

# VILLAGE OF DICKEYVILLE ORDINANCE 2020-04

## AN ORDINANCE TO REPEAL AND RECREATE CHAPTER 31 ENTITLED "FINANCE" OF THE VILLAGE OF DICKEYVILLE MUNICIPAL CODE.

NOW, THEREFORE, the Village Board of the Village of Dickeyville, Grant County, Wisconsin, does ordain as follows:

Section I: Chapter 31 entitled "Finance" of the Village of Dickeyville Municipal Code shall be repealed and recreated to read as follows:

### Chapter 31

### FINANCE

#### §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.

#### 31-2. Bond of Treasurer

The Village of Dickeyville Clerk-Treasurer, Pursuant to 70.67(1), Wis. Stats., shall execute and deliver to the county treasurer a bond, with sureties, to be approved by the county treasurer, conditioned for the faithful performance of the duties of the office and that the Clerk-Treasurer will account for and pay over according to law all taxes of any kind which are received and which are required to be paid to the county treasurer. The amount of the bond shall be no less than the amount of state and county taxes apportioned to the Village. The county treasurer shall give to the Village of Dickeyville Clerk-Treasurer a receipt for the bond, and shall file and safely keep the bond in the county treasurer's office.

#### §31-3. Claims against Village

A. Certification. Prior to submission of any account, demand or claim to the Village Board for approval of payment, the Village Clerk-Treasurer shall certify or cause to be endorsed thereon or on attached papers compliance with the following conditions:

- (1) Funds are available therefore pursuant to the budget.
- (2) The item or service was duly authorized by the proper official or agency and has been received or rendered in accordance with the purchasing agreement.
- (3) The claim is accurate in amount and a proper charge against the treasury.

B. Audit by Village Board.

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- (1) No discretionary account or demand against the Village, except as provided in Subsection C. of this Section shall be paid until it has been passed upon by the Finance Committee and an order drawn on the Village Treasurer therefore. Every such account shall be itemized and certified as provided in Subsection A. of this Section.
  - (2) After auditing, the Finance Committee shall cause to be endorsed by the Village Clerk/Treasurer on each account the Finance Committee's approval as the fact is, adding the amount allowed or specifying the items or parts of items disallowed. If the Finance Committee shall approve such account, it shall direct the Village Clerk/Treasurer to issue a Village order for the amount of the claim approved. All money paid out of the Village treasury shall be paid upon an order signed by the Village President/Authorized Signature and countersigned by the Village Clerk/Treasurer, except that payments of regular wages or salaries shall be as provided in subsection C. of this Section. The minutes of the proceedings of the Finance Committee or statement attached thereto shall show to whom and for what purpose every such account was allowed and the amount.
- C. Payment of Regular Wages and Non-Discretionary Claims. Regular wages or salaries of Village officers and employees shall be paid by payroll, verified by the proper Village official, department head, board or commission, and filed with the Village Clerk/Treasurer in time for payment on the regular pay day. Non-discretionary, routine claims such as utility statements, invoices for insurance, refund payments from tax escrow checks, community center deposits and park rental deposits may be paid by the Village Clerk/Treasurer without following the procedures of Subsections A. and B. of this Section; however, the Village Clerk/Treasurer shall report these payments to the Village Board at the next regular meeting of the Village Board.
- D. Credit card account. The Village Clerk/Treasurer, or a department head, may establish from time to time a credit card account to use in order to pay for supplies, gas, and other day-to-day needs of the Village or a specific department. The monthly credit card statement(s) shall be audited as provided for in this Section.

#### § 31-4. Annual budget

- A. Preparation of Budget. Village Clerk-Treasurer and Finance Committee to prepare budget. On or before the Fifteenth (15<sup>th</sup>) 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.
- B. Form of proposed budget.
- (l) 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. Appropriation Ordinance: Hearing. The Village President, with the assistance of the Village Clerk-measurer, 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 hold a public hearing on the budget and the proposed appropriation ordinance as required by law.
- D. Changes in final budget. The Village Board may at any time by a two-thirds (2/3) vote of the entire membership transfer any portion of any unencumbered balance of an appropriation to any other purpose or object. Public notice of such transfer shall be given within eight days thereafter.
- E. 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.


#### § 31-5. Severability

If any portion of this Ordinance or its application on any person or circumstances is held invalid, the validity of this Ordinance as a whole or any other provision herein or its application shall not be affected.

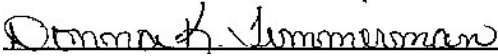
Section n: This Ordinance shall take effect upon its passage and publication or posting as required by law.

Adopted and approved this 13 day of May, 2020, by the Village Board of the Village of Dickeyville, Grant County, Wisconsin.

VILLAGE OF DICKEYVILLE

BY:   
Matt Gantenbein, Village President

ATTEST: I, Donna Timmerman, Village Clerk-Treasurer, do hereby certify that the repeal and recreation of Chapter 31 entitled "Finance" of the Village of Dickeyville Municipal Code has been approved by the Village Board of the Village of Dickeyville, Grant County, Wisconsin, at a meeting held on May 13, 2020.

  
Donna Timmerman, Village Clerk-Treasurer

Date Adopted: May 13-2020  
Date Recorded: May 13-2020  
Effective Date: