

CHAPTER 3 INDEX FINANCE AND TAXATION

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Chapter 3 Board Action

Adopted December 20, 2011 as part of Village Incorporation
Revised June 2, 2012, Ordinance No. 2012-O-04
Revised December 2, 2013, Ordinance No. 2013-O-13
Repealed & Recreated November 10, 2014, Ordinance No. 2014-O-17
Amended April 8, 2019, Ordinance No. 2019-O-05

3.01 PREPARATION OF TAX ROLL AND TAX RECEIPTS.

- 1) **AGGREGATE TAX STATED ON TAX ROLL.** Pursuant to Wis. Stat. 70.65(2), the Clerk 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. Each tax bill or receipt shall show the purpose for which such taxes are to be used giving the percentage for State, County, and local taxes.
- 2) **RATES STAMPED ON RECEIPTS.** Pursuant to Wis. Stat. 74.08(1), in lieu of entering on each tax receipt the several amounts paid respectively for State, County, school, local and other taxes, the aggregate amount of such taxes shall be combined in a single column on the tax receipt issued by the Treasurer. The Treasurer shall cause to be printed or stamped on the tax receipt the separate proportion or rate of taxes levied for State, County, school, local or other purposes.
- 3) **REFUND OF TAX.** Any property tax overpayment collected in the amount of \$5.00 or less per parcel shall be offset by an Administrative Fee of an amount equal to the refund amount.

3.02 FISCAL YEAR.

The calendar year shall be the fiscal year.

3.03 BUDGET.

1) PREPARATION.

- a) **VILLAGE BOARD TO PREPARE.** The Village Board shall annually prepare and submit a proposed budget 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:
 - i. 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.
 - ii. 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.
 - iii. An itemization of the amount of money to be raised from general property taxes which, with income from other sources, shall be necessary to meet the proposed expenditures.

- iv. Such other information as may be required by the Board and by State law.
- c) **COPIES REQUIRED.** The Village shall provide a reasonable number of copies of the budget thus prepared for distribution to citizens.
- 2) **HEARING.** The Board shall hold a public hearing on the budget as required by law.
- 3) **ACTION BY BOARD.** Following the public hearing, the proposed budget may be changed or amended and shall take the same course in the Board as ordinances.

3.04 CHANGES IN BUDGET.

The amount of the tax to be levied or certified and 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 all the Trustees of the Village Board. Notice of such change shall be given by publication within 15 days thereafter in the official Village newspaper.

3.05 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 3.04. At the close of each fiscal year, any unencumbered balance of an appropriation shall revert to the General Fund and shall be subject to re-appropriation; 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 has been accomplished or abandoned.

3.06 CLAIMS PROCEDURE.

- 1) All financial claims against the Village which are in the nature of bills and vouchers may be paid from the Village Treasury under Section 66.042 Wis. Stats. after the Village Clerk reviews and approves in writing each bill or voucher as a proper charge against the treasury, after having determined that:
 - a) Funds are available under the Village Budget to pay the bill or voucher.
 - b) The item or service covered by the bill or voucher has been duly authorized.
 - c) The item or service covered by the bill or voucher has been supplied or rendered in conformity with the authorization.
 - d) The claim appears to be a valid claim against the Village.

The Village Clerk may require submission of proof to determine compliance with the conditions hereinabove set forth. Except as provided under Section 3.07, the Clerk shall file

with the Village Board, monthly, before each regular Village Board meeting, a list of the claims approved, showing the date paid, name of claimant, purpose and amount. Every such bill or voucher that has been paid by the Clerk shall be filed by the Clerk; and those of each year shall be consecutively numbered and have endorsed thereon the number of the order on the Treasurer issued in payment; and the Clerk shall take a receipt thereon for such order.

