

CHAPTER 3

FINANCE AND TAXATION

(CHAPTER AMENDED 7/2/01)

(3.07 AMENDED 2/1/05)

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3.01 **PREPARATION OF TAX ROLL, COLLECTION, BILL AND RECEIPTS**

(1) AGGREGATE TAX STATED ON 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 on 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.

(2) COLLECTION OF TAXES. The Clerk/Treasurer is responsible for collection of taxes as defined in §74.07.

(3) PROPERTY TAX BILL AND RECEIPTS. The Clerk/Treasurer shall produce property tax bills and receipts which contain all information as defined in §74.09 and 74.19, Wis. Stats.

3.02 **FISCAL YEAR**. The calendar year shall be the fiscal year for the Village.

3.03 **BUDGET**.

(1) DEPARTMENTAL ESTIMATES. Annually, before October 15, each officer, department and committee shall file with the Clerk/Treasurer an estimated itemized statement of receipts and disbursements for the forthcoming budget year.

(2) PREPARATION OF PROPOSED BUDGET.

(a) Finance Committee to Prepare. On or before October 20 of each year the Finance Committee shall prepare and submit to the Board a proposed plan presenting a financial plan for conducting the affairs of the Village for the ensuing fiscal year.

(b) Information Required. 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 statement comparing 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. Such other information as may be required by the Board and by State law.

3.04 **TRANSFER OF APPROPRIATIONS**.

Upon recommendation of the Village Board, it may at any time, by a 2/3 vote of all members of the Village Board, transfer any portion of an unencumbered balance for the current fiscal year, of an appropriation to any other purpose or object. Notice of such change shall be given by resolution and publication within 8 days thereafter in the official Village newspaper.

3.05 VILLAGE EXPENDITURES 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 transferred as authorized by §3.04. At the close of each fiscal year, and audited financial statements have been reviewed and approved, any unencumbered balance of appropriation shall revert to the general fund and shall be subject to re-appropriation. Appropriations may be made by the Board, to be paid out of the income of the current year, in furtherance of improvements or other object 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. These appropriations may be temporarily invested by Clerk/Treasurer in respectively restricted accounts.

3.06 CLAIMS PROCEDURE.

(1) VILLAGE BOARD TO AUDIT ACCOUNTS. Except as provided in §3.06(3), no account or demand against the Village shall be paid until it has been audited by the Village Board, or authorized by the Clerk/Treasurer, and an order drawn on the Clerk/Treasurer. Every such account shall be itemized. After auditing, the board shall cause to be endorsed by the Clerk/Treasurer, over his hand on each account. The minutes of the proceedings of the board shall show the total dollar amount spent. Every such account or demand allowed in whole or part shall be filed by the Clerk/Treasurer, and those each year consecutively numbered and have endorsed the number of the order on the Clerk/Treasurer issued in payment.

(2) CLAIMS TO BE VERIFIED. All accounts, demands or claims against the Village shall be verified by the claimant or proper official.

(3) PAYMENT OF WAGES, SALARIES, & ASSOCIATED BENEFITS. Wages, salaries of the Village officers and employees, and associated payroll taxes, withholding and other associated benefits shall be verified by the proper Village official and filed with the Village Clerk/Treasurer in time for payment on the regular pay day or due date.

3.07 PUBLIC RECORDS.**(1) DEFINITION**

(a) Authority. Any of the following Village of Valders entities having custody of a Village record: an office, elected official, agency, board, commission, committee, council, department or public body corporate and politic created by constitution law, ordinance, rule or order; or a formally constituted subunit of the foregoing.

(b) Custodian. That officer, department head, division head, or employee of the Village designated under Section 3 or otherwise responsible by law to keep and preserve any Village records or file, deposit or keep such records in his or her office, or lawfully in possession or entitled to possession of such public records and who is required by this Section to respond to requests for access to such records.

(c) Employee. Any individual who is employed by the Village, other than an individual holding local public office, or any individual who is employed by an employer other than the Village.

