

## ORDINANCE # 2023-01

### AN ORDINANCE TO RENAME AND AMEND CHAPTER 45 OF THE CODE OF THE VILLAGE OF WALDO, SHEBOYGAN COUNTY, WISCONSIN

SECTION 1: The title of Chapter 45 shall be amended to read "Taxation & Finance" and the Chapter index shall be updated to list newly created Articles III, IV and V, and each section thereof.

SECTION 2: Article III, IV and V of Chapter 45 shall be created to read as follows:

#### ARTICLE III

##### Budget

**§ 45-5. Village Board to prepare.**

The Village Board shall yearly in October hold a working meeting to draft a proposed budget.

**§ 45-6. Resolution, hearing.**

The Village Board shall hold a public hearing on the budget and the proposed appropriation resolution, as required by law. Following the public hearing, the proposed appropriation resolution may be changed or amended and shall take the same course as other resolutions.

**§ 45-7. Changes in budget.**

The Village Board may, pursuant to Wis. Stats. §65.90(5), at any time by a two-thirds vote of the entire membership, transfer any portion of an unencumbered balance of an appropriation to any other purpose or object.

**§ 45-8. Budget summary.**

The Clerk-Treasurer shall prepare a summary of the budget and shall publish the notice required under Wis. Stats. §65.90(3)(a). Pursuant to Wis. Stats § 65.90(3)(b), the budget summary shall include the following:

- A. All expenditures, by major expenditure category.
- B. All revenues, by major revenue sources.
- C. Any financing source and use not included under subsection (45-8)(A) and (B) of this section.
- D. All beginning and year-end fund balances.

#### ARTICLE IV

##### Expenditures, purchases, and claims

**§ 45-9. Village funds to be expended in accordance with appropriation.**

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 resolution, or of such

resolution when changed as authorized by §45-7 of this article. 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 village 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.

**§45-10. Claims.**

All claims shall be reviewed by the clerk-treasurer and approved by the village board before payment, except that the clerk-treasurer may make such immediate payments as may be necessary for payrolls, refund of facility rental deposits, refunds due on overpaid tax bills, required payments to other taxing jurisdictions of taxes collected, contracted services, and utility bills.

**§45-11. Purchases.**

No equipment or supplies shall be purchased by any person unless previously budgeted and approved by the village board. However, emergency purchases not to exceed \$1,000 may be approved by the Village President.

ARTICLE V

Worthless payments, overpayments, underpayments, and overdue debt

**§45-12. Payments.**

- A. Pursuant to the authority of Wis. Stat. §20.905(3), all Village of Waldo departments may impose and collect the sum of Thirty Dollars (\$30.00) from any person who issues a worthless payment to the Village of Waldo.
- B. If any license has been granted based on the issuance of such worthless payment, the license shall be subject to cancellation until payment is made in full together with the sum required in subsection (A) above.
- C. Any Village of Waldo department that receives overpayment of fees, licenses, or other charges may retain the overpayment when the overpayment is Two Dollars (\$2.00) or less, unless the overpayment is specifically requested in writing.
- D. Any Village of Waldo department may waive an underpayment of Two Dollars (\$2.00) or less for a fee, license, or other charge upon a determination that the administrative cost for collection would exceed the amount of underpayment.

**§45-13. Overdue debt.**

- A. This section shall not apply to Waldo Water & Sewer Utility customer accounts, but to all others.
- B. As used in this section, the term OVERDUE DEBT shall mean any delinquent account receivable for which the Clerk-Treasurer has reasonably and diligently attempted collection, but in which such collection remains unsuccessful after 90 days.

- C. In the event that an account receivable becomes overdue debt, a penalty of 10% of the amount of the account balance may be attached as a delinquent fee.
- D. When overdue debt exists, the Clerk-Treasurer shall monthly prepare a schedule of overdue debts consisting of a listing of each overdue debt account, the amount due; and, if the Board previously authorized efforts to collect an account, the status of those collection efforts. The schedule of overdue debts shall be submitted to the Village Board for action; to declare each account listed as either uncollectable or collectable. The Clerk-Treasurer shall expense the amounts outstanding on the accounts declared uncollectable as bad debts. On accounts declared collectable, the Board shall direct the Clerk-Treasurer how to proceed and authorize any expenditures associated with their choice of debt collection method.
- E. Debt collection methods the Village may use to recover overdue debt include, but are not limited to, debt collection programs available through the Wisconsin Department of Revenue, private debt collection agencies, or a civil action.
- F. Accounts in which state and/or federal law mandates an amount is to be written off shall be written off, in the amount mandated, as bad debts.

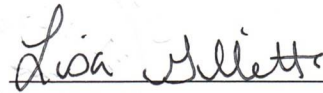
SECTION 3: SEVERABILITY: The several sections of this ordinance are declared to be severable. In the event any section, clause, paragraph, or phrase of this ordinance is deemed to be wholly or partially unenforceable or unconstitutional by a court of competent jurisdiction, the remaining sections of the ordinance shall remain in full force and effect

SECTION 4: EFFECTIVE DATE: This ordinance shall be in full force and effect upon and from its passage and publication or posting as required by law.

Dated this 10<sup>th</sup> day of April, 2023.

  
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 Gary Dekker-Village President

ATTEST:

  
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 Lisa Gillette  
 Village Clerk/Treasurer

Date Adopted: 4/10/2023

Date Published: 4/12/2023

Effective Date: 4/12/2023