearly uniform as possible for the main divisions of all departments.

(2) FINANCE COMMITTEE TO PREPARE.

(a) Budget to Include. On or before October 28 each year the Finance Committee of the Village Board shall prepare and submit to the Board a proposed budget presenting a financial plan for conducting the affairs of the Village for the ensuing calendar year. The budget shall include the following information:

1. The expense of conducting each department and activity of the Village for the ensuing fiscal year and corresponding items for the current year and last preceding fiscal year, with reasons for increase and decrease recommended as compared with appropriations for the current year.
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. Such other information as may be required by the Board and by state law.

The Village shall provide a reasonable number of copies of the budget thus prepared for distribution to citizens.

(3) HEARING. The Finance Committee shall submit to the Board at the time the annual budget is submitted the draft of an appropriation ordinance providing for the expenditures proposed for the ensuing fiscal year. Upon the submission of the proposed appropriation ordinance to the Board it shall be deemed to have been regularly introduced therein. The Board shall hold a public hearing on the budget and the proposed appropriation ordinance as required by law. Following the public hearing the proposed appropriation ordinance may be changed or amended and shall take the same course in the Board as ordinances.

2.06 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 by a 2/3 vote of the entire membership of the Village Board. Notice of such transfer shall be reflected in official Village Board minutes.

2.07 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 §2.06 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 re-appropriation; 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 appropriations shall continue in force until the purpose for which it was made shall have been accomplished or abandoned.

2.08 DESTRUCTION OF OBSOLETE PUBLIC RECORDS

(1) FINANCIAL RECORDS. The Village Clerk may destroy the following non-utility records of which he/she is the legal custodian and which are considered obsolete, after completion of an audit by State auditors or an auditor licensed under Ch. 442, Wis. Stats., but not less than 7 years after payment or receipt of any sum involved in the particular transaction unless a shorter period has been fixed or will in the future be fixed by the committee on public records pursuant to §16.61(3) (e), Wis. Stats., and then after such shorter period:

- (a) Bank statements, deposit books, slips and stubs.
- (b) Bonds and coupons after maturity.
- (c) Cancelled checks, duplicates and check stubs.
- (d) License and permit applications, stubs and duplicates.
- (e) Official bonds.
- (f) Payrolls and other time and employment records of personnel included under the Wisconsin Retirement Plan.
- (g) Receipt forms.
- (h) Special assessment records.
- (i) Vouchers, requisitions, purchase orders and all other supporting documents pertaining thereto.
- (j) Vouchers and supporting documents pertaining to charges not included in plant accounts of municipal utilities and the sewer department.

- (k) Other municipal utility and sewer department records with the written approval of the State Public Service Commission.

(2) UTILITY RECORDS. The Village Clerk may destroy the following records of any municipal utility subject to the regulations by the State Public Service Commission, and of the sewer department of the Village, of which he is the legal custodian and which are considered obsolete, after completion of an audit by the State auditors or by an auditor licensed under Ch. 442, Wis. Stats., but not less than 2 years after payment or receipt of the sum involved in the applicable transaction:

- (a) Water stubs.
- (b) Sewer rental charge stubs.
- (c) Receipts of current billings.
- (d) Customer's ledgers.

(3) OTHER RECORDS. The Village Clerk may destroy the following records of which he is the legal custodian and which are considered obsolete, but not less than 7 years after the record was effective:

- (a) Assessment rolls and related records, including Board of Review minutes.
- (b) Contracts and papers relating thereto.
- (c) Correspondence and communications.
- (d) Financial reports other than annual financial reports.
- (e) Insurance policies.
- (f) Oaths of office.
- (g) Reports of boards, commissions, committees and officials duplicated in the Village Board minutes.
- (h) Resolutions and petitions.
- (i) Voter cards.

(4) NOTICE REQUIRED. Prior to the destruction of any public record described above, at least 60 days written notice of such intended destruction shall be given the State Historical Society unless such notice is waived by such society.

(5) NOT AUTHORIZED. This section shall not be construed to authorize the destruction of any public record after a period less than prescribed by statute or State administrative regulation.

2.09 FACSIMILE SIGNATURES

The President, Clerk and Treasurer may affix their facsimile signatures in lieu of their personal signatures pursuant to §66.0607(3), Wis. Stats.

2.10 PAYMENT OF MUNICIPAL FEES REQUIRED

(1) No person shall use municipal services or receive municipal benefits of the Village for which a user fee or user charge is required as a condition precedent for the use thereof without first paying such user fee or user charge.

(2) The Village Clerk shall keep and permanently maintain a list of all such user fees or user charges required for the use of municipal services as adopted from time to time by the Village Board.

(3) Any person who obtains a municipal benefit or a municipal service without first paying a fee for the use thereof where such fee is required shall be subject to a penalty as provided in §20.05 of this Municipal Code.

(4) No person shall park or leave standing any vehicle on any street or public parking area belonging to or leased by the Village after having obtained a municipal benefit or a municipal service without first paying the required fee for the use or benefit thereof. The owner of a vehicle involved in a violation of this subsection shall be liable for a violation hereof subject to the defenses to the owner defined and described in §346.485(5)(b), Wis. Stats. This subsection shall be enforced using the nonmoving traffic violation procedure set forth in §345.28, Wis. Stats., with the forfeiture to be \$55 for a violation of this subsection.

2.11 ROOM TAX

(1) DEFINITIONS.

