

CHAPTER IV

FINANCE

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4.01 FISCAL MANAGEMENT. The Town Board of the Town of Beloit has the authority, powers and duties pursuant to Sections [60.10](#), [60.20](#), [60.22](#), [60.23](#), [60.40](#), [60.41](#), [60.42](#), [60.44](#), [60.45](#), [60.46](#), [60.47](#), [65.90](#), [74.12](#), Chapters [67](#) and [70](#), Wis. Stats., to levy taxes, manage, supervise and direct the fiscal operations of the Town and to develop, implement and maintain a fiscal management system.

4.02 ANNUAL BUDGET.

1. Fiscal Year; Annual Budget. The Town of Beloit fiscal year is the calendar year. The Town budget shall be adopted annually.
2. Preparation. The Town Administrator is responsible for preparation of the proposed budget required under [Section 65.90](#), Wis. Stats.
3. Estimates of Budget. Each elected officer and each appointed officer responsible for a department, office, committee, commission, agency, board or other special government unit of the Town of Beloit shall file with the Town Administrator, by September 15th annually, the following for their department:
 - a. Prior years receipts, revenues, disbursements and expenditures.
 - b. Current years receipts, revenues, disbursements and expenditures.
 - c. Estimated receipts, revenues, disbursements and expenditures for next year.
4. Elements of Budget. Each budget prepared by the Town Administrator and approved by the Town Board shall include the following:
 - a. All existing indebtedness.
 - b. All anticipated revenue from all sources for ensuing year.
 - c. All proposed appropriations for departments, committees, commissions and boards, active or reserve accounts for next year.
 - d. All actual revenues and expenditures for preceding year.
 - e. All actual revenue and expenditures for not less than six (6) months of current year.
 - f. All estimated revenues and expenditures for the balance of the year.
 - g. All anticipated unexpended or un-appropriated balances and surpluses.
 - h. Such other information may be required by the Town Board and state law.
5. Elements in Budget Summary. Each budget summary prepared by the Town Administrator and approved by the Town Board shall include the following:
 - a. All expenditures by major expenditure category for the proposed budget, the budget in effect and the budget of the preceding year.
 - b. All revenues by major revenue service for the proposed budget, the budget in effect and the budget of the preceding year.
 - c. Any financial source and use not identified in Section 4.02 (5)(a) and (b) above.
 - d. All beginning and year end balances for the proposed budget, the budget in effect and the budget of the preceding year.
6. Copies of Budget. The Town shall provide a reasonable number of copies of the budget thus prepared for distribution to citizens.

7. Hearing. The Town Board shall conduct the budget hearing required under [Section 65.90](#), Wis. Stats.
 8. 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 Town Board.
- 4.03 BUDGET AMENDMENTS.** The adopted budget shall not be changed after approval except upon a two-thirds (2/3) vote of the entire Town Board pursuant to [Section 65.90 \(5\)](#) Wis. Stats.
- 4.04 APPROPRIATION OF TOWN FUNDS.** 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 Section 4.03 of this ordinance. At the close of each fiscal year, any unencumbered balance of any 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, in furtherance of improvements or other projects 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.
- 4.05 ANNUAL FINANCIAL STATEMENT.** The Town Finance Director/Treasurer, with the assistance of the Town Administrator, shall prepare an annual statement of the financial condition of the Town and present such to the annual town meeting. The statement shall include the previous year's revenues and expenditures and the current indebtedness of the Town pursuant to [Section 60.41](#), Wis. Stats.
- 4.06 FINANCIAL AUDITS.** The Town Board shall provide for financial audits under [Section 66.0605](#), Wis. Stats.
- 4.07 CLAIMS AGAINST TOWN.**
1. The Town Board shall develop and maintain a policy and plan, pursuant to Sections [60.44](#) and [893.80](#), Wis. Stats., to manage and control any legal claims against the Town of Beloit, its officers, its employees and its agents. Claims for money against the Town or against officers, officials, agents or employees of the Town Administrator as provided under [Section 893.80\(1\)\(b\)](#), Wis. Stats. The Town Administrator shall immediately contact the Town Chairperson regarding the claims. The Town Chairperson shall arrange any appropriate and necessary meeting of the Town Board for actions pursuant to Section [60.44](#) and [893.80](#), Wis. Stats., to allow or disallow any claim. The Town Chairperson shall, at their discretion, contact the Town Attorney regarding the claim prior to the meeting of the Town Board.
 2. The Town Board shall allow or disallow the claim. Notice of disallowance shall be made as provided under Section [893.80\(1\)\(b\)](#), Wis. Stats.
- 4.08 EXPENDITURE OF TOWN FUNDS.** No money shall be drawn from the Treasury of the Town, nor shall any obligation for the expenditure of money is incurred, except in pursuance of the annual appropriation in the adopted budget or when changed as authorized by Section 4.02 of this ordinance. At the close of each fiscal year, any unencumbered balance of an appropriation shall

