

CHAPTER 3 INDEX FINANCE AND TAXATION

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Chapter 3 Board Action

Adopted December 20, 2011 as part of Village Incorporation
Revised June 2, 2012, Ordinance No. 2012-O-04
Revised December 2, 2013, Ordinance No. 2013-O-13
Repealed & Recreated November 10, 2014, Ordinance No. 2014-O-17
Amended April 8, 2019, Ordinance No. 2019-O-05
Repealed & Recreated August 6, 2025, Ordinance No. 2025-O-06

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§ 3.01 PREPARATION OF TAX ROLL AND TAX RECEIPTS.

For statutory provisions regarding the format for tax rolls, see Wis. Stat. Chapters 70 and 74.

- 1) **Refund of Tax.** Any property tax overpayment collected in the amount of \$5.00 or less per parcel shall be offset by an administrative fee equal to the overpaid amount, and no refund shall be issued.

§ 3.02 FISCAL YEAR.

The calendar year shall be the fiscal year.

§ 3.03 BUDGET.

1) Preparation of Budget.

- a) Departmental estimates. When requested by the Village Administrator, each department shall annually file an itemized statement of disbursements for the ensuing fiscal year.
- b) Consideration of estimates. The Village Administrator shall consider such departmental estimates in consultation with the Village Clerk to develop a budget amount for such department or activity.
- c) Information Required. The budget shall include the required information: pursuant to Wis. Stats. § 65.90.
- d) Copies of budget. The Village Clerk shall provide a reasonable number of copies of the budget summary thus prepared for distribution to citizens. The entire fiscal budget shall be available for public inspection in the office of the Village Clerk during regular office hours.

- 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 other ordinances.

§ 3.04 CHANGES IN BUDGET.

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 Trustees of the Village Board. A notice shall be posted on the Village website within 15 days after any change is made.

§ 3.05 FUNDS TO BE SPENT IN ACCORDANCE WITH 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 § 3.04 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 object 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 PAYMENT OF CLAIMS IN THE INTERIM OF BOARD MEETINGS

To ensure the continued and efficient operation of Village government, claims may be paid by the Village in the interim between regular Village Board meetings, subject to the following procedures and safeguards:

- 1) **Authorization for Interim Payment.** Pursuant to Wis. Stat. § 66.0609, all financial claims against the Village, which are in the nature of bills and vouchers, may be paid from the Village Treasury following review and written approval by the Village Administrator, or by the Village Clerk in the Administrator's absence.
- 2) **Conditions for Approval.** The Administrator or Clerk shall approve a claims as a proper charge against the Village Treasury only after having determined that:
 - a) Funds are available for payment of the claim;
 - b) The item or service covered by the claim has duly been authorized;
 - c) The item or service covered has been supplied or rendered in accordance with authorization;
 - d) The claim is just, accurate, and valid pursuant to law.
- 3) **Documentation and Filing.** The Village Clerk may require submission of proof or supporting documentation necessary to determine compliance with the conditions set forth above. Each bill or voucher approved and paid shall be:
 - a) Filed and retained by the Clerk;
 - b) Consecutively numbered by fiscal year;
 - c) Endorsed with the number of the order issued to the Treasurer;
 - d) Accompanied by a receipt acknowledging the issuance of such order.
- 4) **Reporting to the Village Board.** The Clerk shall file with the Village Board a list of claims approved and paid during the preceding month. This report shall be presented prior to each regular Village Board meeting and shall include:
 - a) Date of payment;
 - b) Name of the claimant;
 - c) Purpose of claim;
 - d) Amount paid.

§ 3.07 AUTHORITY TO OBLIGATE VILLAGE FUNDS.

- 1) **General Rule.** No officer, employee, agent, or representative of the Village shall obligate or commit Village funds or enter into any contract or agreement creating a financial liability on behalf of the Village, except as authorized by the Village Board or as provided under this ordinance and applicable state law.
- 2) **Authorized Officials.** Only the following Village officials are authorized to obligate Village funds:
 - a) Village Board – May authorize any financial obligation by motion, resolution, or adoption of the annual budget or capital plan.

- b) Village Administrator – May obligate funds for operational or budgeted expenses, within the limits established by the Village Board through ordinance or resolution, and subject to statutory and budgetary constraints. The Village Administrator has the authority to approve up to \$25,000 for Bloomfield Utility Department expenditures.
 - c) Village Clerk and Village Treasurer – May issue payments or disburse funds only upon approval of a valid claim, properly authorized by the Village Administrator and compliant with Wis. Stat. § 66.0609.
 - d) Department Heads – May request purchases or contractual commitments only with prior written approval from the Village Administrator.
- 3) **Limitations on Authority.** No official or employee may:
- a) Exceed budgeted appropriations without prior approval of the Village Board;
 - b) Enter into any contract or obligation spanning multiple fiscal years without a non-appropriation clause, unless specifically approved by the Village Board;
 - c) Waive Village rights or assume liabilities without legal review and express Board approval where required;
 - d) Use restricted or designated funds for unauthorized purposes;
 - e) Execute agreements on behalf of the Village without having delegated signature authority and compliance with Village procedures.
- 4) **Emergency Expenditures.** In a bona fide emergency threatening public health, safety, or continued operations, the Village Administrator may obligate funds in excess of delegated authority, provided that:
- a) The expenditure is documented and necessary to mitigate the emergency;
 - b) The Village Board is notified as soon as practicable;
 - c) The obligation is presented for ratification at the next regular Board meeting.
- 5) **Documentation and Audit.** All financial obligations shall be supported by written documentation, including:
- Contracts or purchase orders;
 - Approved claims or invoices;
 - Budget line references;
 - Required approvals and signatures.

