

CHAPTER 3
FINANCE AND TAXATION

- 3.01- Preparation of Tax Roll and Tax Receipts
- 3.02- Fiscal Year
- 3.03- Budget
- 3.04- Changes in Budget
- 3.05- Town Funds to be Spent in Accordance with Appropriations
- 3.06- Claims Against Town
- 3.07- Duplicate Treasurer's Bond
- 3.08- Facsimile Signatures
- 3.09- Room Tax
- 3.10- Tax Exempt Property
- 3.11- Alternative Special Assessment Procedure
- 3.12- Special Assessments for Public Improvements
- 3.13- General Operating Fund Reserve Policy
- 3.14- Debt Policy
- 3.15- Revenue Policy
- 3.16- Investment Policy
- 3.17- Accounting, Audit and Financial Reporting Policy
- 3.18- Capital Projects Budget Policy
- 3.19- Purchasing Policy

3.01 PREPARATION OF TAX ROLL AND TAX RECEIPTS.

(1) AGGREGATE TAX STATED ON ROLL. Pursuant to §70.65, Wis. Stats., the Town Clerk shall, in computing the tax roll, insert only the aggregate amount of State, County, local, school and other general property taxes minus credits applied under §79.10(9), Wis. Stats., except credits determined under §79.10(7m), Wis. Stats., in a single column in the roll 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. Each tax bill or receipt shall show the purpose for which the taxes are to be used giving the breakdown for State, County, local, school and other general property taxes. The tax roll shall indicate all corrections made under §70.43 and §70.44, Wis. Stats..

(2) TAX RECEIPTS. Pursuant to §74.09, Wis. Stats., the Town Treasurer shall enter in each tax receipt given by the County Treasurer for the payment of taxes the name of the person paying the taxes, the date of payment and the aggregate amount of taxes paid. Tax receipts shall be signed, and a duplicate kept, by the County Treasurer after noting the payment of taxes upon the tax roll. The Treasurer shall then deliver the receipt to the appropriate person.

3.02 FISCAL YEAR. The calendar year shall be the fiscal year.

3.03 BUDGET. (1) DEPARTMENTAL ESTIMATES. On or before the date designated by the Town Chairperson,

each officer, department and committee shall file with the Town Administrator 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 officers, 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 and ensuing fiscal years. Such statements shall be presented in the form prescribed by the Administrator and shall be designated as "departmental estimates" and shall be as nearly uniform as possible for the main divisions of all departments.

(2) TOWN ADMINISTRATOR TO PREPARE.

(a) BUDGET TO INCLUDE. The Town Administrator shall prepare and submit to the Board a proposed budget presenting a financial plan for conducting the affairs of the Town for the ensuing calendar year. The budget shall be prepared on the fund accounting basis and shall include the following information:

1. The expense of conducting each department and activity of the Town for ensuring fiscal year and corresponding items for the current year and last preceding fiscal year, with reasons for increase and decrease recommended as compared with appropriations for the current year.

2. An itemization of all anticipated income of the Town from sources other than general property taxes and bonds issued, with a comparative statement of the amounts received by the Town from each of the same or similar sources for the last preceding and current fiscal year.

3. All existing indebtedness of the Town, including the amount of interest payable and principal to be redeemed on any outstanding general obligation bonds of the Town and any estimated deficiency in the sinking fund of any such bonds during the ensuing fiscal year.

4. An estimate of the amount of money to be raised from general property taxes, which, with income from other sources, shall be necessary to meet the proposed expenditures.

5. Such other information as may be required by the Board and by State law.

(b) COPIES. The Town shall provide a reasonable number of copies of the budget thus prepared for distribution to citizens.

(3) HEARING. The Town Chairperson, with the assistance of the Town Administrator shall submit to the Board at the time the annual budget is submitted, a 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.

(4) ACTION BY BOARD. Following the public hearing, the proposed appropriation ordinance may be changed or amended and shall take the same course in the Board as other ordinances.

3.04 CHANGES IN BUDGET. (1) The amount of the tax to be levied or certified and the amounts of the various appropriations, and the purposes thereof, shall not be changed after approval of the budget except by a 4/5 vote of all the members of the Town Board. Notice of such change shall be given by publication within 15 days thereafter in the official Town newspaper.

(2) After the budget is adopted, the Town Board at a regular or special meeting shall set the tax rate of the Town as provided in §60.10(1)(a), Wis. Stats. except if such authority has been delegated to the Town Board as provided in §60.10(2)(a), Wis. Stats.

3.05 TOWN FUNDS TO BE SPENT IN ACCORDANCE WITH APPROPRIATION. No money shall not be drawn from the Treasury of the Town, nor shall any obligation for the expenditure of money be incurred, except in pursuance of the annual appropriation in the adopted budget or when changed as authorized by section 3.04 of this chapter. At the close of each fiscal year, any unencumbered balance of an appropriation shall revert to the general fund and shall be subject to reappropriation; but appropriations may be made by the Board, to be paid out of the income of the current year, in furtherance of improvements of other objects or works which shall 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.

3.06 CLAIMS AGAINST TOWN.

(1) CLAIMS PROCEDURES. (a) VILLAGE BOARD POWERS ADOPTED. The Town, having adopted a resolution to direct the Town Board to exercise Village Board Powers under §60.18 (12), Wis. Stats., does now enact an alternative system of approving certain financial claims against the Town by virtue of §66.044, Wis. Stats.

(b) CLAIMS TO BE CERTIFIED. Before submission of any account, demand or claim to the Board for approval of payment, the Administrator shall certify or cause to be endorsed thereon or on attached papers, that the following conditions have been met.

1. That funds are available pursuant to the budget approved by the Town Board.
2. That the item or service was duly authorized by the proper official, department head, board or

commission 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.

4. That the service has been actually rendered in conformity with such authorization.

5. That the claim is just and valid according to law. The Town Administrator may require the submission of such proof and evidence to support the above as he or she may deem necessary.

(c) TOWN BOARD TO AUDIT ACCOUNTS. No account or demand against the Town, except as provided in Subsection (2) of this Section, shall be paid until it has been audited by the Town Board and an order drawn on the Town Treasury thereof. Every such account shall be itemized and certified as provided in Subsection (b).

