

**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 and/or Treasurer 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), optical discs, and any other medium on which electronically generated or stored data is recorded or preserved. 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. (5), each officer and employee of the Town 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 he or 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 becomes vacant, each such officer or employee shall deliver to his successor all records then in his custody and the successor shall receipt therefore to the officer or employee who shall file such receipt with the Town 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 the official may designate an employee of his staff to act as the legal custodian.
- (b) Unless otherwise prohibited by law, the Town Clerk or the Clerk's designee shall act as legal custodian for the Town Board and for any committees, commissions, boards or other authorities created by ordinance or resolution of the Town Board and of the records of the Town Treasurer and law enforcement personnel.
- (c) Each legal custodian shall name a person to act as legal custodian in his absence or the absence of his designee.
- (d) 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.

The Town shall follow the procedures and requirements outlined in Wis. Stat. §§ 19.31–19.39 for all requests for public records.

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.

(5) DESTRUCTION OF RECORDS.

Records management is regulated by Wisconsin state law. The Town shall destroy records as permitted and provided by Wis. Stat. § 19.21.

The General Records Schedules (GRSs), created by the Wisconsin Public Records Board, provide legal authorization to dispose of records on a regularly scheduled basis. GRSs are a mechanism for consistent retention and disposition of similar types of records across all government units and provides assurance of accountability to the public. GRSs also contain guidelines for complying with legal, fiscal, and archival requirements for records retention and facilitate cost-effective management of records commonly found in all government units.

The Town Board hereby adopts the GRSs as guidance for destruction of records that are created or received by the Town. Any future amendments, revisions, or modifications of the GRSs made by the Public Records Board are intended to be made a part of this Section 3.07.

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 and/or Treasurer of the Town of Osceola without approval of the Town Board of Supervisors of the Town of Osceola if the Town Clerk and/or 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 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 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 Board of the Town of Osceola can demand proof of compliance with the above noted (a-d) prior to approval.

3.11 EFFECTIVE DATE

This ordinance shall become effective upon its publication and/or posting in the manner set forth in s. 60.80, Wis. Stats.

Passed this 6th Day of February, 2023

By the Town Board of the Town of Osceola

Dale Lindh
Dale Lindh, Chair

Jon Cronick
Jon Cronick, Supervisor

Tony Johnson
Tony Johnson, Supervisor

Absent
Debbie Thompson, Supervisor

ATTEST: *Denise Skjerven*
Denise Skjerven, Clerk

3 Ayes; 0 Nays; 1 ^{Voice Vote} ~~Roll Call Vote~~ Absent/Abstain