

Chapter 54

FINANCE AND TAXATION

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[HISTORY: Adopted by the Village Board of the Village of Endeavor at time of adoption of Code (see Ch. 1, General Provisions, Art. II). Amendments noted where applicable.]

GENERAL REFERENCES

Assessments and charges — See Ch. 13.
Board of Review — See Ch. 22.

Records — See Ch. 119.

§ 54-1. Preparation of tax roll.

Pursuant to § 70.65(2), Wis. Stats., the Clerk-Treasurer 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.

§ 54-2. Village budget.

- A. Committee on Finance to prepare budget. The Committee on Finance, with the assistance of the Village Clerk-Treasurer, shall prepare and submit to the Village Board in October a proposed budget presenting a financial plan for conducting the affairs of the Village for the ensuing year. Before preparing the proposed budget, the Committee on Finance shall consult with the heads of the Village departments and with Village officials and shall then determine the total amount to be recommended in the budget for each Village department or activity.
- B. Departmental estimates. When required by the Committee on Finance, each year, each officer, department and committee shall file with the 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 the condition and management of such funds, and 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-Treasurer and shall be designated as "Departmental Estimates" and shall be as nearly uniform as possible for the main division of all departments.

- C. Form of proposed budget. 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 amount received by the Village from each of the same or similar sources for the last preceding and current fiscal years.
 - (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.
- D. Hearing. The Committee on Finance 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 other ordinances.

§ 54-3. Changes in budget.

The amount of tax to be levied or certified, the amounts of various appropriations, and the purpose thereof shall not be changed after approval of the budget except by 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.

§ 54-4. 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 § 54-3 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.

§ 54-5. Claims against Village.

- A. Claims to be certified. Prior to submission of any account, demand or claim to the Village Board for approval of payment, the Village Clerk-Treasurer shall certify, or cause to be endorsed thereon or on attached papers, that the following conditions have been complied with:
- (1) Funds are available therefor pursuant to the budget.
 - (2) 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.
 - (3) The claim is accurate in amount and a proper charge against the treasury.
- B. Village Board to audit accounts.
- (1) No account or demand against the Village, except as provided in Subsection C of this section, 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 and certified as provided in Subsection A.
 - (2) Vouchers will be presented at the monthly Board meetings and upon motion will be approved for payment. Any vouchers not approved will not be paid. The minutes of the proceedings of the Board shall show total amount of vouchers paid.
- 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 pay day.
- D. Method of incurring claims. All actions of the Village Board appropriating money or creating a charge against the Village, other than claims for purchases or work previously authorized by the Board, shall only be acted upon at the next regular meeting after introduction, provided that this rule may be suspended by affirmative vote of 3/4 of all members of the Board. A roll call vote shall be taken and recorded on all appropriations.

§ 54-6. Public depositories.

The Village Board shall designate the public depository or depositories within this state in which Village funds shall be deposited, and when the money is deposited in such depository in the name of the Village, the Clerk-Treasurer 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.

§ 54-7. Fee for returned checks.

A fee as set by the Village Board will be assessed against the payer of a check made payable to the Village of Endeavor (including the sewer utility) which is returned to the Village by the payer's bank for nonsufficient funds.

§ 54-8. Public construction projects.

The Village of Endeavor hereby adopts § 62.15, Wis. Stats., whereby any class of public construction or any part thereof may be done directly by the Village without submitting the same for bids.