After auditing, the Town Board shall cause to be endorsed by the Treasurer, on each account, the words "allowed" or "disallowed," as the fact is, adding the amount allowed or specifying the items or parts of items disallowed. The minutes of the proceedings of the Board or a statement attached thereto shall show to whom and for what purpose every such account and amount was allowed.

(d) PAYMENT OF REGULAR WAGES, SALARIES OR CONTRACTUAL OBLIGATIONS. Regular wages or salaries of Town officers, and employees shall be paid by pay roll, verified by the Town Administrator after submitted by the appropriate department head and filed with the Treasurer in time for payment on the regular pay day. Payment of claims submitted, pursuant to service agreement or contract, as approved by the Town Board, shall be paid according to said agreement or contract.

(4) ANNUAL AUDIT REQUIRED. The Town Board shall authorize an annual detailed audit of its financial transactions by a public accountant licensed under Ch. 442, Wis. Stats., and designated by the Town Board.

(5) METHOD OF INCURRING CLAIMS. All actions of the Board appropriating money or creating a charge against the Town, other than claims for purchases or work previously authorized by the Board, shall only be acted upon at the next regular meeting after introduction, provided that this rule may be suspended by affirmative vote of 3/4 of all members of the Board. A roll call vote shall be taken and recorded on all appropriations.

(6) CLERK FIDELITY BOND. The Town Clerk shall be covered by a fidelity bond of not less than \$5,000.

3.07 DUPLICATE TREASURER'S BOND.

(1) **ELIMINATED.** The Town elects not to give the bond on the Treasurer pursuant to §70.67(1), Wis. Stats.

(2) **TOWN LIABLE FOR DEFAULT OF TREASURER.** Pursuant to §70.67(2), Wis. Stats., the Town shall be obligated to pay, in case the Treasurer shall fail to do so, all State and County taxes required by law to be paid by the Treasurer to the County Treasurer.

3.08 FACSIMILE SIGNATURES.

(1) **FACSIMILE SIGNATURE AUTHORIZED.** In lieu of the personal signatures of the Town Chairperson, Treasurer and Clerk on any and all order checks of the Town drawn upon any depository of the funds of the Town, the facsimile signature of either or all of the Chairperson, Treasurer and Clerk may be affixed to any such order check.

(2) This section is enacted under §66.042(3), Wis. Stats., and shall remain in full force and effect with respect to each depository of the funds of the Town until such depository is notified this section has been amended or rescinded.

3.09 ROOM TAX. (1) **PURPOSE.** Under §66.75, Wis. Stats., a tax is hereby imposed on the service of furnishing, at retail, rooms or lodging to transients by hotelkeepers, motel operators, and other persons furnishing accommodations to the public, irrespective of whether membership is required for use of the accommodations. Such tax shall be at the rate of 8% of the gross receipts from retail furnishing of rooms and lodging.

(2) **DEFINITIONS.** “Hotel”, “Motel”, and “Transient” have the meaning pursuant to §77.52(2)(a) 1., Wis. Stats.

(3) **EXEMPT FROM SELECTIVE SALES TAX.** The room tax shall not be subject to the selective sales tax imposed by §77.52(2)(a) 1., Wis. Stats.

(4) **REPORTS.** Each retailer engaged in furnishing accommodations, rooms or lodging as defined in this section shall submit a quarterly report within 30 days from the end of each quarter to the Town Clerk showing the gross receipts from furnishing such accommodations, rooms or lodging, along with a copy of his/her State sales tax report for such quarter and shall pay the Town the amount of room tax as indicated by such report and in accordance with the terms of this section.

(5) **COLLECTION OF TAX.** As a means of enforcing the collection of any room tax imposed under this section, the Town may, if it has probable cause to believe the correct amount of room tax has not been assessed or the tax return is not correct, inspect and audit the financial records of any person subject to this section pertaining to furnishing of accommodations to determine whether or not the correct amount of room tax is assessed and any room tax return is correct.

(6) **FORFEITURE.** A forfeiture of 5% of the tax shall be imposed on any person subject to section who fails to comply with a request to inspect and audit the person’s financial records under this section.

(7) **UNPAID TAXES.** All unpaid taxes shall bear interest at the rate of 1% per month from the due date of the return. A forfeiture not to exceed 25% of the room tax due the previous year under this section or \$5,000, whichever is less, shall be imposed on every taxpayer who fails to pay such room tax when due.

(8) **FALSE OR FRAUDULENT RETURNS.** If a false or fraudulent return is filed with the intent in either case to defeat or evade the tax imposed by this section a penalty of 50% of the tax due shall be paid in addition to the tax, interest and late filing penalty as prescribed in subpar. (7) of this Section.

(9) **CONFIDENTIALITY OF REPORTS.** (a) All information and records filed with the Town Clerk by any taxpayer under this section shall be confidential and nothing in such reports filed shall be given out to any person by the Town Clerk or his/her associates.

(b) This prohibition with reference to releasing information shall not apply to persons obtaining such information in the discharge of their duties imposed by law or of the duties of their office or by order of a court. The Town Clerk may provide for the publication of statistics classified so as not to disclose the identity of particular returns.

3.10 TAX EXEMPT PROPERTY. (1) **PURPOSE.**

This section sets forth procedure concerning administration of the tax-exempt property registration system for reports (PC-220 at time of passage).

(2) **DUTIES.** By July 1 of each even numbered year, the Town clerk shall complete and deliver a Taxation District Summary Report to the Wisconsin Department of Revenue. This report should summarize information provided by the tax-exempt property owners, with their report due January 31 each even numbered year. The Clerk will make a reasonably diligent effort to ensure that all tax-exempt property owners are sent the registration form and have returned the same. When such form has not been received by the Clerk by January 31, the Clerk shall send the property owner a notice by certified mail, return receipt requested, stating that the property for which the form is required will be appraised at the owner’s expense and a forfeiture imposed if a completed form is not received by the Clerk within 30 days after the notice is sent. The Clerk is responsible for form distribution and review.

