



Finance and Public Records

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TITLE 3

PUBLIC RECORDS & FINANCE

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ARTICLE 1

Public Records

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3.1.1 LEGAL CUSTODIAN

- (A) The Village Clerk is hereby designated as the legal custodian of the Village of Marathon City and is vested with full legal power to render decisions and carry out the Village's public records responsibilities pursuant to Wis. Stats. Ch. 19, Subchapter II.
- (B) Paragraph (A) above notwithstanding, an elective official is the legal custodian of his or her records and the records of his or her office. However, an elective official may designate an employee to act as the legal custodian.
- (C) Paragraph (A) above notwithstanding, the chairperson of a committee of elective officials, or the chairperson's designee, is the legal custodian of the records of the committee. Similarly, the co-chairpersons of a joint committee of elective officials, or their designees, are the legal custodians of the records of the committee.

3.1.2 PUBLIC ACCESS TO RECORDS

- (A) The public may obtain information and access to records in the custody of the clerk or other appropriate legal custodian, make requests for records, or obtain copies of records, and learn the costs of obtaining copies of records from the clerk or other appropriate legal custodian during the Village's regular office hours of 7:00 a.m. until 4:00 p.m. Monday through Friday at the Village Hall located at 311 Walnut Street, Marathon City, Wisconsin.
- (B) 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.
- (C) The Village is not required to create a new record by extracting information from existing records and compiling the information in a new format, except that: any requester has a right to receive a copy of a record which is in the form of a comprehensible audio recording substantially as audible as the original or the Village may instead provide a transcript of the recording to the requester if he or she requests; any requester has a right to receive a copy of information contained in the record assembled and reduced to written form on paper if it is not in a readily comprehensible form; and if a record contains information that is subject to disclosure under Wis. Stat. § 19.35 (1) (a) or (am) and information that is not subject to such disclosure, the Village shall provide the information that is subject to disclosure and delete the information that is not subject to disclosure from the record before release.
- (D) The Village shall provide a requestor with facilities comparable to those used by its employees to inspect, copy and abstract the record during established office hours. However, the Village is not required to purchase or lease photocopying, duplicating, photographic or other equipment or to provide a separate room for the inspection, copying or abstracting of records.
- (E) The Village will impose a fee upon the requester of a copy of a record which may not exceed the actual, necessary and direct cost of reproduction and transcription of the record, unless a fee is otherwise specifically established or authorized to be established by law. Actual, necessary and direct fees for public records requests shall be charged to requestors as follows:
 - (1) The costs of photocopying shall be \$0.25 per page.

- (2) Other methods of reproduction, including but not limited to photographic or transcriptions, shall be at cost.
- (3) Computer programming expenses required to respond to a request shall be at cost.
- (4) Mailing or shipping expenses required to respond to a request shall be at cost.
- (5) Staff time calculated on the pay rate of the lowest paid employee capable of performing the task.
- (6) Locating a record if the actual cost therefor exceeds \$50.00.
- (7) The legal custodian shall estimate the cost of all applicable fees and require a prepayment if such estimate exceeds \$5.00.
- (8) The Village may provide copies of a record without charge or at a reduced charge where the legal custodian determines that waiver or reduction of the fee is in the public interest.
- (9) Elected and appointed officials of the Village of Marathon City shall not be required to pay for public records they may reasonably require for the proper performance of their official duties.
- (10) Continuing or ongoing requests are not possible. Requests can only be made and fulfilled for records that exist at the time the request is made.

3.1.3 ACCESS PROCEDURES

- (A) A request to inspect or copy a record shall be made to the legal custodian.
- (B) A request is deemed sufficient if it reasonably describes the requested record or the information requested. 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 and may be denied for those reasons. However, nothing herein this Code shall prevent the legal custodian from contacting the record requestor in an attempt to better identify what the person is seeking.
- (C) Upon request for any record a legal custodian shall as soon as practicable and without unnecessary delay either fulfill the request or notify the requester of the Village's determination to deny the request in whole or in part and the reasons therefor.
- (D) A requester may be required to show acceptable identification only when the requested record is being kept at a private residence or whenever security reasons or federal law or regulations require it. Otherwise, no request may be refused because the person making the request is unwilling to be identified or to state the purpose of the request.

