

## Chapter 35

### FINANCE AND TAXATION

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[HISTORY: Adopted by the Village Board of the Village of Forestville 1-8-1990 by Ord. No. 1-90 as Ch. 3 of the 1990 Code. Amendments noted where applicable.]

#### GENERAL REFERENCES

Records — See Ch. 97.

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#### § 35-1. Budget.

- A. Preparation. The Village Board shall annually formulate a budget and hold hearings thereon. Such budget shall be formulated prior to the determination of the sum to be financed in whole or part by a general property tax, funds on hand, or estimated revenues from any source.
- B. Information required. Such budget shall show the following:
- (1) All proposed appropriations for each department, activity and reserve account during the ensuing year.
  - (2) All existing indebtedness.
  - (3) All anticipated revenue from all sources during the ensuing year.
  - (4) Actual revenues and expenses for the preceding year and for not less than six months of the current year.
  - (5) Estimated revenues and expenditures for the balance of the current year.
  - (6) All anticipated unexpended or unappropriated balances and surpluses.
- C. Notice. A summary of such budget and notice of the place where such budget in detail is available for public inspection and notice of time and place for having the public hearing thereto shall be published in a newspaper in general circulation in the Village at least 15 days prior to the time of the public hearing.
- D. Public hearing. Not less than 15 days after the publication of the proposed budget and the notice of hearing thereon, a public hearing shall be held at the time and place specified.

At such hearing, any resident or taxpayer of the Village shall have an opportunity to be heard on the proposed budget.

- E. Adoption. By a majority vote of its entire membership, the Village Board shall adopt the proposed budget either as submitted or as changed pursuant to the hearing required by Subsection D of this section.
- F. Alterations. After any alterations made pursuant to the hearing required by Subsection D, there shall be no changes in the amount of tax to be levied, the amounts of the various appropriations or the purposes of such appropriations stated in the budget, unless such changes are authorized by a 2/3 vote of the entire Village Board. If such changes are made, notice shall be published in a newspaper in general circulation in the Village within 10 days thereafter. Failure to give such notice shall preclude any changes in the proposed budget and alterations thereto made pursuant to the hearing required by Subsection D.

### § 35-2. Taxes.

- A. General. The Village Board shall, on or before December 15 in each year, by resolution to be entered of record, determine the amount of corporation taxes to be levied and assessed on the taxable property in the Village for the current year. Before levying any tax for any specified purpose, exceeding 1% of the assessed valuation above, the Village Board shall, and in all other cases may in its discretion, submit the question of levying the same to the Village electors at any general or special election by giving 10 days' notice thereof prior to such election by publication in a newspaper in general circulation in the Village. Such notice shall set forth the purposes for which such taxes are to be raised and the amount of the proposed tax.
- B. Highway. The Village Board shall, at the same time and in like manner, determine the amount, if any, of highway tax to be levied and collected in the Village for the current year. Such highway tax shall thereafter be assessed and collected by the Village Treasurer at the time and in the manner provided for the collection of other Village taxes set forth in Subsection D of this section. Such highway tax shall be kept as a separate fund and shall be expended under the direction of the Village Board in the improvement of the streets, highways and bridges in the Village.
- C. Tax roll. The Village Clerk shall make out a book called a tax roll, a complete list of all the taxable real property and also a complete alphabetical list of all persons, firms or corporations in the Village having any taxable personal property. Pursuant to § 70.65(2), Wis. Stats., the Clerk shall, in computing the tax roll, insert only the aggregate amount of state, county, local, school and other general property taxes minus credits applied under § 79.10(9), Wis. Stats., except credits determined under § 79.10(7m), Wis. Stats., 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. Each tax bill or receipt shall show the purpose for which the taxes are to be used, giving the breakdown for state, county, local, school and other general property taxes. The tax roll shall indicate all corrections made under §§ 70.43 and 70.44, Wis. Stats.

