

TITLE 3

Finance and Public Records

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Sec. 3-1-1 Preparation of Tax Roll and Tax Collections.

- (a) **Content of Tax Roll.** Pursuant to Sec. 70.65, Wis. Stats., the Clerk-Treasurer shall prepare a tax roll and include the required contents as described in Chapter 70.65, Wis. Stats.

- (b) **Property Tax Collection.** All provisions of Chapter 74, Wis. Stats., in regards to property tax collection are adopted and by reference made a part of this Chapter with the same force and effect as though set out in full.

State Law Reference: Secs. 70.65 and 74.08, Wis. Stats.

Sec. 3-1-2 Duplicate Treasurer's Bond Eliminated.

- (a) **Bond Eliminated.** The Village of Sullivan elects not to give the bond on the Village Clerk-Treasurer acting as Village Treasurer as provided for by Sec. 70.67(1), Wis. Stats.
- (b) **Village Liable for Default of Treasurer.** Pursuant to Sec. 70.67(2), Wis. Stats., the Village shall be obligated to pay, in case the Village Clerk-Treasurer shall fail to do so, all state and county taxes required by law to be paid by such Clerk-Treasurer to the County Treasurer.

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

Sec. 3-1-3 Village Budget.

- (a) **Departmental Estimates.** When requested by the Village President, Budget, Finance and Legal Affairs Committee and/or Village Clerk-Treasurer, each officer, department and committee shall annually file with the Village Clerk-Treasurer an itemized statement of disbursements made to carry out the powers and duties of such officer, department or committee during the preceding fiscal year, and a detailed statement of the receipts and disbursements on account of any special fund under the supervision of such officer, department or committee during such year, and of the conditions and management of such fund; also detailed estimates of the same matters for the current fiscal year and for the ensuing fiscal year. Such statements shall be presented in the form prescribed by the Village Clerk-Treasurer and shall be designated as "Departmental Estimates," and shall be as nearly uniform as possible for the main division of all departments.
- (b) **Consideration of Estimates.** The Budget, Finance, and Legal Affairs Committee, with the assistance of the Village President and Village Clerk-Treasurer, shall consider such departmental estimates in consultation with the department head, and recommend to the Village Board a budget amount for such department or activity. The Budget, Finance and Legal Affairs Committee, Village President and Village Clerk-Treasurer shall consider the budget recommendations submitted in developing a proposed budget for submission to the Village Board.
- (c) **Form of Proposed Budget.**
 - (1) The actual expenditures of each department and activity for the expired portion of the current year, and last preceding fiscal year, and the estimated expense of conducting each department and activity of the Village for the remainder of the current year and

- ensuing fiscal year, with reasons for any proposed increase or decrease as compared with actual and estimated expenditures for the current year.
- (2) An itemization of all anticipated income of the Village from sources other than general property taxes and bonds issued, 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 year.
 - (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) All existing indebtedness of the Village, including the amount of interest payable and principal to be redeemed on any outstanding general obligation bonds of the Village and any estimated deficiency in the sinking fund of any such bonds during the ensuing fiscal year.
 - (5) Such other information as may be required by the Board and by State law.
- (d) **Copies of Budget.** The Village Clerk-Treasurer 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-Treasurer during regular office hours.
- (e) **Report and Hearing.**
- (1) The Village President, Budget, Finance and Legal Affairs Committee and Village Clerk-Treasurer shall make a report to the Village Board no later than the Village Board's first November meeting. The report shall include the estimated cost of improvements as well as the estimated cost of operating the various departments and all other costs, including interest charges, for which money will have to be raised by taxation during the following year.
 - (2) A summary of such budget and notice of the time and place where such budget and detail is available for public inspection and notice of the time and place for holding the public hearing thereon, shall be published in a newspaper of general circulation in the Village or legally posted at least fifteen (15) days prior to the time of such public hearing.
 - (3) Not less than fifteen (15) days after the publication of the proposed budget and the notice of hearing thereon, the public hearing shall be held at the time and place stipulated, at which time any resident or taxpayer of the Village shall have an opportunity to be heard on the proposed budget. The budget hearing may be adjourned from time to time. Following the public hearing, the proposed appropriation ordinance may be changed or amended and shall take the same course in the Village Board as other ordinances.

Sec. 3-1-4 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 upon the

recommendation of the Village President and upon a two-thirds (2/3) vote of the entire membership of the Village Board. Notice of such transfer shall be given by publication within eight (8) days thereafter in the official Village newspaper or legally posted in three (3) locations.

Sec. 3-1-5 Village Funds to Be Spent 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 appropriation in the adopted budget or when changed as authorized by Section 3-1-4 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 was made shall have been accomplished or abandoned.

Sec. 3-1-6 Fiscal Year.

The calendar year shall be the fiscal year.

State Law Reference: Sec. 61.51(3), Wis. Stats.

Sec. 3-1-7 Public Depositories.

- (a) **Public Depositories Designated.** The Village Board shall designate the public depository or depositories within this State within which Village funds shall be deposited, and when the money is deposited in such depository in the name of the Village, Village officials and bondsman shall not be liable for such losses as are defined by State law. The interest arising therefrom shall be paid into the Village treasury. The following financial institutions are designated as public depositories:
 - (1) Premier Bank.
 - (2) State Local Government Investment Pool.
- (b) **Collateralization of Depository Funds.** Pursuant to state law, designated public depositories shall be required to pledge U.S. Treasury notes equal in amount to any uninsured balance of the Village's deposit. A maximum of Five Hundred Thousand (\$500,000.00) in Village funds may be deposited at any one time in any Board-authorized depository, except as otherwise provided. Collateralization is required for any board approved depositing of funds in excess of Five Hundred Thousand (\$500,000.00).

State Law Reference: Sec. 62.12(7), Wis. Stats.

Sec. 3-1-8 Claims Against Village; Outstanding Checks Procedure.

- (a) **Village Board to Audit Accounts.** Except as provided in Subsection (c), no account or demand against the Village shall be paid until it has been audited by the Village Board and an order drawn on the Village Treasury therefor. Every such account shall be itemized. Every such account or demand allowed in whole or in part shall be filed by the Village Clerk-Treasurer, and those of each year shall be consecutively numbered and have endorsed thereon the number of the order issued in payment.
- (b) **Claims to Be Verified.** All accounts, demands or claims against the Village of Sullivan shall be verified by the claimant or proper official.
- (c) **Payment of Regular Wages or Salaries.** Regular wages or salaries of Village officers and employees shall be paid by payroll, verified by the proper Village official, department head, board or commission and filed with the Village Clerk-Treasurer in time for payment on the regular pay day. The Clerk-Treasurer may also immediately pay non-discretionary routine bills, such as utilities statements, or bills for which there is a late payment penalty.
- (d) **Outstanding Checks Procedures.** The following procedures are to be followed for outstanding checks:
 - (1) The Village, after carrying a vendor check for ninety (90) days, will:
 - a. Notify payee.
 - b. If the check has been lost, a stop payment will be placed at the bank and a new check will be issued.
 - c. A stop payment will be issued on all vendor checks dated over twelve (12) months.
 - (2) All payroll checks are automatically void if not cashed within ninety (90) days of issue.

State Law Reference: Sec. 61.51, 66.0607 and 66.0609, Wis. Stats.

Sec. 3-1-9 Temporary Investment of Funds Not Immediately Needed.

The Village Clerk-Treasurer may invest any Village funds not immediately needed, pursuant to Secs. 66.0603 and 219.05, Wis. Stats.

State Law Reference: Secs. 66.0603 and 219.05, Wis. Stats.

Cross-Reference: Section 3-1-19.

Sec. 3-1-10 Receiving Money; Receipt for Same.

- (a) The Village Clerk-Treasurer and his/her deputies 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 they may then be serving, without giving a receipt therefor in the manner specified by the Village Board.

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

State Law Reference: Sec. 66.0113, Wis. Stats.

Sec. 3-1-11 Statement of Real Property Status.

The Village Clerk-Treasurer, and his/her designees 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, outstanding water and sewer bills, current water and sewer bills, contemplated improvements, outstanding citations on building code violations and similar information. Any such information sought shall be provided to the person requesting it on said form. Requests for Statements of Real Property Status shall be made to the Village Clerk-Treasurer, or his/her designees a minimum of one (1) business day in advance. A fee as prescribed in Section 1-3-1 shall be charged for compiling this information. In providing this service, the Village of Sullivan and its officials assume no liability for such service nor is any warranty intended or implied.

Sec. 3-1-12 Bidding Procedures.

- (a) **Adoption of City Bidding Procedures.** Pursuant to Sec. 61.56, Wis. Stats., the Village of Sullivan does hereby provide that as a complete alternative to the requirements of Sections 61.54, 61.55, and 66.0901, Wis. Stats., and in lieu thereof, that the provisions of Sec. 62.15, Wis. Stats., shall be applicable to all Village contracts for public construction over Twenty-five Thousand Dollars (\$25,000.00). The authority vested in the Board of Public Works by Sec. 62.15, Wis. Stats., shall be exercised by the Village Board or by a committee designated by the Village Board.
- (b) **Construction by the Village.** Any class of public construction may be done directly by the Village without submitting the same for bids provided that the same is authorized by a vote of three-fourths (3/4) of all members of the Village Board.

State Law Reference: Secs. 61.54, 61.55 and 62.15, Wis. Stats.

Sec. 3-1-13 Bid Solicitation Procedures.

(a) Definitions.

- (1) **Verbal Quotation Form.** The Village solicits verbal quotations on items the Village purchases, which are less than Twenty-five Thousand Dollars (\$25,000.00). The results of the verbal quotations are recorded on a memorandum of verbal quotation form.
- (2) **Informal Quotation.** An informal quotation is a written request for quotation sent to vendors. The informal quotation is used for the purchase of goods and services in an amount less than Twenty-five Thousand Dollars (\$25,000.00).
- (3) **Formal Bid.** The formal bid procedure is used for purchasing goods and services in an amount of Twenty-five Thousand Dollars (\$25,000.00) and higher, and in some instances in amounts less than this amount. The formal bid procedure requires a legal public notice and contains detailed, written specifications regarding the goods and services to be purchased, and a number of specific conditions associated with the purchase.

(b) Bid Solicitation.

- (1) Competitive bids or quotations may be obtained before contracting to purchase articles, goods, wares, material services or merchandise which amount in bulk to more than One Thousand Dollars (\$1,000.00). Purchases up to One Thousand Dollars (\$1,000.00) may be made by either telephone quotations, informal written quotations or formal bid. Purchases from One Thousand Dollars (\$1,000.00) to Twenty-five Thousand Dollars (\$25,000.00) may be made by written quotation, telephone quotation or formal bid. Purchases of Twenty-five Thousand Dollars (\$25,000.00) and over, pursuant to Subsection (a) above, shall be made by formal bid unless exempted from it by action of the Village Board.
- (2) Verbal quotations for goods and services should be secured from at least two (2) qualified vendors, and the results of the quotations shall be recorded on the "Memorandum of Verbal Quotation" form and signed by the person receiving the quotations.
- (3) Informal requests for written quotations should be solicited from at least three (3) qualified bidders on the request for quotation form. All written requests for quotations shall be issued by the applicable department heads and returned to and analyzed by the applicable department heads. Informal requests for written quotations may also be solicited by telephone. Vendors shall be given a reasonable time to respond to the request for an informal, written quotation and shall be given clear, concise specifications and informal bidding instructions to facilitate competitive bidding.
- (4) When a formal bid is required or deemed to be in the best interests of the Village, the bidding procedure shall follow the legal requirements associated with a Class One notice under State Statute and the procedures normally associated with the formal bid proposal.

