

Chapter 1

Finance

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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 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: Sections 70.65 and 74.08, Wis. Stats.

Sec. 3-1-2 Duplicate Treasurer's Bond Eliminated.

- (a) **Bond Eliminated.** The Village of LaFarge elects not to give the bond on the Village Clerk as provided for by Section 70.67(1), Wis. Stats.

- (b) **Village Liable for Default of Treasurer.** Pursuant to Section 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 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 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.
- (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 Board shall make a report no later than the 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 or legally posted at least fifteen (15) days prior to the time of such public hearing.
- (3) Not less than fifteen (15) 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.

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 the recommendation of the Village President 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 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 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.

The Village Board shall designate the public depository or depositories within this State within which Village funds shall be deposited, and when the money is deposited in such depository in the name of the Village, Village officials and bondsman shall not be liable for such losses as are defined by State law. The interest arising therefrom shall be paid into the Village treasury. Pursuant to state law, designated public depositories shall be required to pledge U.S. Treasury notes equal in amount to any uninsured balance of the Village's deposit.

State Law Reference: Sec. 62.12(7), Wis. Stats.

Sec. 3-1-8 Claims Against Village.

- (a) **Village Board to Audit Accounts.** Except as provided in Subsection (c), no account or demand against the Village shall be paid until it has been audited by the Village Board and an order drawn on the Village Treasury therefor. Every such account shall be itemized. Every such account or demand allowed in whole or in part shall be filed by the Village Clerk, and those of each year shall be consecutively numbered and have endorsed thereon the number of the order issued in payment.
- (b) **Claims to Be Verified.** All accounts, demands or claims against the Village shall be verified by the claimant or proper official.
- (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 in time for payment on the regular pay day.
- (d) **Utility Account Checks.** Utility account checks shall be issued over the signatures of the Village President and Village Clerk and Village Treasurer. Checks will be issued only over these three (3) signatures stated above.

State Law Reference: Sec. 61.51, Wis. Stats.

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

The Village Clerk 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. 3-1-10 Receiving Money; Receipt for Same.

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

State Law Reference: Sec. 66.113, Wis. Stats.

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

The Village Clerk, Village Treasurer and their 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 their designees a minimum of one (1) business day in advance. A fee of Five Dollars (\$5.00) shall be charged for compiling this information.

Sec. 3-1-12 Bidding Procedures.

- (a) **Adoption of City Bidding Procedures.** Pursuant to Section 61.56, Wis. Stats., the Village of LaFarge does hereby provide that as a complete alternative to the requirements of

Sections 61.54, 61.55, and 66.29 of the Wisconsin Statutes and in lieu thereof, that the provisions of Section 62.15, Wis. Stats., shall be applicable to all Village contracts for public construction over Ten Thousand Dollars (\$10,000.00). The authority vested in the Board of Public Works by Section 62.15 of the Wisconsin Statutes shall be exercised by the Village Board or by a committee designated by the Village Board.

- (b) **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-fourths (3/4) of all members of the Village Board.

State Law Reference: Sections 61.54, 61.55 and 62.15, Wis. Stats.

Sec. 3-1-13 Bid Solicitation Procedures.

(a) **Definitions.**

- (1) **Verbal Quotation Form.** The Village may solicit verbal quotations on items the Village purchases, which are less than Ten Thousand Dollars (\$10,000.00). 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 Ten Thousand Dollars (\$10,000.00).
- (3) **Formal Bid.** The formal bid procedure may be used for purchasing goods and services in an amount of Ten Thousand Dollars (\$10,000.00) 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 Ten Thousand Dollars (\$10,000.00) may be made by written quotation, telephone quotation or formal bid. Purchases of Ten Thousand Dollars (\$10,000.00) 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 may 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, 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 insure that the specifications are sufficiently broad enough that competition in the bidding process is preserved.

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

Billings by the Village 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 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 books audited may, in addition to the financial records of the office of the Village Clerk, including the Village Treasurer's books, the Village's public utilities, Police Department records, and any other books of any boards, commission, officers or employees of the Village handling Village moneys.

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

No agent of the Village of LaFarge 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 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 Assessment of Delinquent Electric Bills Against Property Served.

- (a) All delinquent charges for municipal electricity shall be assessed against the real estate served in the manner provided in this Section.
- (b) Charges for municipal electricity are "delinquent" when a statement of the charge mailed to the occupant is not paid within thirty (30) days of the date due.
- (c) Before any delinquent charge for municipal electricity may be assessed against the real estate served, there shall be mailed to the occupant (and to the owner of record, if other than the occupant) a statement of the delinquent charge and notice that if the same is not paid within twenty (20) days, such delinquent charge shall be assessed against the real estate described in the notice.
- (d) Such notice shall further provide that if the owner objects to such assessment, the owner shall request a hearing before the Village Board (or a committee appointed by the Board), in writing, before the expiration of such twenty (20) day period.
- (e) If at such hearing it shall appear that said delinquent charge has been paid, or that said real estate was not served by municipal electricity, no assessment of such delinquent charge shall be made against such real estate.

- (f) If any delinquent charge for municipal electricity shall not be paid within the time specified in said notice, or within ten (10) days after the Village Board (or a committee appointed by the Board) sustains the validity of the delinquent charge after a hearing timely requested, such delinquent charge shall be levied and assessed against the real estate served in the manner following. The managing agent of the municipal electrical department shall give written notice to the Village Clerk that a certain parcel, describing it, was served municipal electricity during a certain period, specifying the period, that the charges therefore remain delinquent after notice was given to the owner of record, naming the owner, that the owner failed to object to the charge within the time required or objected to the charge but the Board or committee sustained the charge, and the amount of the delinquent charge remaining unpaid. The date of the notice to the Clerk shall be the date of levy. The Clerk shall enter the amount of the unpaid charge as a delinquent tax against the property. All proceedings in relation to the collection, return and sale of property for delinquent real estate taxes shall apply to such special assessment, except as otherwise provided by statute.