

## **TITLE 2 - GOVERNMENT AND ADMINISTRATION**

### **Chapter 7 - Finance**

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**2.7.1 Preparation and Adoption of Budget.**

**2.7.1.01 Fiscal Year**

The Town fiscal year is the calendar year.

**2.7.1.02 Annual Budget.**

The Town budget shall be adopted annually.

**2.7.1.03 Preparation**

The Town Board is responsible for preparation of the proposed budget required under Sec. 65.90, Wis. Stats. In preparing the budget, the Town Board may provide for assistance by any person.

**2.7.1.04 Hearing**

The Town Board shall conduct the budget hearing required under Sec. 65.90, Wis. Stats.

**2.7.1.05 Adoption**

The Town Board shall adopt the Town budget. The Town meeting may either retain authority to approve any tax levy needed to support spending approved by the Town Board or may delegate the authority to approve a tax levy to the Board.

**2.7.1.06 Amendment**

The Town budget may be amended by the Town Board under Sec. 65.90(5), Wis. Stats.

State Law Reference: Secs. 60.40 and 65.90, Wis. Stats.

**2.7.2 Changes In Budget.**

The adopted budget shall not be changed after approval of the budget except upon the recommendation of the Chairperson and upon a two-thirds (2/3) vote of the entire membership of the Town Board. Notice of such transfer shall be given by publication within eight (8) days thereafter in the official Town newspaper.

**2.7.3 Town Funds To Be Spent In Accordance With Appropriation.**

**2.7.3.01 Funds Must be Spent in Accordance With Appropriation**

No money shall be drawn from the treasury of the Town, 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 Sec. 2.7.2.

**2.7.3.02 Unencumbered Balance**

At the close of each fiscal year, any unencumbered balance of any 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 was made shall have been accomplished or abandoned.

**2.7.4 Annual Financial Statement.**

The Town Board annually shall prepare a statement of the financial condition of the Town and present the statement to the annual town meeting. In preparing the statement, the Town Board may provide for assistance by any person. The statement shall include the previous year's revenues and expenditures and the current indebtedness of the Town. State Law Reference: Section 60.41, Wis. Stats.

**2.7.5 Finance Book.**

The Town Clerk shall maintain a finance book under Sec. 60.33(3), Wis. Stats.

**2.7.6 Financial Audits**

The Town Board may provide for financial audits under Sec. 66.0605, Wis. Stats. State Law Reference: Section 60.43, Wis. Stats.

**2.7.7 Claims Against Town.**

**2.7.7.01 Claims Filed With Clerk**

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 Sec. 893.80, Wis. Stats.

**2.7.7.02 Town Board Action on Claims**

The Town Board shall allow or disallow the claim. Notice of disallowance shall be made as provided under Sec. 893.80(1g), Wis. Stats. State Law Reference: Section 60.44, Wis. Stats.

**2.7.8 Disbursements From Town Treasury.**

Disbursements from the Town treasury shall be made under Sec. 66.0607, Wis. Stats. Each check representing a disbursement or transfer of Town funds must be signed by both the Clerk and Treasurer, unless the Town Board adopts a resolution, which is filed with each public depository holding Town funds, requiring only two (2) signatures. Each check must also be signed by the person who chairs the Town Board. State Law Reference: Section 60.45, Wis. Stats.

**2.7.9 Facsimile Signatures.**

In lieu of the personal signatures of the Treasurer, Clerk and Chairperson, there may be affixed on order checks the facsimile signatures of such persons adopted by them and approved by the Town Board, but the use of the facsimile signature shall not relieve such official from any liability to which he is otherwise subject, including the unauthorized use thereof.

**2.7.10 Public Depository.**

The Town Board shall designate one (1) or more public depositories for depositing funds of the Town. The Treasurer and the Treasurer's surety are not liable for loss, as defined under Sec. 34.01(6), Wis. Stats., or money deposited in the name of the Town in a

designated public depository, defined in Sec. 34.09, Wis. Stats. Interest accruing from Town money in a public depository shall be credited to the Town.  
State Law Reference: Section 60.46, Wis. Stats.