revert to the general fund and shall be subject to a re-appropriation; but appropriations may be made by the Town Board, to be paid out of the income of the current year in furtherance of improvements or other projects or works which will not be completed within such year. Any such appropriation shall continue in force until the purpose for which it was made shall have been accomplished or abandoned.

4.09 PURCHASING SYSTEM.

1. Purchasing Agent. There is established the Office of Purchasing Agent of the Town of Beloit. The Purchasing Agent shall be the Town Administrator or their qualified designee.
2. Duties of Purchasing Agent. The Purchasing Agent shall, subject to the provisions of this ordinance, purchase or contract for all supplies, materials, equipment and contractual services needed by all Town departments which derive their support from Town funds.
3. Requisitions and Estimates. The heads of all departments shall file with the Purchasing Agent detailed estimates of their requirements for supplies, materials, equipment and contractual services in such manner, at such times and for such periods as the Town Administrator or their designee may prescribe. The requirements for preparing estimates shall in no way prevent any department from filing with the Purchasing Agent at any time, a requisition for any supplies, materials, equipment or contractual services, the need for which was not foreseen when the detailed estimates were filed.
4. Open Market Orders. All purchases of supplies, materials, equipment or contractual service must be approved by the Town Board, except where the estimated cost is less than Three Thousand Dollars (\$3,000). Open market purchases shall, wherever possible, be based on at least three competitive bids and shall be awarded on the basis of the bid most advantageous to the Town. The Purchasing Agent should solicit bids by mail, electronic means, and telephone or by publishing notice.
5. Town Hall. The Purchasing Agent shall keep a record of all open market purchases and the bids submitted in competition thereon and such records shall be open to public inspection.
6. Encumbrance of Funds. Except in cases of emergency, the Purchasing Agent shall not issue any order for delivery on a contract or any open market order, unless and until the Town Finance Director/Treasurer certifies that there is to the credit of each using agency a sufficient appropriation balance, in excess of all unpaid obligations, to defray the costs of such supplies, materials, equipment or contractual services.
7. Emergency Purchases. In case of emergency and with the consent of the Purchasing Agent, the head of any using agency may purchase directly any supplies, materials or equipment costing less than One Thousand Five Hundred Dollars (\$1,500), which procurement is essential to the continuance of the work of the department. The head of a department making such emergency purchase shall send to the Purchasing Agent a copy of the invoice, together with a full explanation of the circumstances of the emergency, which shall be filed by the Purchasing Agent as a permanent and public record of the purchase. The Purchasing Agent shall prescribe the rules and regulations under which emergency purchases may be made.