(d) Local Public Office. Any of the following offices: (i) any elective office of the Village; (ii) a Village manager; (iii) an appointive office or a position in the Village in which the individual serves for limited term. Local public office also includes any appointed office or position of the Village in which an individual serves as the head of a department, but does not include a position filled by a municipal employee. The following positions are positions of local public office: the Village Clerk/Treasurer, Utility Clerk/Treasurer, Village Engineer, Public Works Director, Police Chief, Fire Chief and Emergency Medical Services Director (E.M.S.).

(e) Record. Any material on which written, drawn, printed, spoken, visual or electromagnetic information is recorded or preserved, regardless of physical form or characteristics, which has been created or is being kept by an authority. A Record@ includes, but is not limited to, handwritten, typed or printed pages, maps, charts, photographs, films, recordings, tapes (including computer tapes), computer printouts, and optical disks. A Record@ does not include drafts, notes, preliminary computations and like materials prepared for the originator=s personal use or prepared by the originator in the name of a person for whom the originator is working; materials which are purely the personal property of the custodian and no relation to his or her office; materials to which access is limited by copyright, patent or bequest; and published materials in the possession of any authority other than a public library which are available for sale, or which are available for inspection at a public library.

(2) MAINTENANCE OF RECORDS.

(a) Duty to Maintain. Except as otherwise provided herein, each officer and employee of the Village shall safely keep and preserve all records received from his or her predecessor or other persons and required by law to be filed, deposited or kept in his or her office or which are in the lawful possession or control of the officer or employee or his or her deputies, or to the possession or control of which he or she or they may be lawfully entitled as such officers or employees.

(b) Successor Officer. Upon the expiration of an officer's term of office or an employee's term of employment, or whenever the office or position of employment becomes vacant, each such officer or employee shall deliver to his or her successor all records then in his or her custody and the successor shall receipt therefore to the officer or employee, who shall file said receipt with the Village Clerk/Treasurer. If a vacancy occurs before a successor is selected or qualifies, such records shall be delivered to and receipted by the Village Clerk/Treasurer, on behalf of the successor, to be delivered to such successor upon the latter's receipt.

(3) DESIGNATED LEGAL CUSTODIANS.

(a) Elected Official. Each elected official is the legal custodian of his or her records and the records of his or her office. However, the official may designate in writing the Village Clerk/Treasurer to act as the legal custodian.

(b) Village Board; Other Authorities. Unless provided in Subsection (c) or otherwise prohibited by law, the Village Clerk/Treasurer shall act as legal custodian for the Village and for any committees, commissions, boards, or other authorities created by ordinance or resolution of the Village Board. The following offices or authorities shall have as a legal custodian of records the individual so named:

Village Board & General Village Records	Village Clerk/Treasurer
Financial Records	Village Clerk/Treasurer
Utility Department Records	Utility Clerk/Treasurer
Police Department Records	Police Chief
Fire Department Records	Fire Chief
E.M.S. Department Records	E.M.S. Director
Engineering/Public Works Records	Director of Public Works

(c) Undesignated. For every authority not specified in Subsections (a) and (b), the authority's chief administrative officer holding local public office is the legal custodian for the authority, but the officer may designate an employee of his or her staff to act as legal custodian. Such designation shall be in writing.

(4) PUBLIC ACCESS TO RECORDS

(a) Right to Inspect. Except as provided in Section 6 any person has a right to inspect a record and to make and receive a copy of any records provided in Sec. 19.35(1), Wis. Stats.

(b) Availability. Records will be available for inspection and copying during regular office hours.

(c) Place to Inspect. A requester shall be permitted to use facilities comparable to those available to Village employees to inspect, copy or abstract a record.

(d) Supervision. The legal custodian may require supervision during inspection or may impose other reasonable restrictions on the manner of access to an original record if the record is irreplaceable or easily damaged.

