

CHAPTER IV
FINANCE AND TAXATION
VILLAGE OF SLINGER, WASHINGTON COUNTY, WISCONSIN

ARTICLE 4.00 FINANCE AND PUBLIC RECORDS

4.01 PREPARATION OF TAX ROLL AND TAX RECEIPTS.

The Village shall prepare its tax year and implement all collection and settlement in accordance with Wisconsin Statutes, generally Chapters 70 to 79 and all other statutes as applicable.

4.02 ASSESSOR CONFIDENTIALITY

Whenever the Assessor, in the performance of the Assessor's duties, requests or obtains income and expense information pursuant to Section 70.47(7)(af), Wis. Stats., or any successor statute thereto, such income and expense information that is provided to the Assessor shall be held by the Assessor on a confidential basis, except that the information may be revealed to and used by persons: in the discharge of duties imposed by law; in the discharge of duties imposed by office (including, but not limited to, use by the Assessor in performance of official duties of the Assessor's office and use by the Board of Review in performance of its official duties); or pursuant to order of a court. Income and expense information provided to the Assessor under Section 70.47(7)(af), unless a court determines that it is inaccurate, is, per Section 70.47(7)(af), not subject to the right of inspection and copying under Section 19.35(1), Wis. Stats.

4.03 SEVERABILITY

The several sections of this ordinance are declared to be severable. If any section or portion thereof shall be declared by a court of competent jurisdiction to be invalid, unlawful or unenforceable, such decision shall apply only to the specific section or portion thereof directly specified in the decision, and shall not affect the validity of any other provisions, sections or portions of the ordinance. The remainder of the ordinance shall remain in full force and effect. Any other ordinances whose terms are in conflict with the provisions of this ordinance are hereby repealed as to those terms that conflict.

4.04 FISCAL YEAR

The Calendar Year shall be the fiscal year.

4.05 ANNUAL BUDGET

- (A) Departmental Budget Drafts. Each year, Department Heads and any other personnel responsible for the fiscal operation of a department, committee or sub-section shall file with the Treasurer an itemized statement of revenues and disbursements deemed necessary to carry out the powers and duties of the department, committee or sub-section during the ensuing fiscal year, and a detailed statement of the anticipated receipts and disbursements on account of any special fund under the supervision of such Department Head or other responsible personnel. Such statements shall be designated as “Draft Budgets” and shall be as nearly uniform as possible for the main division of all departments.

- (B) Treasurer to Prepare for Village Board Review
 - 1. Budget to Include. Each year the Village Treasurer shall prepare for the Village Board’s review a proposed budget presenting a financial plan for the Village for the ensuing calendar year. The Budget shall include the following information:
 - a) The expense of operation of each department and activity of the Village for the ensuing fiscal year and corresponding items for the current year and last preceding year, with reasons for any increase and/or decrease recommended as compared with appropriations for the current year.
 - b) 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.
 - c) An itemization 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.
 - d) Such other information as may be required by the Board and by State law.
 - 2. The Village shall provide a reasonable number of copies of the budget thus prepared for distribution to citizens.

(C) Public Hearing.

The Board shall hold a public hearing on the budget as required by law. Following the public hearing the proposed budget may be changed or amended as deemed appropriate by the Board.

4.06 CHANGES TO THE 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 given by postings in 3 public locations.

4.07 VILLAGE FUNDS TO BE SPENT IN ACCORDANCE WITH APPROPRIATIONS

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 4.06 of this Chapter. At the close of each fiscal year, any unencumbered balance of an appropriation shall revert to the general fund, unless otherwise designated, and shall be subject to reappropriation, but appropriation 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.

4.08 CAPITAL IMPROVEMENT PROGRAM BUDGET

In conjunction with the annual presentation of departmental budget drafts, Department Heads with authorization and responsibility for capital assets shall prepare a 5-Year Capital Improvement Program with budgetary information for the first year of the program at a minimum. Capital budgets will include a current asset inventory, a list of ongoing and proposed projects in order of priority and an operating budget impact for each project. The operating budget impact statement will provide an estimate of future operating costs that will result from the capital project under consideration.

