

CHAPTER 3

FINANCE AND TAXATION

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3.01 PREPARATION AND ADOPTION OF ANNUAL BUDGET.

- (1) **FISCAL YEAR.** The calendar year shall be the fiscal year.
1. **VILLAGE PRESIDENT TO PREPARE BUDGET.** On or before the 30th day of November each year the Village President with the assistance of the Village Clerk 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 President shall consult with department heads and officials and then determine the total amount to be recommended in the budget for each Village department or activity.
2. **FORM OF PROPOSED BUDGET.** The Proposed budget shall include the following information:
 - (a) **EXPENDITURES.**
 1. An itemized statement of all actual disbursements made during and estimated for the remainder of the current fiscal year for Village operating expenses, known as the general fund, with the total sum thereof, an itemized statement of all actual and estimated disbursements and their total for the road account and a separate list of actual total and estimated disbursements for the Gibraltar School District, the Vocational School District 13, the State tax levy and the county tax levy.
 2. An itemized and totaled list of the estimated corresponding expenditures for the ensuing fiscal year.
 - (b) An itemized statement of all income received and anticipated by the Village from sources other than general property taxes for the current fiscal year with the total sum thereof and a comparative listing of the anticipated receipts for the ensuing fiscal year, both columns to show cash on hand at the beginning and at the end of each of the 2 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) The budget shall also indicate, for the 2 fiscal years in question, the total assessment of the Village, the tax ratio, the total tax roll required to raise the estimated expenses for the ensuing year and the rate per thousand dollars at which taxes for the 2 years in question have been assessed.
- (e) Such other information as may be required by the Village Board and State law.

3. **APPROPRIATION ORDINANCE: HEARING.** The Village President with the assistance of the Village Clerk shall submit to the Village Board with the annual budget a draft of an appropriation ordinance providing for the expenditures proposed for the ensuing fiscal year. Before adoption of a final appropriation ordinance, the Village Board shall provide a reasonable number of copies of the budget thus prepared for distribution to citizens.

4. **CHANGES IN FINAL BUDGET.** Upon written recommendation of the Village President the Village Board may at any time by a 3/4 vote of its membership, transfer any portion of an unencumbered balance of an appropriation to any other purpose or object. Notice of such transfer shall be given by publication within 20 days thereafter in a newspaper in general circulation in the Village or shall be posted in at least 3 public places in the Village for 10 days.

5. **EXPENDITURE LIMITED BY ANNUAL APPROPRIATION.** No money shall be drawn from the Village treasury nor shall any obligation for the expenditure of money be incurred except in pursuance of the annual appropriation ordinance and changes therein authorized in accordance with **sub. (5)** of this section. At the close of each fiscal year any unencumbered balance of an appropriation shall revert to the general fund and 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.

3.02 PREPARATION OF TAX ROLL

ASSESSOR.

- (a) After the adoption of the annual budget and in no case after June 1st, the Assessor shall deliver to the Village Clerk a list of all taxable real property

in the Village on which is indicated the assessed value of each such piece of property and the owner thereof as of May 1st

- (b) When the Assessor finds he has placed a valuation of any taxable real property which is 100 or more dollars higher than the valuation placed on it for the previous year, he shall notify the person assessed in writing at least 10 days before the meeting of the Board of Review.
- (2) **CLERK.** The Village Clerk from this assessment roll and using the tax rate developed in 3.01 (3) (d) shall prepare the tax roll on which is indicated the taxes due from each taxpayer. One copy of this roll shall be delivered to the Village Treasurer, one to the Board of Review and the third shall be retained in the Clerk's files. A fourth copy shall be delivered to the county clerk.
- (3) **BOARD OF REVIEW.** (a) The Board of Review shall meet in the Village Hall, at the Assessor's office or at such other convenient alternate location as the Village Board shall direct by resolution. Notices of the time and place of meetings shall be posted by the Village Clerk prior thereto. The Assessor shall attend all hearings before the Board of Review.
 - (b) The Board shall carefully examine the tax roll and correct any apparent errors.
 - (c) A hearing shall be given to any person questioning figures appearing in the tax roll. All witnesses shall testify under an oath delivered by the Village Clerk.
 - (d) Should the evidence offered in any appeal warrant a change of assessed value in the opinion of the Board, the tax roll shall be changed accordingly.
 - (e) Any appeal from a decision of the Board of Review may be made to the circuit court but it must be filed within 90 days of the Board's decision.
- 3.03 **TREASURER.** (1) **TAX BILLS.** The treasurer shall send tax bills to taxpayers and shall receive and deposit all moneys belonging or accruing to the Village in the Bank of Sturgeon Bay which is hereby appointed the official depository of the Village. He shall mail tax receipts as requested by the taxpayer.
- (2) **DEPOSITS AND BOND.** The treasurer shall furnish bond in an amount that is equal to a sum of money that could reasonably be expected to be in

his hands between the receipt of tax payments and their deposit in the bank. After such deposit he shall no longer be liable for such funds.