(e) Fee Schedule. A requester shall be charged a fee to defray the cost of locating and copying records as follows:

1. The cost of photocopying shall be twenty-five (25¢) per page. This cost has been calculated not to exceed the actual, necessary and direct cost of reproduction.
2. All police department record/incident requests shall be a minimum charge of \$3.00.
3. All emergency medical records must have a patient signed release form, and there shall be a minimum charge of \$8.00 per request.
4. If the form of a written record does not permit photocopying, the actual and necessary cost of photographing and photographic processing shall be charged.
5. The actual full cost of providing a copy of other records not in printed form on paper, such as films, computer printouts and audio- and video tapes, shall be charged.
6. If mailing or shipping is necessary, the actual cost thereof shall be charged.
7. There shall be no charge for locating a record unless the actual cost therefore exceeds Fifty Dollars (\$50.00), in which case the actual cost shall be determined by the legal custodian and charged to the requester.
8. The legal custodian shall estimate the cost of all applicable fees and shall require a cash deposit adequate to assure payment, if such estimate exceeds Five Dollars (\$5.00).
9. Elected and appointed officials of the Village shall not be required to pay for public records they may reasonably require for the proper performance of their official duties.
10. The legal custodian may provide copies of a record without charge or at a reduced charge where the legal custodian determines that waiver or reduction of the fee is in the public interest.

(f) Public Records Notice. Pursuant to Sec. 19.34, Wis. Stats., and the guidelines therein listed, each authority shall adopt, prominently display and make available for inspection and copy at its offices, for the guidance of the public, a notice containing a description of its organization and the established times and places at which, the legal custodian from whom, and the methods whereby, the public may obtain information and access to records in its custody, make requests for records, or obtain copies of records, and the costs thereof. The notice shall also separately identify each position of the authority that constitutes a local public office. This Subsection does not apply to members of the Village Board.

(5) PROCEDURES FOR ACCESS TO RECORDS.

(a) Request to Inspect or Copy - In General. A request to inspect or copy a record(s) shall be made to the legal custodian or the Village Clerk/Treasurer who shall forward it to the legal custodian as soon as practicable. A request shall be deemed sufficient if it reasonably describes the requested record or the information requested. However, a request for a record without a reasonable limitation as to subject matter or length of time represented by the record does not constitute a sufficient request. A request may be made orally, but a request must be in writing before an action to enforce the request is commenced under Sec. 19.37, Wis. Stats. Except as provided below, no request may be refused because the request is received by mail, unless prepayment of a fee is requested under Section 4(e).

(b) Custodian Response. Each custodian, upon request for any record, shall, as soon as practicable and without delay, either fill the request or notify the requester of the authority's determination to deny the request in whole or in part and the reasons therefore. If the legal custodian, after conferring with the Village Attorney, determines that a written request is so general as to be unduly time consuming, the party making the request may be first required to itemize his or her request in a manner which would permit reasonable compliance.

(c) Denial of Request. A request for a record may be denied as provided in Section 6. If a request is made orally, the request may be denied orally unless a demand for a written statement of the reasons denying the request is made by the requester within five (5) business days of the oral denial. If a written request is denied in whole or in part, the requester shall receive a written statement of reasons for denying the request. Every written denial of a request shall inform the requester that, if the request for the record was made in writing, then determination is subject to review upon petition for a writ of mandamus under Sec 19.37(1), Wis. Stats., or upon application to the attorney general or a district attorney.

(d) Request to Inspect and Copy - Records Regarding Employment or Search Warrant. The procedure set forth in this subparagraph (d) will apply to the following records: (i) a record containing information relating to an employee that is created or kept by the authority as the result of an investigation into a disciplinary matter involving the employee or possible employment-related violation by the employee of a statute, ordinance, rule, regulation, or policy of the employee's employer; (ii) a record obtained by the authority through a subpoena or search warrant; or (iii) a record prepared by an employer other than an authority if that record contains information relating to an employee of that employer unless the employee authorizes the authority to provide access to that information.

1. Notice to Record Subject. If the authority decides to permit access to a record described in this subsection, the authority shall, before permitting access and within decision on any record subject to whom the record pertains, either by certified mail or personal service. The notice shall briefly describe the requested record and include a description of the rights of the record subject set forth in the following paragraphs.