- (5) The formal bid proposal will contain at least the following information:
 - a. The bid number.
 - b. A detailed description of the goods and services required, including enough information about the items or services required so that more than one (1) vendor can meet the specifications.
 - c. The time, date and place the bids will be opened.
 - d. The address to which the bids shall be mailed or delivered. Instructions to bidders shall include such information as delivery dates, transportation charges, proposal prices, conditions for guaranteeing the proposal, payment terms, right of rejection of proposals, right to reject merchandise, insurance requirements, alternative proposal consideration, tax information, and other appropriate information regarding the awarding and execution of the contract and contract considerations.
 - e. The bid proposal shall also include a section on special provisions including guarantees and service considerations, trade-in considerations, and other information relating to special conditions.
- (6) Specifications for all items purchased shall be developed with the full involvement and participation of the using departments. However, the Village Clerk-Treasurer shall insure that the specifications are sufficiently broad enough that competition in the bidding process is preserved.

State Law Reference: Sec. 66.0131, Wis. Stats.

Sec. 3-1-14 Accounts Receivable Billing Procedures.

Billings by the Village 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 (1-1/2%) per month or any fraction thereof, until the following fifteenth (15th) day of November. Bills not paid on or before the fifteenth (15th) day of November shall have added to the total amount due one and one-half percent (1-1/2%) of said charges shall be entered on the tax roll as a special charge, and become a lien upon real estate.

Sec. 3-1-15 Audits.

A firm of certified public accountants may be employed each year by the Village, subject to the confirmation of the Village Board to conduct a detailed audit of the Village's financial transactions and its books, and to assist the Village Clerk-Treasurer in the management of the Village's financial affairs, including the Village's public utilities. These auditors may be

employed on a calendar-year basis. The books audited may, in addition to the financial records of the office of the Village Clerk-Treasurer, including the Treasurer's books, the Village's public utilities, Police Department records, and any other books of any boards, commission, officers or employees of the Village handling Village monies.

State Law Reference: Sec. 66.0605, Wis. Stats.

Cross-Reference: Section 3-1-20(g).

Sec. 3-1-16 Liability of the Village for Acts of Agents.

No agent of the Village of Sullivan having authority to employ labor or to purchase materials, supplies or any other commodities, may bind the Village or incur any indebtedness for which the Village may become liable without approval of the Board. Each such employment or purchase order shall be drawn against a specific appropriation, the money for which shall be available in the Village 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 Village Clerk-Treasurer shall keep a record of such employment and purchase orders and shall charge them against the proper appropriation.

Sec. 3-1-17 Fee for Returning Checks with Insufficient Funds; Reimbursement of Collection Costs.

- (a) There shall be a fee as prescribed in Section 1-3-1 for processing checks made payable to the Village that are returned because of insufficient funds in the account in question.
- (b) Collection costs and attorneys fees shall be added to the principal amounts of unpaid bills owed to the Village that are placed with collection agencies.

Sec. 3-1-18 Delinquent Personal Property Taxes.

- (a) Pursuant to the authority of Sec. 74.80(2), Wis. Stats., the Village hereby imposes a penalty of one percent (1%) per month or fraction of a month, in addition to the interest prescribed by Sec. 74.80(1), Wis. Stats., on all overdue or delinquent personal property taxes retained for collection by the Village or eventually charged back to the Village by the County for purposes of collection under Sec. 74.31, Wis. Stats.
- (b) This penalty of one-half percent (0.5%) per month or fraction of a month shall apply to any personal property taxes which are overdue or delinquent.

Sec. 3-1-19 Policy for Public Deposits and Investments.

(a) Purpose.

- (1) **Purpose; Establishment of Policies.** Cash and investments generally represent the largest asset on the Village's balance sheet, and the Village frequently has cash available for short-term, intermediate and long-term investments. Therefore, it is important that the Village establish a policy to ensure continuous prudent investment of available Village funds. It is in the interest of the Village of Sullivan to adopt a policy to insure continuous prudent deposits and investments of available Village funds. The Village Board of the Village of Sullivan establishes the following policies in the public interest for the deposit and investment of available Village funds.
- (2) **Objectives.** The primary objectives, in priority order, of the Village's investment activities shall be:
 - a. **Safety.** Safety in principal is the foremost objective of the investment program. Investments of the Village shall be undertaken in a manner that seeks to ensure the preservation of capital in the overall portfolio. To attain this objective, the Village will diversify its investments by investing funds among a variety of securities offering independent returns and financial institutions.
 - b. **Liquidity.** The Village investment portfolio will remain sufficiently liquid to enable the Village to meet all operating requirements which might be reasonably anticipated.
 - c. **Return on Investments.** The Village investment portfolio shall be designated with the objective of attaining a benchmark rate of return throughout budgetary and economic cycles, commensurate with the Village's investment risk constraint and cash flow characteristics of the portfolio.

(b) Public Depositories.

- (1) **Depositaries.** The Village Board shall, by ordinance or resolution, designate one (1) or more public depositories, organized and doing business under the laws of this state or federal law, and located in Wisconsin, in which the Village Clerk-Treasurer shall deposit all public monies received by her/him.
- (2) **Limitations.** The resolution or ordinance designating one (1) or more public depositories shall specify whether the monies shall be maintained in time deposits subject to the limitations of Sec. 66.0603(1m), Wis. Stats., demand deposits or savings deposits, and whether a surety bond or other security shall be required to be furnished under Sec. 34.07, Wis. Stats., by the public depository to secure the repayment of such deposits. Not more than Five Hundred Thousand Dollars (\$500,000) shall be deposited in any one (1) public depository, unless specifically authorized by the Village Board; however, there will be no deposit limit on funds deposited in the Wisconsin Local Government Pooled Investment Fund.
- (3) **Deposits.** The Village Clerk-Treasurer shall deposit public monies in the name of the Village of Sullivan in such public depositories designated by the Village Board and subject to the limitations hereinabove set forth.

- (4) **Withdrawals.** Withdrawals or disbursements by the Village Clerk-Treasurer of monies deposited in a public depository shall be made as provided by Sec. 66.0607, Wis. Stats. The Village Clerk-Treasurer is authorized, at her/his discretion, to process periodic payments through the use of money transfer techniques as set forth in Sec. 66.0607, Wis. Stats.
- (c) **Investment Management.**
- (1) **Management.** Authority to manage the Village's investment program is derived from the Village Board. Management responsibility for the investment program is hereby delegated to the Clerk-Treasurer who shall be responsible for all transactions undertaken and shall establish a system of controls to regulate the activities of the subordinate officials, and their procedures in the absence of the Clerk-Treasurer. Subject to the provisions of this policy, the Village Clerk-Treasurer shall have management of and discretion in the investment of all Village funds that are not immediately needed and are available for investment.
- (2) **Intent.** It is the intent of the Village Board that the Village Clerk-Treasurer utilize a wise and prudent cash management system within the level of her/his expertise in such a manner to insure maximum investment earnings, while at the same time be able to respond promptly to authorized expenditures. Safety, liquidity and yield will be the prime requisites for the investment of Village funds.
- (3) **Scope.** This policy is limited in its application to funds which are not immediately needed and are available for investment. Other funds, the investment of which is subject to special federal and/or state laws and regulations, shall be invested in accordance with such laws and regulations to the extent they may be inconsistent with the provisions of this policy.
- (4) **Responsibility.** In exercising her/his investment responsibilities, the Village Clerk-Treasurer shall exercise the care, skill, prudence and diligence under the circumstances then prevailing that a prudent person acting in a similar capacity, having the same resources, and familiar with like matters in the management of a similar activity, with a like purpose.
- (5) **Ethics and Conflicts of Interest.** Village officials and employees involved in the investment process shall disclose personal business activity that could conflict with proper execution of the investment program, or which could impair their ability to make impartial investment decisions. Employees and investment officials shall disclose to the Clerk-Treasurer and Village Board any material financial interest in financial institutions that conduct business within their jurisdiction.
- (d) **Investment Types.** The Village Clerk-Treasurer is authorized and directed to utilize investment options as set forth within these guidelines, and that the Village Clerk-Treasurer shall take into consideration the following factors which are listed in order of priority to the investment decision:
- (1) **Certificates of Deposit.** Village funds may be invested in certificates of deposit maturing within three (3) years or less from the date of investment issued by any

banks, savings and loan associations or credit unions which are authorized to transact business in the State of Wisconsin. The financial institutions must have been designated as a public depository of the Village by resolution or ordinance of the Village Board.

- (2) **Government Bonds and Securities.** Village funds may be invested in United States government bonds or securities which are direct obligations of or guaranteed as to principal and interest by the federal government; and, bonds or securities which are obligations of any agency, commission, board or other instrumentality of the federal government, where principal and interest are guaranteed by the federal government. The securities must be purchased through financial institutions authorized to conduct business in the State of Wisconsin and placed in safekeeping in a segregated account in the Village's name at any designated public depository or approved financial institution.
 - (3) **Government Investment Pool.** Village funds may be invested in the Wisconsin Local Government Pool Investment Fund without restriction as to the amount of deposit or collateralization.
 - (4) **Repurchase Agreements.** Village funds may be invested in repurchase agreements, in financial institutions authorized to conduct business in the State of Wisconsin. Repurchase agreements can only be made in securities which are direct obligations of or guaranteed as to principal and interest by the federal government; and, securities which are obligations of an agency, commission, board or other instrumentality of the federal government, where principal and interest are guaranteed by the federal government. Securities purchased by a repurchase agreement must be placed in safekeeping in a segregated account in the Village's name at any designated public depository or approved financial institution.
 - (5) **Wisconsin Investment Trust.** Village funds may be invested in the Wisconsin Investment Trust without restrictions as to the amount of deposit or collateralization.
 - (6) **Savings Deposit.** Village funds may be temporarily invested in savings deposits.
 - (7) **Securities.** The Village Clerk-Treasurer may invest in private securities which are senior to, or on a parity with, a security of the same issuer which is rated highest or second highest by Moody's Investors Service, Standard & Poor's Corporation or other similar nationally recognized rating agency.
- (e) **Safety.**
- (1) In order to safeguard investments and deposits, the Village shall acquire of each public depository its annual financial statements and evaluate such statements as to the financial soundness of the depository. Also to be reviewed are other pertinent financial information filed with regulatory agencies.
 - (2) The Village shall require, when investing in repurchase agreements, that collateral be pledged by the depository in an amount equal to or greater than the amount of the repurchase agreements the Village has with such depository. In excess of FDIC

coverage, the collateral shall be direct obligations of the United States, or of its agencies if the payment of principal and interest is guaranteed by the federal government, or obligations of the State of Wisconsin, or of the Village of Sullivan. Evidence of such collateral shall be provided by the depository.

