

## Chapter 19

### BUDGET AND FINANCES

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[HISTORY: Adopted by the Village Board of the Village of Albany 5-11-1992 as Title 3, Ch. 1 of the 1992 Code. Amendments noted where applicable.]

#### **§ 19-1. Preparation of tax roll and tax receipts.**

Pursuant to W.S.A. s. 70.65(2), the Village Clerk-Treasurer shall, in computing the tax roll, insert only the aggregate amount of state, county, school and local taxes in a single column in the row opposite the parcel or tract of land against which the tax is levied, or, in the case of personal property, in a single column opposite the name of the person against whom the tax is levied.

State Law Reference: W.S.A. ss. 70.65 and 74.08.

#### **§ 19-2. Duplicate Treasurer's bond eliminated; village liable upon default of Treasurer.**

A. Bond eliminated. The Village of Albany elects not to give the bond on the Village Clerk-Treasurer, in his capacity as Treasurer, as provided for by W.S.A. s. 70.67(1).

B. Village liable for default of Treasurer. Pursuant to W.S.A. s. 70.67(2), the village shall be obligated to pay, in case the Village Clerk-Treasurer acting as Treasurer shall fail to do so, all state and county taxes required by law to be paid by such Treasurer to the County Treasurer.

#### **§ 19-3. Village budget.**

A. Departmental estimates. When requested by the 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 Village Board's Finance Committee shall consider such departmental estimates in consultation with the department head and develop a budget amount for such department or activity.

C. Form of proposed budget. Each year the Finance Committee of the Village Board shall prepare and submit to the Board a proposed budget, presenting a financial plan for conducting the affairs of the village for the ensuing calendar year. The budget shall include the following information:

(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 Finance Committee shall make a report 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) The Finance Committee shall submit to the Board at the time the annual budget is submitted the draft of an appropriation ordinance providing for the expenditures proposed for the ensuing fiscal year. Upon the submission of the proposed appropriation ordinance to the Board, it shall be deemed to have been regularly introduced therein.

(3) A summary of each 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 15 days prior to the time of such public hearing.

(4) Not less than 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.

#### **§ 19-4. 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 vote of the entire membership of the Village Board. Notice of such transfer shall be given by publication within eight days thereafter in the official village newspaper.

#### **§ 19-5. Expenditure of funds.**

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 § 19-4 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.

#### **§ 19-6. Fiscal year.**

The calendar year shall be the fiscal year.

State Law Reference: W.S.A. s. 61.51(3).

#### **§ 19-7. Public depositories.**

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, the 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. Pursuant to state law, designated public depositories shall be required to pledge United States Treasury notes equal in amount to any uninsured balance of the village's deposit.

State Law Reference: W.S.A. s. 62.12(7).

### **§ 19-8. Claims against village.**

A. Claims to be certified. Prior to submission of any account, demand or claim to the Village Board for approval of payment, the Village Clerk-Treasurer shall certify, or cause to be endorsed thereon or on attached papers, that the following conditions have been complied with:

- (1) That funds are available therefor pursuant to the budget.
- (2) That the item or service was duly authorized by the proper official or agency and has been received or rendered in accordance with the purchasing agreement.
- (3) That the claim is accurate in amount and a proper charge against the Treasury.

B. Board to audit accounts.

(1) No account or demand against the village, except as provided in Subsection C, shall be paid until it has been reviewed by the Village Board and an order drawn on the Village Clerk-Treasurer therefor. Every such account shall be itemized and certified as provided in Subsection A.

(2) All money paid out of the Village Treasury shall be paid upon an order signed by the Village President and countersigned by the Village Clerk-Treasurer, except that payments of regular wages or salaries shall be as provided in Subsection C below. The minutes of the proceedings of the Board, or a statement attached thereto, shall show to whom and for what purpose every such account was allowed and the amount. Routine and time-dependent statements, such as utility bills, may be paid by the Clerk-Treasurer without utilizing the procedures of this section.

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 payday.

State Law Reference: W.S.A. s. 61.51.

### **§ 19-9. Investment of funds not immediately needed.**

The Village Clerk-Treasurer may invest any village funds not immediately needed, pursuant to W.S.A. ss. 66.04(2) and 219.05.

### **§ 19-10. Receiving money; receipt.**

A. The Village Clerk-Treasurer and his 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 shall make out a receipt, in duplicate, for the money so received. The Village

Clerk-Treasurer shall charge the amount thereof to the Treasury and credit the proper account. The payment of the money to any receiving agent of the village or to the village or to the Village Clerk-Treasurer shall be safeguarded in such manner as the Village Board shall direct.

State Law Reference: W.S.A. s. 66.113.

### **§ 19-11. Bidding procedures.**

A. Adoption of city bidding procedures. Pursuant to W.S.A. s. 61.56, the village does hereby provide that as a complete alternative to the requirements of W.S.A. ss. 61.54, 61.55 and 66.29, and in lieu thereof, that the provisions of W.S.A. s. 62.15 shall be applicable to all village contracts for public construction over \$10,000. The authority vested in the Board of Public Works by W.S.A. s. 62.15 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 3/4 of all members of the Village Board.

### **§ 19-12. Bid solicitation procedures.**

A. Definitions. As used in this section, the following terms shall have the meanings indicated:

FORMAL BID -- The formal bid procedure is used for purchasing goods and services in an amount of \$10,000 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.

INFORMAL QUOTATION -- 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 \$10,000.

VERBAL QUOTATION FORM -- The village solicits verbal quotations on items the village purchases which are less than \$10,000. The results of the verbal quotations are recorded on a memorandum of verbal quotation form.

B. Bid solicitation.

(1) Competitive bids or quotations shall be obtained before contracting to purchase articles, goods, wares, material services or merchandise which amount in bulk to more than \$1,000. Purchases up to \$1,000 may be made by either telephone quotations, informal written quotations or formal bid. Purchases from \$1,000 to \$10,000 shall be made by written quotation, telephone quotation or formal bid. Purchases of \$10,000 and over, pursuant to Subsection A above, shall be made by formal bid unless exempted from it by action of the Village Board.<sup>1</sup>

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<sup>1</sup> Editor's Note: Amended at time of adoption of Code (see Ch. 1, General Provisions, Art. I).

(2) Verbal quotations for goods and services shall be secured from at least two 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 shall be solicited from at least three 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 1 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 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 guaranties 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 ensure that the specifications are sufficiently broad enough that competition in the bidding process is preserved.

### **§ 19-13. Facsimile signatures.**

In lieu of the personal signatures of the Village Clerk-Treasurer and Village President, 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 is otherwise subject, including the unauthorized use thereof.

### **§ 19-14. Accounts receivable billing procedures.**

Nonutility billings by the village may be paid within 30 days after billing without interest. Thereafter, interest may be charged at the rate of 11/2% per month, or any fraction thereof, until the following 15th day of November. Bills not paid on or before the 15th day of November shall have added to the total amount due 11/2% of said charges and shall be entered on the tax roll as a special charge and become a lien upon real estate.

**§ 19-15. Annual audits.**

A firm of certified public accountants shall 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 Clerk-Treasurer in the management of the village's financial affairs, including the village's public utilities. These auditors shall be employed on a calendar-year basis. The books audited may, in addition to the village financial records of the office of the Clerk-Treasurer, include the Village Clerk 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 moneys.

**§ 19-16. Liability of village for acts of agents.**

No agent of the village 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 Village 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.