

CHAPTER 3

FINANCE AND TAXATION

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3.01 REGULATING COLLECTION OF FEES AND ASSETS. All fees, costs, fines, taxes, or other financial exchanges necessitated in the regular course of Town business shall be paid at the Town Hall or designate Town P.O Box.

3.02 PREPARATION OF TAX ROLL AND TAX BILLS.

- 1) **TAX ROLL.** The Town Clerk shall prepare the tax roll which shall contain the information required under §70.65(2), Wis. Stats., and the format of the tax roll shall conform to the form prescribed by the Wisconsin Department of Revenue under §70.09(3), Wis. Stats.
- 2) **PROPERTY TAX BILLS.** The Monroe County Treasurer shall prepare the real and personal property tax bills prescribed by the Wisconsin Department of Revenue. The tax bills shall contain the information required under §74.09(3). (3m) and (4m), Wis. Stats., and shall be mailed by the Town Treasurer to each property taxpayer or the taxpayer's designee as prescribed in §74.09(5), Wis. Stats.
- 3) **ALTERNATIVE CLAIM PROCEDURE FOR REFUNDS OF TAX PAYMENTS IN EXCESS OF TAX BILL AMOUNTS.**
 - a) **Purpose and Intent.** It is the declared intent of this ordinance that tax payments made in excess of the tax bill amounts shall be refunded pursuant to the procedures established under this ordinance within fifteen (15) business days of the payments. Further it is the declared intent that this policy shall be in full force and effect upon adoption by the Town Board, with the purpose of complying with Sec. 74.03(2) of Wis. Stats.
 - b) **Authority.** This ordinance is adopted pursuant to the authority granted to town boards under Sec. 60.44(2) of Wis. Statutes to adopt an alternative claim procedure for approving financial claims against the Town which are in the nature of bills and vouchers.
 - c) **Required Procedures of Treasurer upon payment of excess amount over tax bill amount.** Pursuant to Sec. 60.34 of Wis. Statutes, upon receipt of tax payments in excess of the tax bill, the Town Treasurer shall deposit as soon as practicable all payments in the name of the Town in public depositories designated by the Town Board. Upon verification by the Town Treasurer that the payment as deposited has cleared and not been returned as insufficient funds, but not later than ten (10) days after depositing, the Treasurer shall notify the Town Clerk in writing: the name and mailing address of the taxpayer for whom a refund in excess of the tax bill amount is due, the amount of the refund in excess of the tax bill, the date payment was received, and a statement that the payment as made has cleared and not been returned as insufficient funds.
 - d) **Required Procedure of Clerk upon notification from Treasurer of excess payment of tax bill amount.** Pursuant to Sec. 60.34 of Wis. Statutes upon receipt of tax payments in excess of the tax bill, the Town Treasurer shall deposit as soon as practicable all payments in the name of the Town in public depositories designated by the Town Board. Upon written notification from the Town Treasurer that a taxpayer has made a tax payment in excess of the tax bill amount, the Town Clerk shall issue the normal

voucher or authorization for payments of the refund of the excess amount over the tax bill amount upon finding the following:

1. Funds are available to pay the bill, assuming the tax payment has cleared and not been returned as is evidenced by the Treasurer's notice.
 2. The Town Board has authorized the refund of excess tax payments as established by the adoption of this ordinance.
 3. The refund is due in the amount noticed by the Town Treasurer as a tax payment in excess of the amount of the tax bill.
 4. The refund is a valid claim against the Town, being a payment in excess of the tax bill amount.
 5. Further the Town Clerk shall prepare monthly, to be submitted to the Town Board at each monthly board meeting, a list of claims paid under this procedure, listing the amount of the claims, the date paid, the name of the taxpayer/claimant, and that the payment was a refund for excess tax payment.
- e) Issuance of disbursement from local treasury. Upon approval of a voucher (or proper authorization) by the Town Clerk under the procedures listed in Sec. d above, a refund check payable to the taxpayer/claimant named in the voucher or authorization and in the amount approved shall be written by the Town Clerk and countersigned by the Town Treasurer and the Town Chairperson, pursuant to Sec. 66.0607 of Wis. Statutes shall be issued not later than fifteen (15) business days from the date the tax payment was received by the Town Treasurer as noticed by the Town Treasurer in Sec. c above.
- f) Mailing or delivery of refund check to taxpayer/claimant. Upon issuance of the proper countersigned refund check, pursuant to the procedures in this ordinance, the refund check shall be delivered to the taxpayer/claimant or mailed to the last known mailing address of the taxpayer/claimant by the Town Treasurer.

3.03 TREASURER'S BOND. The Town Treasurer shall file a surety bond in the amount set by the Town Board with surety approved by the Town Chairperson as required under §70.67(1), Wis. Stats.