(3) **FEES.** Since administration time of an elected official and possibly the other Town officers or employees to who duties are delegated by the Administrator is involved, and

since such workload is due to the existence of tax exempt property within the Town, the Town Board affirmatively states that it is fair and logical to charge a fee as authorized under State Law. After consideration of the administration time involved, the number of parcels per tax exempt entity and expenses to the town such as postage, copies, etc., the Board believes the following fee to be charged per tax exempt entity, regardless of the number of parcels for each:

(a) If paid by January 31 of the registration year, \$5.00.

(b) If not paid by the January 31 deadline, \$10.00.

(4) **LICENSING.** Prompt payment of fees shall be a condition of receiving or renewing any license issued by the Town to the tax-exempt property owner, when applicable. Timely submission of the required report is likewise a licensing condition and requires accurate information.

(5) **FORFEITURE.** Since prompt and timely submission of these reports to the Clerk is essential to the efficient operating of this system and compliance with State standards, a forfeiture of \$20.00 to \$200.00 may be imposed by a court for failure to submit Report PC-220 or its successor to the Town Clerk by the deadline in Sub. (2) above. Enforcement may be by use of the citation procedure in §25.04(4) of this Code.

3.11 ALTERNATIVE SPECIAL ASSESSMENT PROCEDURE. (1) **ALTERNATIVE PROCEDURE.** In addition to other methods provided by law, special assessments for any public work or improvement or any current service may be levied in accordance with the provisions of this section. (See §3.12 of this Chapter.

(2) **AMOUNT, INSTALLMENT PAYMENTS, INTEREST AND TERMS.** Whenever the Board shall determine that any public work or improvement or any current service shall be financed in whole or in part by special assessments levied under this chapter, it shall adopt a resolution setting forth such intention and the time, either before or after completion of the work or improvement, when the amount of such assessments shall be determined and levied, the number of annual installments, if any, in which such assessments may be paid, the rate of interest to be charged on the unpaid balance and the terms of which any of such assessments may be deferred while no use of the improvement is made in connection with the property.

(3) **SECTION 66.60, WISCONSIN STATUTES, APPLIES.** The provisions of §66.60 of the Wis. Stats. shall apply to special assessments levied under this section except that when the Board determines by resolution as provided in subsection (2) that the hearing on such assessments shall be held subsequent to the completion of the work or

improvement or the rendition of the service, the report required by §66.60(3) shall contain a statement of the final cost of the work, service or improvement in lieu of an estimate of such cost.

(4) **NOTICE OF HEARING.** Notice of the time and place of the public hearing on any special assessment proposed to be levied and notice of the final assessment and terms of payment thereof shall be given by mail to every person whose property is affected by such assessment and whose mailing address can be determined with reasonable diligence.

(5) **LIEN.** Any special assessment levied under this section shall be a lien against the property assessed from the date of the final resolution of the Board determining the amount of such levy.

(6) **APPEALS.** The provisions of §66.60(12) and §66.62(2) Wis. Stats. relating to appeal shall apply to any special assessment levied under this section.

3.12 SPECIAL ASSESSMENT FOR PUBLIC IMPROVEMENTS.

(1) Pursuant to §60.51 Wis. Stats., property owners shall be assessed the installation for all or part of the cost of any capital improvements. Special assessments may be paid under §66.54 Wis. Stats. and reassessments shall be under §66.635 Wis. Stats..

(2) No property owner shall be assessed for any public improvement for which the Town has been reimbursed all costs by way of assessment to the property owner during the past five years.

(3) Assessment to the property owner for the cost of public improvements installed by the Town more than five years but less than 25 years prior to the letting of the contract, shall be prorated by multiplying the cost of replacing the improvement by a fraction, the numerator of which shall be the number of years which has elapsed since the installation of the improvement and the denominator which shall be 25 years.

(4) Assessments, whether for initial installation of the public improvement or the replacement of it, shall be made based on the actual cost incurred by the Town. Notwithstanding anything contained herein to the contrary, the total cost of any construction contract shall include engineering fees and expenses incurred in removing any existing part of the existing infrastructure.

(5) Costs shall be assessed to owners of corner lots according to the lot dimensions as prescribed on the most recent tax roll. The total lineal feet as to such lots shall be equal to the longest frontage of the property plus one-half of the shorter frontage. As used in this section, the term "frontage" shall mean that portion of the property which

fronts or abuts on any street, highway, alley, roadway or other thoroughfare generally used by the public.

3.13 GENERAL OPERATING FUND RESERVE POLICY. The establishment of a formal policy governing the purpose and acceptable parameters of general operating fund balance levels is an effective method used in the financial management practices of a municipality. A formally adopted policy shall help eliminate any ambiguity regarding what constitutes an appropriate purpose for maintaining available fund balances.

(1) CONTINGENCY FUND CREATED. The Town shall establish a contingency line item to provide for unanticipated expenditures of a nonrecurring nature, or to meet unexpected small increases in service delivery costs. This fund shall be maintained at two percent (2%) of the General Operating Fund expense. The Contingency Fund amount shall not be included in said calculation. Any unexpended funds shall be deposited in the Undesignated Unreserved General Operating Fund Balance for reallocation to subsequent general operating funds.

(2) UNDESIGNATED WORKING CAPITAL OPERATING FUND CREATED. The Town shall establish a Unreserved Undesignated Working Capital General Operating Fund for the purpose of providing reserved funds for the normal operation of the Town. The purpose of this fund is to maintain a sufficient cash balance, at all times, to avoid borrowing for day-to-day operations of the Town. The fund level shall be maintained at fifteen percent (15%) of the most current General Fund Operating Expense.

(3) CAPITAL EQUIPMENT FUND CREATED. The Town shall establish a Capital Equipment Fund for the following departments at the designated maximum fund levels:

Fire Department	\$ 350,000.00
Police Department	\$ 50,000.00
Parks and Recreation	\$ 20,000.00
Public Works Department	\$ 100,000.00

(a) Said funds shall provide sufficient cash balances to allow each department to properly effect an established capital equipment replacement program. This shall reduce the necessity to borrow funds for planned capital equipment purchases. Said funds may also be used as leverage if borrowing is deemed necessary.

(b) The receipts from the sale of equipment from the aforementioned departments shall be placed in the department fund from which the equipment was sold.