4.09 FUND BALANCES

(A) General Fund Undesignated Fund Balance. The Village shall make every effort to maintain an undesignated fund balance in the General Fund that will be the equivalent of no less than one to two months of regular general fund operating expenditures. Until such time that the undesignated balance in the General Fund has reached that level, non-routine expenditures will be kept to a minimum to allow the accumulation of sufficient fund balance.

Maintaining this level of undesignated fund balance will provide the Village with sufficient working capital, help mitigate current and future risks, and ensure stable tax rates.

- (B) Special Revenue Funds. The Village Treasurer shall create and maintain Special Revenue Funds as directed by the Village Board, State Statute, or debt service requirements. Reserve levels in these funds will be determined by the criteria and restrictions established at the time of fund creation.
- (C) Debt Service Fund. This fund monitors and facilitates the Village's debt payments, in accordance with the terms and restrictions of any existing General Obligation notes and bonds.
- (D) Capital Project Funds. Capital Project Funds shall be established to provide for such activities as capital improvements, equipment and vehicle purchases, Tax Incremental Financing District and Redevelopment Authority projects. Reserves for these funds will be maintained in accordance with the Capital Improvement Plan (CIP) budgets established annually for each fund.
- (E) Enterprise Funds. Each of the Village's utilities, Electric, Water, Sewer and Stormwater, have enterprise funds established to account for the utility's operations and capital improvements. The goal for each enterprise fund reserves shall be the equivalent of two to three months' operating expenditures.
- (F) Internal Service Funds. Central Equipment and Central Services funds shall be established to account for the operations and capital purchases for Village-owned vehicles, equipment, buildings and land. These funds shall be supported through rent and administrative charges assessed to the Village's departments and utility operations. Reserve funds shall be accrued for the purpose of capital purchases and repayment of debt for capital projects associated with municipal buildings.

4.10 CLAIMS PROCEDURE.

- (A) Village Board to Audit Accounts. No account or demand against the Village except as provided in Sub. (C) shall be paid until it has been audited by the Village Board and an order drawn on the Village Treasurer therefore, the minutes of the proceedings of the Board shall show to whom every such account was allowed and the amount.
- (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, salaries, contracts, and routine bills. Regular wages, salaries, contracts, and routine bills of the Village shall be paid by the Treasurer, verified by the proper Village Official and filed with the Village Clerk in time for payment on the regular day.

4.11 FISCAL MANAGEMENT PROCEDURES

The Village Clerk and Treasurer shall be responsible for establishing, maintaining and documenting the fiscal procedures to be used in the Village's accounting, cash management and internal control activities. These procedures will be made available to all employees as needed and reviewed annually to ensure their relevance and accuracy.

4.12 DESTRUCTION OF OBSOLETE PUBLIC RECORDS.

- (A) Financial Records. The Village Clerk may destroy the following non-utility records of which *the Clerk* is the legal custodian and which are considered obsolete, after completion of an audit by State Auditors or an Auditor licensed under Chapter 422, Wisconsin Statutes, 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 as pursuant to S16.61(3)(e), Wisconsin Stats., and then after such shorter period:

1. Bank Statement, deposit books, slips and stubs.
2. Bonds and coupons after maturity.
3. Canceled checks, duplicates and check stubs.
4. License and permit applications, stubs and duplicates.
5. Official bonds.
6. Payrolls and other time and employment records of personnel included under the Wisconsin Retirement Plan.
7. Receipt forms.
8. Special Assessment Records.
9. Vouchers and supporting documents pertaining to charges not included in plant account of Municipal Utilities.
10. Other Municipal utility records with the written approval of the State Public Service Commission.

- (B) 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 the sewer department of the Village, of which the Clerk is the legal custodian and which are considered obsolete, after completion of an audit by the State auditors or any an auditor licensed under Chapter 442, State Stats., but not less than 2 years after payment or receipt of the sum involved in the applicable transaction:

1. Water stubs.
2. Sewer Rental Charge stubs.
3. Receipts of current billings.
4. Customer's ledgers.

(C) Other Records. The Village Clerk may destroy the following records of which the Clerk is the legal custodian and which are considered obsolete, in accordance with S16.61(3) (c)Wisconsin Stats. or as noted in the Wisconsin Municipal Records Manual. If the manual does not list a specific document, the item shall be retained for no less than seven (7) years.