3.04 BUDGET PROCEDURE.

- 1) FISCAL YEAR; ANNUAL BUDGET. The Town of Sparta fiscal year is the calendar year. The Town budget shall be adopted annually.
- 2) PREPARATION. Annually, on or before November 15, the Town Chairperson, with the assistance of the Town Clerk and the Town Treasurer, shall prepare a proposed budget for the ensuing year for the consideration of the Town Board. Before preparing the proposed budget, the Chairperson shall consult with committee heads and applicable Town employees to determine the total amount to be recommended in the budget for each Town department or activity.

- 4) **ELEMENTS OF BUDGET.** On or before November 15 each year, the Town Board, with the assistance of the Clerk and the Treasurer, shall prepare a proposed budget presenting a financial plan for conducting the affairs of the Town for the ensuing calendar year. The budget shall include the following information:
 - a) **EXPENDITURES.** The estimated expense of conducting each activity of the Town 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 fiscal year.
 - b) **INCOME FROM OTHER SOURCES.** An itemization of all anticipated income of the Town from sources other than general property taxes and bonds issued, with a comparative statement of the amounts received by the Town from each of the same or similar sources for the last preceding and current fiscal year.
 - c) **TAX REVENUES.** 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 Town Board.
- 5) **BUDGET SUMMARY.** The Town Clerk shall prepare a summary of the budget, shall post the notice required under §65.90(3)(a), Wis. Stats., and shall provide a reasonable number of copies of the detailed budget thus prepared for distribution to citizens. Pursuant to §65.90(3)(b), Wis. Stats., the budget summary shall include the following:
 - a) All expenditures, by major expenditure category.
 - b) All revenues, by major revenue source.
 - c) Any financing source and use not included under pars. (a) and (b) above.
 - d) All beginning and year-end fund balances.
 - e) The percentage change between the budget of the current year and the proposed budget.
- 6) **PUBLIC HEARING AND ADOPTION.** The Town Board shall hold a public hearing on the budget, as required by §65.90, Wis. Stats. Following the public hearing, the Board shall adopt the budget at a special Town Board meeting; the Town electors shall thereafter adopt the tax levy at a special Town meeting.
- 7) **CHANGES IN ADOPTED BUDGET.** The Town Board may, pursuant to §65.90(5), Wis. Stats., by a 2/3 vote of the entire membership, transfer any portion of an unencumbered balance of an appropriation to any other purpose or object.
- 8) **EXPENDITURES LIMITED BY ANNUAL APPROPRIATIONS.** No money shall be drawn from the Treasury of the Town nor shall any obligation for the expenditure of money be incurred, except in pursuance of the annual resolution, or of such resolution when changed as authorized by sub. (6) above. 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 Town 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.

- 9) BUDGET ADMINISTRATION. Budget execution shall be administered by procedures approved by the Town Board.

3.05 ANNUAL FINANCIAL STATEMENT. The Town Board annually shall prepare a statement of the financial condition of the Town and present the statement to the annual town meeting. In preparing the statement, the Town Board may provide for assistance by any person. The statement shall include the previous year's revenues and expenditures and the current indebtedness of the Town.

3.06 FINANCE BOOK. The Town Treasurer shall maintain a finance book under §60.33(3), Wis. Stats.

3.07 FINANCIAL AUDITS. The Town Board may provide for financial audits under §66.0605, Wis. Stats.

3.08 TOWN PUBLIC DEPOSITORIES. Pursuant to Wis. Stats. Chapter 60.46, the Town Board shall, from time to time, designate public depository for the Town of Sparta by resolution. The Treasurer and the treasurer's surety are not liable for loss of money deposited in the name of the Town in said public depository. Interest accruing from town money in the public depository shall be credited to the Town.

3.09 CLAIMS AGAINST TOWN.

- 1) CLAIMS TO BE CERTIFIED. Prior to submission of any account, demand or claim to the Town Board for approval of payment, the Town Treasurer shall certify that the following conditions have been met:
 - a) Funds are available pursuant to the budget.
 - b) The item or service was duly authorized by the proper official or agency and has been received or rendered in accordance with the local procurement policy.
 - c) The claim is accurate in amount, and a proper charge against the treasury.
- 2) TOWN BOARD APPROVAL OF CLAIMS. No claim or demand against the Town, except as provided in Subsection (3) of this Section, shall be paid until it has been approved by the Town Board and an order drawn on the Town Treasury. Every claim shall be itemized and certified as provided in Subsection (1). After auditing, the Town Board shall approve or disapprove each claim. The resolution approving of the claims shall show to whom, for what purpose and the amount of every claim approved and shall be on record with the Town Clerk.
- 3) SPECIAL PROCESSING OF CLAIMS. When a verified emergency expenditure is required, which is declared by the provisions of Chapter 5, the Town Treasurer has authorization to approve cash disbursements up to twenty-five thousand dollars (\$25,000.00) with Town Chairperson approval. The Treasurer shall require written explanation/justification from the affected Town employees/agents. The Treasurer shall provide a list of such disbursements to the Town Board, along with the regular bills list, for the next regularly scheduled Town Board Meeting.