8. Inspection. The Purchasing Agent or their designee shall inspect or supervise the inspection of all deliveries of supplies, materials, equipment, or contractual services to determine their conformance with the specifications set forth in the order or contract. The Purchasing Agent shall have the authority to prescribe chemical or physical tests of samples submitted with bids and samples of deliveries to determine their quality and conformance with the Town's specifications. The cost of such tests shall be charged to the appropriation of the department in whose behalf the test is made.
9. Surplus Stock.
 - a. All departments shall submit to the Purchasing Agent at such times and such form as they shall prescribe, reports showing stocks of supplies, materials, and equipment on hand awaiting use. When a surplus of stock exists the Purchasing Agent may transfer it to another or other agencies which have need of it. The Town Board may authorize the Purchasing Agent to sell all supplies, materials and equipment not needed for public use or that may have become unsuitable for public use. Any such sale shall be based on competitive bids and conducted in accordance with regulations as the Town Board shall prescribe.
 - b. The Purchasing Agent or designee shall supervise any and all storerooms and warehouses which may hereafter be established for the storage of surplus stock.
10. Rules and Regulations. The Purchasing Agent shall prepare, and from time to time amend, all rules and regulations authorized by this ordinance and any other necessary to its operation. Such rules and regulations and amendments thereto shall be subject to the approval of the Town Board. The Purchasing Agent shall also submit from time to time recommendations for changes which the Purchasing Agent deems necessary.

4.10 FACSIMILE SIGNATURES. In lieu of the personal signatures of the Town Administrator, Town Finance Director/Treasurer 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/she is otherwise subject, including the unauthorized use thereof.

4.11 PUBLIC DEPOSITORY. The Town Board shall designate one (1) or more public depositories for depositing funds of the Town. These public depositories shall be approved financial institutions as noted in [Section 66.46](#), Wis. Stats. The Town Finance Director/Treasurer and the Treasurer's surety are not liable for loss, as defined under [Section 34.01\(6\)](#), Wis. Stats., or money deposited in the name of the Town in a designated public depository. Interest accruing from Town money in a public depository shall be credited to the Town.

4.12 INVESTMENT OF FUNDS. The Town Finance Director/Treasurer shall be authorized to invest funds of the Town not immediately needed in securities legal for that purpose.

4.13 PUBLIC CONTRACTS.

1. Definitions.

- a. Public Contract. 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 Twenty-Five Thousand Dollars (\$25,000.00) pursuant to [Section 60.47](#), Wis. Stats.

- b. Responsible Bidder. 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. Advertisement for Bids. Except as provided in Sections 4.12 (4) and 4.12 (5), the Town may not enter into a public contract 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 [Chapter 985](#), Wis. Stats. The Town Board may provide for additional means of advertising for bids. Pursuant to Section 4.12 (1)(a) above, this advertising requirement does not apply to the purchase of equipment; it applies only to the purchase of material or supplies expected to cost more than Twenty-Five Thousand Dollars (\$25,000.00) pursuant to [Section 60.47](#), Wis. Stats.
3. Contracts to Lowest Responsible Bidder. The Town Board shall let a public contract for which advertising for proposals is required under Section 4.12 (2) to the lowest responsible bidder. [Section 60.47](#), Wis. Stats., applies to public contracts let under this ordinance.
4. Contracts with Governmental Entities. This ordinance does not apply to public contracts entered into by a Town with a municipality, as defined under [Section 60.47 \(4\)](#), Wis. Stats. Municipality, for this ordinance is defined as the state or any department or agency thereof, or any city, village, town, county, school district, public library system, public inland lake protection and rehabilitation district, sanitary district, farm drainage district, metropolitan sewerage district, sewer utility district, water utility district, mosquito control district, municipal electric company, county or city transit commission or regional planning commission.
5. Exceptions for Emergencies. [Section 60.47\(5\)](#), Wis. Stats., and this ordinance 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 ordinance does not apply if the Town Board declares that the emergency no longer exists.
6. Application to Work by Town. This ordinance does not apply to any public work performed directly by the Town.