Gross Receipts. As defined in §77.51(4)(a),(b),(c) and (cm), Wis. Stats., insofar as applicable.

Hotel or Motel. A building or group of buildings in which the public may obtain accommodations for a consideration including, without limitation, such establishments as inns, motels, tourist homes, apartment hotels, resort lodges and cabins and any other building or group of buildings in which accommodations are available to the public, except accommodations rented for a continuous period of more than one month and accommodations furnished by any hospital, sanitorium or nursing home or by corporations or associations organized and operated exclusively for religious, charitable or educational purposes, provided that no part of the net earnings of such corporations and associations inures to the benefit of any private shareholder or individual.

Transient. Any person residing for a continuous period of less than one month in a hotel, motel or other furnished accommodations available to the public.

(2) LEVIED. Pursuant to §66.0615, Wis. Stats., a tax is hereby imposed on the privilege and service of furnishing at retail rooms or lodging to transients by hotel keepers, motel operators and other persons furnishing accommodations that are available to the public, irrespective of whether membership is required for the use of the accommodations. Such tax shall be at the rate of 5% of the gross receipts from such retail furnishing of rooms or lodging. Such tax shall not be subject to the selective sales tax imposed by §77.52(2)(a)1., Wis. Stats. The proceeds of such tax collected shall be apportioned 2% to the hotel, motel or other person filing the return and 98% to the Village.

(3) QUARTERLY RETURNS. This section shall be administered by the Treasurer. The tax imposed is due and payable within 30 days of the end of each calendar quarter. A return shall be filed with the Treasurer by those furnishing at retail such rooms and lodging within the Village on or before the same date on which such tax is due and payable upon a form approved by the Village.

(4) ANNUAL RETURN. Every person required to file quarterly returns shall file an annual calendar year return. Such annual return shall be filed within 30 days of the close of each calendar year. The annual return shall summarize the quarterly returns, reconcile and adjust for errors in the quarterly returns and shall contain certain additional information as the Treasurer requires.

(5) PERMIT.

(a) Every person furnishing rooms or lodging under sub. (2) shall annually file with the Treasurer an application for a permit for each place of business. Every application for a permit shall be made upon a form prescribed by the Treasurer. At the time of making an application the applicant shall pay the Treasurer a fee of \$2 for each permit.

(b) After compliance with par. (a) and sub. (12) by the applicant, the Treasurer shall grant and issue to each applicant a separate permit for each place of business within the Village. Such permit is not assignable and valid only for the person in whose name it is issued and for the transaction of business at the place designated therein. It shall at all times be conspicuously displayed at the place for which issued.

(6) REVOCATION AND SUSPENSION PROCEDURE.

(a) When any person fails to comply with this section, the Treasurer may, upon 10 days written notification and after affording such person the opportunity to show cause why his permit should not be revoked, revoke or suspend any or all of the permits held by such person under this section.

(b) The Treasurer shall give to such person written notice of the suspension or revocation of any of his permits. The Treasurer shall not issue a new permit after the revocation of a permit until such person complies with the provisions of this section. A fee of \$2 shall be imposed for the renewal or issuance of a permit which has been previously suspended or revoked.

(7) UNPAID TAXES. If any person liable for any amount of tax under this section sells out of his business or stock of goods or quits the business, his successors or assigns shall be responsible for any unpaid tax due under this section.

(8) TREASURER TO DETERMINE. The Treasurer may by office or field audit determine the tax required to be paid to the Village or the refund due to any person under this section. This determination may be made upon the basis of the facts contained in the return being audited or on the basis of any other information within the Treasurer's possession.

(9) ESTIMATED TAX. If any person fails to file a return as required by this section, the Treasurer shall make an estimate of the amount of the gross receipts under sub. (2). Such estimate shall be made for the period for which such person failed to make a return and shall be based upon the State sales tax records and memoranda as stated in sub. (8). On the basis of this estimate, the Treasurer shall compute and determine the amount required to be paid to the Village, adding to the sum thus arrived at a penalty equal to 10% thereof.

(10) INTEREST. All unpaid taxes under this section shall bear interest at the rate of 10% per annum from the due date of the return until paid.

(11) DELINQUENT RETURNS. Delinquent tax returns shall be subject to a \$10 late filing fee. In addition, if due to negligence no return is filed or a return is filed late, the entire tax finally determined shall be subject to a penalty of 25% of the tax, exclusive of any interest or other penalties.

If a person fails to file a return when due or files a false or fraudulent return with the intent in either case to defeat or evade the tax imposed by this section, a penalty of 50% shall be added to the tax required to be paid, exclusive of interest and other penalties.

(12) RECORDS. Every person liable for the tax imposed by this section shall keep or cause to be kept such records, receipts, invoices and other pertinent papers in such form as the Treasurer requires.

(13) CONFIDENTIALITY. All tax returns, schedules, exhibits, writings or audit reports relating to such returns on file with the Treasurer are deemed to be confidential, except the Treasurer may divulge their contents to the following and no others:

(a) The person who filed the return.

(b) Officers or agents of the Village as may be necessary to enforce collection.

(14) PENALTY. Any person who is subject to the tax imposed by this section who fails to obtain a permit as required in sub. (5); fails or refuses to permit the inspection of his State sales tax records by the Treasurer after such inspection has been requested by the Treasurer; fails to file a return as provided in this section; or violates any other provision of this section shall be subject to a forfeiture not to exceed \$200, together with costs. Each day or portion thereof that such violation continues shall constitute a separate offense.