(4) CAPITAL IMPROVEMENT FUNDS CREATED. The Town shall establish Capital Improvement Funds. Said fund shall consider road improvements, stormwater improvements and parks improvements. Funding levels

of said improvements shall be based on five (5) year capital improvement programs. Said programs shall be reviewed annually.

(5) INTERFUND TRANSFERS. Interfund transfers to cover shortfalls shall not be an acceptable policy. If Interfund transfers prove necessary after implementation of the above reserves and funds, each reserve amount as stated above shall be adjusted in subsequent years to eliminate the need therefore.

(6) TREASURER TO PROVIDE MONTHLY FUND REPORTS. It shall be the responsibility of the Treasurer to monitor aforementioned reserve balances on a monthly basis and report to the Board material deviations therefrom.

(a) To maintain the above fund balances, the Town shall:

1. Eliminate the budgeted use of fund balance if said use would reduce fund balance below policy minimums.

2. Apply remaining unexpended general fund resources at the end of each fiscal year to add to the cash portion of the reserves if necessary to meet policy minimums.

3. Encourage using a portion of the tax levy generated by equalized valuation which may be higher than used for budget development to add to the cash portion of the reserves if necessary to meet policy minimums.

3.14 DEBT POLICY. In the absence of sound debt issuance and management policies, it is very difficult for public officials to accurately evaluate the long-term consequences of funding decisions. The consistent application of carefully developed debt management policies shall benefit the Town in a number of areas. Foremost among these benefits is enhanced credit quality and improved access to the credit markets - resulting in the Town's ability to incur debt at favorable interest rates in the amounts necessary to fulfill its obligations and prescribed responsibilities.

(1) LONG TERM BORROWING. The Town shall confine long-term borrowing to capital improvements or projects that cannot be financed from current revenues.

(2) PAYBACK SCHEDULE OF BOND ISSUES. When the Town finances capital projects by issuing bonds or notes it shall pay back the bonds and notes within a period not to exceed the expected useful life of the project. Maximum term for equipment shall be 5 years. Maximum term for remodeling shall be 10 years. Maximum term for streets, sewers and other improvements to land shall be 15 years. Maximum term

for acquisition of land in new building construction shall be 20 years.

(3) MATURITY OF GENERAL OBLIGATION BONDS. In accordance with Article XI, Section 2 of the Wisconsin Constitution and § 67.07 of the Wis. Stats., the Town shall keep the MAXIMUM maturity of general obligation bonds at or below the legally defined limit of 20 years. The Town shall structure debt issues to insure timely payback of principal. Principal retirement shall be such that annual principal and interest payments for each issue are either level or decreasing. The AVERAGE maturity of any general obligation bond issue shall not exceed 14 years.

(4) MAXIMUM LEVEL OF DEBT SERVICE. The goal of the Town shall be to maintain total annual debt service at a maximum level of 25% of total annual general operating revenue. Total annual debt service for general obligation debt shall in no case exceed 50% of total annual generated operating revenue per current legally defined limits.

(5) MAXIMUM GENERAL OBLIGATION DEBT. Total general obligation debt shall not exceed five percent (5%) of the equalized value pursuant to Article XI, Section 2 of the Wisconsin Constitution and § 67.03(1) of the Wis. Stats.. The Town shall strive to maintain a level of general obligation debt equivalent to not more than 75% of its legal limit as defined above.

(6) USE OF SPECIAL ASSESSMENT BONDS. Where possible, the Town shall use special assessment bonds pursuant to § 66.60 of the Wis. Stats., or revenue obligations pursuant to § 66.066 of the Wis. Stats., or other self-supporting bonds instead of general obligations pursuant to Section 67 of the Wis. Stats. to achieve a more equitable distribution of the costs of services to the benefactors thereof.

(7) USE OF LONG-TERM DEBT FOR OPERATING EXPENSES PROHIBITED. The Town shall not use long-term debt for current operations.

(8) RETIREMENT OF TAX ANTICIPATION DEBT. The Town shall retire any tax anticipation debt annually pursuant to § 67.12(1)(a) of the Wis. Stats.

(9) The Town shall maintain good communications with bond rating agencies about its financial condition. The Town shall follow a policy of full disclosure on every financial report and bond prospectus and respond to any reasonable request by financial advisors and/or underwriters for ongoing disclosure to full comply with SEC 15(c) 2-12 disclosure rule or any future federal or state disclosure regulations.

3.15 REVENUE POLICY. The Town shall maintain a minimum level of taxation, which shall allow for the responsible execution of its prescribed mission to operate

the Town in a cost efficient and responsible manner. The Town shall actively manage its property tax millage rate to eliminate unnecessary annual fluctuations. Wherever possible the Town shall seek to match its sources of revenue with specific benefactors of associated services.

(1) The Town shall try to maintain a diversified and stable revenue system to shelter it from short-run fluctuations in any one-revenue source.

(2) REVENUE ANALYSIS. The Town shall estimate its annual revenues by an objective, analytical process.

(3) REVENUE PROJECTIONS. The Town shall project revenues for the next five years and shall update this projection annually. Each existing and potential revenue source shall be re-examined annually.

(4) APPRAISAL PROCEDURES. The Town shall maintain sound appraisal procedures to keep property values current. Reassessments shall be made of all property at least every four (4) years to insure compliance with applicable law. During each reassessment, the Town shall strive to assess property as near as possible to one hundred percent (100%) of full market value.

(5) The year-to-year increase of actual revenue from the property tax for general operations shall generally not exceed the inflation factor percent.

(6) The Town shall establish all user charges and fees for enterprise fund accounts at a level related to the cost of providing the services and maintenance of acceptable level of return to utility base.

(7) Intergovernmental grants shall generally not exceed fifteen percent (15%) of the current operating budget.

(8) The amount of funds necessary to match intergovernmental grants shall generally not exceed seven and one-half percent (7.5%) of current operating budget.

3.16 INVESTMENT POLICY. It is hereby recognized that the implementation of all investment policy statements stipulated herein shall be within the parameters of permitted legal investments under § 66.04(2) of the Wis. Stats. and governed by the following hierarchical criteria listed in order of relative priority:

1. **SAFETY** of principal of investment
2. **LIQUIDITY** of investment without penalty
3. **YIELD** of investment

(1) CASH FLOW ANALYSIS. The Town shall make a cash-flow analysis of all funds on a regular basis. Disbursement, collection and deposit of all funds shall be scheduled to insure maximum cash availability.