- (3) Consideration shall also be given to the total amount of existing Village funds which are already in such depository and/or the capacity of the depository to handle the size of the deposit or investment with consideration of federal depository insurance and State of Wisconsin Guarantee Fund requirements. The Village will diversify its investments by security type and institution. With the exception of U.S. Treasury securities and authorized pools, no more than fifty percent (50%) of the Village's total investment portfolio will be invested in a single security type or with a single financial institution.

(f) **Liquidity.**

- (1) The maturity of any investment shall be determined by analyzing the following factors:
 - a. Immediate cash requirements.
 - b. Projected expenditures.
 - c. Available funds on hand.
 - d. Maturing investments.
 - e. Anticipated revenues.
- (2) Investments shall not extend beyond any recognized unfunded cash needs of the Village. Major consideration of maturity dates should be given to requirements of the payroll, debt service, and the bi-monthly bills and claims.

(g) **Yield.**

- (1) Yield shall be the final determining factor of the investment decision.
- (2) Bids shall be required of all investments that exceed both One Hundred Thousand Dollars (\$100,000) and a thirty (30) day or longer maturity date. A minimum of three (3) bids from the Village's public depository list shall be acquired. Exceptions to the bid process include only the purchase of obligations of the U.S. Treasury and deposits in the Wisconsin Local Government Investment Pool, which shall be registered in the Village's name.

(h) **Miscellaneous.**

- (1) **Liability.** Notwithstanding any other provision of law, the Village Clerk-Treasurer who deposits public monies in any public depository, in compliance with Sec. 34.05, Wis. Stats., is, under the provisions of Sec. 34.06, Wis. Stats., relieved of any liability for any loss of public monies which results from the failure of any public depository to repay to the public depositor the full amount of its deposits, thus causing a loss as defined in Sec. 34.01(2), Wis. Stats.
- (2) **Definitions.** Words or phrases shall, insofar as applicable, have the meaning set forth in Sec. 34.01, Wis. Stats., as amended.

- (3) **Conflicts.** This Section is enacted in accordance with the provisions of Chapter 34 and Sec. 66.0603, Wis. Stats. In case of conflict, the state laws shall prevail.
- (i) **Definitions.** The following definitions shall be applicable in this Section:
- (1) **Benchmark.** A comparative base for measuring the performance or risk tolerance of the investment portfolio. A benchmark should represent a close correlation to the level of risk and the average duration of the portfolio's investments.
 - (2) **Bid.** The price offered by a buyer of securities.
 - (3) **Broker.** A securities professional who brings buyers and sellers together for a commission.
 - (4) **Collateral.** Securities, evidence of deposit or other property which a borrower pledges to secure repayment of a loan; also refers to securities pledged by a bank to secure deposits of public monies.
 - (5) **Coupon.** Either:
 - a. The annual rate of interest that a bond's issuer promises to pay the bondholder on the bond's face value; or
 - b. A certificate attached to a bond evidencing interest due on a payment date.
 - (6) **Discount.** The difference between the cost price of a security and its maturity when quoted at lower than face value. A security selling below original offering price shortly after sale also is considered to be a discount.
 - (7) **Diversification.** Dividing investment funds among a variety of securities offering independent returns.
 - (8) **Local Government Investment Pool (LGIP).** The aggregate of all funds from political subdivisions that are placed in the custody of the Wisconsin State Treasurer for investment and reinvestment.
 - (9) **Market Value.** The price at which a security is trading and could presumably be purchased or sold.
 - (10) **Maturity.** The date upon which the principal or stated value of an investment becomes due and payable.
 - (11) **Portfolio.** The collection of securities held by an investor.
 - (12) **Rate of Return.** The yield obtainable on a security based on its purchase price or its current market price. This may be the amortized yield to maturity on a bond the current income return.
 - (13) **Repurchase Agreement.** A holder of securities sells these securities to an investor with an agreement to repurchase them at a fixed price on a fixed date. The security "buyer" in effect lends the "seller" money for the period of the agreement, and the terms of the agreement are structured to compensate his/her for this.
 - (14) **Safekeeping.** A service to customers rendered by banks for a fee whereby securities are valuables of all types and descriptions are held in the bank's vaults for protection.
 - (15) **Treasury Bills.** A non-interest bearing discount security issued by the U.S. Treasury to finance the national debt. Most Treasury bills are issued to mature in three (3) months, six (6) months or one (1) year.

- (16) **Yield.** The rate of annual income return on an investment, expressed as a percentage:
- a. "Income Yield" is obtained by dividing the current dollar income by the current market price of the security.
 - b. "Net Yield" or "Yield to Security" is the current income yield minus any premium above par or plus any discount from par in purchase price, with the adjustment spread over the period from the date of purchase to the date of maturity of the bond.

Cross-Reference: Section 3-1-7.

State Law Reference: Ch. 34 and Sec. 66.0603, Wis. Stats.

Sec. 3-1-20 Alternative Claim Procedure for Refunds of Tax Payments in Excess of Tax Bill Amounts.

- (a) **Purpose and Intent.** It is the declared intent of this Section that tax payments in excess of the tax bill amounts shall be refunded pursuant to the procedures established under this Section within fifteen (15) business days of the payment. Further, it is the declared intent that this policy shall be in full force and effect upon adoption by the Village Board, with the purpose of complying with Sec. 74.03(2), Wis. Stats.
- (b) **Authority.** This Section is adopted pursuant to the authority granted to village boards to enact an alternative system for approving financial claims against the Village other than claims under Sec. 893.80, Wis. Stats.
- (c) **Required Procedures Upon Payment of Excess Amount Over Tax Bill Amount.** Pursuant to Sec. 61.26, Wis. Stats., upon receipt of tax payments in excess of the tax bill, the Village Clerk-Treasurer shall deposit as soon as practicable all payments in the name of the Village in public depositories designated by the Village Board. Upon verification by the Village Clerk-Treasurer that the payment as deposited has cleared and not been returned as insufficient funds, but not later than ten (10) days after depositing, the Clerk-Treasurer shall confirm in writing: the name and mailing address of the taxpayer for whom a refund in excess of the tax bill amount is due, the amount of the refund in excess of the tax bill, the date payment was received, and a statement that the payment as made has cleared and not been returned as insufficient funds.
- (d) **Required Procedures Upon Confirmation of Excess Payment of Tax Bill Amount.**
 - (1) Upon confirmation that a taxpayer has made a tax payment in excess of the tax bill amount, the Village Clerk-Treasurer shall approve a claim as a proper charge against the Village Treasury, and endorse his/her approval on the claim after having determined that the following conditions have been complied with:
 - a. The funds are available to pay the claim, assuming the tax payment has cleared and has not been returned.

- b. The Village Board has authorized the refund of excess tax payment as established by the adoption of this Section.
 - c. The refund is due on the amount noticed by the Village Clerk-Treasurer as a tax payment in excess of the amount of the tax bill.
 - d. The refund is a valid claim against the Village, being a payment in excess of the tax bill amount.
- (2) Further, the Village Clerk-Treasurer shall prepare monthly and file with the Village Board a list of claims paid under this procedure, listing the amount of the claims, the date paid, the name of the taxpayer/claimant, and that the payment was a payment of a refund for excess tax payment.
- (e) **Issuance of Disbursement from Local Treasury.** Upon approval of the claim (or proper authorization) by the Village Clerk-Treasurer under the procedures listed in Subsection (d), a refund check payable to the taxpayer/claimant named in the claim or authorization and in the amount approved shall be written by the Village Clerk-Treasurer countersigned as required by Sec. 66.042, Wis. Stats., unless facsimile signature approved by the Village Board is used, shall be issued not later than fifteen (15) business days from the date the tax payment was received by the Village Clerk-Treasurer as established by the Village Clerk-Treasurer in Subsection (c).
 - (f) **Mailing or Delivery of Refund Check to Taxpayer/Claimant.** Upon issuance of the proper countersigned refund check, pursuant to the procedures in this Section, the refund check shall be delivered to the taxpayer/claimant or mailed to the last known address of the taxpayer/claimant by the Village Clerk/Clerk-Treasurer.
 - (g) **Audit.** Pursuant to Sec. 66.0605, Wis. Stats, the Village Board hereby is required to contract for an annual detailed audit of its financial transactions and accounts by a public accountant licensed under Ch. 442, Wis. Stats., and designated by the Village Board.

Sec. 3-1-21 Facsimile Signatures.

In lieu of the personal signatures of the Village President and Clerk-Treasurer, there may be affixed on order checks the facsimile signatures of such persons adopted by them and approved by the Village 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.

Sec. 3-1-22 Payment of Engineering, Attorney and Other Fees by Landowners Benefitting.

- (a) **Purpose.** The Village Board of the Village of Sullivan has authorized at various times the using of the Village of Sullivan's professional staff to help various land owners resolve

issues involving zoning, subdivision control, street and highway access questions, property line disputes, other matters concerning property and other matters of concern to property owners in the Village of Sullivan. While the Village Board wishes to assist property owners with those matters, it is not equitable for the other taxpayers in the Village to have to absorb these professional fees where the fees were incurred to benefit specific land owners.

- (b) **Fees of Village Professionals Charged Back.** Whenever either the Village Board, Village Clerk-Treasurer or other Village official has authorized a property owner in the Village of Sullivan to contact the Village Attorney, Engineer or any other of the Village's professional staff or the Village Board, Village Clerk-Treasurer or other Village official contacts said Village Attorney, Engineer or any of the Village's professional staff or a property owner contacts the Village Attorney, Engineer or any other of the Village's professional staff, if said contact results in a charge to the Village of Sullivan for that professional's time and services and said service is not a service supplied to the Village of Sullivan as a whole, then and in that event the Village Clerk-Treasurer shall, pursuant to the provisions of Sec. 66.0627, Wis. Stats., charge that service to said property owner for the fees incurred by the Village; this may be waived upon a two-thirds vote of the Village Board.
- (c) **Fees Incurred for Certified Survey Maps and Subdivisions.** Professional fees incurred by the Village in approving certified survey maps and subdivisions will all be charged back to the owner of the property upon which said certified survey map or subdivision is being developed.
- (d) **Property Owner Allowed Time to Pay.** The Village Clerk-Treasurer shall give each property owner billed for current services as provided for herein a period of time not to exceed thirty (30) days to pay and thereafter if that charge remains unpaid, the Village Clerk-Treasurer shall automatically charge that delinquent bill against the current or next tax roll as a delinquent tax against the property as provided by law. In the event the statement rendered to the property owner or the time given for the property owner to pay is too late in the current year for the charge, when it becomes delinquent, to be extended on that year's tax roll, then the delinquent charge shall be extended to the following year's tax roll.
- (e) **Fees Charge for Permits Issued to Municipalities, Agencies or Other Governmental Organizations.** Whenever it is requested that the Village of Sullivan grant approvals to any other municipality, agency or other governmental body and that permit process requires the assistance of the professional staff of the Village, those fees shall also be charged back to the municipality, agency or governmental body seeking the permit.



