

## Chapter 31

### FINANCE

**[HISTORY: Adopted by the Village Board of the Village of Dickeyville 1-21-1975 as §§ 12.01 to 12.03 of the 1975 Code. Amendments noted where applicable.]**

#### **§ 31-1. Aggregate tax stated on roll.**

Pursuant to § 70.65(2), Wis. Stats., the Village Clerk-Treasurer shall, in computing the tax roll, insert only the aggregate amount of state, county, school and local taxes in a single column in 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, firm or corporation against whom or which the tax is levied.<sup>1</sup>

#### **§ 31-2. Claims against Village.** [Amended October 14, 2009]

- A. Village Board to audit accounts. No account or demand against the Village, except as provided in Subsection B of this section, shall be paid until it has been audited by the Village Board.<sup>2</sup>
- B. Payment of regular wages or salaries. Insurance, utility and fuel bills and regular wages or salaries of Village officers and employees shall be paid by payroll, verified by the proper Village official, department head, board, commission or committee and filed with the Village Clerk-Treasurer in time for payment on the regular payday or on the date due.<sup>3</sup>

Due to timing of Village Board meetings, claims may need to be settled prior to the next meeting authorizing the payment of claims. Additionally, many of the below listed items are routine in nature, such as utility bills. Due to these facts, the Clerk-Treasurer is authorized to issue checks for the below listed items in addition to the already stated:

- 1. Debt Service-principal and interest
- 2. Refund payment from tax escrow checks, Community Center deposits and Park rental deposits
- 3. Postage
- 4. Tax liabilities, including tax settlements

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1. Editor's Note: Original § 12.01(2), Rates Stamped on Receipts, which immediately followed this section, was deleted at time of adoption of Code (see Ch. 1, General Provisions, Art. II).

2. Editor's Note: Amended at time of adoption of Code (see Ch. 1, General Provisions, Art. II).

3. Editor's Note: Original § 12.02(3), Method of Incurring Claims, which immediately followed this subsection, as amended 2-10-1988, was deleted at time of adoption of Code (see Ch. 1, General Provisions, Art. II).

5. Payments to contractors when authorized by the Village Engineer
6. Miscellaneous purchases under \$500.00

**§ 31-3. Annual budget.** [Amended November 11, 2008]

- A. Village Clerk-Treasurer and Finance Committee to prepare budget. On or before the Fifteenth day of December in each year the Village Clerk-Treasurer and Finance Committee shall prepare and submit to the Village Board a proposed budget presenting a financial plan for conducting the affairs of the Village for the ensuing year. Before preparing the proposed budget, the Clerk-Treasurer and Finance Committee shall consult with the heads of Village departments and with Village officials and shall then determine the total amount to be recommended in the budget for each Village department or activity.<sup>4</sup>
- B. Form of proposed budget.
  - (1) The proposed budget shall include the following information:
    - (a) The actual expenditures of each department and activity for the expired portion of the current year and last preceding fiscal year and the estimated expense of conducting each department and activity of the Village for the remainder of the current year and ensuing fiscal year, with reasons for any proposed increase or decrease as compared with actual and estimated expenditures for the current year.
    - (b) An itemization of all anticipated income of the Village from sources other than general property taxes and bond issues, 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 years.
    - (c) All existing indebtedness of the Village, including the amount of interest payable and principal to be redeemed on any outstanding general obligation bonds of the Village and any estimated deficiency in the sinking fund of any such bonds during the ensuing fiscal year.
    - (d) 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.
    - (e) Such other information as may be required by the Village Board and by state law.
  - (2) The Village Board shall provide a reasonable number of copies of the budget thus prepared for distribution to citizens.
- C. Changes in final budget. The Village Board may at any time by a two-thirds vote of the entire membership transfer any portion of any unencumbered balance of an

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4. Editor's Note: Amended at time of adoption of Code (see Ch. 1, General Provisions, Art. II).

appropriation to any other purpose or object. Public notice of such transfer shall be given within eight days thereafter.

- D. Expenditures limited by annual appropriation. No money shall be drawn from the treasury of the Village nor shall any obligation for the expenditure of money be incurred, except as authorized by the annual budget and changes therein authorized in accordance with Subsection C of this section. 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 Village 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. [Amended 2-10-1988]