(2) When permitted by law, the Town shall pool cash from several different funds for investment purposes.

(3) The Town shall invest at least 95% of its idle cash on a continuous basis.

(4) The Town shall analyze market conditions and investment securities daily to determine what yield can be obtained.

(5) The Town shall obtain the best possible return of all cash investments.

(6) The accounting system shall provide regular information concerning cash position and investment performance.

3.17 ACCOUNTING, AUDITING AND FINANCIAL REPORTING POLICY. The Town recognizes the need for fair, consistent and understandable financial reporting. Preparation of such shall inure many benefits to various parties. The most prominent of these benefits being: 1) Town residents shall be kept accurately apprised of their government's operations, 2) Government officials shall have necessary information to utilize for comparative analyses during the financial decision making process, and 3) Outside entities, e.g., banks, underwriters, credit agencies, etc., shall have requisite information to facilitate any necessary debt issuance.

(1) **ACCOUNTING PRACTICES.** The Town shall establish and maintain a high standard of accounting practices.

(2) **ACCOUNTING PRINCIPLES.** The accounting system shall maintain records on a basis consistent with accepted standards for local government accounting and generally accepted accounting principles "GAAP", including proper accounting for fixed assets.

(3) **FINANCIAL REPORTS.** Regular monthly and annual financial reports shall present a summary of financial activity by major types of funds.

(4) Where possible, the reporting system shall also provide monthly information on the total cost of specific services by type of expenditure and if necessary, by fund. This report shall include a comparison to last year's expenditures.

(5) An independent public accounting firm shall perform an annual audit and shall publicly issue a financial opinion.

(6) Remedial actions necessary to eliminate any exceptions or qualifications referenced in auditor's opinion statement shall be taken immediately upon notification thereof.

3.18 CAPITAL PROJECTS BUDGET POLICY. A properly drafted capital improvement plan insures that today's needs are considered in light of tomorrow's expectations. It is of paramount importance that decisions involving large outlays of public funds are made within the

confines of a long-term planning horizon. This is exceptionally critical for projects whose useful life shall typically outlast the tenure of today's decision-makers.

(1) **CAPITAL IMPROVEMENTS.** The Town shall make all capital improvements in accordance with an adopted capital improvement program.

(2) **CAPITAL IMPROVEMENT PLAN.** The Town shall develop a five- (5) year plan for capital improvements and update it annually.

(3) **ANNUAL BUDGET.** The Town shall enact an annual capital budget based on the multi-year capital improvement plan. Future capital expenditures necessitated by changes in population, changes in real estate development, or changes in economic base shall be calculated and included in capital budget projections.

(4) **COORDINATE FUND EXPENDITURES.** The Town shall coordinate development of the capital improvement budget with development of the operating budget. Future operating costs associated with new capital improvement shall be projected and included in operating budget forecasts.

(5) **USE OF INTERGOVERNMENTAL ASSISTANCE.** The Town shall use intergovernmental assistance to finance only those capital improvements that are consistent with the capital improvement plan and Town priorities, and whose operating and maintenance costs have been included in operating budget forecasts.

(6) The Town shall maintain all its assets at a level adequate to protect the Town's capital investment and to minimize future maintenance and replacement costs.

(7) **CAPITAL EQUIPMENT REPLACEMENT NEEDS.** The Town shall project its equipment replacement and maintenance needs for the next five- (5) years and shall update this projection each year. From this projection a maintenance and replacement schedule shall be developed and followed and fund with the appropriate capital equipment fund.

(8) The Town shall identify the estimated costs and potential funding sources for each capital project proposal before it is submitted to Board for approval.

(9) The Town shall utilize the least costly financing method for all new projects after taking into consideration the appropriate form of debt as outlined in the Debt Policy statements, e.g., general obligation, revenue, etc.

(10) The Treasurer shall be responsible for maintaining all fixed assets records to be included in the "General Fixed Asset Account Group".

(11) **TOWN BOARD TO PRIORITIZE NEEDS AND EXPENSE.** It shall be the ultimate responsibility of the Board to review all potential capital improvement projects

and determine final prioritization of needs and subsequent inclusion or elimination of each project from capital improvement plan.

3.19 PURCHASING POLICY. A comprehensive purchasing policy shall insure that all Town acquisitions are: 1) properly authorized by a previously designated responsible party, 2) procured at a competitive price, and 3) paid for in a timely fashion.

(1) RESPONSIBILITY AND AUTHORITY OF THE TOWN ADMINISTRATOR. The Administrator shall:

(a) Assure that funds are available pursuant to the budget.

(b) Certify that the time or service was duly authorized by the proper official or agency and has been received or rendered in accordance with the purchasing agreement.

(c) That the demand or account is accurate in amount and a proper charge against the treasury.

(d) Rescind any purchase order if, in the Administrator's judgement, said purchase is made contrary to the annual budget or Town Board action. The Administrator shall report all such actions to the Town Board with an explanation thereof.

(2) TOWN BOARD AS FINANCE COMMITTEE. The Town Board shall serve as Finance Committee. No-account or demand against the Town, except as provided for in relevant subsections of this chapter, shall be paid until it has been audited and approved by the Town Board.

(3) PAYMENT OF REGULAR WAGES, SALARIES AND APPROVED BUDGETED TOWN CONTRACTS. Regular wages or salaries of Town officers and employees shall be paid by payroll and verified by the Town Administrator. Town contracts shall be paid in a timely fashion as spelled out in the contract once approved by the Town Board.

(4) PURCHASES OF \$500 OR LESS. If the estimated price of an item is \$500.00 or less and is budgeted, the appropriate Department Head may approve the purchase request. Said item may be materials, equipment, services or capital improvements.

(5) PURCHASES UNDER \$1,000. If the estimated price of an item is over \$500.00 but under \$1,000.00 and is budgeted, the Town Administrator must approve the purchase request. Said item may be materials, equipment, services or capital improvements.