Title 3 ► Chapter 2

Special Assessments

3-2-1	Village Board May Levy Special Assessments
3-2-2	Resolutions and Report Required
3-2-3	Costs That May Be Paid by Special Assessment
3-2-4	Exemptions; Deductions
3-2-5	Notice of Proposed or Approved Project
3-2-6	Board Actions After Hearing
3-2-7	Board's Power to Amend, Cancel or Confirm Special Assessment
3-2-8	Where Cost of Improvement is Less Than Assessment
3-2-9	Appealed Assessments Payable When Due
3-2-10	Special Assessment a Lien on Property
3-2-11	Special Charges Permissible
3-2-12	Miscellaneous Provisions
3-2-13	Special Assessment B Bonds

Sec. 3-2-1 Village Board May Levy Special Assessments.

- (a) The Village of Sullivan, by resolution of its Village 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.
- (b) 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 therefrom, and for those representing an exercise of the police power, the assessment shall be upon a reasonable basis as determined by the Village Board.

State Law Reference: Secs. 66.0701 and 66.0703, Wis. Stats.

Sec. 3-2-2 Resolutions and Report Required.

- (a) Prior to making any such special assessments, the Village 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 hearing required under Section 3-2-5 of this Chapter 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.

- (b) The report required by Subsection (a) shall consist of:
- (1) Preliminary or final plans and specifications.
 - (2) An estimate of the entire cost of the proposed work or improvement.
 - (3) An estimate, as to each parcel of property affected, of:
 - a. The assessment of benefits to be levied.
 - b. The damages to be awarded for property taken or damaged.
 - c. The net amount of such benefits over damages or the net amount of such damages over benefits.
 - (4) A statement that the property against which the assessments are proposed is benefitted, where the work or improvements constitute an exercise of the police power. In such case the estimates required under Subsection (3) shall be replaced by a schedule of the proposed assessments.
 - (5) A copy of the report when completed shall be filed with the Village Clerk-Treasurer for public inspection.
- (c) When the Village Board determines by resolution that the hearing on the assessments be held subsequent to the completion of the work or improvement or the rendering of the service, the report required by Sec. 66.0703, Wis. Stats. and Subsections (a) and (b) above, shall contain a statement of the final cost of the work, service or improvement in lieu of an estimate of the cost.

Sec. 3-2-3 Costs That May Be 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 Village 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. The amount to be assessed against all property for any such proposed work or improvement shall be apportioned among the individual parcels in the manner designated by the Village Board.

Sec. 3-2-4 Exemptions; Deductions.

If any property deemed benefitted shall by reason of any provision of law be exempt from assessment therefor, such assessment shall be computed and shall be paid by the Village. Generally, all abutting property owners shall pay special assessments.

Sec. 3-2-5 Notice of Proposed or Approved Project.

On the completion and filing of the report required in Section 3-2-2(b)(5) of this Chapter, the Village Clerk-Treasurer 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 Village 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 in the official Village newspaper or posted in not less than three (3) public places within the Village and a copy of said notice shall be mailed to each interested person whose post office 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.

Sec. 3-2-6 Board Actions After Hearing.

- (a) After the hearing, the Village Board may approve, disapprove, modify or re-refer the report to the designated officer or employee with such directions as it deems necessary to change the plans and specifications so as to accomplish a fair and equitable assessment.
- (b) If an assessment be made against any property and an award of compensation or damage be made in favor of the property, the Village Board shall assess only the difference between such assessment of benefits and the award of compensation or damage.
- (c)
 - (1) If the work or improvement has not been previously authorized or approved, the Village 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.
 - (2) If the work or improvement has been approved by the Village Board or work commenced or completed prior to the filing of the report or prior to the hearing, then the Village Board shall by resolution confirm the report as made or modified and provide for payment in whole or in part by assessment.
- (d) The Village Clerk-Treasurer shall publish the final resolutions as required in Section 3-2-5 of this Chapter.
- (e) 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 Sec. 66.0703(12), Wis. Stats., or any other applicable provision of law.

Sec. 3-2-7 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 Village Board determines to reconsider an assessment, it is empowered, after giving notice as required in Section 3-2-5 to amend, cancel or confirm any prior assessment and notice of this amending, canceling or confirming be given by the Village Clerk-Treasurer as provided in Section 3-2-6 of this Chapter.

Sec. 3-2-8 Where Cost of Improvement is Less Than Assessment.

If the cost of the work or improvement is less than the assessment levied, the Village board without notice or hearing shall reduce each assessment proportionately. If the assessment has been paid either in part or in full the Village shall refund the property owner such overpayment.

Sec. 3-2-9 Appealed Assessments Payable When Due.

Pursuant to Sec. 66.0703, 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.

Sec. 3-2-10 Special Assessment a Lien on Property.

Pursuant to Sec. 66.0703, Wis. Stats., any special assessment levied under this Chapter shall be a lien on the property against which it is levied on behalf of the Village. The Village Board shall provide for the collection of such assessments and may establish penalties for payment after the due date. The Village 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.

Sec. 3-2-11 Special Charges Permissible.

- (a) In addition to all other methods provided by law, special charges for current services may be imposed by the Village Board by allocating all or part of the cost of the property served. Such 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 or removal. The provision for notice of such charges shall be optional with the Village Board except that in the case of street, sidewalk, curb or gutter repair, twenty (20) days notice published in the Village newspaper, or by posting such notice in three (3) places in the Village 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 Village Board as to whether the service in question shall be performed. Amounts less than One Hundred Dollars (\$100.00) shall be paid in one (1) installment.

- (b) Such special charges shall not be payable in installments. If not paid within the period fixed by the Village Board, such delinquent charge shall become a lien as provided in Section 3-2-10 of this Chapter.
- (c) Section 3-2-2(a) of this Chapter shall not be applicable to proceedings under this Section.

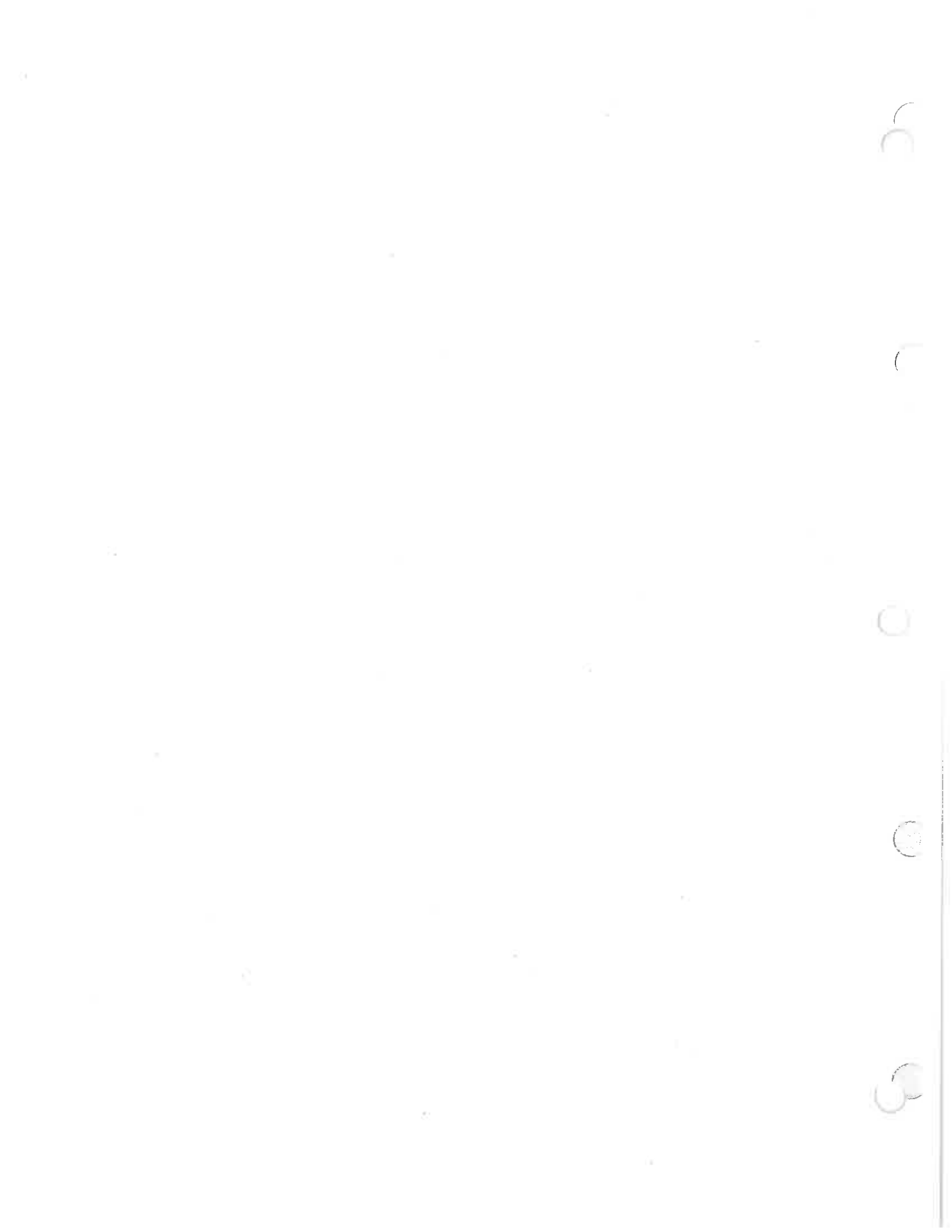
State Law Reference: Sec. 66.0627, Wis. Stats.

Sec. 3-2-12 Miscellaneous Provisions.

- (a) If any assessment or charge levied under this Chapter is invalid because such statutes are found to be unconstitutional, the Village Board may thereafter reassess such assessment or charge pursuant to the provisions of any applicable law.
- (b) The Village Board may, without notice or hearing, levy and assess all or any 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.
- (c) Notwithstanding any other provision of law, or this or other ordinance or resolution, it is specifically intended and provided by this Chapter that the Village 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.
- (d) If any affected property owner objects to the Village performing or contracting the work or improvement, said property owner(s) shall be entitled to contract individually the required work or improvement as long as it is performed in a reasonable and workmanlike manner. Upon prior approval by the Village, the Village agrees to reimburse the property owner(s) for a portion of said bill at a rate to be determined by the Village Board, annually.

Sec. 3-2-13 Special Assessment B Bonds.

As an alternative to any other financing method, the Village Board may provide for the payment of the initial cost of any public improvement from the proceeds of special assessment "B" bonds issued under Sec. 66.0713(4), Wis. Stats. Special assessments to retire such bonds and pay the interest thereon shall be levied under Sec. 66.0713(4), Wis. Stats., payable in such installments at a rate to be determined by the Board based upon borrowed money rates at the time of the special assessment.



Title 3 ▶ Chapter 3

Public Records

3-3-1	Definitions
3-3-2	Duty to Maintain Records
3-3-3	Legal Custodian(s)
3-3-4	Public Access to Records
3-3-5	Access Procedures
3-3-6	Limitations on Right to Access
3-3-7	Retention and Destruction of Records
3-3-8	Specific Records Retention Provisions

Sec. 3-3-1 Definitions.

