

CHAPTER 14

FINANCE

- 14.01 Treasurer's Report
- 14.02 Preparation of Tax Roll and Tax Receipts
- 14.03 Claims Against Village
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14.01 TREASURER'S REPORT

The Treasurer shall deliver a financial report for the Village at such times as the Village Board may from time to time direct.

14.02 PREPARATION OF TAX ROLL AND TAX RECEIPTS

(1) Aggregate Tax Stated on Roll. Pursuant to s. 70.65 (2) of the Wisconsin Statutes, the Village Clerk 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 the tax is levied.

(2) Rates Stamped on Receipts. Pursuant to s. 74.08 (1), Wisconsin Statutes, 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 Village 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.

14.03 CLAIMS AGAINST VILLAGE

(1) Claims to be Certified. Prior to submission of any account, demand or claim to the Village Board for approval of payment, the Village Clerk shall certify, or cause to be endorsed thereon or on attached papers, that the following conditions have been complied with:

(a) That funds are available therefor.

(b) That 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.

(c) That the claim is accurate in amount and a proper charge against the treasury.

(2) Village Board to Audit Accounts. No account or demand against the Village, except as provided in subsection (3) of this section, 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 and certified as provided in subsection (1).

After auditing, the Village Board shall cause to be endorsed by the Clerk, on each account, the words "allowed" or "disallowed", as the fact is, adding the amount allowed or specifying the items or parts of items disallowed. The minutes of the proceedings of the Board or a statement attached thereto shall show to whom and for what purpose every such account was allowed and the amount.

(3) Payment of Regular Wages or Salaries. Regular wages or salaries of Village officers and employees shall be paid by pay roll, verified by the proper Village official, department head, board or commission and filed with the Village Clerk in time for payment on the regular pay day.

(4) Method of Incurring Claims. A roll call vote shall be taken and recorded on all appropriations.

14.04 PUBLIC RECORDS

(1) Financial Records. Village officers are empowered to destroy the following nonutility records under their jurisdiction after the completion of an audit by the Department of State Audit or an auditor licensed under Chapter 135 of the Wisconsin Statutes, but not less than six years after payment or receipt of the sum involved in the applicable transaction:

- (a) Bank statements, deposit books, slips and stubs.
- (b) Bonds and coupons after maturity.
- (c) Canceled checks, duplicates and check stubs.
- (d) License and permit applications, stubs and duplicates.
- (e) Pay rolls and other time and employment records of personnel included under the Wisconsin Retirement Fund.
- (f) Receipt forms.
- (g) Special assessment records.
- (h) Vouchers, requisitions, purchase orders and all other supporting documents pertaining thereto.

(2) Utility Records. Village officers are empowered to destroy the following records of municipal utilities subject to regulation by the State Public Service Commission and after an audit

as provided above, but not less than two years after payment or receipt of the sum involved in the applicable transaction:

- (a) Water stubs and receipts of current billings.
- (b) Customers' ledgers.
- (c) Vouchers and supporting documents pertaining to charges not included in plant accounts.
- (d) Other utility records after seven years with the written approval of the State Public Service Commission.

(3) Other Records. Village officers are empowered to destroy the following records, but not less than seven years after the record was effective:

- (a) Assessment rolls and related records, including Board of Review minutes.
- (b) Contracts and papers relating thereto.
- (c) Correspondence and communications.
- (d) Financial reports other than annual financial reports.
- (e) Insurance policies.
- (f) Justice dockets.
- (g) Oaths of office.
- (h) Reports of boards, commissions, committees and officials duplicated in the official Village Board minutes.
- (i) Resolutions and petitions.
- (j) Voter record cards.

(4) Notice Required. Prior to the destruction of any public record described above, at least sixty days' notice shall be given the State Historical Society.

(5) Limitation. This section shall not be construed to authorize the destruction of any public record after a period less than prescribed by statute or State administrative regulations.