- (3) **DISBURSEMENTS.** All claims against the Village shall be presented to the Village Board by the Clerk and after approval by the Board shall be paid by the Treasurer. Payment of salaries and wages shall be made by payroll.
- (4) **ANNUAL AUDIT.** An audit of the Treasurer's accounts shall be made at the end of each fiscal year by an auditor chosen by the Village Board.

3.04 **INDEBTEDNESS OF VILLAGE (1) SHORT TERM.** To finance operating requirements after taxes have been levied and pending their collection the Village Board may by 3/4 vote obtain short term loans of sums not to exceed the anticipated tax receipts.

- (2) **LONG TERM.** By a 3/4 vote of the Village Board long term loans may be borrowed or bonded indebtedness of the Village may be incurred to finance capital expenditures not included in the annual budget.

3.05 **PUBLIC RECORDS. (1) DEFINITIONS.** (a) Authority. Any of the following entities having custody of a Village record: an office, elected or appointed official, agency, board, commission, committee, 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 **sub. (3)** or otherwise responsible by law to keep and preserve any Village records or file, deposit or keep such records in his office, or is 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) **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.

- (2) **DUTY TO MAINTAIN RECORDS.** (a) Except as provided under **sub. (7)**, each officer and employee of the Village shall safely keep and preserve all records received from his predecessor or other persons and required by law to be filed, deposited or kept in his office or which are in the lawful possession or control of the officer or employee or his deputies, or to the possession or control of which they may be lawfully entitled as such officers or employees.
- (b) 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 successor all records then in his custody and the successor shall receipt therefor to the officer or employee who shall file such receipt with the Village Clerk. If a vacancy occurs before a successor is selected or qualifies, such records shall be delivered to and receipted for by the Clerk, on behalf of the successor, to be delivered to such successor upon the latter's receipt.
- (3) **LEGAL CUSTODIANS.** (a) Each elected or appointed official is the legal custodian of his records and the records of his office, but may designate an employee of his staff to act as the legal custodian.
- (b) Unless otherwise prohibited by law, the Village Clerk or his designee shall act as legal custodian for the Village Board and for any committees, commissions, boards or other authorities created by ordinance or resolution of the Board.
- (c) For every authority not specified in **pars. (a) or (b)**, the authority's chief administrative officer is the legal custodian for the authority, but the officer may designate an employee of his staff to act as the legal custodian.
- (d) Each legal custodian shall name a person to act as legal custodian in his absence or the absence of his designee.
- (e) The legal custodian shall have full legal power to render decisions and to carry out the duties of an authority under **Subch. II of Ch. 19, Wis. Stats.**,

and this section. The designation of a legal custodian does not affect the powers and duties of an authority under this section.

- (4) **PUBLIC ACCESS TO RECORDS.** (a) Except as provided in **sub. (6)**, any person has a right to inspect a record and to make or receive a copy of any record as provided in **19.35 (1), Wis. Stats.**
- (b) Records will be available for inspection and copying during all regular office hours.
- (c) If regular office hours are not maintained at the location where records are kept, the records will be available for inspection and copying upon at least 48 hours advance notice of intent to inspect or copy.
- (d) A requester shall be permitted to use facilities comparable to those available to Village employees to inspect, copy or abstract a record.
- (e) 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.
- (f) 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 **\$.25 per page**. Such cost has been calculated not to exceed the actual, necessary and direct cost of reproduction.
 2. If the form of a written record does not permit copying, the actual and necessary cost of photographing and photographic processing shall be charged.
 3. The actual full cost of providing a copy of other records not in printed form on paper, such as films, computer printouts and audiotapes or videotapes, shall be charged.
 4. If mailing or shipping is necessary, the actual cost thereof shall also be charged.
 5. There shall be no charge for locating a record unless the actual cost therefor exceeds \$50, in which case the actual cost shall be determined by the legal custodian and billed to the requester.

6. The legal custodian shall estimate the cost of all applicable fees and may require a cash deposit adequate to assure payment, if such estimate exceeds \$5.
 7. 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.
 8. The legal custodian may provide copies of a record without charge or at a reduced charge where he determines that waiver or reduction of the fee is in the public interest.
- (g) Pursuant to **19.34, Wis. Stats.**, and the guidelines therein listed, each authority shall adopt, prominently display and make available for inspection and copying 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. This subsection does not apply to members of the Village Board. Each authority shall also prominently display at its offices for the guidance of the public a copy of **19.31 to 19.39, Wis. Stats.**
- (5) **ACCESS PROCEDURES.** (a) A request to inspect or copy a record shall be made to the legal custodian. A request shall be deemed sufficient if it reasonably describes the requested record or the information requested. However, a request for a record without 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 **19.37, Wis. Stats.** Except as provided below, no request may be refused because the person making the request is unwilling to be identified or to state the purpose of the request. No request may be refused because the request is received by mail, unless prepayment of a fee is required under **subpar. (4) (f) 6.** A requester may be required to show acceptable identification whenever the requested record is kept at a private residence or whenever security reasons, federal law or regulations so require.
- (b) 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 therefor. 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 part making the request may first be required to itemize his request in a manner which would permit reasonable compliance.

- (c) A request for a record may be denied as provided in **sub. (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 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 the 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 the determination is subject to review upon petition for a writ of mandamus under **19.37 (1), Wis. Stats.**, or upon application to the Attorney General or a district attorney.
- (6) **LIMITATIONS ON RIGHT TO ACCESS.** (a) As provided by **19.36, Wis. Stats.**, the following records are exempt from inspection under this section:
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 from the State.
 3. Computer programs, although the material used as input for a computer program 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. Employment records under **103.13, Wis. Stats.**
- (b) 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 determined that the harm to the public interest resulting from disclosure would outweigh the public interest in full access to the requested record. Examples of matters 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. After a quasi-judicial hearing, records of current deliberations.
3. Records of current deliberations concerning employment, dismissal, 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. 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 disclosure.
5. Financial, medical, social or personal histories or disciplinary data of specific persons which, if disclosed, would be likely to have a substantial diverse effect upon the reputation of any person referred to in such history or data.
6. 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 **905.03, Wis. Stats.**
7. Records that contain confidential information furnished only by a confidential source who has requested anonymity as a condition of relaying this information.
8. Records that would disclose the contents of a communication between executive personnel on matters of policy, the disclosure of which would inhibit the frank and full discussion of matters necessary to set policy.

9. Records, the disclosure of which may cause undue damage to the reputation of citizens in the community and violate the right to privacy under **895.50, Wis. Stats.**
 10. The information in any record that is unsubstantiated and if released, would unduly damage the reputation of the individual or individuals involved.
 11. A record that identifies a person. Disclosure of such persons in this context would be likely to have a substantial adverse effect on their reputation.
 12. Records which contain employee performance evaluation data.
- (c) 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 RECORDS.** (a) Village officers may destroy the following nonutility financial records of which they are the legal custodians and which are considered obsolete, after completion of any required audit by the Bureau of Municipal Audit 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 by the State Public Records Board pursuant to **16.61 (3) (e)**, and then after such shorter period :
1. Bank Statements.
 2. Cancelled checks.
 3. Receipt forms.
 4. Vouchers, etc.

- (b) Village officers may destroy the following utility records of which they are the legal custodians and which are considered obsolete after completion of any required audit by the Bureau of Municipal Audit or an auditor licensed under **Ch. 442, Wis. Stats.**, subject to State Public Service Commission regulations, but not less than 7 years after the record was effective unless a shorter period has been fixed by the State Public Records Board pursuant to **16.61 (3) (e), Wis. Stats.**, and then after such a shorter period:
1. Contracts.
 2. Excavation permits.
 3. Inspection records.
- (c) Village officers may destroy the following records of which they are the legal custodian and which are considered obsolete, but not less than 7 years after the record was effective unless another period has been set by statute, and then after such a period, or unless a shorter period has been fixed by the State Public Records Board pursuant to **16.61 (3) (e), Wis. Stats.**, and then after such a shorter period:
1. Old insurance policies.
 2. Election notices.
 3. Cancelled registration cards.
- (d) Unless notice is waived by the State Historical Society, at least 60 days notice shall be given the State Historical Society prior to the destruction of any record as provided by **19.21 (4) (a), Wis. Stats.**
- (e) Any tape recordings of a governmental meeting of the Village may be destroyed, erased or reused no sooner than 90 days after the minutes of the meeting have been approved and published, if the purpose of the recording was to make minutes of the meeting.
- (8) **PRESERVATION THROUGH MICROFILM.** Any Village officer or the director of any department or division of Village government may, subject to the approval of the Village Board, keep and preserve public records in his possession by means of microfilm or other photographic reproduction method. Such records shall meet the standards for photographic reproduction set forth in **16.61 (7) (a) and (b), Wis. Stats.**, and shall be considered original records for all purposes. Such records shall

be preserved along with other files of the department or division and shall be open to public inspection and copying according to the provisions of State law and of **subs. (4) through (6)** of this section.

(9) NOTICE OF PROCEDURE FOR INSPECTION OF VILLAGE RECORDS. The Village Clerk shall give public notice and prominently display and make

available for inspection and copying at the Village Clerk's office 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 of Village records under **19.33, Wis. Stats.**, from whom and the methods whereby the public may obtain information and access to records in the custody of each legal custodian, make requests for records and obtain copies of records and the cost thereof. The notice shall be substantially in the following form and a copy of this section shall be posted by the Village Clerk adjacent to such notice:

The right of inspection and copying of any records shall be subject to the provisions of **.3.05 of the Village Code and Subchapter II of Chapter 19 of the Wisconsin Statutes.**

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