**2.7.11 Temporary Investment of Funds Not Immediately Needed.**

The Town Treasurer may invest any Town funds not immediately needed, pursuant to Sections 66.0603(1m), and 219.05, Wis. Stats.  
State Law Reference: Sections 66.0603(1m) and 219.05, Wis. Stats.

**2.7.12 Public Contracts and Competitive Bidding.**

**2.7.12.01 Definitions**

In this Section:

- (A) “Public contract“ means a contract for the construction, execution, repair, remodeling or improvement of any public work or building or for the furnishing of materials or supplies, with an estimated cost greater than Five Thousand Dollars (\$5,000.00).
- (B) “Responsible bidder“ means a person who, in the judgment of the Town Board, is financially responsible and has the capacity and competence to faithfully and responsibly comply with the terms of the public contract.

**2.7.12.02 Notice; Advertisement for Bids**

Except as provided in Subsections 2.7.12.04 and 2.7.12.05, TGO:

- (A) The Town may not enter into a public contract with an estimated cost of more than \$5,000 but not more than \$25,000 unless the Town Board, or a Town official or employee designated by the Town Board, gives a Class 1 notice under Ch. 985, Wis. Stats., before execution of that public contract.
- (B) The Town may not enter into a public contract with a value of more than \$25,000 unless the Town Board, or a Town official or employee designated by the Town Board, advertises for proposals to perform the terms of the public contract by publishing a Class 2 notice under Ch. 985, Wis. Stats. The Town Board may provide for additional means of advertising for bids.

**2.7.12.03 Contracts to Lowest Responsible Bidder**

The Town Board shall let a public contract for which advertising for proposals is required under Subsection 2.7.12.01(B), TGO to the lowest responsible bidder. Sec. 66.0901, Wis. Stats., applies to public contracts let under Subsection 2.7.12.01(B), TGO.

**2.7.12.04 Contracts With Governmental Entities**

This Section does not apply to public contracts entered into by the Town with a municipality, as defined under Sec. 66.0301(1)(a), Wis. Stats.

**2.7.12.05 Exception for Emergencies and Donated Materials and Labor**

Section 60.47(5), Wis. Stats., and this Section are optional with respect to public contracts for the repair and construction of public facilities when damage or

threatened damage to the facility creates an emergency, as declared by resolution of the Town Board, that endangers the public health or welfare of the Town. This Subsection no longer applies when the Town Board declares that the emergency no longer exists. This section is optional with respect to a public contract if the materials related to the contract are donated or if the labor that is necessary to execute the public contract is provided by volunteers.

**2.7.12.06 Application to Work by Town**

This Section does not apply to any public work performed directly by the Town.  
State Law Reference: Sec. 60.47(6), Wis. Stats.

**2.7.13 Receiving Money; Receipt For Same.**

**2.7.13.01 Treasurer Shall Issue Receipts**

The Treasurer shall not receive any money into the treasury from any source except on account of taxes levied and collected during the fiscal year for which he or she may then be serving, without giving a receipt therefor in the manner specified by the Town Board.

**2.7.13.02 Receipt Shall Be In Duplicate**

Upon the payment of any money (except for taxes as herein provided), the Treasurer shall make out a receipt in duplicate for the money so received. The Treasurer shall charge the amount thereof to the treasury and credit the proper account. The payment of the money to any receiving agent of the Town or to the Town or to the Treasurer shall be safeguarded in such manner as the Town Board shall direct.

State Law Reference: Sec. 66.0515, Wis. Stats.

**2.7.14 Duplicate Treasurer's Bond Eliminated.**

**2.7.14.01 Bond Eliminated**

The Town of Grafton elects not to give the bond on the Town Treasurer provided for by Sec. 70.67(1), Wis. Stats.

**2.7.14.02 Town Liable for Default of Treasurer**

Pursuant to Sec. 70.67(2), Wis. Stats., the Town shall be obligated to pay, in case the Treasurer shall fail to do so, all state and county taxes required by law to be paid by such Treasurer to the County Treasurer.

State Law Reference: Sec. 70.67, Wis. Stats.