- (E) A request may be made orally or in writing and need not be made in person. If a request is made orally, the Village may deny the request 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 the Village denies a written request in whole or in part, the requester shall receive from the Village a written statement of the reasons for denying the written request. Every written denial of a request by the Village shall inform the requester that if the request for the record was made in writing, then the determination is subject to review by mandamus under Wis. Stat. § 19.37(1) or upon application to the attorney general or a district attorney.
- (F) No record may be destroyed after the receipt of a request for inspection or copying of the record until after the request is granted or until at least 60 days after the date that the request is denied or, if the requester is a committed or incarcerated person, until at least 90 days after the date that the request is denied. Upon written notice that an action relating to a record has been commenced under Wis. Stat. § 19.37, the record may not be destroyed until after the order of the court in relation to such record is issued and the deadline for appealing that order has passed, or, if appealed, until after the order of the court hearing the appeal is issued. If the court orders the production of any record and the order is not appealed, the record may not be destroyed until after the request for inspection or copying is granted.
- (G) In limited circumstances a request can experience minor delay in order to properly notify a record subject pursuant to Wis. Stat. § 19.356.

3.1.4 LIMITATIONS ON RIGHT TO ACCESS

- (A) Although there is a presumption of access to a record, the legal custodian must also consider whether there are any explicit rights or prohibitions to access in statute or case law, and finally by a balancing test weighing possible harm against benefit to the public.
- (B) If a record contains both information that may be made public and information that may not be made public, the custodian shall provide the information that may be made public and redact the information that may not be made public from the record before release. The custodian shall confer with the Village attorney prior to releasing any such record and shall follow the guidance of the Village attorney when separating out the exempt material. If in the judgment of the custodian and the Village 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.

- (C) A requester has a greater right of access than the general public to any personally identifiable information pertaining to the requestor that is in a record that is maintained by the Village.

ARTICLE 2

Finance

- 3.2.1 Duties of Treasurer
- 3.2.2 Duties of Assessor
- 3.2.3 Preparation and Adoption of Annual Budget
- 3.2.4 Preparation of Tax Roll and Tax Receipts
- 3.2.6 Claims Against Village
- 3.2.7 Investment of Funds
- 3.2.8 Special Assessments
- 3.2.9 Separate Volunteer Accounts
- 3.2.10 Confidentiality

3.2.1 Duties of the Treasurer

The Treasurer of the Village of Marathon City shall have all duties as prescribed by the laws of the State of Wisconsin and such other and further duties as is provided for by ordinance and as the Village Board from time to time may direct.

3.2.2 Duties of the Assessor

The Assessor of the Village of Marathon City shall have all duties as prescribed by the laws of the State of Wisconsin including to make assessment of all property in the Village in the manner and by the means as is established by the Statutes of the State of Wisconsin.

3.2.3 Preparation and adoption of Annual Budget

- (A) **Village Administrator to Prepare Budget:** On or before the 20th day of October each year the Village Administrator, with the assistance of the Village Staff, shall prepare and submit to the Village Board a proposed budget presenting a financial plan for conducting the affairs of the village for the ensuing year. Before preparing the proposed budget, the Administrator shall consult with the heads of the Village departments and with the other Village officials and shall then determine the total amount to be recommended in the budget for each Village department or activity.
- (B) **Form of Proposed Budget:** The proposed budget shall include the following information:

- (1) Such budget shall list all existing indebtedness and all anticipated revenue from all sources during the ensuing year and shall likewise list all proposed appropriations for each department, activity and reserve account during the said ensuing year. Such budget shall also show actual revenues and expenditures for the preceding year, actual revenues and expenditures for not less than the first 6 months of the current year and estimated revenues and expenditures for the balance of the current year. Such budget shall also show for informational purposes by fund all anticipated unexpended or unappropriated balances, and surpluses.
- (2) Such budget shall also: list reasons for any proposed increase or decrease as compared with actual and estimated expenditures for the current year; provide an itemization of all anticipated income of the Village from sources other than general property taxes and bond issues, 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 years; and regarding existing indebtedness shall show 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.
- (3) The budget shall include all of the following for the proposed budget and the budget in effect, and shall also include the percentage change between the budget of the current year and the proposed budget:
 - a. For the general fund, all expenditures in the following categories:
 - i. General government.
 - ii. Public safety.
 - iii. Public works.
 - iv. Health and human services.
 - v. Culture, recreation and education.
 - vi. Conservation and development.
 - vii. Capital outlay.
 - viii. Debt service.
 - ix. Other financing uses.
 - b. For the general fund, all revenues from the following sources:
 - i. Taxes.
 - ii. Special assessments.
 - iii. Intergovernmental revenues.
 - iv. Licenses and permits.
 - v. Fines, forfeitures and penalties.

- vi. Public charges for services.
- vii. Intergovernmental charges.
- viii. Miscellaneous revenue.
- ix. Other financing sources.
- c. Revenue and expenditure totals for each impact fee that is imposed by a municipality.
- d. All beginning and year-end governmental and proprietary fund balances.
- e. The contribution of the property tax to each governmental fund and to each proprietary fund that receives property tax revenue and the totals for all funds.
- f. Revenue and expenditure totals, by fund, for each governmental fund, and for each proprietary fund and the revenue and expenditure totals for all funds combined.
- g. The budget summary shall include an itemization of proposed increases and decreases to the current year budget due to new or discontinued activities and functions.