(6) PURCHASES OVER \$1,000.00 BUT LESS THAN \$5,000. Upon receipt of a purchase request of an item involving an estimated expenditure of more than \$1,000.00 and less than \$5,000.00 the requestor must make every effort to solicit enough proposals in order to receive at least three quotations. Said quotations shall be submitted to the Town

Administrator for review and determination as to whether it is budgeted and sufficient funds are available for said purchase. Upon recommendation of the Administrator, the Town Chairperson may either approve said purchase or forward the request to the Town Board for approval. Whenever it is in the best interest of the Town, the purchase shall be made from the lowest responsible bidder or quotation. Said item may be materials, equipment, services or capital improvements.

(7) PURCHASES GREATER THAN \$5,000 NOT COVERED BY SECTION 60.47 WISCONSIN STATUTES. All purchase requests must be reviewed and processed by the Town Administrator or his or her designee prior to submittal to the Town Board. Purchases relevant to this subsection involve equipment used for the day-to-day operations of Town facilities and departments. Every effort must be made to have a minimum of three bids or quotation in order that the Town Board may take action on the proposed purchase. Appropriate notices shall be published, plans and specifications shall be distributed, and bids or quotations shall be opened and examined and a report shall be made to the Board concerning the bids or quotations received. The report shall contain a recommendation concerning the bid or quotation to be accepted or rejected. If a bid or quotation other than the lowest bid or quotation is recommended, the report shall state the reasons for such recommendation, which shall be forwarded to the Board for their disposition. Any project receiving only one bid shall be rebid unless it is approved by a three-fourths (3/4) vote of the Board. The Town has the right to reject any and all quotes and/or bids. Said item may be materials, equipment, services or capital improvements.

(8) PUBLIC CONSTRUCTION OF \$5,000 BUT LESS THAN \$15,000. All purchases under this subsection must be reviewed and processed by the Town Administrator or his or her designee prior to submittal to the Town Board. Pursuant to §60.47 Wis. Stats., all public construction, as defined in § 66.29 Wis. Stats., the estimated cost of which exceeds \$5,000 but is not greater than \$15,000, shall be let to the contractor submitting the lowest responsible bid, provided however, that there shall be a Class 1 Notice, under Chapter 985, Wis. Stats., of the proposed construction before the contract for the construction is executed. The Board may also, by a vote of three-fourths (3/4) of all the members, elect to cause any class of public construction or any part thereof to be done directly by the Town without submitting the same for bids. Any project receiving only one bid shall be rebid unless it is approved by a three-fourths (3/4) vote of the Board. The Town has the right to reject any and all quotes and/or bids.

(9) PUBLIC CONSTRUCTION OVER \$15,000. All purchases under this subsection must be reviewed and

processed by the Town Administrator or his or her designee prior to submittal to the Town Board. All public construction, as defined in §66.29 Wis. Stats., the estimated cost of which exceeds \$15,000 shall be let by contract to the lowest responsible bidder, provided, however, that there shall be a Class 2 Notice, under Chapter 985, Wis. Stats., requesting proposals to bid for the proposed construction. The bidding process shall incorporate the requirements in §60.47, Wis. Stats. Any project receiving only one bid shall be rebid unless it is approved by a three-fourths (3/4) vote of the Board. The Town has the right to reject any and all quotes and/or bids. The Board may also, by a vote of three-fourths (3/4) of all the members, elect to cause any class of public construction or any part thereof to be done directly by the Town without submitting the same for bids.

(10) PURCHASES OF UNBUDGETED SERVICES, MATERIALS, AND EQUIPMENT OF \$500 OR LESS. The Town Administrator, who with the advice from the appropriate Department Head, shall recommend disposition of a purchase request for an unbudgeted item to the Town Chairperson. The Town Chairperson may either approve the purchase or forward it to the Town Board. Said authority to approve shall be for a single service, material, piece of equipment or capital improvement project and is not meant to circumvent established bidding and quoting procedures pursuant to State Law and local ordinance.

(11) PURCHASE OF UNBUDGETED SERVICES, MATERIALS AND EQUIPMENT GREATER THAN \$500. The Town Administrator shall receive, process and recommend the disposition of all purchase requests of greater than \$500, and are not budgeted. Such purchases shall be submitted to the Town Board for approval. Such requests for purchase shall be accompanied with a rationale for the purchase, the source of financing the purchase and the impact on the current year budget and ongoing programs. All relevant bidding and quotation requirements shall be complied with pursuant to this section and State law.

(a) CUSTODIAN. That officer, department head, division head, or employee of the Town designated under sub. (3), or otherwise responsible by law to keep and preserve any Town 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.

(b) RECORD. Any material on which written, drawn, printed, spoken, visual or electro-magnetic 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.

(2) DUTY TO MAINTAIN RECORDS. (a) Except as provided under sub. (7), each officer and employee of the Town 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 successor all records then in his custody and the successor shall receipt therefor to the officer or employee who shall file such receipt with the Town Clerk. If a vacancy occurs before a successor is selected or qualifies, such records shall be delivered to and receipted for by the Clerk on behalf of the successor, to be delivered to the successor upon the latter's receipt.

(3) LEGAL CUSTODIANS. (a) Each elected or appointed official is the legal custodian of his records and the records of his office, but the official may designate an employee of his staff to act as the legal custodian in his absence.

(b) If a request is made by any person to review any records or obtain copies of any records in the absence of the legal custodian of such records to an employee or person in charge of the office where the records are kept, and such person is unable to supply such records or copies because of lack of information thereof, the person making such request shall leave his/her name, address and telephone number with the person to whom such request is made. The legal custodian of such records shall communicate with the person making such request within 48 hours from the time of such request. Arrangements shall be made with said person to obtain the copies of the records requested upon payment of the required fees.

(c) Unless otherwise prohibited by law, the Town Clerk or the Clerk's designee shall act as legal custodian for the Town Board and for any committees, commissions, boards or other authorities created by ordinance or resolution of the Town Board. This provision shall not include the records of the Police Department, Town Administrator, Town Treasurer, Building Inspection Department, Plumbing Inspection Department, Electrical Inspection Department, Town Assessment Department, Fire Department, or Recreation Department.