2. Record Subject Response. Within (5) days after receipt of a notice, a record subject may provide written notification to the authority of his/her intent to seek a court order restraining the authority from providing access to the requested record.
3. Action by Record Subject. Within (10) days after receipt of a notice, a record subject may commence an action seeking a court order to restrain the authority from providing access to the requested record.
4. Time for Authority to Act. The authority shall not provide access to a requested record within twelve (12) days of sending a notice pertaining to that record under this section. If the record subject commences an action under this section, the authority shall not provide access to the requested record during the pendency of the action and until any appeal is decided, until the period for appealing or petitioning for review expires, until a petition for review is denied, or the authority receives written notice from the record subject that an appeal or petition will not be filed, whichever first occurs.
5. Exceptions. This subsection does not apply (i) to access to a record pertaining to an employee provided to the employee who is the subject of the record or to his or her representative to the extent required under Sec. 103.13, Wis. Stats., or to a recognized or certified collective bargaining representative to the extent required to fulfill a duty to bargain or pursuant to a collective bargaining agreement under Chapter 111; and (ii) to access to a record produced in relation to a function produced for equal rights, discrimination, or fair employment law compliance purposes under Sec. 106.54, 230.45 or Chapter 111 of Wisconsin Statutes.
6. Officer or Employee Right to Augment Record. If an authority decides to permit access to a record containing information relating to a record subject who is an officer or employee of the authority holding a local public office, the authority shall serve written notice of that decision on the record subject by certified mail or personal service before permitting access and within three (3) days after making the decision to permit access. The notice shall describe the requested record and include a description of the rights of the record subject as follows: within (5) days after receipt of the notice, a record subject may augment the record to be released with written comments and documentation selected by the record subject. In that event, the authority shall release the record as augmented by the subject record.

(6) LIMITATIONS ON RIGHT TO ACCESS

(a) Records Exempt from Inspection. Although not intended to be exhaustive, the following list of records are exempt from inspection under this Chapter pursuant to Sec. 19.36, Wis. Stats. and other applicable law:

1. Records specifically exempted from disclosure by state or federal law or authorized to be exempted from disclosure by state law.
2. Any record relating to investigative information obtained for law enforcement purposes if federal law or regulations require exemption from disclosure or if exemption from disclosure is a condition to receipt of aids by the state.
3. Computer programs and files, although the material used as input for a computer program/file or the material produced as a product of the computer program is subject to inspection.
4. A record or any portion of a record containing information qualifying as a common law trade secret.

5. Information maintained, prepared, or provide by the Village concerning the home address, home electronic mail address, home telephone number, or social security number of an employee or an individual holding local public office, unless the employee or individual holding a local public office authorizes the Village to provide access to such information. This exception does not apply to the home address of an individual who holds an elective public office or to the home address of an individual who, as a condition of employment, is required to reside in a specific location.
6. Information relating to the current investigation of a possible criminal offense or possible misconduct connected with employment by an employee prior to the disposition of the investigation.
7. Information pursuant to the employee=s employment examination, except an examination score if access to the score is not otherwise permitted.
8. Information pertaining to one or more specific employees that is used by the Village for staff management planning, including performance evaluations, judgments, or recommendations concerning future salary adjustments or other wage treatments, management bonus plans, promotions, job assignments, letters of reference or other comments or ratings relating to employees.
9. A record prepared or provided by an employer, performing under a contract requiring the payment of prevailing wages, containing an employee's personally identifiable information.

(b) Public Library Circulation Records. As provided by Sec. 43.30, Wis. Stats., public library circulation records are exempt from inspection under this Section.

(c) Records Which May Be Exempt Under Balancing Test. In responding to a request for inspection or copying of a record which is not specifically exempt from disclosure, the legal custodian, after conferring with the Village Attorney, may deny the request, in whole or in part, only if he or she determines that the harm to the public interest resulting from disclosure would outweigh the public interest in full access to the requested record. Examples of matter for which disclosure may be refused include, but are not limited to, the following:

1. Records obtained under official pledges of confidentiality which were necessary and given in order to obtain the information contained in them.
2. Pursuant to Sec. 19.85(1) (a), Wis. Stats., records of current deliberations after a quasi-judicial hearing.
3. Pursuant to Sec. 19.85(1)(b) and (c), Wis. Stats., records of current deliberations concerning employment, dismissal, promotion, demotion, compensation, performance, or discipline of any Village officer or employee, or the investigation of charges against a Village officer or employee, unless such officer or employee consents to such disclosure.
4. Pursuant to Sec. 19.85(1) (d), Wis. Stats., records concerning current strategy for crime detection or prevention.
5. Pursuant to Sec. 19.085(1) (e), Wis. Stats., records of current deliberations or negotiations on the purchase of Village property, investing of Village funds, or other Village business whenever competitive or bargaining reasons require nondisclosure.
6. Pursuant to Sec. 19.85(1) (f), Wis. Stats., financial, medical, social or personal histories or disciplinary data of specific persons which, if disclosed, would be likely to have a substantial adverse effect upon the reputation of any person referred to in such history or data.

