TOWN OF OSCEOLA
POLK COUNTY WISCONSIN

CODE OF ORDINANCES

Chapter 3

FINANCE AND TAXATION

3.01 PREPARATION OF TAX ROLL AND TAX RECEIPTS

(1) TAX ROLL. Under §70.65(2), Wis. Stats., the Clerk shall insert only the aggregate amount of State, county, local, school and other general property taxes minus credits applied under §79.10(9), Wis. Stats., except credits determined under §79.10(7m), Wis. Stats., shall be carried 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 the taxes are to be used, giving the breakdown for State, county, local, school and other general property taxes. The tax roll shall indicate all corrections made under §§70.43 and 70.44, Wis. Stats.

(2) TAX RECEIPTS. Under §74.08(1), Wis. Stats., the Treasurer shall enter in each receipt given by the county clerk for the payment of taxes the name of the person paying the taxes if that person is not the owner of the property taxed, the date of payment and the aggregate amount of taxes paid.

3.02 FISCAL YEAR

The Calendar year shall be the fiscal year.

3.03 BUDGET

(1) PREPARATION OF PROPOSED BUDGET.

(a) Town Board to Prepare. The Town Board with the assistance of the Clerk shall annually prepare a proposed budget presenting a financial plan for conducting the affairs of the Town for the coming fiscal year.

(b) Information Required. The budget shall include the following information:

1. The expense of conducting each department and activity of the Town for the coming 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 Town from sources other than general property taxes and bonds issued, with a statement comparing the amounts received by the Town from each of the same or similar sources for the last preceding and current fiscal year.

3. 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.

4. Such other information as may be required by the Board and by State law.

(c) Copies Required. The town 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

(1) 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 all the members of the Town Board. Notice of such change shall be given by publication within 15 days thereafter in the official Town newspaper.

(2) After the budget is adopted, the electors of the Town at a regular or special meeting shall set the tax rate of the Town as provided in §60.10(a), Wis. Stats., except if such authority has been delegated to the Town Board as provided in §60.10(2)(a), Wis. Stats.

3.05 TOWN FUNDS TO BE SPENT IN ACCORDANCE WITH APPROPRIATIONS

No money shall be drawn from the Town treasury 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 §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 for 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) Claims for money against the Town or against officers, officials, agents or employees of the Town arising out of acts done in their official capacity shall be filed with the Town Clerk as provided under §893.80(1)(b), Wis. Stats.

(2) The Town Board shall allow or disallow the claim. Notice of disallowance shall be made as provided under §893.80(1)(b), Wis. Stats.

3.07 PUBLIC RECORDS

(1) DEFINITIONS.

(a) Authority. Any of the following Town entities having custody of a Town record: an office, elected or appointed official, agency, board, commission, committee, town board, 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 Town designated under sub.(3) or otherwise responsible by law to keep and preserve any Town records or file, deposit or keep such records in his office or who is lawfully in possession or entitled to possession of such public records and is required by this section to respond to requests for access to such records.

(c) 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. Record includes, but is not limited to, hand-written, typed or printed pages, maps, charts, photographs, films, recordings, tapes (including computer tapes) and computer printouts. 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 have no relation to his office; materials to which access is limited by copyright, patent or bequest; and published materials in the possession of an authority other than a public library which are available for sale or which are available for inspection at a public library.

3.08 TEMPORARY INVESTMENT OF FUNDS NOT IMMEDIATELY NEEDED.

The Treasurer may invest any Town funds not immediately needed, pursuant to §66.04(2), Wis. Stats.

3.09 DUPLICATE TREASURER'S BOND.

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

(2) TOWN LIABLE FOR DEFAULT OF TREASURER. Pursuant to §70.67(2), Wis. Stats., the Town shall pay, if the Treasurer fails to do so, all State and county taxes required by law to be paid by the Treasurer to the county treasurer.

3.10 PAYING BILLS IN ADVANCE OF APPROVAL

(1) Any bills and vouchers not in excess of Five Hundred dollars ($500.00) may be paid by the Town Clerk/Treasurer of the Town of Osceola without approval of the Town Board of Supervisors of the Town of Osceola if the Town Clerk/Treasurer of the Town of Osceola reviews and approves in writing each bill or voucher as a proper charge against the Town of Osceola Treasury and after the Town Clerk/Treasurer of the Town of Osceola determines:

a) Funds are available under the Town Budget of the Town of Osceola 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 Town of Osceola

(2) The Town Clerk/Treasurer of the Town of Osceola shall file, at least monthly, with the Town Board of the Town of Osceola a written list of claims approved, the date paid, name of claimant, purpose and amount of claim. The Town Clerk/Treasurer of the Town of Osceola can demand proof of compliance with the above noted (1-4) prior to approval.