

Chapter 22

BUDGET AND FINANCE

[HISTORY: Adopted by the Village Board of the Village of Hustisford 3-28-1994 as Title 3, Ch. 1 of the 1994 Code. Amendments noted where applicable.]

GENERAL REFERENCES

Assessments and charges — See Ch. 10.

Disposal of property — See Ch. 81.

Records — See Ch. 87.

§ 22-1. Preparation of tax roll; property tax collection.

- A. Content of tax roll. Pursuant to § 70.65, Wis. Stats., the Clerk-Treasurer shall prepare a tax roll and include the required contents as described in Ch. 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.

§ 22-2. Duplicate Treasurer's bond eliminated.

- A. Bond eliminated. The Village of Hustisford elects not to give the bond on the Village Clerk-Treasurer, in his capacity as Treasurer, as provided for by § 70.67(1), Wis. Stats.
- B. Village liable for default of Treasurer. Pursuant to § 70.67(2), Wis. Stats., the Village shall be obligated to pay, in case the Village Clerk-Treasurer acting as Treasurer shall fail to do so, all state and county taxes required by law to be paid by such Treasurer to the County Treasurer.

§ 22-3. Village budget.

- A. Departmental estimates. When requested by the Village Clerk-Treasurer, each officer, department and committee shall annually file with the Village Clerk-Treasurer 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-Treasurer, 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. 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 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 the budget. The Village Clerk-Treasurer 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-Treasurer during regular office hours.
- E. Report and hearing.
 - (1) The Village Board shall make a report no later than the Board's first December 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.¹
 - (2) A summary of such budget and notice of the time and place where such budget and detail are 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 15 days prior to the time of such public hearing.

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

- (3) Not less than 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.

§ 22-4. 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 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.

§ 22-5. 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 § 22-4 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.

§ 22-6. Fiscal year.

The calendar year shall be the fiscal year.

§ 22-7. 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 bondsmen 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.

§ 22-8. Claims procedure.

- 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 Clerk-Treasurer therefor. Every such account shall be itemized. Every such account or demand allowed in whole or in

part shall be filed by the Clerk-Treasurer, 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-Treasurer in time for payment on the regular payday.

§ 22-9. Temporary investment of funds.

The Village Clerk-Treasurer may invest any Village funds not immediately needed, pursuant to §§ 66.0603(1m) and 219.05, Wis. Stats.

§ 22-10. Receiving money; receipt.

- A. The Village Clerk-Treasurer and his 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 shall make out a receipt in duplicate for the money so received. The Village Clerk-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 Clerk-Treasurer shall be safeguarded in such manner as the Village Board shall direct.

§ 22-11. Statement of real property status.

The Village Clerk-Treasurer and his 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-Treasurer a minimum of one business day in advance. A fee as provided in the Village Fee Schedule shall be charged for compiling this information.²

§ 22-12. Public construction contracts.

- A. Adoption of city bidding procedures. Pursuant to § 61.56, Wis. Stats., the Village of

2. Editor's Note: See Ch. A330, Fees.

Hustisford does hereby provide that as a complete alternative to the requirements of §§ 61.54, 61.55, and 66.0901, Wis. Stats., and in lieu thereof, the provisions of § 62.15, Wis. Stats., shall be applicable to all Village contracts for public construction over \$15,000. The authority vested in the Board of Public Works by § 62.15, Wis. Stats., shall be exercised by the Village Board or by a committee designated by the Village Board.³

- 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 3/4 of all members of the Village Board.

§ 22-13. Bid solicitation procedure. ⁴

A. Options.

- (1) Verbal quotation form. The Village solicits verbal quotations on items the Village purchases which are less than \$1,000. 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 \$15,000.
- (3) Formal bid. The formal bid procedure is used for purchasing goods and services in an amount of \$15,000 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 shall be obtained before contracting to purchase articles, goods, wares, material services or merchandise which amounts in bulk to more than \$1,000. Purchases up to \$1,000 may be made by either telephone quotations, informal written quotations or formal bid. Purchases from \$1,000 to \$15,000 shall be made by written quotation, telephone quotation or formal bid. Purchases of \$15,000 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 shall be secured from at least two qualified vendors.
- (3) Informal requests for written quotations shall be solicited from at least two qualified bidders on the request for quotation form. All written requests for quotations shall be issued by the applicable department heads and returned to

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

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

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 1 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 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.
- (6) 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.
- (7) Specifications for all items purchased shall be developed with the full involvement and participation of the using departments. However, the department head shall ensure that the specifications are sufficiently broad enough that competition in the bidding process is preserved.

§ 22-14. Accounts receivable billing procedures.

Billings by the Village may be paid within 30 days after billing without interest. Thereafter, interest may be charged at the rate of 1 1/2% per month, or any fraction thereof, until the following 15th day of November. Bills not paid on or before the 15th day of November shall have added to the total amount due 1 1/2% of said charges and shall be entered on the tax roll as a special charge and become a lien upon real estate.

§ 22-15. Annual audits or compilations.

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 or compilation of the Village's financial transactions and its books and to assist the Clerk-Treasurer 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 include, in addition to the Village financial records of the office of the Clerk-Treasurer, the Village Clerk-Treasurer's books, the Village's public utilities, Police Department records, and any other books of any boards, commissions, officers or employees of the Village handling Village moneys.

§ 22-16. Village liability for acts of agents.⁵

No agent of the Village of Hustisford 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-Treasurer shall keep a record of such employment and purchase orders and shall charge them against the proper appropriation. Each department head shall specify on the invoice the appropriate account number for each purchase.

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