7. Pursuant to Sec. 19.85(1) (g), Wis. Stats., communications between legal counsel for the Village and any officer, agent or employee of the Village, when advice is being rendered concerning strategy with respect to current litigation in which the Village or any of its officers, agents or employees is or is likely to become involved, or communications which are privileged under Sec. 905.03, Wis. Stats.
8. Pursuant to Sec. 19.85(1) (h), Wis. Stats., requests for confidential written advice from an ethics board, and records of advice given by such ethics board on such requests.

(d) Modifying Records to Separate Exempt from Nonexempt Information. If a record contains information that may be made public and information that may not be made public, the custodian of the record shall provide the information that may be made public and delete the information that may not be made public from the record before release. The custodian shall confer with the Village Attorney prior to releasing any such record and shall follow the guidance of the Village Attorney when separating out the exempt material. If in the judgment of the custodian and the Village Attorney, there is no feasible way to separate the exempt material from the nonexempt material without unreasonably jeopardizing nondisclosure of the exempt material, the entire record shall be withheld from disclosure.

(7) DESTRUCTION OF OBSOLETE PUBLIC RECORDS.

(a) Financial Records. The Village Clerk Treasurer may destroy the following non-utility records of which they are legal custodian and which are considered to be obsolete, after completion of an audit by State auditors or an auditor licensed under Ch. 442, Wis. Stats., 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 by the State Public Records pursuant to §16.61(3)(e), Wis. Stats., and then after such shorter period:

1. Bank statements, 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. Payroll and other time and employment records of personnel included under the Wisconsin Retirement Plan.
7. Special assessment records.
8. Vouchers, requisitions, purchase orders and all supporting documents.
9. Vouchers and supporting documents pertaining to charges not included in plan accounts of municipal utilities and the sewer department.

(b) Utility Records. The Utility Clerk may destroy the following records of any municipal utility, subject to the regulations by the State Public Service Commission, and of the sewer department of the Village, of which are considered obsolete, after completion of an audit by State auditors or by an auditor licensed under Chap. 442, Wis. Stats., but not less than two 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.
5. Other municipal utility and sewer department records, with the written approval of the State Public Service Commission.

(c) Other Records. The Village Clerk/Treasurer may destroy the following records of which he is the legal custodian and which are considered obsolete, but not less than 7 years after the record was effective:

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

(d) Interpretation. This section shall not be construed to authorize the destruction of any public record after a lesser period than that prescribed by statute or State administrative regulation.

(8) SEVERABILITY. The provisions of this ordinance are severable. If any section, subsection, paragraph, sentence clause, or phrase is determined to be invalid by a court of competent jurisdiction, such determination will not affect the remaining portions hereof.

(9) REPEAL OF CONFLICTING ORDINANCES. All ordinances or parts thereof in conflict herewith are, to the extent of such conflict, hereby repealed.

3.08 **LETTING OF CONTRACTS.** As a complete alternative to the requirements established by §61.54, 61.55, and 62.15 Wis. Stats., shall apply to Village contracts. The authority vested into the Board of Public Works by §62.15 shall be exercised by the Village Board, or as delegated by the Village Board.

3.09 **DUPLICATE TREASURERS BOND.**

(1) ELIMINATED. The Village elects not to give the bond on the Village Clerk/Treasurer provided for by §70.67(1), Wis. Stats.

(2) VILLAGE LIABLE FOR DEFAULT OF CLERK/TREASURER. Pursuant to §70.67(2), Wis. Stats., the Village shall pay, if the Clerk/Treasurer fails to do so, all State and County taxes required by law to be paid by Clerk/Treasurer to the County Treasurer.

3.10 **TEMPORARY INVESTMENT OF FUNDS.** The Clerk/Treasurer may invest any Village funds not immediately needed, pursuant to '66.0603(1m) Wis. Stats. in designated Village Investment Funds.