4.14 STATEMENT OF REAL PROPERTY STATUS.

1. The Town Clerk and Town Finance Director/Treasurer, or their deputies, are 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, contemplated improvement, floodplain status, violation of the building and health codes and similar information.
2. Any such information sought shall be provided to the person requesting it on said form. The Town Clerk or Town Finance Director/Treasurer, or their deputies, shall collect a fee, the

amount of which is to be set by resolution of the Town Board and may be updated from time to time.

3. The Town Clerk or Town Finance Director/Treasurer, or their deputies, shall have a minimum of two (2) business days during the regular work week to satisfy such requests.

4.15 LIABILITY FOR ACTS OF AGENTS. No agent of the Town having authority to employ, labor or to purchase materials, supplies or any other commodities may bind the Town or incur any indebtedness for which the Town may become liable without approval of the Town Board. Each such use or purchase order shall be drawn against a specific appropriation, the money for which shall be available in the Town treasury and not subject to any prior labor claims or material purchase orders at the time when such employment is negotiated or purchase order drawn. The Town Administrator shall have general oversight over the recording of such employment and purchase orders and shall charge them against the proper appropriation.

4.16 ACCOUNTS RECEIVABLE. Billings by the Town may be paid within thirty (30) days after billing without interest. Thereafter, interest may be charged at the rate of one and one-half percent (1.5%) per month or any fraction thereof, until the following fifteenth (15th) day-November. Bills not paid on or before the first (1st) day on November shall have added to the total amount due one and one-half percent (1.5%) of said charges and shall be entered on the tax roll as a special charge and becomes a lien upon real estate.

4.17 ANNUAL AUDITS. A firm of certified public accountants may be employed each year by the Town, subject to the confirmation of the Town Board to conduct a detailed audit of the Town's financial transactions and its books, and to assist the Town Finance Director/Treasurer in the management of the Town's financial affairs. These auditors may be employed on a calendar-year basis. The books audited shall, in addition to the Town financial records of the office of the Town Finance Director/Treasurer, include books of any other boards, commissions, officers or employees of the Town handling Town monies.

4.18 DELINQUENT PERSONAL PROPERTY TAXES.

1. Pursuant to the authority of [Section 74.47](#), Wis. Stats., the Town hereby imposes a penalty of one and one-half percent (1.5%) per month or fraction of a month, in addition to the interest prescribed by [Section 74.47](#), Wis. Stats., on all overdue or delinquent personal property taxes retained for collection by the Town or eventually charged back to the Town by the County for purposes of collection under [Section 74.31](#), Wis. Stats.
2. This penalty of one and one-half percent (1.5%) per month or fraction of a month shall apply to any personal property taxes or special assessments which are overdue or delinquent.

4.19 FEES FOR NOTICES.

1. Requirement. Whenever an application to the Town for an action by the Town requires a public hearing on the application, the applicant shall be charged a fee to cover the costs of publishing a legal notice of such hearing and any other actual expenses/fees incurred by the Town in processing the application.

4.20 FEE FOR RETURNED CHECKS.

1. There shall be a thirty five dollar (\$35.00) fee for processing checks made payable to the Town that are returned because of insufficient funds in the account in question.
2. Collection costs and attorney's fees shall be added to the principal amounts of unpaid bills owed to the Town that are placed with collection agencies.

4.21 TOWN BOARD MAY LEVY SPECIAL ASSESSMENTS.

1. The Town of Beloit, by resolution of its Town Board, may levy and collect special assessments upon property in a limited and determinable area for special benefits conferred upon such property by any municipal work or improvement and may provide for the payment of all or any part of the cost of the work or improvement. Such authority shall be either under the Town's police powers or under a benefited property test.
2. The amount assessed against any property for any work or improvement which does not represent an exercise of the police power shall not exceed the value of the benefits accruing to the property there from, and for those representing an exercise of police power, the assessment shall be upon a reasonable basis as determined by the Town Board pursuant to [sub. Ch. VII, Ch. 66](#), Wis. Stats.