(C) **Appropriation Ordinance & Hearing:** The Village Administrator shall submit to the Village Board with the annual budget a draft of an appropriation ordinance providing for the expenditures proposed for the ensuing fiscal year. Before adoption of a final appropriation ordinance, a summary of the budget and notice of the place where the budget in detail is available for public inspection and notice of the time and place for holding the public hearing thereon shall be published as a class 1 notice, under Wis. Stat. ch. 985, in the Village at least 15 days prior to the time of the public hearing.

(D) **Amendments to the Final Budget:** Upon written recommendation of the Village Administrator, the Village Board may at any time by a 2/3 vote of the entire membership transfer any portion of the unencumbered balance of any appropriation to any other purpose or object. Notice of such transfer shall be given by a class 1 notice thereof, under Wis. Stat. ch. 985, within 15 days after any change is made.

- (E) **Expenditures Limited by Annual 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 ordinance and changes therein authorized in accordance with sub (D) of this section. At the close of each fiscal year any unencumbered balance of an appropriation shall revert to the general fund and shall be subject to re-appropriation; but appropriations may be made by the Village Board, to be paid out of income of the current year, in furtherance of improvements of 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.

3.2.4 Preparation of Tax Roll and Tax Receipts:

- (A) **Basic Forms:** Pursuant to Wis. Stat. § 70.09(3) the Department of Revenue shall prescribe basic uniform forms of assessment rolls, tax rolls, tax bills, tax receipts, tax roll settlement sheets and all other forms required for the assessment and collection of general property taxes throughout the state, and shall furnish each county designee a sample of the uniform forms. The county designee shall procure them at county expense and shall furnish such forms to the assessors, clerks and treasurers of the taxation districts within the county, as needed in the discharge of their duties.

3.2.6 Claims Against Village (adopted pursuant to Wis. Stat. § 66.0609)

- (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 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) **Village Board to Audit Accounts:** No account of demand against the Village, except as provided in sub (C) of this section, shall be paid until it has been audited by the Village Board and an order drawn on the Village Treasurer therefor. Every such account shall be itemized and certified as provided in sub (A). After auditing, the Village Board shall cause to be endorsed by the Clerk 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 proceeding of the Board or a statement attached thereto shall show to whom and for what purpose every such account was allowed and the amount.
- (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 in time for payment on the regular pay day.
- (D) **Method of Incurring Claims:** All actions of the Village Board appropriating money or creating a charge against the Village, other than claims for purchases of 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 such appropriations.

3.2.7 Investment of Funds

- (A) **Authorized Investments:** The Village of Marathon City may invest any of its funds, not immediately needed, in any of the instruments listed in Wis. Stat. § 66.0603.
- (B) **Who to Supervise:** The investment of funds of the Village of Marathon City shall be under the supervision of the Finance Committee of the Village Board, who shall make its direction of investments in writing.

3.2.8 Special Assessments

There shall be charged to the owner or owners of all properties a special assessment for special benefits conferred upon the property by any municipal work or improvement. The Village Board may provide for the payment of all or any part of the costs of the work or improvement by special assessment in the manner allowed pursuant to the provision set forth in Wis. Stat. § 66.0703.

3.2.9 Separate Volunteer Accounts

- (A) Pursuant to Wis. Stats. § 66.0608, the Marathon City Village Board authorizes establishment of a separate account in a public depository and grants the Marathon City Fire Department exclusive control over the deposit and expenditure of volunteer funds of the department using such account.
- (1) “Volunteer funds” means funds of the Village that are raised by the members of the fire department, by other volunteers, or by donation to the fire department, for the benefit of the fire department.
 - (2) The department shall use an account in the name of the department in a public depository.
 - (3) "Public depository" means a federal or state credit union, federal or state savings and loan association, state bank, savings and trust company, federal or state savings bank, or national bank in this state which receives or holds any public deposits or the local government pooled-investment fund.
 - (4) The Marathon City fire chief and assistant fire chief are the designated department members who shall have joint control over the deposit and expenditure of the volunteer funds.
 - (5) Specific uses of the volunteer funds shall be determined by the fire chief and assistant fire chief.
 - (6) The fire chief or assistant fire chief shall annually provide to the village board a report describing the collection, deposit and uses made of the volunteer funds by October 1.
 - (7) Notwithstanding this ordinance volunteer funds shall remain the property of the Village of Marathon City until the funds are disbursed.
 - (8) Volunteer funds shall be exclusively for purposes serving the Marathon City Fire Department.