1. Assessment rolls and related records, including Board of Review minutes.
2. Contracts and papers related thereto.
3. Correspondence and communications.
4. Financial reports other than annual financial reports.
5. Insurance policies.
6. Oaths of Office.
7. Reports of Boards, commissions, committees, and officials duplicated in the Village Board minutes.
8. Resolutions and Petitions.
9. Voter Cards.

4.13 LETTING OF CONTRACTS.

Requirements established by SS61.54 and 61.55, Wis. Stats., shall be applicable to Village contracts.

4.14 EXPENDITURE OF FUNDS ON NON-BUDGET AND NON-ROUTINE ITEMS.

No Village funds may be expended for non-budgeted and non-routine purchases without approval of the Village Board. This limitation does not apply to emergency expenditures.

4.15 STORAGE OF VEHICLES.

(A) Any vehicle stored or impounded by the Village of Slinger or the Slinger Police Department will be charged a storage fee. This fee will be set by the Village Board and will be reviewed by the Village Board from time to time.

4.16 SURPLUS PROPERTY.

- (A) Custody with Clerk. The Village Clerk shall have charge and custody of all property of the Village that is determined by the Village Board to be surplus property. The Clerk, upon order of the Village Board, may sell such property at public sale or dispose of the same in any manner approved by the Board.

4.17 COLLECTION.

Collection of amounts owed to the Village General Funds and Utilities that are owing and are in arrears shall fall under the jurisdiction of the Village Treasurer.

- (A) The Provisions of the Wisconsin Statutes and also all acts amendatory thereof and supplementary thereto are adopted as a portion of this code so far as applicable, except as otherwise provided by this code.

4.18. CHARGE TO BENEFITTING OWNERS FOR PROFESSIONAL FEES.

- (A) Professional Fees Charged Back.

The Village Treasurer shall charge property owners fees for services, pursuant to Wisconsin Statutes Section 66.0627, in the following circumstances:

1. Whenever a property owner contacts the Village Attorney or other professional staff whether such staff is employed by the Village or independently contracted, if said contact and subsequent service results in a charge to the Village of Slinger for that professional's time and services and said service is not a service supplied to the Village of Slinger as a whole, the Village Treasurer shall charge property owners the total charge incurred by the Village of Slinger.
2. Whenever the Village Board, Village Administrator, Village Clerk or other Village Official contacts the Village Attorney or other professional staff, whether such staff is employed by the Village or independently contracted, regarding an application received from a property owner, if said contact and subsequent service results in a charge to the Village of Slinger for that professional's time and services and said service is not a service supplied to the Village of Slinger as a whole, the Village Treasurer shall charge the property owners the total charge incurred by the Village of Slinger.
3. Whenever the Village incurs professional fees in considering certified survey maps, subdivision plats, rezoning petitions, conditional use permit petitions, site development applications and other petitions

related to the development of land in the Village, the Village Treasurer shall charge property owners the total charge to the Village of Slinger. For purposes of this subsection, professional fees shall include any charges incurred by the Village in relation to such application from the Village Engineer, Village Attorney, or any other of the Village's professional staff, whether such professional staff is employed by the Village or independently contracted.

4. Professional fees related to work performed by the Village Engineer or any other staff employed by the Village may include the costs for hours worked specific to an application received from a property owner. These costs will be documented with the relevant dates and times to be provided to the property owner.
5. Before charging a property owner with professional fees in accordance with this section, the Village Administrator or Village Treasurer shall ensure that the work performed does not benefit the Village of Slinger as a whole. Only those charges that are shown to be of private benefit to the property owner shall be charged.

(B) Property Owner Allowed Time to Pay or Appeal.

The Village Treasurer shall give each property owner billed for current services as provided for herein notice that they shall have a specified period of time not less than twenty (20) days to pay. Said notice shall also state that within fifteen (15) days of the date of the notice, the property owner may request a hearing before the Village Board regarding the charge against the property. Said notice shall also include a statement of the professional services fees to be charged. Thereafter, if the property owner requests a hearing within the proper time period, the matter shall proceed as described in subsection C below, entitled "Appeal to Village Board". If a hearing is not requested within the required time period and the charge remains unpaid, the Village Treasurer shall automatically charge that delinquent bill against the property tax roll as provided by law. In the event the statement rendered to the property owner becomes delinquent too late in the year to be extended on that year's tax roll, then the delinquent charge shall be extended to the following year's tax roll.