- D. Tax receipts. The Village Clerk shall use the tax receipts furnished by the County Clerk as provided in § 74.19, Wis. Stats.<sup>1</sup>

**§ 35-3. Fiscal year.**

The calendar year shall be the fiscal year.

**§ 35-4. Village funds to be spent in accordance with appropriation. <sup>2</sup>**

No money shall be drawn from the Village Treasury 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 § 35-1F. At the close of each fiscal year, any unencumbered balance of an appropriation shall revert to the general fund and be subject to reappropriation, but appropriations may be made by the Board to be paid out of the income of the current year for 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 has been accomplished or abandoned.

**§ 35-5. Claims procedure.**

- A. Clerk to approve. Payments may be made from the Village Treasury only after the Village Clerk has audited and approved each claim as a proper charge against the treasury and has endorsed his approval thereon after having determined that the following conditions have been complied with:
- (1) That funds are available therefor pursuant to the budget approved by the Village Board.
  - (2) That the item or service has been duly authorized by the proper official, department head, board or commission.
  - (3) That the item or service actually has been supplied or rendered in conformity with such authorization.
  - (4) That the claim is just and valid pursuant to law. The Clerk may require such proof to support the foregoing as he, in his discretion, deems necessary.
- B. Clerk to file list of approved claims. Each month the Clerk shall file with the Village Board a list of the approved claims, showing the date paid, the name of claimant, the purpose and the amount.
- C. Village Board to authorize annual audit. The Village Board shall authorize an annual detailed audit of its financial transactions and accounts by the Wisconsin Department of Revenue or by a licensed public accountant, the designation to be made by the Village Board.

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1. Editor's Note: Amended at time of adoption of Code (see Ch. 1, General Provisions, Art. II).

2. Editor's Note: Amended at time of adoption of Code (see Ch. 1, General Provisions, Art. II).

- D. Payment of regular wages or salaries. Regular wages or salaries of Village officers and employees shall be paid on the regular payday.

**§ 35-6. Disbursements from local treasury.**

- A. Disbursements from the Village Treasury shall be by order check. No such check shall be released to the payee, nor shall such be valid, unless signed by the Clerk and Treasurer and countersigned by the Village President. In lieu of personal signatures, there may be affixed on such order check the facsimile signatures of such persons adopted by them and approved by the Village Board, but the use of such facsimile signature shall not relieve any such official from any liability to which he is otherwise subject, including the unauthorized use thereof.
- B. Except as provided in Subsection C of this section, all disbursements shall be made by the Village Treasurer upon the written order of the Village Clerk after proper vouchers have been filed with the Clerk. In all cases where the law provides for payment by the Treasurer without an order of the Clerk, the Clerk shall thereafter draw and deliver to the Treasurer an order therefor before or at the time when such payment is required to be made by the Treasurer.
- C. Whenever any committee, commission or board of the Village is vested with the exclusive control and management of a fund, including the audit and approval of payments therefrom, independently of the Village Board, such payments shall be made by order checks issued by the Village Clerk upon the filing with him of certified bills, vouchers or schedules signed by the proper officers of such committee, commission or board, giving the name of the claimant and the amount and nature of each payment.
- D. Withdrawal or disbursement of moneys deposited in a public depository by a treasurer other than the official Village Treasurer shall be by check signed by the person or persons designated by written authorization of the Village Board. Any public depository shall be fully warranted and protected in making payments in accordance with the latest authorization on file therewith.
- E. The Village Clerk shall not issue any order in excess of funds available or appropriated for the purposes for which such order is drawn, unless authorized by a resolution adopted by the affirmative vote of a majority of all members of the Village Board.

**§ 35-7. Temporary investment of funds not immediately needed.**

The Treasurer may invest any Village funds not immediately needed, pursuant to § 66.0603(1m), Wis. Stats.

**§ 35-8. Destruction of financial records.**

See Chapter 97, Records, of this Code.