4.22 RESOLUTION AND REPORT REQUIRED.

1. Prior to making any such special assessments, the Town Board shall declare by preliminary resolution its intention to exercise such powers for a stated municipal purpose. Such resolution shall describe generally the contemplated purpose, the limits of the proposed assessment district, the number of installments in which the special assessments may be paid or that the number of installments will be determined at the required hearing and direct the proper municipal officer or employee to make a report thereon. Such resolution may limit the proportion of the cost to be assessed.
2. The report required by Section 4.22 (1) shall consist of:
 - a. Preliminary or final plans and specifications.
 - b. An estimate of the entire cost of the proposed work or improvement.
 - c. An estimate as to each parcel of property affected of:
 - i. The assessment of benefits to be levied.
 - ii. The damages to be awarded for property taken or damaged.
 - iii. The net amount of such benefits over damages or the net amount of such damages over benefits.
 - d. A statement that the property against which the assessments are proposed is benefited, where the work or improvements constitute an exercise of the police power. In such case, the estimate required under Section 4.22 (2)(c) shall be replaced by a schedule of the proposed assessments.
 - e. A copy of the report when completed shall be filed with the Town Clerk for public inspection.

4.23 COSTS PAID BY SPECIAL ASSESSMENT. The cost of any work or improvement to be paid in whole or in part by special assessment on property may include the direct and indirect cost thereof, the damages occasioned thereby, the interest on bonds or notes issued in anticipation of the collection of the assessments, a reasonable charge for the services of the administrative staff of the Town and the cost of any architectural, engineering and legal services, and any other item of direct or indirect cost which may reasonably be attributed to the proposed work or improvement shall be apportioned among the individual parcels in the manner designated by the Town Board.

4.24 EXEMPTIONS; DEDUCTIONS.

1. If any property deemed benefited shall, by reason of any provision of law, be exempt from assessment therefore, such assessment shall be computed and shall be paid by the Town.
2. A parcel of land against which has been levied a special assessment for the sanitary sewer or water main laid in one of the streets upon which it abuts shall be entitled to such deduction or exemption as the Town Board determines to be reasonable and just under the circumstances of each case, when a special assessment is levied for the sanitary sewer or water main laid in the other street upon which such corner lot abuts. Under any circumstance, the assessment will not be less than the long way of such lot. The Town Board may allow a similar deduction or exemption from special assessments levied for any other public improvement.

4.25 NOTICE OF PROPOSED OR APPROVED PROJECT. On the completion and filing of the report required in Section 4.22 (2)(e) of this ordinance, the Town Clerk shall give notice stating the nature of the proposed or approved work or improvement, the general boundary lines of the proposed assessment district, the place and time at which the report may be inspected and the place and time at which all interested persons, their agents or attorneys may appear before the Town Board or Committee thereof and be heard concerning the matters contained in the preliminary resolution and report. Such notice shall be given either by publication or posted in not less than three (3) public places within the Town and a copy of said notice shall be mailed to each interested person whose address is known. The hearing shall commence not less than ten (10) days and not more than forty (40) days after the publication or posting of said notice.

4.26 BOARD ACTIONS AFTER HEARING.

1. After the hearing, the Town Board may approve, disapprove, modify or re-refer the report to the designated officer or employee with such directions as it deems necessary to amend the plans and specifications so as to accomplish a fair and equitable assessment.
2. If an assessment is made against any property and an award of compensation or damage be made in favor of the property, the Town Board shall assess only the difference between such assessment of benefits and the award of compensation or damage.
3. If the work or improvement has not been previously authorized or approved, the Town Board shall approve the work or improvement and, by resolution, direct that the same be done and paid for in accordance with the report finally approved.