No demand against the Village other than bills and vouchers as hereinabove provided, shall be paid until it has been audited by the Village Board and an order drawn on the Village Treasurer therefor. Every such account shall be itemized. After auditing, the Village Board shall cause to be endorsed by the Clerk, over his/her hand on each account, the words "allowed" or "disallowed", as the fact is, adding the amount allowed, if any, and specifying the items or parts of items disallowed, if disallowed in part only. The minutes of the proceedings of the Board shall show to whom and for what purpose every such amount was allowed and the amount thereof. Every such account or demand allowed in whole or in part shall be filed by the Clerk; and those of each year shall be consecutively numbered and have endorsed thereon the number of the order on the Treasurer issued in payment; and the Clerk shall take a receipt thereon for such order.

- 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 REGULAR WAGES OR SALARIES.** Regular wages or salaries of Village officers and employees shall be paid by payroll, verified by the proper Village official and filed with the Village Clerk in time for payment on the regular pay day.

3.07 PAYMENT OF CLAIMS INTERIM OF BOARD MEETINGS.

- 1) That the Village Board of the Village of Bloomfield hereby adopts the policy and procedures herein to set forth certain authority delegated to the Village President, Trustees, Administrator, Clerk, Treasurer, department heads and other employees by the Village of Bloomfield Board of Trustees ("Board"), as the governing body of the Village. In addition, the policy and procedures herein set forth procedures for payment of valid claims (bills) against the Village arising out of the authority delegated.
- 2) Any actions by an elected official or employee of the Village which obligate or are reasonably likely to obligate the Village to expend funds shall comply with the delegation, re-delegations and procedures in this policy. The foregoing shall apply whether the action involves a purchase, lease, exchange, financing, donation, hiring or otherwise. The delegation or re-delegation of authority shall govern in the event of a conflict or inconsistency with the approved budget of the Village or of the department to which the expenditure would be charged.
- 3) No elected official or employee of the Village shall have the authority to commit the Village to the purchase, lease, exchange, financing or donation of real estate or the construction of any building or other capital improvements on the real estate. Such authority is reserved to the Board which may, however, in individual cases delegate limited authority to the Village President or Village Administrator by ordinance, resolution or motion adopted by the Board.

- 4) In addition to the authority granted by applicable state statute or regulation, the Village President, Administrator, Clerk and Treasurer, respectively, shall comply with the authority delegated or re-delegated to him/her by ordinance, resolution or motion adopted by the Board.
- 5) All Village employees are prohibited from making expenditures on behalf of the Village, except as authorized with a purchase order or otherwise approved requisition request. Any purchases over \$1,000 require a purchase order or requisition. Purchases \$1,000 or under can be approved directly by the department head. A purchase order or requisition request will be approved, in writing, in advance, by the respective department head and Village President or Village Administrator. These approvals are required to be within the scope of authority delegated to the Village President or Village Administrator pursuant to this policy.
- 6) No delegation of spending authority is permissible. Except by authority of the Village Board.
- 7) A limited number of credit cards may be issued in the name of the Village and the name of designated employees. Before the employee is assigned a credit card, that employee must have on file in the Village Clerk's Office a signed "Credit Card Responsibility and Use Procedure" the form shall be in substantial conformity with the following:

Credit Card Policy

This card is issued to you on a temporary basis and remains the sole property of the bank from which it was issued. The right to use this card may be revoked at any time and without warning by the issuing bank authority or by the Village of Bloomfield. By accepting the card, it is understood that you are personally responsible for any unauthorized or inappropriate use of the purchasing card, except for cases of fraud.

Violations of these requirements may result in revocation of use privileges. Employees found to have inappropriately used Village credit card will be required to reimburse the Village of Bloomfield for all costs associated with such improper use through direct payment or payroll deduction. Disciplinary action(s) may be taken per the Village of Bloomfield per the Village's Personnel Policies, up to and including termination. The Village of Bloomfield will investigate and commence, in appropriate cases, criminal prosecution against any employee found to have misused the credit card or who violates the provisions of the cardholder agreement.

I have read and fully understand and accept my personal responsibilities and liabilities involving the use of the card my result in disciplinary action and possible garnishment of my wages.