- (a) **Authority.** Any of the following Village of Sullivan entities having custody of a Village record: an office, elected official, agency, board, commission, committee, council, department or public body corporate and politic created by constitution, law, ordinance, rule or order; or a formally constituted subunit of the foregoing.
- (b) **Custodian.** That officer, department head, division head, or employee of the Village designated under Section 3-3-3 or otherwise responsible by law to keep and preserve any Village records or file, deposit or keep such records in his or her office, or is lawfully in possession or entitled to possession of such public records and who is required by this Section to respond to requests for access to such records.
- (c) **Record.** Any material on which written, drawn, printed, spoken, visual or electromagnetic information is recorded or preserved, regardless of physical form or characteristics, which has been created or is being kept by an authority. "Record" includes, but is not limited to, handwritten, typed or printed pages, maps, charts, photographs, films, recordings, tapes (including computer tapes), and computer printouts. "Record" does not include drafts, notes, preliminary computations and like materials prepared for the originator's personal use or prepared by the originator in the name of a person for whom the originator is working; materials which are purely the personal property of the custodian and have no relation to his or her office; materials to which access is limited by copyright, patent or bequest; and published materials in the possession of an authority other than a public library which are available for sale, or which are available for inspection at a public library.

3-3-1

- (d) **Direct Cost.** The actual cost of personnel plus all expenses for paper, copier time, depreciation and supplies.
- (e) **Actual Cost.** The total cost of personnel including wages, fringe benefits and all other benefits and overhead related to the time spent in search of records.

Sec. 3-3-2 Duty to Maintain Records.

- (a) Except as provided under Sections 3-3-7, 3-3-9, each officer and employee of the Village shall safely keep and preserve all records received from his or her predecessor or other persons and required by law to be filed, deposited or kept in his or her office or which are in the lawful possession or control of the officer or employee or his or her deputies, or to the possession or control of which he or she or they may be lawfully entitled as such officers or employees.
- (b) Upon the expiration of an officer's term of office or an employee's term of employment, or whenever the office or position of employment becomes vacant, each such officer or employee shall deliver to his or her successor all records then in his or her custody and the successor shall receipt therefor to the officer or employee, who shall file said receipt with the Village Clerk-Treasurer. If a vacancy occurs before a successor is selected or qualifies, such records shall be delivered to and receipted for by the Village Clerk-Treasurer, on behalf of the successor, to be delivered to such successor upon the latter's receipt.

Sec. 3-3-3 Legal Custodian(s).

- (a) Each elected official is the legal custodian of his or her records and the records of his or her office, but the official may designate the Village Clerk-Treasurer to act as the legal custodian.
- (b) Unless provided in Subsection (c), the Village Clerk-Treasurer or the Village Clerk-Treasurer's designee shall act as legal custodian for the Village and for any committees, commissions, boards, or other authorities created by ordinance or resolution of the Village Board. The following offices or authorities shall have as a legal custodian of records the individual so named.

Authority	Designated Legal Custodian
General Village Records (including Board Records)	Village Clerk-Treasurer
Department of Public Works	Director of Public Works
Fire Department	Fire Chief

- (c) For every authority not specified in Subsections (a) and (b), the authority's chief administrative officer is the legal custodian for the authority, but the officer may designate an employee of his or her staff to act as the legal custodian.
- (d) Each legal custodian shall name a person to act as legal custodian in his or her absence or in the absence of his or her designee, and each legal custodian shall send notice of the designated deputy to the Village Clerk-Treasurer.
- (e) The Village Clerk-Treasurer shall establish criteria for establishing the records system and shall cause the department/office records system to be reviewed on an annual basis.

Sec. 3-3-4 Public Access to Records.

- (a) Except as provided in Section 3-3-6 any person has a right to inspect a record and to make or receive a copy of any record of provided in Sec. 19.35(1), Wis. Stats.
- (b) Records will be available for inspection and copying during all regular office hours.
- (c) If regular office hours are not maintained at the location where records are kept, the records will be available for inspection and copying upon at least forty-eight (48) hours' advance notice of intent to inspect or copy.
- (d) A requester shall be permitted to use facilities comparable to those available to Village employees to inspect, copy or abstract a record.
- (e) The legal custodian may require supervision during inspection or may impose other reasonable restrictions on the manner of access to an original record if the record is irreplaceable or easily damaged.
- (f) A requester shall be charged a per-page fee as prescribed in Section 1-3-1 to defray the cost of copying records.
 - (1) If the form of a written record does not permit copying, the actual and necessary cost of photographing and photographic processing shall be charged.
 - (2) The actual full cost of providing a copy of other records not in printed form on paper, such as films, computer printouts and audio- and video-tapes, shall be charged.
 - (3) If mailing or shipping is necessary, the actual cost thereof shall also be charged.
 - (4) There shall be no charge for locating a record unless the actual cost therefor exceeds Fifty Dollars (\$50.00), in which case the actual cost shall be determined by the legal custodian and billed to the requester.
 - (5) The legal custodian shall estimate the cost of all applicable fees and shall require a cash deposit adequate to assure payment, if such estimate exceeds Five Dollars (\$5.00).
 - (6) Elected and appointed officials of the Village shall not be required to pay for public records they may reasonably require for the proper performance of their official duties.
 - (7) The legal custodian may provide copies of a record without charge or at a reduced charge where he or she determines that waiver or reduction of the fee is in the public interest.

- (g) Pursuant to Sec. 19.34, Wis. Stats., and the guidelines therein listed, each authority shall adopt, prominently display and make available for inspection and copying at its offices, for the guidance of the public, a notice containing a description of its organization and the established times and places at which, the legal custodian from whom, and the methods whereby, the public may obtain information and access to records in its custody, make requests for records, or obtain copies of records, and the costs thereof. This Subsection does not apply to members of the Village Board.

Sec. 3-3-5 Access Procedures.

- (a) A request to inspect or copy a record shall be made to the legal custodian. A request shall be deemed sufficient if it reasonably describes the requested record or the information requested. However, a request for a record without a reasonable limitation as to subject matter or length of time represented by the record does not constitute a sufficient request. A request may be made orally, but a request must be in writing before an action to enforce the request is commenced under Sec. 19.37, Wis. Stats. Except as provided below, no request may be refused because the person making the request is unwilling to be identified or to state the purpose of the request. No request may be refused because the request is received by mail, unless prepayment of a fee is required under Section 3-3-4(f)(6). A requester may be required to show acceptable identification whenever the requested record is kept at a private residence or whenever security reasons or federal law or regulations so require.
- (b) Each custodian, upon request for any record, shall, as soon as practicable and without delay, either fill the request or notify the requester of the authority's determination to deny the request in whole or in part and the reasons therefor. If the legal custodian, after conferring with the Village Attorney, determines that a written request is so general as to be unduly time consuming, the party making the request may first be required to itemize his or her request in a manner which would permit reasonable compliance.
- (c) A request for a record may be denied as provided in Section 3-3-6. If a request is made orally, the request may be denied orally unless a demand for a written statement of the reasons denying the request is made by the requester within five business days of the oral denial. If a written request is denied in whole or in part, the requester shall receive a written statement of the reasons for denying the request. Every written denial of a request shall inform the requester that, if the request for the record was made in writing, then the determination is subject to review upon petition for a writ of mandamus under Sec. 19.37(1), Wis. Stats., or upon application to the attorney general or a district attorney.

Sec. 3-3-6 Limitations on Right to Access.

- (a) **Specific Records Exempt From Inspection.** As provided in Sec. 19.36, Wis. Stats., the following records are exempt from inspection and/or copying under this Chapter:

- (1) **Records Specifically Exempted by State or Federal Law.** Records specifically exempted from disclosure by state or federal law or authorized to be exempted from disclosure by state law.
- (2) **Investigative Records.** Any record relating to investigative information obtained for law enforcement purposes if federal law or regulations require exemption from disclosure or if exemption from disclosure is a condition to receipt of aids by the state.
- (3) **Computer Programs and Data.** Computer programs, as defined in Sec. 16.971(4)(c), Wis. Stats., is not subject to examination or copying, but the material used as input for a computer program or the material produced as a product of the computer program is subject to inspection. [Note: The limits to access to computer programs and electronic files are clarified in *WIREDATA, Inc. v. Village of Sussex*, 2008 WI 69, 310 Wis.2d 397, 751 N.W.2d 736, 05-1473].
- (4) **Trade Secrets.** Pursuant to Sec. 905.08, Wis. Stats., a record or any portion of a record containing information qualifying as a common law trade secret. Per Sec. 134.90(1)(c), Wis. Stats., "trade secrets" are defined as unpatented, secret, commercially valuable plans, appliances, formulas, or processes which are used for making, preparing, compounding, treating or processing articles, materials or information which are obtained from a person and which are generally recognized as confidential.
- (5) **Identities of Applicants for Public Positions.** The identity of an applicant for a public position other than a local public office may be withheld upon the request of such applicant unless such applicant is a final candidate for that position as defined in Sec. 19.36(7), Wis. Stats.
- (6) **Identities of Law Enforcement Informants.** If a law enforcement agency receives a request to inspect or copy a record that contains information including, but not limited to, a name, address, telephone number, voice recording or handwriting sample which, if disclosed, would identify an informant, the authority shall delete the portion of the record in which the information is contained or, if no portion of the record can be inspected or copied without identifying the informant, shall withhold the record. Sec. 19.36(8), Wis. Stats., provides, however, that the legal custodian of the record may release such information after making a determination that the public interest in allowing a person to inspect or copy such identifying information outweighs the harm done to the public interest by providing such access. "Informant" and "law enforcement agency" are defined in Sec. 19.36(8), Wis. Stats.
- (7) **Employee Personnel Records.** Unless access is specifically or authorized by statute, access is not permitted to personnel records containing the following information, except to the employee or the employee's representative to the extent required under Sec. 103.13, Wis. Stats., or to a recognized or certified collective bargaining representative to the extent required to fulfill a duty to bargain under Ch. 111 or pursuant to a collective bargaining agreement under Ch. 111, Wis. Stats.:

- a. Information maintained, prepared, or provided by an employer concerning the home address, home electronic mail address, home telephone number, or social security number of an employee, unless the employee authorizes the authority to provide access to such information.
 - b. Information relating to the current investigation of a possible criminal offense or possible misconduct connected with employment by a municipal employee prior to disposition of the investigation.
 - c. Information pertaining to an employee's employment examination, except an examination score if access to that score is not otherwise prohibited.
 - d. Information relating to one (1) or more specific employees that is used by the employer for staff management planning, including performance evaluations, judgments, or recommendations concerning future salary adjustments or other wage treatments, management bonus plans, promotions, job assignments, letters of reference, or other comments or ratings relating to employees.
- (8) **Records Containing Personal Information of an Individual Holding a Local or State Public Office.** Unless access is specifically authorized or required by state statute, an authority shall not provide access to records, except to an individual to the extent required under Sec. 103.13, Wis. Stats., containing information maintained, prepared, or provided by an employer concerning the home address, home electronic mail address, home telephone number, or social security number of an individual who holds a local or state public office, unless the individual authorizes the authority to provide access to such information. This limitation does not apply to the home address of an individual who, as a condition of employment, is required to reside in a specified location.
- (9) **Personally Identifiable Information Relating to Certain Employees.** Unless access is specifically authorized or required by statute, an authority shall not provide access to a public record prepared or provided by an employer performing work on a project to which Sections 66.0903, 66.0904, 103.49, or 103.50, Wis. Stats., applies, or on which the employer is otherwise required to pay prevailing wages, if that record contains the name or otherwise personally identifiable information relating to an employee of that employer, unless the employee authorizes the authority to provide access to that information. "Personally identifiable information" does not include an employee's work classification, hours of work, or wages or benefit payments received for work on such a project.
- (10) **Financially Identifying Information.** An authority shall not provide access to personally identifiable data that contains an individual's account or customer number with a financial institution including credit card numbers, debit card numbers, checking account numbers, or draft account numbers, unless specifically required by law.
- (b) **Public Library Circulation Records.** As provided by Sec. 43.30, Wis. Stats., public library circulation records are exempt from inspection under this Chapter.