(d) The Chief of Police and the Town Clerk shall be the legal custodian of all Police Department records, except such records that the Chief of Police designates as being under his sole custody. If a request is made for any records of the Police Department and the Chief of Police or the Town Clerk are not present when such request is made, the person making such request shall leave his name, address and telephone number with the person in charge of the office of the Town Clerk and the Police Chief. The Town Clerk or his/her shall communicate with such person within 48 hours from the time of such request and make arrangements to supply the records requested upon payment of the required fees.

(e) The Town Treasurer shall be the legal custodian of all of the records of his department and the Town Clerk shall be designated as his designee. If a request is made for any records of the Town Treasurer and the Town Treasurer or the Town Clerk are not present when such request is made, the person making such request shall leave his name, address the telephone number with the person in charge of the office of the Town Clerk and the Town Treasurer. The Town Clerk shall communicate with such person within 48 hours from the time of such request and make arrangements to supply the records requested upon payment of the required fee.

(f) The Building Inspector shall be the legal custodian of the records of the Building Inspection Department; the Plumbing Inspector for the Plumbing Inspection Department; the Electrical Inspector for the Electrical Inspection Department; the Town Assessor for the Town Assessment Department; the Fire Chief for the Fire Department; and the Recreation Committee for the Recreation Department. None of the foregoing officers have regular office hours and any request to inspect the records of any such department shall be made through the Town Clerk's office to the Town Clerk or any employee of his office, who shall release to the person desiring such inspection or copies of records, the name, address and telephone number of the legal custodian of the records and the person making such request shall

contact the legal custodian of such records and make arrangements at a mutually agreeable time and place to review such records and obtain copies thereof upon paying the required fees.

(g) Each legal custodian shall name a person to act as legal custodian in his or his designee's absence.

(h) The legal custodian shall have full legal power to render decisions and to carry out the duties of an authority under Subch. II of Ch. 19, Wis. Stats., and this section. The designation of a legal custodian does not affect the powers and duties of an authority under this section.

(4) PUBLIC ACCESS TO RECORDS. (a) Except as provided in sub. (6), any person has a right to inspect a record and to make or receive a copy of any record as provided in §19.35(1), Wis. Stats.

(b) Records in the office of the Town Clerk shall be available for inspection and copying during regular office hours of the Town Clerk, which are Monday through Friday, from 8 a.m. to noon and 1 p.m. to 4 p.m., subject to the provisions of sub. (3) (b).

(c) The regular office hours are not maintained at the location where records are kept, the records will be available for inspection and copying upon advance notice of intent to inspect or copy such records as provided in pars. (3)(d), (e) and (f).

(d) A requester shall be permitted to use facilities comparable to those available to Town employees to inspect, copy, or abstract a record.

(e) The legal custodian may require supervision during inspection, 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 fee to defray the cost of locating and copying records as follows:

1. The cost of photocopying and reproducing of records shall be such amount as determined by the Town Board from time to time to cover the costs of photocopying of such records and the actual, necessary and direct cost of reproduction. Notice of the cost of photocopying and reproducing such records shall be posted by the Town Clerk.

2. If the form of a written record does not permit copying, the actual and necessary cost of photographing and photographic processing shall be charged.

3. The actual full cost of providing a copy of other records not in printed form on paper, such as films, computer printouts and audiotapes or videotapes, shall be charged.

4. The mailing or shipping is necessary, the actual cost thereof shall also be charged.

5. There shall be no charge for locating a record unless the actual cost therefor exceeds \$50, in which case the actual cost shall be determined by the legal custodian and billed to the requester.

6. The legal custodian shall estimate the cost of all applicable fees and may require a cash deposit adequate to assure payment, if such estimate exceeds \$5.

7. Elected and appointed officials of the Town shall not be required to pay for public records they may reasonably require for the proper performance of their official duties.

8. The legal custodian may provide copies of a record without charge or at a reduced charge where he determines that waiver or reduction of the fee is in the public interest.

(g) Pursuant to §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. Each authority shall also prominently display at his office, for the guidance of the public, a copy of this section.

(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 §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 sub. (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 Town 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 sub. (6). If a request is made orally, it may be denied orally unless a demand for a written statement of the reasons denying the request is made by the requester within 5 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 was made in writing, the determination is subject to review upon petition for a writ of mandamus under §19.37(1), Wis. Stats., or application to the Attorney General or a district attorney.

(6) LIMITATIONS ON RIGHT TO ACCESS. (a) As provided by § 19.36, Wis. Stats., the following records are exempt from inspection under this section:

1. Records specifically exempted from disclosure by State or federal law or authorized to be exempted from disclosure by State law.

2. Any record relating to investigative information obtained for law enforcement purposes, if federal law or regulations require exemption from disclosure or exemption from disclosure is a condition to receipt of aids by the State.

3. Computer programs, although the material used as input for a computer program or the material produced as a product of the computer program is subject to inspection.

4. A record or any portions of a record containing information qualifying as a common law trade secret.

(b) Under §43.30, Wis. Stats., public library circulation records are exempt from inspection under this section.

(c) 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 Town Attorney, may deny the request, in whole or in part, only if he or she determines that the harm to the public interest resulting from disclosure would outweigh the public interest in full access to the requested record. Examples of matters for which disclosure may be refused include, but are not limited to, the following:

1. Records obtained under official pledges of confidentiality, which were necessary, and given in order to obtain the information contained in them.
2. Records of current deliberations after a quasi-judicial hearing.
3. Records of current deliberations concerning employment, dismissal, demotion, compensation, performance, or discipline of any Town officer or employee, or the investigation of charges against a Town officer or employee, unless such officer or employee consents to such disclosure.
4. Records concerning current strategy for crime detection or prevention.
5. Records of current deliberations or negotiations on the purchase of Town property, investing of Town funds or other Town business whenever competitive or bargaining reasons require nondisclosure.
6. Financial, medical, social or personal histories or disciplinary data of 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.
7. Communications between legal counsel for the Town and any officer, agent or employee of the Town, when advice is being rendered concerning strategy with respect to current litigation in which the Town or any of its officers, agents or employees is or is likely to become involved, or communications which are privileged under §905.03, Wis. Stats.

