

## Chapter 3.02

### **TOWN FUNDS**

#### Sections:

3.02.010	Funds, Fees and Taxes Annual
3.02.020	Appropriation
3.02.030	Sufficient Tax Levy for Appropriation Who Authorized to
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3.02.010 Funds, Fees and Taxes. The following provisions shall apply appropriately to funds, fees and taxes:

(a) The Council shall have the authority to establish needed non-levied funds for the purpose of conducting necessary Town functions or requirements.

(b) The current funds identified on January 1, 1996 shall continue until repealed or superseded.

(c) When new levied funds are to be created, their enactment must be approved by a majority of the electors voting on the question in a general or special municipal election.

(d) Fees, and fees by any other name, for cost of services, licenses or permits shall not constitute taxes.

(e) Fees or related revenue generations shall not be allowed if it is to create, supplement or replace funding normally derived from taxation, unless it has been put to a vote of the electors for prior approval, and approved by a majority of the electors voting on the question in a general or special municipal election.

3.02.020 Annual Appropriation. Annually during the month of August, the Town Council must pass a resolution for the annual appropriation for the Town of Superior for the fiscal year beginning on July 1 and continuing to June 30; and in which resolution there must be appropriated enough money to defray the expenses or liabilities for the town for such fiscal year; and there must be specified therein the amount appropriated for each separate object or fund; and the salaries or compensation to be paid each officer or employee of the town.

3.02.030 Sufficient Tax Levy for Appropriation. Such resolution shall specify the appropriation required in each of such funds. A tax levy shall be made sufficient to cover such appropriation and the proceeds thereof shall be paid into the funds for which such levies were made. All claims against the town shall be paid from the fund established for the payment thereof.

3.02.040. Who Authorized to Transfer Funds. The Town Council shall be and is authorized to make transfers from one fund to another when the Council deems such transfer advisable.

(Ord 14,157)