- (c) **Assessor's Income and Expense Records.** Whenever the Assessor, in the performance of the Assessor's duties, requests or obtains income and expense information pursuant to Sec. 70.47(7)(af), Wis. Stats., or any successor statute, then such income and expense information that is provided to the Assessor shall be held by the Assessor on a confidential basis, except, however, that the information may be revealed to and used by persons: in the discharge of duties imposed by law; in the discharge of duties imposed by office (including, but not limited to, use by the Assessor in performance of official duties of the Assessor's office and by the Board of Review in performance of its official duties); or pursuant to the order of a court. Income and expense information provided to the Assessor under Sec. 70.47(7)(af), Wis. Stats., unless a court determines that it is inaccurate, is, per Sec. 70.47(7)(af), Wis. Stats., not subject to the right of insertion and copying under Sec. 19.35(1), Wis. Stats.
- (d) **Municipal Utility Customer Information.**
- (1) **Restrictions on Access to Customer Information; Exceptions.** Pursuant to Sec. 196.137(2), Wis. Stats., a municipal utility shall not release customer information to any person except with the prior consent of the customer. Customer information is not subject to inspection or copying under Sec. 19.35, Wis. Stats. The following are exceptions to this prohibition where municipal utility customer information may be released to the following parties without prior consent from the utility customer:
- a. Agents, vendors, partners, and affiliates of the municipal utility that are engaged to perform any services or functions for or on behalf of the utility. This may include other municipal departments;
 - b. Transmission and distribution utilities and operators within whose geographic service territory the customer is located;
 - c. The Wisconsin Public Service Commission (PSC) or any person whom the PSC authorizes by order or rule to receive customer information;
 - d. An owner of a rental dwelling unit to whom the municipal utility provides notice of past due charges per Sec. 66.0809(5), Wis. Stats.;
 - e. A municipal security purchaser or investor in order to comply with security disclosure obligations;
 - f. A title agent, insurer, lender, mortgage broker or attorney in connection with the preparation of real estate closing documents;
 - g. A lender or prospective purchaser in connection with the foreclosure of a property;
 - h. An owner of real property provided with municipal utility service or the owner's designated agent; or
 - i. Any person who is otherwise authorized by law to receive customer information.
- (2) **Definitions.** The following definitions shall be applicable in this Subsection:
- a. "Customer information" means any information received from municipal utility customers which serves to identify customers individually by usage or account status.

- b. "Municipal utility" has the meaning given in Sec. 196.377(2)(a)3, Wis. Stats.
- (e) **Miscellaneous Grounds for Records Access Denial.** In responding to a request for inspection or copying of a record which is not specifically exempt from disclosure, the legal custodian, after conferring with the municipal attorney, may deny the request, in whole or part, only if the legal custodian determines that the harm to the public interest resulting from disclosure would outweigh the public interest in full access to the requested record. In addition to specific nondisclosure records specified in this Section, general examples of matters involving certain official closed meeting minutes or sensitive internal municipal investigative matters for which disclosure may be refused include, but are not limited to, the following:
- (1) **Quasi-Judicial Hearing Deliberations.** Pursuant to Sec. 19.85(1)(a), Wis. Stats., records of deliberations concerning a case which was the subject of any judicial or quasi-judicial hearing or trial before that governmental body.
 - (2) **Employment Deliberations Records.** Pursuant to Sec. 19.85(1)(b), Wis. Stats., records of current deliberations concerning employment, dismissal, promotion, demotion, compensation determination, performance or discipline of any municipal officer or employee, or the investigation of charges against a municipal officer or employee, unless such officer or employee consents to such disclosure.
 - (3) **Crime Prevention Strategies.** Pursuant to Sec. 19.85(1)(d), Wis. Stats., records concerning current strategy for crime detection or prevention.
 - (4) **Records Pertaining to Competitive or Bargaining Matters.** Pursuant to Sec. 19.85(1)(e), Wis. Stats., records of current deliberations or negotiations on the purchase of property for the municipality, investing of municipal funds, or other municipal business whenever competitive or bargaining reasons require nondisclosure.
 - (5) **Sensitive Personal Information.** Pursuant to Sec. 19.85(1)(f), Wis. Stats., medical, financial, social or personal histories or disciplinary data for specific persons which, if disclosed, would be likely to have a substantial adverse effect upon the reputation of any person referred to in such history or data.
 - (6) **Privileged Communications With Legal Counsel.** Pursuant to Sec. 19.85(1)(g), Wis. Stats., records of current deliberations which involve communications between legal counsel for the municipality and any official, officer, agent or employee of the municipality when legal advice being rendered concerning strategy with respect to current litigation in which the municipality or any of its officials, officers, agents or employees is or is likely to become involved, or communications which are privileged under Sec. 905.03, Wis. Stats.
 - (7) **Ethics Opinions.** Pursuant to Sec. 19.85(1)(h), Wis. Stats., requests for confidential written advice from an ethics board, and records of advice given by such ethics board on such requests.
 - (8) **Certain Acts by Businesses.** Pursuant to Sec. 19.85(1)(i), Wis. Stats., records of deliberations considering any or all matters related to acts by businesses under Sec.

560.15, Wis. Stats., which, if disclosed to the public, could adversely affect the business, its employees or former employees.

- (f) **Redacting.** If a municipal record contains information that may be made public and information that may not be made public, the custodian of the record shall provide the information that may be made public and delete the information that may not be made public from the record before release. The legal custodian of the record shall confer with the municipal attorney prior to releasing any such record and shall follow the guidance of the municipal attorney when separating out the exempt material. If, in the judgment of the legal custodian and the municipal attorney, there is no feasible way to separate the exempt material from the nonexempt material without unreasonably jeopardizing nondisclosure of the exempt material, the entire record shall be withheld from disclosure.

Sec. 3-3-7 Retention and Destruction of Records.

- (a) **Historical Records.** Under Sec. 19.21(4)(a), Wis. Stats., municipalities must notify the State Historical Society of Wisconsin (SHSW) prior to destroying records. However, the SHSW has waived the required sixty (60) days notice for any record marked "W" (waived notice). SHSW must be notified prior to destruction of a record marked "N" (non-waived). Notice is also required for any record not listed in this Section.
- (b) **Microfilming or Optical Imaging of Records.** Local units of government may keep and preserve public records through the use of microfilm providing the microfilm or optical imaging meets the applicable standards in Sec. 16.612, Wis. Stats. Retention periods and estimated costs and benefits of converting records between media should be considered. After verification, paper records converted to microfilm or optical imaging should be destroyed. The retention periods identified in this Section apply to records in any media.
- (c) **Destruction After Request for Inspection.** No requested records may be destroyed until after the request is granted or sixty (60) days after the request is denied. If an action is commenced under Sec. 19.37, Wis. Stats., the requested record may not be destroyed until after a court order is issued and all appeals have been completed. [See Sec. 19.35(5), Wis. Stats.]
- (d) **Destruction Pending Litigation.** No record subject to pending litigation shall be destroyed until the litigation is resolved.
- (e) **Review and Approval By Public Records and Forms Board.** This Chapter and the retention periods of less than seven (7) years have been reviewed and approved by the Public Records and Forms Board.
- (f) **Legend.** The following terms shall be applicable in Sections 3-3-7 and 3-3-8:
- (1) **Records Description.** Provides a brief description of the records. Group specific items such as forms into logical groups that have the same function or purpose.
 - (2) **Period of Retention.** Refers to the time that the identified records must be kept until destruction.

- CR** Stands for creation which usually refers to receipt or creation of the record.
- FIS** Stands for current fiscal year and the additional amount of time as indicated.
- EVT** Stands for event and refers to an occurrence that starts the retention "clock ticking." Close of contract, termination of employees, and disposition of a case are common events.
- P** Stands for permanent retention.

- (3) **Time.** Is expressed in years unless specifically identified as month or day.
- (4) **Authority.** Refers to any specific statutory, administrative rule, or specific regulation that determines retention of the record. In most cases this will be blank because units of government have discretion to establish a time period.
- (5) **SHSW Notify.** Refers to whether or not the State Historical Society of Wisconsin has waived the required statutory notification prior to destruction of records.

- W** Means records are not historical and the required notification is waived.
- N** Means the records may have secondary historical value and therefore SHSW notification is required on a case-by-case basis prior to destruction.
- N/A** Means not applicable and refers to those circumstances where a local unit of government is retaining a record permanently.

Sec. 3-3-8 Specific Records Retention Provisions.

- (a) **Accounting Records.** The following public records may be destroyed after the expiration of the designated retention period:

Records	Period of Retention	Authority	
			SHSW Notice
Accounts Payable:			
Purchase invoices	FIS + 7 years		W
Vouchers	FIS + 7 years		W
Accounts Receivable:			
A/R invoices	FIS + 7 years		W
Receipts	FIS + 7 years		W
Collection blotters	EVT + 1 year (after audit)		W

- (b) **Board of Review Records.** The following public records may be destroyed after the expiration of the designated retention period:

Records	Period of Retention	Authority	SHSW Notice
Form of objection to property assessment and supporting documentation	EVT + 7 years (after final action by Board of Review or completion of appeal)		W
Minute book of Board of Review	CR + 7 years		N
Proceedings of the Board of Review on audio tapes or as stenographic notes including any transcriptions thereof	EVT + 7 years (after final action by Board of Review or completion of appeal)		W
Notice of Determinations of the Board of Review	EVT + 7 years (after final action by the Board of Review or completion of appeal)		W

- (c) **Budget and Audit Records.** The following public records may be destroyed after the expiration of the designated retention period:

Records	Period of Retention	Authority	SHSW Notice
Budget worksheets	FIS + 3 years		W
Minutes of the board of estimates	Permanent		N/A
Final budget	Permanent		N/A
Audit reports	Permanent		N/A

- (d) **Building Permits and Inspection Records.** The following records may be destroyed after the expiration of the designated retention period:

Records	Period of Retention	Authority SHSW Notice
Applications and permits	EVT (Life of structure)	W
Code Compliance inspection-reports	EVT (Life of structure)	W
Inspection address file	EVT (Life of structure)	W
Certificates of occupancy	EVT (Until superseded)	W
Energy calculation worksheets	CR + 3 years	
State approved commercial building plans	EVT + 4 years	W
Permit fee receipts	FIS + 7 years (provided record has been audited)	W
Permit ledger	CR + 7 years	W
Village attorney's case file, copy	EVT + 1 year (after case has been closed)	W
Quarter section maps, copies	EVT (Until superseded)	W
Records of the Zoning Board of Appeals (includes minutes of board and supporting documents submitted to Board)	Permanent	N/A