The Village Clerk shall maintain a file of all such records for audit, legal compliance, and public inspection.

All Village employees are prohibited from making expenditures on behalf of the Village, except as authorized with a purchase order or otherwise approved requisition request. Any purchases over \$1,000 require a purchase order or requisition. Purchases of \$1,000 or under can be approved directly by the department head. A purchase order or requisition request will be approved, in writing, in advance, by the respective department head and Village President or Village Administrator. These approvals are required to be within the scope of authority delegated to the Village President or Village Administrator pursuant to this policy.

- 6) **Unauthorized Obligations.** Any contract, purchase, or financial obligation made in violation of this ordinance shall be considered unauthorized and unenforceable unless subsequently

ratified by the Village Board. Employees or officials who obligate funds without proper authority may be subject to disciplinary action and/or personal liability as provided by law.

- 7) A limited number of credit cards may be issued in the name of the Village and the name of designated employees. Before the employee is assigned a credit card, that employee must have on file in the Village Clerk's Office a signed "Credit Card Policy and Use Agreement.

§ 3.08 REPEALED. AUGUST 6, 2025.

§ 3.09 TEMPORARY INVESTMENT OF FUNDS NOT IMMEDIATELY NEEDED.

The Village Clerk or Village Treasurer in their absence, may invest any Village funds not immediately needed, pursuant to Wis. Stat. § 66.0603 and in accordance with the Village's Investment Policy as adopted by the Village Board.

§ 3.10 DISBURSEMENT OF VILLAGE FUNDS.

Pursuant to Wis. Stat. § 66.0607, all disbursements of Village funds shall be made by the treasurer upon the written order of the Village Clerk after proper authorization of vouchers have been filed in the office of the clerk. Disbursements of Village funds shall be by check which shall be signed by the Village President and countersigned by the Clerk or Treasurer in their absence. The Village Clerk or Treasurer in their absence may process payments through the use of money transfer techniques, including direct deposit, electronic funds transfer and automated clearinghouse methods.

§ 3.11 SPECIAL ASSESSMENTS AND CHARGES.

- 1) **Purpose.** This ordinance provides for the imposition, collection, and enforcement of special assessments and special charges for services rendered or public improvements made by the Village of Bloomfield, pursuant to the authority of Wis. Stats. §§ 66.0627 and 66.0703-66.0733.
- 2) **Authority.**
 - a) Special assessments for public works or improvements benefiting abutting or affected properties under Wis. Stat. § 66.0703.
 - b) Special charges for current services rendered to individual properties under Wis. Stat. § 66.0627.
- 3) **Special assessments.**
 - a) Procedure. Special assessments shall be levied following:
 1. Preparation of a preliminary assessment report,
 2. Notice and public hearing under § 66.0703(7),
 3. Adoption of a final resolution.
 - b) Method of Levy. Assessments may be based on:
 1. Front footage,
 2. Area,
 3. Equal benefit,

4. Any other reasonable method.
 - c) Payment.
 1. Lump sum due by a date set by the Board, or
 2. In annual installments (with interest) placed on tax roll.
 - d) Lien. All special assessments shall be a lien on the property assessed, as provided in Wis. Stat. § 66.0703(13).
- 4) **Special Charges.**
- a) Imposition. The Village may impose special charges for current services including, but not limited to:
 1. Snow or ice removal,
 2. Weed cutting,
 3. Garbage/recycling collection,
 4. Sewer and water utility services,
 5. Property cleanup.
 - b) Notice. The Village shall provide notice of the special charge to the property owner before placing the charge on tax roll, unless an immediate charge is permitted under state law.
 - c) Collection. If unpaid, special charges shall be placed on the property tax roll as a delinquent tax and collected as such.
 - d) Exemptions. Tax-exempt properties may still be subject to special charges if they receive direct benefit from the service.
- 5) **Appeals**. Any person against whose property a special assessment or charge is levied may appeal the determination as provided under Wis. Stat. § 66.0703(12) or § 66.0627(4), as applicable.
- 6) **Delinquency and Enforcement**. Unpaid special assessments or charges may be enforced by:
 - a) Entry on the tax roll,
 - b) Civil action,
 - c) Additional penalties as authorized by law or ordinance.
- 7) **Severability**. If any section or part of this ordinance is found to be invalid, the remaining sections shall continue in full force and effect.