

## Chapter 54

### FINANCE AND TAXATION

**[HISTORY: Adopted by the Village Board of the Village of Spring Green as §§ 4.01, 4.03 to 4.13 and 4.16 of the Village Code. Amendments noted where applicable.]**

#### GENERAL REFERENCES

Assessments and charges — See Ch. 7.

Board of Review — See Ch. 16.

#### § 54-1. Fiscal year.

The calendar year shall be the fiscal year.

#### § 54-2. Budget.

- A. On or before the 20th day of September each year, the Finance and Budget Committee shall assist the Village Board as needed to prepare and submit the total amount to be recommended in the budget for each department or activity. <sup>1</sup>
- B. On or before the 20th day of October each year, the Finance and Budget Committee of the Village Board shall prepare and submit to the Board a proposed budget presenting a financial plan for conducting the affairs of the Village for the ensuing calendar year. The budget shall include the following information:
  - (1) The expense of conducting each department and activity of the Village for the ensuing fiscal year and corresponding items for the current year and last preceding fiscal year, with reasons for increases and decreases recommended as compared with appropriations for the current year.
  - (2) 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.
  - (3) 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.
  - (4) Such other information as may be required by the Board and by state law.
- C. The Board shall provide a reasonable number of copies of the budget thus prepared for distribution to citizens.
- D. The Board shall hold a public hearing on the budget as required by Wisconsin State Statute.
- E. The Board may at any time by a two-thirds vote of the entire membership transfer any

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<sup>1</sup>. Editor's Note: Amended at time of adoption of Code (see Ch. 1, General Provisions, Art. I).

portion of an unencumbered balance of an appropriation to any other purpose or object. Notice of such transfer shall be given by publication within eight days thereafter in the official Village newspaper.<sup>2</sup>

**§ 54-3. Salaries.**

- A. The salaries of Village officers shall be as follows:
  - (1) A Village Trustee shall be paid a salary of \$30 for each meeting attended.
  - (2) The Village President shall be paid a salary of \$42 for each meeting attended.
- B. The salaries herein provided shall be effective only for the Trustees and President who are elected or appointed and take office subsequent to the date hereof.
- C. This section shall be interpreted in a manner consistent with the provisions of §§ 66.0505 and 61.32, Wis. Stats.

**§ 54-4. Appropriations.**

No money shall be drawn from the treasury of the Village, 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 § 54-2E of this chapter. 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 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 is made shall have been accomplished or abandoned.

**§ 54-5. Tax 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 and local taxes in a single column in the tax 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 said tax is levied.

**§ 54-6. Tax receipts.<sup>3</sup>**

In lieu of entering on each tax receipt the several amounts paid respectively for state, county, local, school and other taxes, the aggregate amount of such taxes shall be combined in a single column on the tax receipt issued by the Village Clerk-Treasurer. The Village Clerk-Treasurer shall cause to be printed or stamped on the tax receipts the separate proportion or rate of taxes levied for state, county, local, school and other purposes.

**§ 54-7. Payment of funds.**

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

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

- A. Unless otherwise provided by law, Village funds shall be paid out only by authority of the Board. Such payment shall be made in the manner provided by § 66.0607, Wis. Stats.
- B. No debts shall be contracted against the Village nor evidence thereof given unless authorized by a majority vote of all the members of the Board, except that department heads may authorize expenditures of up to \$1,500 without prior approval of the Village Board.<sup>4</sup>

**§ 54-8. Payment of wages.**

Payment of regular wages or salary pursuant to the budget and salary schedule adopted by the Board may be by payroll, verified by the proper official and filed in time for payment on the regular payday.

**§ 54-9. Treasurer's bond eliminated.**

The Clerk-Treasurer of said Village shall not be required to give the bond provided by § 70.67, Wis. Stats., to the County Treasurer, and the Village does hereby obligate itself to pay, in case the Clerk-Treasurer of said Village shall fail so to do, all state and county taxes required by law to be paid by said Village Clerk-Treasurer to the County Treasurer.

**§ 54-10. Procedures to follow state law.**

All matters concerning the finances of the Village, including the filing of claims and demands against the Village, shall follow the procedure laid down by state law in all cases where the procedure is not provided for herein.

**§ 54-11. Payment of real estate taxes.<sup>5</sup>**

Every person or corporation charged with real estate taxes in the hands of the Spring Green Village Clerk-Treasurer shall pay to such Clerk-Treasurer the full amount thereof on or before the last day of January next following the receipt of such tax roll by such Clerk-Treasurer, or the person or corporation may pay 1/2 of the gross tax by January 31 next following the receipt of the tax roll aforementioned and postpone the payment of 1/2 of the gross amount of the real estate tax for a period of six months so that the postponed portion shall be payable on July 31 next following the receipt of the tax roll by the Clerk-Treasurer. Any payments made after January 31 shall be paid to the Sauk County Treasurer.

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

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