**2.7.15 Statement of Real Property Status.**

The Town Treasurer is authorized to prepare a Statement of Real Property Status form to be used to provide information often requested for transfers of real property, such as the amount of outstanding special assessments, deferred assessments, changes in assessments, amount of taxes, outstanding water, electric and sewer bills, current water, electric and sewer bills, contemplated improvement, flood plain status, violation of the building and health codes and similar information. Any such information sought shall be

provided to the person requesting it on said form. The Town Treasurer shall collect the fee set forth in Title 1, Chapter 3 of this Code for furnishing said form.

**2.7.16 Dates For Payment of Taxes, Special Assessments and Special Charges.**

**2.7.16.01 Applicability**

General property taxes, special assessments, special charges and special taxes collectible under this chapter are payable as provided in this section.

**2.7.16.02 Real Property and Leased Improvement Taxes**

All taxes on real property and on improvements on leased land shall be paid in one of the following ways:

- (A) In full on or before January 31.
- (B) In 2 equal installments, unless subject to Sec. 2.7.16.05, with the first installment payable on or before January 31 and the 2nd installment payable on or before July 31.

**2.7.16.03 Special Assessments, Special Charges and Other Taxes**

All special assessments, special charges and special taxes that are placed in the tax roll shall be paid in full on or before January 31.

**2.7.16.04 Personal Property Taxes**

All personal property taxes, except those on improvements on leased land, shall be paid in full on or before January 31.

**2.7.16.05 When No Installments**

If the total real property tax levied on a parcel of property is less than \$100, or if the total property tax levied on an improvement on leased land is less than \$100, it shall be paid in full on or before January 31.

**2.7.16.06 Delinquent First Installment**

If the first installment of real property taxes is not paid on or before January 31, the entire amount of the remaining unpaid taxes on that parcel is delinquent as of February 1.

**2.7.16.07 Delinquent 2nd Installment**

If the 2nd installment of taxes on real property or improvements on leased land is not paid on or before July 31, the entire amount of the taxes remaining unpaid is delinquent as of August 1 and interest and penalties are due under Sec. 2.7.16.08.

**2.7.16.08 Delinquent Annual Payment**

- (A) If all special assessments, special charges, special taxes and personal property taxes due under 2.7.16.03 or 2.7.16.04 are not paid in full on or before the due date, the amounts unpaid are delinquent as of the day after the due date of the first installment or of the lump-sum payment.
- (B) If any special assessments, special charges and special taxes are entered in the tax roll as charges against a parcel of real property and are delinquent under Section 2.7.16.08(A), the entire annual amount of real property

taxes on that parcel which is unpaid is delinquent as of the day after the due date of the first installment or of the lump-sum payment.

**2.7.16.09 Payment of Delinquent Payments, Interest And Penalty**

- (A) All real property taxes, special charges and special taxes that become delinquent shall be paid, together with interest and penalties charged from the preceding February 1, to the county treasurer. All special assessments that become delinquent shall be paid, together with interest and penalties charged from the day after the due date of the first installment or of the lump-sum payment.
- (B) All personal property taxes that become delinquent shall be paid, together with interest and penalties charged from the preceding February 1, to the Town Treasurer.

**2.7.16.10 Payment Priority**

- (A) If the Town Treasurer or County Treasurer receives a payment from a taxpayer which is not sufficient to pay all general property taxes, special charges, special assessments and special taxes due, the treasurer shall apply the payment to the amounts due, including interest and penalties, in the following order:
  - (1) Personal property taxes.
  - (2) Delinquent utility charges.
  - (3) Special charges.
  - (4) Special assessments.
  - (5) Special taxes.
  - (6) Real property taxes.
- (B) The allocation under Section 2.7.16.10(A) is conclusive for purposes of settlement under Secs. 74.23 to 74.29, Wis. Stats. and for determining delinquencies under this section.

**2.7.17 Tax-Exempt Property Registration System.**

**2.7.17.01 Purpose**

This ordinance sets forth procedure concerning administration of the tax exempt property registration system for Reports.