(C) Appeal to Village Board.

Upon receipt of a timely request for hearing, the Village Board shall hold a hearing regarding the property charges at its next scheduled meeting or as soon as feasible. Such hearing shall be preceded by posted public notice and reasonable notice, via first class mail, to the property owner. In the event a hearing is requested, no charges shall be placed on the tax roll unless and until such hearing has been held and a decision has been

rendered by the Village Board, and the Village Board approves the charges against the tax roll in whole or in part. If the charges are approved only in part, only that part of the charges may be charged against the tax roll.

(C) Permits for Government Organization.

Whenever it is requested that the Village of Slinger grant approvals to any other municipality, agency or other governmental body and that permit process warrants the assistance of contracted professional staff of the Village, those fees shall be charged back to the municipality, agency or other governmental body seeking the permit.

4.19. CHARGE TO BENEFITTING DEVELOPER'S FOR PROFESSIONAL FEES.

(A) Professional Fees Charged Back.

The Village Treasurer shall charge developers fees for services, in the following circumstances:

1. Whenever a developer contacts the Village Attorney or other professional staff whether such staff is employed by the Village or independently contracted, if said contact and subsequent service results in a charge to the Village of Slinger for that professional's time and services and said service is not a service supplied to the Village of Slinger as a whole, the Village Treasurer shall charge the developer the total charge incurred by the Village of Slinger.
2. Whenever the Village Board, Village Administrator, Village Clerk or other Village Official contacts the Village Attorney or other professional staff, whether such staff is employed by the Village or independently contracted, regarding an application received from a developer, if said contact and subsequent service results in a charge to the Village of Slinger for that professional's time and services and said service is not a service supplied to the Village of Slinger as a whole, the Village Treasurer shall charge the developer the total charge incurred by the Village of Slinger.
3. Whenever the Village incurs professional fees in considering certified survey maps, subdivision plats, rezoning petitions, conditional use permit petitions, site development applications and other petitions related to the development of land in the Village, the Village Treasurer shall charge developers the total charge to the Village of Slinger. For purposes of this subsection, professional fees shall include any charges incurred by the Village in relation to such application from the Village Engineer, Village Attorney, or any other of the Village's professional staff, whether such professional staff is employed by the Village or independently contracted.

4. Professional fees related to work performed by the Village Engineer or any other staff employed by the Village may include the costs for hours worked specific to an application received from a developer. These costs will be documented with the relevant dates and times to be provided to the developer.

5. Before charging a developer with professional fees in accordance with this section, the Village Administrator or Village Treasurer shall ensure that the work performed does not benefit the Village of Slinger as a whole. Only those charges that are shown to be of private benefit to the property owner shall be charged.

(B) Developer Required to Pay Chargeback Fees.

The Village will not accept applications or requests for review from a developer without first receiving a deposit for payment of all fees to be incurred related to work to be performed by the Village Engineer, Village Attorney, or any other of the Village's professional staff, whether such staff is employed by the Village or independently contracted, that is not a service supplied to the Village of Slinger as a whole; and a signed Notice and Acknowledgment form regarding the developer's responsibility to pay fees incurred by the Village. The deposit shall be in the amount of \$500.00 unless a different amount is required by the Village Administrator due to the circumstances of the development project. In the event such fees are not paid in a timely manner, the Village will discontinue the review process for the subject application or request until such time as the fees are paid in full. The Village may draw funds from the deposit for payment of such fees, and shall provide a written notice to the Developer of any such use of the deposited funds. No permits, including but not limited to, building permits, occupancy permits, and conditional use permits will be issued until all fees are paid. Unused deposit funds will be returned to the person or entity who made the deposit upon request following payment of all outstanding fees after Final Acceptance of the development as a whole has been granted by the Village.

C. Appeal to Village Board.

Upon written request for hearing, the Village Board shall hold a hearing regarding any contested chargeback fees at its next scheduled meeting or as soon as feasible. Such hearing shall be preceded by posted public notice and reasonable notice, via first class mail, to the developer. In the event a hearing is requested, no contested charges shall be due unless and until such hearing has been held and a decision has been rendered by the

Village Board, and the Village Board approves the charges in whole or in part. If the charges are approved only in part, only that part of the charges may be charged.