Records of the Plan
Commission - if created
(includes minutes of
meetings of Commission
and supporting documents
submitted to the
commission)

Permanent

N/A

- (e) **Election Records.** All materials and supplies associated with an election may be destroyed according to the following schedule unless there is a recount or litigation pending with respect to the election:

Records	Period of Retention	Authority SHSW Notice
Voter serial number slips	EVT + (14 days after a primary) (21 days after an election)	W
Applications for absentee ballots	EVT + (90 days after the election) (22 months after the election for federal offices)	W
Forms associated with election such as tally sheets, inspector's statements and nomination papers	EVT + (90 days after the election) (22 months after the election for federal offices)	W
Official canvass statements	EVT + (10 years after the election)	W
Registration and poll lists Nonpartisan primaries and elections	EVT + (2 years after the election for which they were created)	W
Registration and poll lists Partisan primaries and general election	EVT + (4 years after the election for which they were created)	

Cancelled registration cards	EVT + (4 years after cancellation)	W
Election notices	EVT + (1 year after the election) (22 months for federal elections)	W
Proofs of publication and correspondence relative to publications	EVT + (1 year after the election) (22 months for federal elections)	W
Campaign registration statements	EVT + (6 years after termination by the registrant)	W
Campaign finance reports	EVT + (6 years after date of receipt)	W

- (f) **Engineering and Public Works Records.** The following public records may be destroyed after the expiration of the designated retention period:

Records	Period of Retention	Authority SHSW Notice
Field notes	Permanent	N/A
Benchmark books	Permanent	N/A
Section corner monument logs	Permanent	N/A
Aerial photographs	EVT (Until superseded)	W
Village maps	Permanent	N/A
Water, storm, and sanitary sewer main maps	Permanent	N/A
Profile & grade books	Permanent	N/A

Excavation plans of private utilities	Permanent	N/A
Index to maps	Permanent	N/A
Preliminary subdivision plats	EVT (Until superseded by final plat)	W
Final subdivision plats	Permanent	N/A
Annexation plats	Permanent	N/A
Assessor's plats	Permanent	N/A
Structure plans for Village buildings and bridges	EVT (Life of the structure)	N
Annual reports	Permanent	N/A
Records of the Plan Commission - if created (includes minutes of meetings of the Commission and supporting documents submitted to the commission)	Permanent	N/A
Records of the Zoning Board of Appeals (includes minutes of the meetings of the board and supporting documents submitted to the Board)	Permanent	N/A
House number and address change file	Permanent	N/A
Street vacations and dedications, copies	EVT (Retain for active reference life)	W

Permits (includes permits for the excavation of streets by private utility companies)	EVT + 3 years	W
Petitions for street and sewer systems	EVT + 2 years	W
Special assessment calculations	EVT + 2 years	W
TV sewer inspection records	EVT (Until superseded)	W
State highway aide program records	FIS + 7 years	W

- (g) **Fidelity Bond Records.** The following public records may be destroyed after the expiration of the designated retention period:

Records	Period of Retention	Authority SHSW Notice
Oath of office	EVT + 5 years (after the term of service covered by the oath has ended)	W

- (h) **Insurance Records and Policies.** The following public records may be destroyed after the expiration of the designated retention period:

Records	Period of Retention	Authority SHSW Notice
Policy	FIS + 7 years	W
Policy bids, unsuccessful	EVT + 1 year	W
Claims	EVT + 7 years	W

- (i) **Journals, Registers and Ledger.** The following public records may be destroyed after the expiration of the designated retention period:

Records	Period of Retention	Authority	SHSW Notice
Receipts journal	FIS + 15 years		W
Voucher/order register	FIS + 15 years		W
General journal	FIS + 15 years		W
Journal voucher	FIS + 15 years		W
Appropriation journal	FIS + 15 years		W
Appropriation journal voucher	FIS + 15 years		W
General ledger	FIS + 15 years		W
Trial balance	EVT (Until audited)		W

- (j) **Legal Opinions.** Legal opinions rendered shall not be destroyed and shall be retained permanently.
- (k) **Licenses and Permits.** The following public records may be destroyed after the expiration of the designated retention period.

Records	Period of Retention	Authority	SHSW Notice
Liquor and beer related license applications	EVT + 4 years		W
Other license applications	EVT + 3 years		W
Receipts	CR + 4 years		W
License stubs: All liquor and beer related	CR + 4 years		W

Other	CR + 3 years	W
Dog licenses monthly reports to County Clerk	CR + 3 years	W

- (l) **Municipal Court Records.** The legal custodian, as defined in Sec. 19.33, Wis. Stats., of the following records concerning the Village of Sullivan Municipal Court, or his or her designee(s), may destroy the following public records may be destroyed after the expiration of the designated retention period:

Records	Period of Retention	Authority SHSW Notice
Audio tape recordings of trials or juvenile matters	EVT (Until expiration of statute of limitations to appeal to circuit court)	W
Municipal Court case files	EVT + 6 years (after entry of final judgment)	W
Municipal Court case files, Village Attorney's copies	EVT + 6 months (after entry of final judgment)	W
Municipal Court minutes record	EVT + 5 years (after entry of final judgment)	W
Municipal Court record	EVT + 5 years (after entry of final judgment)	W
Municipal Court judgment docket a record of all money judgment	EVT + 20 years (after final docket entry)	W

- (m) **Payroll Records.** The following public records may be destroyed after the expiration of the designated retention period:

Records	Period of Retention	Authority SHSW Notice
Payroll support record	FIS + 2 years	W

Employee's withholding allowance certificate	EVT + 5 years (after being superseded)	W
Employee's WI. withholding exemption certificate	EVT + 5 years (after being superseded)	W
Employee enrollment and waiver cards	EVT + 2 years (after being superseded or terminated)	W
Employee earning records	FIS + 5 years	W
Payroll check register	FIS + 5 years	W
Payroll distribution record	FIS + 5 years	W
Payroll voucher	FIS + 5 years	W
Cancelled payroll checks	FIS + 5 years	W
Wage and Tax Statement	FIS + 5 years	W
Report of WI. Income Tax	FIS + 5 years	W
Employer's Annual Reconciliation of WI Income Tax withheld from wages	FIS + 5 years	W
Federal deposit tax stub	FIS + 5 years	W
Quarterly report of federal income tax withheld	FIS + 5 years	W

Annual report of federal income tax withheld	FIS + 5 years	W
State's quarterly report of wages paid	FIS + 5 years	W
Monthly memorandum report	FIS + 5 years	W
Quarterly report, payroll summary	FIS + 5 years	W
Premium due notices	FIS + 5 years	W

- (n) **Police Department Records.** The following public records may be destroyed after the expiration of the designated retention period:

Records	Period of Retention	Authority SHSW Notice
Traffic citations (and accompanying documentation) sent through Village Municipal Court (if created)	EVT + 1 year (after closed)	W
Ordinance Citations	EVT + 2 years (after closed)	W
All accounting records	CR + 7 years	W
Electronic recordings of court proceedings which were appealed	EVT + 7 years	W
Court statistical reports	CR + 7 years	N
Arrestment calendars	CR + 7 years	W

Warrant and commitment listings	CR + 7 years	W
Municipal Court correspondence	CR + 7 years	W
Electronic recordings of court proceedings which were not appealed	EVT + 6 months	W
Personnel records	EVT + 8 years	W
Property inventory records	EVT + 8 years	W
Citizen complaints against police officers	EVT + 8 years	W
Investigation and citation records:		
arrest records	EVT + 8 years	W
incident records	EVT + 10 years	W
fingerprint cards	EVT + 8 years	W
evidence cards	EVT + 10 years	W
work schedules	CR + 7 years	W
accident reports	EVT + 4 years	W
investigation reports	EVT + 10 years (from date of closing investigation)	W
Audio and video tape recordings:		
Police dispatch audio tapes	CR + 120 days	W
Police video tapes	CR + 120 days	W
Information teletype messages	CR + 30 days	W
Medical records, re: occupational	EVT + 30 years	W

Training records for
exposure control CR + 3 years W

- (o) **Public Works Projects and Contracts.** The following public records may be destroyed after the expiration of the designated retention period:

Records	Period of Retention	Authority SHSW Notice
Notice to contractors	EVT + 7 years (after completion of project)	W
	EVT + 2 years (for unsuccessful bidders)	W
Certified check	EVT (Retain until contract has been signed and return to bidder)	W
Bid bond	EVT + 7 years (after completion of project)	W
	EVT + 2 years (for unsuccessful bidders)	W
Bidder's proof of responsibility	EVT + 7 years (after completion of project)	W
	EVT + 2 years (for unsuccessful bidders)	W
Bids	EVT + 7 years (after completion of project)	W
	EVT + 2 years (for unsuccessful bidders)	W
Affidavit of organization and authority	EVT + 7 years (after completion of project)	W
	EVT + 2 years (for unsuccessful bidders)	W

Bid tabulations	EVT + 2 years	W
Performance bond	EVT + 7 years (after completion of project)	W
Contract	EVT + 7 years (after completion of project)	W
Master project files	EVT + 20 years (after life of structure)	N
Blueprints	EVT (Until superseded by the as-built tracings)	W
As-built tracings	EVT (Life of the project)	N

- (p) **Purchasing Records.** The following public records may be destroyed after the expiration of the designated retention period:

Records	Period of Retention	Authority	SHSW Notice
Purchase requisitions	EVT + 1 year (after PO issued)		W
Purchase orders	FIS + 7 years		W
Receiving report	FIS + 7 years		W
Bids, successful	EVT + 7 years (after contract has expired)		W
Bids, unsuccessful	EVT + 1 year (after after PO issued)		W
Inventory of property	EVT (Retain until superseded)		W

- (q) **Real Property Records.** The following public records may be destroyed after the expiration of the designated retention period:

Records	Period of Retention	Authority	
			SHSW Notice
Deeds	Permanent		N/A
Opinions of title	Permanent		N/A
Abstracts and certificates of title	Permanent		N/A
Title insurance policies	Permanent		N/A
Plats	Permanent		N/A
Easements	Permanent		N/A
Leases	EVT + 7 years (after termination of lease)		W
Vacation or alteration of plat	Permanent		N/A

- (r) **Sewer and Water Utility Records.** The following public records may be destroyed after the expiration of the designated retention period:

Records	Period of Retention	Authority	
			SHSW Notice
Water stubs	FIS + 2 years		W
Receipts of current billings	FIS + 2 years		W
Customer's ledgers of municipal utilities	FIS + 2 years		W
All other utility records	CR + 7 years		W
Water quality laboratory tests (deep well water			

analysis detail and summary reports; chemical and bacteriological analysis of municipal drinking water detail and summary reports; municipal drinking water fluoride analysis; and water quality control readings	EVT + 5 years (if information has been transferred to a permanent test site file location) EVT + 1 year	W
Maps showing the location and physical characteristics of the utility plant	EVT (Until map is superseded)	W
Engineering records in connection with construction projects	EVT (Until record is superseded or 6 years after plant is retired provided mortality data are retained)	W
Operating records: Station pumpage records	CR + 15 years or EVT + 3 years (after the source is abandoned)	W
Interruption records	CR + 6 years	W
Meter rest records	EVT (see PSC 185.46)	W
Meter history records	EVT (Life of meter)	W
Annual meter accuracy summary	CR + 10 years	W
Pressure records	CR + 6 years	W
Customer records: complaint records	CR + 3 years	W
customer deposit	EVT + 6 years (after refund)	W

meter reading		
sheets or cards	CR + 6 years	W
billing records	CR + 6 years	W
Filed rates and rules	Permanent	W
Analyses of any water samples taken from the water system	EVT + 10 years (pursuant to NR 109.12)	W