**2.7.17.02 Duties**

- (A) Town Clerk.  
By July 1 of each even numbered year, the Town Clerk must complete and deliver a Taxation District Summary Report to the Wisconsin Department of Revenue in accordance with Sec. 70.337(2), Wis. Stats. This report should summarize information provided by the tax exempt property owners, with their report due January 31 each even numbered year. The Town Clerk will make a reasonable diligent effort to ensure that all tax exempt property owners are sent the registration form, and have returned the same. The Town Clerk is responsible for form distribution and review.
- (B) Tax-Exempt Property Owner.



The property owner shall file the report described in Sec. 70.337(1), Wis. Stats. When said form has not been received by the Clerk by March 31, the Town Clerk shall send the property owner(s) a notice, by certified mail, return receipt requested, stating that the property for which the form is required will be appraised at the owner's expense, and a forfeiture imposed, if a completed form is not received by the Town Clerk within 30 days after the notice is sent in accordance with Sec. 70.337(6), Wis. Stats.

**2.7.17.03 Fees**

Since administration time of an elected official, and possibly other town officer (deputy clerk) or employees to whom duties are delegated by the Town Clerk is involved, and since such workload is due to the existence of tax exempt property within the town, the Town Board affirmatively states that it is fair and logical to charge a fee, except churches, as authorized under Sec. 70.337(5), Wis. Stats. After consideration of the administration time involved, the number of parcels per tax exempt entity, and expenses to the town, such as postage, copies, etc., the Town Board believes the fees set forth in Title 1, Ch. 3, TGO, are reasonable, to be charged per tax-exempt entity, except churches, regardless of the number of parcels for each.

**2.7.17.04 Licensing**

Prompt payment of fees shall be a condition of receiving or renewing any license issued by the town to the tax exempt property owner, when applicable. Timely submission of the required report is likewise a licensing condition, and requires accurate information.

**2.7.18 Fees and Escrow Requirements.**

**2.7.18.01 Fee, Bond and Escrow Schedule**

The fees associated with permits, petitions and other land use planning applications are as provided in the “Town Fee Schedule” set forth in Title 1, Chapter 3 of this Code. The current schedule of fees required for escrow in the “Town Fee Schedule” shall be as established from time to time by Ordinance of the Town Board of Supervisors and shall be kept by the Town Clerk.

**2.7.18.02 Escrow May Not Be Sufficient**

The Town does not guarantee that said escrow amounts will cover all costs associated with the specific applications for permits, land divisions, re-zoning petitions and other development-related applications and, the escrow amount is subject to change. In the event that the escrow amount is increased, the increased amount must be deposited with the Town before any further work is done; and

**2.7.18.03 Costs Must Be Paid Before Permit or Application Granted**

Any costs associated with applications for permits, land divisions, rezoning petitions and other development-related applications rising above any escrowed monies shall be paid before any permit or application is granted or accepted by the Town; and

**2.7.18.04 Escrow May Be Used For Other Expenses**

The Town reserves the right to use all escrowed funds for the expenses associated with the administrative, investigation, advertising, and processing costs associated with permits, land divisions, re-zoning petitions and other development-related applications submitted by the applicant; and

**2.7.18.05 Escrows Deposited**

The Town shall hold said escrowed monies in a bank account designated for payments associated with this ordinance, and said account shall be at a bank existing under Chapter 221 of the Wisconsin Statutes or a national bank authorized to do business in the State of Wisconsin; and

**2.7.18.06 Disbursements**

The Town of Grafton shall have the authority and discretion to remove funds from the account, at periodic intervals, to be applied toward the costs associated with the specific applications for permits, land divisions, re-zoning petitions and other development-related applications; and

**2.7.18.07 Disbursement Documentation**

The Town will make available to persons and entities depositing escrowed monies all invoices and documentation of costs associated with the person's or entities' application or permit; and

**2.7.18.08 Excess Refunded**

In the event the actual costs associated with the person's or entity's application or permit are less than the amount placed in escrow under the Town Fee Schedule, the excess amount shall be refunded by the Town to the address specified in the person's or entity's application materials.

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