The Town Treasurer may make such immediate payments as may be necessary for weekly or semimonthly payrolls, social security, health and life insurance premiums, contracted services, utility bills and bills allowing for a discount or to avoid a penalty.

- 4) **METHOD OF INCURRING CLAIMS.** All actions which result in the appropriation of money or creating a charge against the Town, unless previously authorized by the Town Board through the budget process, including any claim that exceeds the budgeted amount shall require a two-thirds (2/3) vote of the entire membership of the Board, except in cases of emergency. Additionally, all actions which result in a cost to the Town shall be discussed with the initial action and need to meet the aforementioned requirements. The action taken must incorporate the necessary budget transfer/amendment in the resolution appropriating the funds/charge.

3.10 ORDER CHECKS, EXECUTION OF. All disbursements of the Town shall be by order check which shall not be valid unless signed by the Town Clerk and the Town Treasurer and countersigned by the Town Chairperson, except that the Treasurer's signature shall be sufficient for the Investor's Choice Accounts of Town depositories.

3.11 PURCHASING PROCEDURES.

- 1) The purchase of materials and supplies, the anticipated cost of which is under \$500.00, may be made by the Town Clerk, the Town Treasurer and the Town Road Patrolman without the approval of the Town Chairperson or any other Town Board members. "Materials and supplies" include paper, stationary, postage, office supplies, cleaning materials and supplies, maintenance materials, equipment repairs and other like and similar items. Such purchases shall be approved by the Town Treasurer for fund/budget availability prior to the purchase.
- 2) The purchase of materials and supplies, permanent personal property and services, the anticipated cost of which is between \$500.00 and \$1,000.00, shall be authorized by the Chairperson and purchases over \$1,000.00 shall be approved by the Town Board.
 - a) "Permanent personal property" includes furniture, furnishings, typewriters, calculating equipment, small machines, parts, tools and equipment or any other property used for Town purposes which customarily has a use life of more than one year.
 - b) Purchases under this subsection may be made on the open market and directly from a dealer, or supplier, without obtaining sealed quotations, but such purchases shall be made, when possible, after multiple quotations or proposals have been obtained.
- 3) The purchase of materials and supplies or permanent personal property, the anticipated cost of which is between \$2,000.00 and \$5,000.00, shall be made by the Town Board after obtaining, when- ever possible, at least three (3) quotations.
- 4) Public contracts, the estimated cost or amount of which will exceed \$5,000, shall, as required by §60.47; Wis. Stats., be let, pursuant to §66.0901, Wis. Stats. Public contracts with an estimated cost of more than \$5,000.00, but not more than \$25,000.00, shall be let only if a Class I notice is given pursuant to Ch. 985, Wis. Stats.

- 5) The procedures set forth in this section may be waived when there is an immediate need for services, parts, materials, supplies or property in case of emergency, §60.47(5), Wis. Stats.
- 6) The attendance of Town officers and employees at seminars and conventions shall be subject to the approval of the Town Chairperson.

3.12 REIMBURSEMENT FOR PROFESSIONAL EXPENSES AND FEES.

- 1) Any person requesting the Town to undertake any action, including the review of any engineering plans or specifications, or the review of any other data or information which, at the discretion of the Town Board, is referred to the Town Engineer, Town Attorney, Building/Zoning Specialist or any other professional retained by the Town, shall be liable to the Town for all costs, expenses and fees incurred by the Town which relate to the review of the plans, specifications, data or information by the Town Engineer, Town Attorney, Building/Zoning Specialist or other professional retained by the Town.
- 2) Any liability imposed by this Section shall be paid to the Town within thirty (30) days of the date of billing, and default thereof shall be added to the next succeeding real estate tax bill for the real estate owned by any recipient of such services as a special assessment against the property in accordance with the provisions of Sec. 66.60(16), Wis. Stats. Interest shall be charged for such unpaid services upon such tax bill at the same interest rate as is charged for delinquent real estate taxes.
- 3) The Town Board may, at its option require any person requesting review of plans, specifications, information or other data which will result in the Town incurring costs, expenses or professional fees as a result of a review of those plans, specifications, information or data to file with the Town a cash bond or other appropriate surety to guarantee reimbursement to the Town of all costs, expenses and professional fees which may be incurred by the Town as a result of the request to review the plans, specifications, information or other data.

3.12 thru 3.99 RESERVED.