(d) If a 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 custodian shall confer with the Town Attorney prior to releasing any such record and follow the guidance of the Town Attorney when separating out the exempt material. If, in the judgment of the custodian and the Town 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.

(7) **DESTRUCTION OF RECORDS.** (a) Town officers may destroy the following non-utility financial records of which they are the legal custodians and which are considered obsolete, after completion of any required audit by the Bureau of Municipal Audit or an auditor licensed under Ch. 442, Wis. Stats., but not less than 7

years after payment or receipt of any sum involved in the particular transaction, unless a shorter period has been fixed by the State Public Records Board under §16.61(3)(e), and then after such shorter period.

1. Bank statements, deposit books, slips and stubs.
2. Canceled checks, duplicates and check stubs.
3. Vouchers, requisitions, purchase orders and all other supporting documents pertaining thereto.

(b) **DESTRUCTION OF UTILITY RECORDS.** Town officers may destroy the following utility records of which they are the legal custodians and which are considered obsolete after completion of any required audit by the Bureau of Municipal Audit or an auditor licensed under Ch. 442, Wis. Stats., subject to State Public Service Commission regulations, but not less than 7 years after the record was effective, unless a shorter period has been fixed by the State Public Records Board under §16.61(3)(e), Wis. Stats., except sewer and water stubs, receipts of current billings and customer ledgers may be destroyed after 2 years:

1. Contracts.
2. Excavation permits.
3. Inspection records.

(c) Town officers may destroy the following records of which they are the legal custodian and which are considered obsolete, but not less than 7 years after the record was effective unless another period has been set by statute, and then after such a period, or unless a shorter period has been fixed by the State Public Records Board under § 16.61(3)(e), Wis. Stats., and then after such a shorter period:

1. Old insurance policies.
2. Election notices.
3. Canceled registration cards.

(d) Unless waived by the State Historical Society, at least 60 days' notice shall be given the Society before the destruction of any record under §19.21(4)(a), Wis. Stats.

(e) Tape recordings of a Town governmental meeting may be destroyed, erased or reused no sooner than 90 days after the meeting minutes have been approved and published, if the purpose of the recording was to make minutes of the meeting.

(8) **PRESERVATION THROUGH MICROFILM.** Any Town officer or director of a department or division of Town government may, subject Town Board approval, keep and preserve public records by means of microfilm or other photographic reproduction method. Such records shall meet the standards for photographic reproduction in

§16.61- (7)(a) and (b), Wis. Stats., and be considered original records for all purposes. Such records shall be preserved along with other files of the department or division and be open to public inspection and copying according to State law and subs. (4) through (6) of this section.

(9) NOTICE OF PROCEDURE FOR INSPECTION OF TOWN RECORDS. The Town Clerk shall give public notice, prominently display, and make available for inspection and copying at the Clerk's office, for the guidance of the public, a notice substantially in the following form:

NOTICE RELATING TO INSPECTION OF TOWN RECORDS

NOTICE IS HEREBY GIVEN that all public records of the Town of Brookfield in my possession as Town Clerk shall be available to any interested person for inspection and for the purpose of obtaining copies at my office in the Town Hall located at 645 N. Janacek Rd., Waukesha, Wisconsin, on Monday through Friday of each week between the hours of 8 a.m. and noon and 1 p.m. and 4 p.m. If a request is made to review any records or obtain copies of any records in my possession in my absence to an employee or person in charge of my office and such person is unable to supply such records or copies because of lack of information thereof, the person making such request shall leave his or her name, address and telephone number with the person to whom such request is made and I shall communicate with the person making such request within 48 hours from the time of such request and make arrangements with such person to obtain the copies of the records requested upon payment of the required fees therefor or to examine any records at a mutually agreeable time.

NOTICE IS FURTHER GIVEN that any records of the Police Department, except records the Chief of Police designates as being under his sole custody, and any records of the Town Treasurer shall be available to any interested person for inspection and for the purpose of obtaining copies at my office in the Town Hall located at 655 N. Janacek Rd., Waukesha, Wisconsin, on Monday through Friday of each week between the hours of 8 a.m. and noon and 1 p.m. and 4 p.m. If a request is made for any records of the Police Department and the Chief of Police or Town Clerk are not present when the request is made or if a request is made for records of the Town Treasurer and the Town Treasurer or Town Clerk are not present when such request is made, the person making such request shall leave his name, address and telephone number with the person in charge of the office of the Town Clerk and the Police Chief, Treasurer or Clerk shall communicate with such person within 48 hours from the time of such request and make arrangements to supply the records requested upon payment of the required fees therefor or to examine any records at a mutually agreeable time.

NOTICE IS FURTHER GIVEN that any records of any Town Department shall be available for inspection and copying upon 48 hours' advance notice to the respective Department Heads.

The Department Head or Town official involved shall determine the time and place of inspection and copying of any records and the applicant for such inspection at the time requests for such inspection is made. Requests for copying of such records may be made at the time available for inspections.

1. The cost of photocopying and reproducing of any records shall be computed on a per page basis and will be in the amount determined from time to time by the Town Board to defray the costs of photocopying of such records and the actual necessary and direct cost of reproduction.
2. If the form of a written record does not permit actual copying the actual and necessary cost of photographing and photographic processing shall be charged.
3. The actual full cost of providing a copy of other records not in printed form on paper such as films, computer printouts and audiotapes or videotapes shall be charged.
4. If mailing or shipping is necessary, the actual cost thereof shall also be charged.
5. There shall be no charge for locating a record unless the actual cost therefor exceeds \$50, in which case the actual cost shall be determined by the legal custodian and billed to the requester. The Town Clerk shall charge such amount as the Town Administrator deems to be the cost of preparing any assessment letter requested by any interested person. The Chief of Police or the Town Clerk as his/her designee shall charge such amount as they deem necessary to defray the cost of preparing any accident report or other report requested to be prepared.
6. The legal custodian shall estimate the cost of all applicable fees and may require a cash deposit adequate to assure payment if such estimate exceeds \$5.
7. The legal custodian may provide copies of a record without charge or at a reduced charge where he determines that waiver or reduction of the fee is in the public interest.
8. The right of inspection and copying of any records shall be subject to the provisions of §3.07 of the Code of General Ordinances.