Card Issued: _____ Number: _____

Card Holder Signature: _____ Date: _____

Signature of Witness: _____ Date: _____

- 8) The Village Board has granted authority for credit cards to be issued only to employees filling the following positions. All card statements and receipts are to be delivered to the Village Clerk.

Village President	credit limit not to exceed \$5,000
Village Administrator	credit limit not to exceed \$5,000
Police Chief	credit limit not to exceed \$5,000
Utility Director	credit limit not to exceed \$2,500
Highway Supervisor	credit limit not to exceed \$2,500

- 9) These credit cards are to be used only for Village, not personal, purposes and charges by credit cards are to be tax exempt. Applicable requisitions and purchase orders must be submitted and approved in advance of incurring the charge. Credit cards do not replace requisitions and purchase orders. Expenditures with credit cards must be within the approved Village and respective department budget and no charge may exceed the set credit limit.
- 10) The following documentation, as applicable, is to be submitted to the Clerk's Office: Original itemized paid receipt indicating the amount paid, the vendor and itemized description of the purchase; a copy of the applicable order or registration form, packing slip, other document supporting receipt; hard copy printout of items ordered online. Credit card statements and related correspondence are to be sent to the Village Administrator or Village Clerk's Office.
- 11) Requests for reimbursement without a receipt and properly approved purchase order or requisition request will not be approved.
- 12) The Village attempts to eliminate or minimize late payment penalties, finance charges and interest by following Wis. Stats. Sec. 66.0609, which authorizes payment of valid claims (bills) against the Village between Board meetings. These types of claims are to be reviewed and approved by the department head and Village Administrator, provided they are within the Village and respective department budgets and approved by the respective department head. The Village Clerk shall file with the Board not less than monthly a list of the claims approved, showing the date paid, name of claimant, purpose and amount. Also, pursuant to the above-referenced statute, the Village Board shall obtain an annual detailed audit of its financial transactions and accounts by a certified public accountant designated by the Village Board. Examples of the types of claims included in this review and approval procedure are:
- a) Contract expenses, if previously approved;
 - b) Credit card and revolving store credit payments;
 - c) Debt service payments;
 - d) Election wage and expense disbursements;
 - e) Payroll, payroll liabilities, and employee benefits, e.g., insurance, retirement;
 - f) Postage;
 - g) Refunds other than tax refunds;
 - h) Training, conferences and workshop expenses, if previously approved;
 - i) Tax liabilities, including settlements;
 - j) Utility bills;
 - k) Miscellaneous purchases, that meet all purchase order or requisition request requirements;

- 1) Emergency purchases: In the event of an emergency, as determined by the Village President or Village Administrator, the Village President has authorization to approve cash disbursements up to \$15,000, upon receiving written justification from the affected department head and submitting bills to the Village Clerk.
- 13) That all ordinances or parts of ordinances contravening or inconsistent with provisions of this ordinance are hereby repealed.

3.08 DUPLICATE TREASURER'S BOND.

- 1) ELIMINATED. The Village elects not to give the bond on the Village Treasurer provided for by Wis. Stat. 70.67(1).
- 2) VILLAGE LIABLE FOR DEFAULT OF TREASURER. Pursuant to Wis. Stat. 70.67(2), the Village shall pay, if the Treasurer fails to do so, all State and County taxes required by law to be paid by such Treasurer to the County Treasurer.

3.09 TEMPORARY INVESTMENT OF FUNDS NOT IMMEDIATELY NEEDED.

The Treasurer may invest any Village funds not immediately needed, pursuant to Wis. Stat. 66.04(2) and in accordance with the Village's Investment Policy as adopted by the Village Board.

3.10 DISBURSEMENT OF VILLAGE FUNDS.

Pursuant to Wis. Stat. 66.042, all disbursements of Village funds shall be by order checks which shall be signed by the Clerk/Treasurer, or Deputy Clerk/Treasurer in his/her absence, and the Village President, or the appointed President Pro-Tem or longest serving Village Board Trustee, and shall be provided from time to time in appropriate resolutions designating depositories adopted by the Village Board, certified copies of which shall be filed with such depositories.