4. If the work or improvement has been approved by the Town Board or work commenced or completed prior to the filing of the report or prior to the hearing, then the Town Board shall, by resolution, confirm the report as made or modified and provide for payment in whole or in part by assessment.
 5. The Town Clerk shall publish the final resolution as required in Section 4.25 of this ordinance.
 6. After the publication of the final resolution, any work or improvement provided for and not yet authorized shall be deemed fully authorized and all awards of compensation or damage and all assessments made shall be deemed duly and properly made, subject to the right of appeal by [Section 66.60\(12\)](#), Wis. Stats., or any other applicable provision of law.
- 4.27 COMBINED ASSESSMENTS.** If more than a single improvement is undertaken, the Town Board may combine the assessments as a single assessment on each property affected except that the property owner may object to any one (1) or more of said improvements.
- 4.28 BOARD'S POWER TO AMEND, CANCEL OR CONFIRM SPECIAL ASSESSMENT.** If, after completion or after the receipt of bids, the actual cost of any work or improvement is found to vary materially from the original estimate, or the assessment is void or invalid for any reason, or if the Town Board determines to reconsider an assessment, it is empowered, after giving notice as required in Section 4.25 to amend, cancel or confirm any prior assessment, and notice of this amending, canceling or confirming be given by the Town Clerk as provided in Section 4.26 of this ordinance.
- 4.29 WHERE COST OF IMPROVEMENTS ARE LESS THAN ASSESSMENT.** If the cost of the work or improvement is less than the assessment levied, the Town Board, without notice or hearing, shall reduce each assessment proportionately. If the assessment has been paid either in part or in full, the Town shall refund the property owner such overpayment.
- 4.30 APPEALED ASSESSMENTS PAYABLE WHEN DUE.** Pursuant to [Subsection \(12\)\(F\) of Section 66.60](#), Wis. Stats., it shall be a condition to the maintenance of any appeal that any assessment appealed shall be paid when due and payable and upon default in payment any such appeal shall be dismissed.
- 4.31 SPECIAL ASSESSMENT A LIEN ON PROPERTY.** Pursuant to [Section 66.60 \(15\)](#), Wis. Stats., any special assessment levied under this ordinance shall be a lien on the property against which it is levied on behalf of the Town or appropriate utility district. The Town Board shall provide for the collection of such assessments and may establish penalties for payment after the due date. The Town Board shall provide that all assessments not paid by the date specified shall be extended upon the tax roll as a delinquent tax against the property and all proceedings in relation to the collection of such delinquent taxes shall apply to such assessment, except as otherwise provided by statute.
- 4.32 SPECIAL CHARGES PERMISSIBLE.**
1. In addition to all other methods provided by law, special charges for current services may be imposed by the Town Board by allocating all or part of the cost of the property served pursuant to [Section 66.0809](#), Wis. Stats. Such charges may include snow and ice removal, weed elimination, street sprinkling, oiling or tarring, repair of sidewalks or curb and gutter,

garbage and refuse disposal, sewer service and tree care removal. The provision for notice of such charges shall be optional with the Town Board except that, in the case of street, sidewalk, curb or gutter repair, twenty (20) days' notice published or by posting such notice in three (3) places in the Town and a copy of such notice mailed to every interested person whose post office address is known, at least ten (10) days before the hearing or proceeding. Such notice shall specify that on a certain date a hearing will be held by the Town Board as to whether the service in question shall be performed.

2. Such special charges shall not be payable in installments. If not paid within the period fixed by the Town Board, such delinquent charge shall become a lien as provided in Section 4.31 of this ordinance.

4.33 MISCELLANEOUS PROVISIONS.

1. If any assessment or charge levied under this ordinance is invalid because such statutes are found to be unconstitutional, the Town Board may thereafter reassess such assessment or charge pursuant to the provisions of any applicable law.
2. The Town Board may, without notice or hearing, levy and assess all or part of the cost of any work or improvement upon the property benefited if notice and hearing is waived in writing by property owners affected.
3. Notwithstanding any other provision of law or this or other ordinance or resolution, it is specifically intended and provided by this ordinance that the Town may levy special assessments for work or improvement against the property benefited either before or after the approval of the work plans and specifications, contracting for the work or completing the work or improvement.