- (s) **Special Assessment Records.** The following public records may be destroyed after the expiration of the designated retention period:

Records	Period of Retention	Authority	SHSW Notice
Preliminary resolution	CR + 2 years after created		W
Report on special assessment project	CR + 2 years after created		W
Waiver of special assessment notice and hearing	EVT + 1 year (after final resolution is approved)		W
Final resolution	Permanent		N/A
Certified special assessment roll	EVT (Retain until all assessments are collected)		W
Statement of new special assessments	CR + 5 years		W
Special assessment payment register	EVT (Retain until all assessments are collected)		W

- (t) **Street and Highway Records.** The following public records may be destroyed after the expiration of the designated retention period:

Records	Period of Retention	Authority	SHSW Notice
Street operations file	CR + 2 years after created		W
Street and sidewalk maintenance and repair	CR + 25 years		W
Tree planting, inspection, trimming and removal	CR + 25 years		W
Stock control records	CR + 2 years		W
Fuel usage reports	CR + 2 years		W
Heavy equipment and vehicle	EVT (Life of equipment and/or vehicle inventory ledger or until inventory ledger is superseded)		W
Vehicle maintenance histories	EVT (Life of vehicle)		W
Vehicle expense reports	EVT (Life of vehicle)		W
Vehicle usage reports	CR + 2 years		W
Payroll support records	CR + 2 years		W
Purchasing records	CR + 7 years		W
Complaint ledger	CR + 2 years		W
Monthly reports	CR + 3 years		W
Annual reports	Permanent		N/A

- (u) **Tax Calculation Records.** The following public records may be destroyed after the expiration of the designated retention period:

Records	Period of Retention	Authority
		SHSW Notice
Escrow account list	EVT (Retain until superseded)	W
Receipts	FIS + 7 years	W
Receipt stub book	FIS + 7 years	W
Tax collection blotters	EVT (Until audited)	W
Statement of taxes remaining unpaid	EVT (Retain with tax roll)	W
Tax settlement receipt	FIS + 5 years	W
Municipal treasurer's settlement	FIS + 5 years	W
Personal property tax roll	FIS + 15 years	N

- (v) **Treasurer's Records.** The following public records may be destroyed after the expiration of the designated retention period:

Records	Period of Retention	Authority
		SHSW Notice
Minute books	Permanent	N/A
Audio tapes	CR + 1 year; 90 days if made solely for the purpose of drafting the minutes	W
Ordinances	Permanent	N/A
Resolutions	Permanent	N/A
Ordinance book	Permanent	N/A
Affidavits of publication	CR + 3 years	W

Title 3 ► Chapter 4

Disposal of Lost, Abandoned and Surplus Property

- 3-4-1 Disposal of Surplus Village Property
- 3-4-2 Lost and Abandoned Property

Sec. 3-4-1 Disposal of Surplus Village Property.

(a) **Definitions.**

- (1) "Surplus Village Property" is that property which is owned by the Village of Sullivan and which has no further usefulness to the Village. An item of property shall be considered to have no further usefulness when:
 - a. The item or its function has been totally replaced by other Village property and no probable future function exists for it; or
 - b. The Village no longer performs the service for which the item was purchased and no other service can reasonably be provided by the item; or
 - c. The item is no longer able to reliably or economically perform the work required of it.
- (2) Surplus property as defined in this Chapter shall not include land or buildings but shall include fixtures and such salvage as may be taken from a building without structural damage when such fixtures and salvage are not part of a demolition contract. Surplus Village property shall not include property which is obtained by the Village as a result of abandonment or loss by the property's original owner. Surplus Village property shall not include items of property which are traded in for newer items.

(b) **Determination of Surplus Village Property (Major Items).**

- (1) Whenever an item of Village property is determined to be surplus Village property on the basis that the Village no longer performs the service for which the item was purchased, the Village Board shall determine whether or not the item is surplus Village property.
- (2) Whenever the fair market value of the item is more than Five Thousand Dollars (\$5,000.00), the Village Board shall determine whether or not the item is surplus

Village property. If the Village Board determines the item is a surplus item, disposal may occur as prescribed in Subsection (c).

(c) **Disposition of Surplus Village Property.**

- (1) Whenever the Village Board determines under Subsection (b) that an item of property is surplus Village property, it shall dispose of such property as it determines, generally as prescribed below.
- (2) Whenever the fair market value of an item is more than Five Thousand Dollars (\$5,000.00) and the Village Board has determined, pursuant to the previous Subsection, that the item is surplus Village property, or the Village Clerk-Treasurer has made such a determination for items with a value of less than Five Thousand Dollars (\$5,000.00), the Village Clerk-Treasurer or supervisor responsible for the items shall dispose of the property by:
 - a. Donation to a nonprofit organization within the Village or Jefferson County, or to a governmental agency; or
 - b. Public auction; or
 - c. Sale by sealed bid; or
 - d. Negotiated sale; or
 - e. As a trade-in.
- (3) In the event of a public auction or sale by sealed bid, the item will be sold in "as-is" condition to the person submitting the highest bid provided, however, that a lower bid submitted by a nonprofit organization or governmental agency may be accepted by the Village Board, upon the recommendation of the Village Clerk-Treasurer. The department head responsible for the item shall determine the time in which the successful bidder must remove the item. In the event the item is not removed within that time, the item shall revert to the Village and the amount of the bid shall be forfeited to the Village. In the event no bids are received, the item shall be disposed of as directed by the Village Board.
- (4) No public auction or awarding of bids shall occur under this Chapter unless a description of the item to be sold and an advance notice of the time and place for such auction or bid submission is first published as a Class 2 notice in the official Village newspaper.

(d) **Determination of Fair Market Values.** Whenever this Chapter requires a determination of the fair market value of an item of property, that determination shall be made by the department head responsible for the property, whose decision shall be final.

(e) **Authority to Dispose of Property.**

- (1) Except for library materials used by the public library for lending purposes, only the Village Board or Village Clerk-Treasurer, as authorized above, may dispose of Village property which is not surplus Village property.
- (2) Whenever this Section provides for an auction or other disposition of any property, the Village Clerk-Treasurer shall be authorized to hire an auctioneer or take such other action as is necessary to properly dispose of the property provided, however,

that the fees of such auctioneer and all such costs, other than those for Village labor and the use of Village property, do not exceed the payment received by the Village from the auction or sale of the property.

Sec. 3-4-2 Lost and Abandoned Property.

(a) Village Custody of Lost or Abandoned Property.

- (1) Property which appears to be lost or abandoned, discovered by officers or turned in to the Village or law enforcement authorities by citizens shall be disposed of according to this Section.
- (2) Lost and abandoned property will be examined by Village or law enforcement authorities for identifying marks in an attempt to determine the owner. If identifying marks are present, they shall be used by the Village or law enforcement authorities to attempt to contact the owner to return the property. If no identifying marks are present, the property shall be taken into custody by Village or law enforcement authorities.
- (3) No Village employee shall keep for his or her own use property found in the course of duty, nor take possession of property during off-duty hours when the discovery was made while on duty.
- (4) The Village or law enforcement authorities shall permit citizens to claim lost property if they can provide sufficient proof that they are rightful owners.
- (5) No Village employee shall receive any lost, stolen, abandoned or other unclaimed property from the Village or law enforcement authorities, unless that person receives a written receipt signed by the law enforcement officer, a copy of which shall remain with the law enforcement officer.

(b) Disposal Procedures.

- (1) **Classes of Property.** All property which has been abandoned, lost or remained unclaimed for a period of thirty (30) days after the taking of possession of the same by the Village shall be disposed of as follows, except that if the property is usable for Village operations, the property need not be sold at auction, but may become the property of the Village.
 - a. **Vehicles.** Vehicles shall be disposed of as set forth in the applicable provisions of Title 10, Chapter 5, of this Code of Ordinances.
 - b. **Intoxicating Liquor and Fermented Malt Beverages.** Intoxicating liquor and fermented malt beverages shall be destroyed.
 - c. **Firearms, Ammunition and Explosives.** Firearms or ammunition shall be returned to their rightful owner, destroyed, or transferred to the State Crime Laboratory, the division of law enforcement services of the Department of Justice, the Federal Bureau of Investigation or the Alcohol, Tobacco and Firearms bureau of the U.S. Department of Treasury. Any explosive, flammable, or other material proving a danger to life or property may be disposed of immediately upon taking

possession thereof. The Village Board, after consulting with the County Sheriff's Department, are hereby authorized to determine the disposal procedure, provided, however, that any such procedure will attempt to return to its rightful owner any such material which appears to have been stolen.

- d. **Other Property with a Fair Market Value of One Hundred Dollars (\$100.00) or Less.** An item of property with a fair market value of One Hundred Dollars (\$100.00) or less shall be destroyed or sold at public auction. Perishable property which deteriorates to a fair market value of less than One Hundred Dollars (\$100.00) shall be destroyed.
 - e. **Other Property with a Fair Market Value of Over One Hundred Dollars (\$100.00).** An item of property with a fair market value of more than One Hundred Dollars (\$100.00) shall be sold at public auction or by sealed bid.
 - f. **Illegal property.** Property which cannot be legally possessed shall be destroyed.
- (2) **Disposal by Auction or Sealed Bid.**
- a. Whenever any property under this Section is sold by public auction or sale or by sealed bid, such auction or the awarding of bids shall be preceded by a Class 2 notice describing the property and arranging the time and place for the auction or bid submission; such notice shall be published in the official Village newspaper. The property auctioned or sold by sealed bid shall be sold in as-is condition to the highest bidder. No sale or auction shall occur until the Village Board has determined that the property has no value to any probable investigation or legal proceeding. The department head responsible for the property shall determine the time in which the successful bidder shall remove the property. In the event the property is not removed within that time, the property shall revert to the Village and the amount of the bid be forfeited to the Village.
 - b. Any Village official selling property under this Section shall maintain for two (2) years an inventory of any property not disposed of by auction or sale by sealed bid and shall include a record of the date and method of disposal, any payment received for the property, and the name and address of the person acquiring the property.
- (3) **Lost Property.** Property which is found by persons and delivered to the Village Board for the purpose of locating the former owner shall not be considered abandoned or unclaimed under this Section until thirty (30) days after mailing to the person finding the property a notice that he/she may claim ownership of said property. The Village Board shall determine what portion, if any, of the property or its value shall be given the finder. This provision shall not apply to any Village employee finding property in the regular course of his/her employment.
- (4) **Payment to Village Treasury.** All sums received from the sale of property under this Section shall be paid to the Village Treasury.

State Law Reference: Sec. 66.0139, Wis. Stats.