3.2.10 Confidentiality

Whenever the Assessor, in performance of the Assessor's duties, requests or obtains income and expense information that is provided to the Assessor shall be held by the Assessor on a confidentiality basis, except, however, that the information may be revealed to and used by persons: in the discharging 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 used by the Board of Review in performance of its official duties); or pursuant to order of a court. Income and expense information provided to the Assessor under Section 70.47(7)(af), unless a court determines that it is inaccurate, is, per Section 70.47(7)(af), not subject to the right of inspection and copying under Section 19.35 (1), Wis. Stats.

ARTICLE 3
Public Record Retention & Destruction

- 3.3.1 Record Retention
- 3.3.2 Historical Society Notification
- 3.3.3 When Authorized

3.3.1 Record Retention. The Village shall keep the following records for at least the quantified time periods:

- (A) Do not destroy; retain for an indefinite period: minutes of meetings; original copies of ordinances and ordinance amendments; original copies of resolutions; deeds and other property records; information about plats, certified survey maps, public streets and highways; legal opinions received from the town attorney; information on the Village's "Class B" liquor license quota; and insurance policies.
- (B) Unless otherwise enumerated in statute or herein below, a record shall be kept at least seven (7) years pursuant to Wis. Stat. § 19.21(4)(b).
- (C) Pursuant to Wis. Stat. § 19.21(7), a tape recording of a meeting for the sole purpose of making the minutes can be destroyed no sooner than ninety (90) days after the minutes are approved.
- (D) Pursuant to Wis. Stat. § 125.04(3)(i)3, liquor license applications shall be retained for at least four (4) years.
- (E) Pursuant to Wis. Stat. § 7.23, all materials and supplies associated with an election, except as provided in sub. (12) may be destroyed according to the following schedule:
 - (1) Except as provided in par. (2), unused materials after an election and the contents of the blank ballot box after a primary may be destroyed at a time and in a manner designated by the clerk.
 - (2) Unused ballots may be discarded or destroyed no earlier than the day after the latest day for the filing of a petition for a recount under Wis. Stat. § 9.01 for any office on the ballots.
 - (3) Registration forms of electors whose registrations are changed to ineligible status under Wis. Stat. § 6.50(7) may be destroyed four (4) years after the change, unless an elector becomes eligible again during that period.

- (4) Financial reports may be destroyed six (6) years after the date of receipt. Financial registration statements may be destroyed six (6) years after termination of registration.
- (5) Poll lists created for any election may be destroyed twenty-two (22) months after the election at which they were created.
- (6) Except as authorized in par. (7), ballots, applications for absentee ballots, registration forms, or other records and papers requisite to voting at any federal election, other than registration cards, may be destroyed after twenty-two (22) months.
- (7) Detachable recording units and compartments for use with tabulating equipment for an electronic voting system may be cleared or erased fourteen (14) days after any primary and twenty-one (21) days after any other election. Before clearing or erasing the units or compartments, a municipal clerk shall transfer the data contained in the units or compartments to a disk or other recording medium which may be erased or destroyed twenty-two (22) months after the election to which the data relates. The requirement to transfer data does not apply to units or compartments for use with tabulating equipment for an electronic voting system that was approved for use prior to January 1, 2009, and that is not used in a federal election.
- (8) Except as provided in par. (6), ballots may be destroyed thirty (30) days after any election.
- (9) Official canvasses may be destroyed ten (10) years after the election to which they relate.
- (10) Election notices, and proofs of publication and correspondence filed in connection with such notices may be destroyed one year after the date of the election to which they relate.
- (11) All other materials and supplies associated with an election may be destroyed ninety (90) days after the election.

- (12) If a recount is pending or if the time allowed for filing a recount petition at any election or an appeal or petition for review of any recount determination or decision at an election has not expired, no materials may be destroyed until after the recount is completed and the applicable time period has expired. In addition, if there is litigation pending with respect to a recount at an election, materials may be destroyed and recording units or compartments may be cleared or erased only by order of the court in which litigation is pending. Upon petition of the attorney general or a district attorney or U.S. attorney for the affected jurisdiction, a circuit judge for the affected jurisdiction may order that specified materials not be destroyed or that specified recorders, units or compartments not be cleared or erased as otherwise authorized under this subsection until the court so permits.
- (F) Pursuant to Wis. Stat. § 19.21(4)(a), no assessment roll containing land enrolled in the Forest Crop program can be destroyed without prior approval of the state secretary of revenue.

3.3.2 Historical Society notification.

Prior to the destruction of any public record described in Section 3.3.1, at least sixty (60) days' notice in writing shall first be given to the State Historical Society of Wisconsin.

3.3.3 When authorized.

This Ordinance shall not be construed to authorize the destruction of any public record after a period less than prescribed by statute or state administrative regulations. However, where the Public Records Board has adopted a shorter period pursuant to Wis. Stat. § 16.61(3)(e), it shall apply instead.