

1981 Senate Bill 257

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CHAPTER 56 , Laws of 1981

AN ACT to renumber and amend 59.84 (2) and (9); to amend 59.84 (2) (title) and (12); to repeal and recreate 59.84 (4) and (5); and to create 59.84 (2) (b), (3m) and (9) (a) 1 to 3 of the statutes, relating to budgetary procedure in populous counties.

The people of the state of Wisconsin, represented in senate and assembly, do enact as follows:

SECTION 1. 59.84 (2) (title) and (12) of the statutes are amended to read:

59.84 (2) (title) DEFINITIONS.

(12) PAYMENTS AND OBLIGATIONS PROHIBITED; CERTIFICATIONS; PENALTIES. No payment ~~shall may~~ be authorized or made and no obligation incurred against the county ~~except in accordance with appropriations duly made~~ unless the county has sufficient appropriations for payment. No payment shall ~~may~~ be made or obligation incurred against any appropriation unless the ~~county auditor~~ director first certifies that ~~there is~~ a sufficient unencumbered balance is or will be available in the appropriation ~~and that funds therefrom are available or will be available~~ to make the payment or to meet the obligation ~~concerned~~ when it becomes due and payable. Every obligation incurred and every authorization of payment in violation of this ~~section shall be~~ subsection is void. ~~Every payment made in violation of this section shall be illegal, and all county officers who knowingly authorize or make such payment or any part thereof shall be~~ Any county officer who knowingly violates this subsection is jointly and severally liable to the county for the full amount so paid. ~~If any county officer or employe knowingly authorizes or makes any payment or incurs any obligation in violation of this section or takes part therein, that action shall be cause for his removal. Nothing contained in this section or other sections of the statutes shall be construed to prevent the making of contracts~~ Any county employe who knowingly violates this subsection may be removed for cause. ~~This subsection does not prohibit contracting for capital improvements being financed wholly or partly by the issuance of bonds duly authorized to be sold; nor shall it or prevent the making when not prohibited by law of any contract or lease providing for the payment of funds at a time beyond the end of the fiscal year in which the contract or lease is made, but any.~~ The county board shall make or approve by resolution each contract, lease or other obligation requiring the payment of funds from the appropriations of a later fiscal year or of more than one fiscal year ~~shall be made or approved only by resolution adopted by the county board.~~

SECTION 2. 59.84 (2) and (9) of the statutes are renumbered 59.84 (2) (intro.) and (9) (a) (intro.), respectively, and amended to read:

59.84 (2) (intro.) In this section ~~the word "department" shall be construed to include;~~

(a) ~~“Department includes”~~ “Department” includes all county departments, boards, commissions, institutions, offices, and other agencies of the county government for which funds may be legally appropriated.

(9) (a) (intro.) At the request of the head of any department and after review and recommendation by the finance committee, the county board ~~may~~, by resolution adopted by a vote of two-thirds of the members-elect of the county board, may transfer from the contingency appropriation into any other appropriation or create a new appropriation for any legal county purpose ~~whenever if any unforeseen condition requiring requires~~ an appropriation of funds ~~occurs during the budget year. If during any fiscal year the county auditor certifies that there are available for appropriation~~ (a) ~~revenues received from sources not anticipated in the budget in that year,~~ (b) ~~revenues received from anticipated sources but in excess of the budget estimates thereof, or~~ (c) ~~unappropriated surplus from the fiscal year next preceding,~~ The county board may make supplemental appropriations for the year up to the amount of the additional revenue and surplus so certified to meet a public emergency affecting life, health, property or the public welfare. ~~Such appropriation, if the director certifies that any of the following funds are available for appropriation:~~

(b) An appropriation under par. (a) may be made only by resolution adopted by a vote of two-thirds of the members-elect of the county board. To the extent that ~~there are no available~~ unappropriated funds or realized revenues in excess of anticipated revenues are unavailable to meet ~~such an~~ the emergency, the county board may, by resolution adopted by three-fourths of the members-elect, ~~authorize the issuance of~~ issue tax anticipation notes ~~pursuant to~~ under s. 67.12. Notice of intent to make supplemental appropriations from revenues or surplus or to issue tax anticipation notes shall be published as a class 1 notice, under ch. 985, in the 2 daily newspapers having the largest circulation in the county, not less than 6 days prior to the hearings before the finance committee of the county board in regard to ~~such~~ these matters.

SECTION 3. 59.84 (2) (b), (3m) and (9) (a) 1 to 3 of the statutes are created to read:

59.84 (2) (b) “Director” means the director of the county department of administration.

(3m) Every accounting and budgeting procedure applied under this section shall comply with generally accepted accounting principles for government as promulgated by the national council on governmental accounting or other authoritative sources.

- (9) (a) 1. Revenues received from sources not anticipated in the budget that year;
2. Revenues received that exceed budget estimates; or
3. Unappropriated surplus from the preceding fiscal year.

SECTION 4. 59.84 (4) and (5) of the statutes are repealed and recreated to read:

59.84 (4) SUBMISSION OF ANNUAL BUDGET REQUESTS. On or before the date the director specifies but not later than July 15, each department shall annually submit to the director in the form the director specifies:

- (a) The department’s estimated revenues and expenditures for the ensuing fiscal year;
(b) The estimated cost of any capital improvements pending or proposed for the ensuing fiscal year and for the next 4 fiscal years; and
(c) Any other information the director requests.

(5) COMPILATION OF BUDGET REQUESTS. Not later than August 15 of each year, the director shall submit to the county executive and to the county board:

- (a) The annual budget estimates of each department;

- (b) A statement of principal and interest becoming due on outstanding bonds and on other financial obligations;
 - (c) An estimate of all other expenditures, including proposed expenditures on capital improvements not financed by bonds;
 - (d) An estimate of anticipated issues of new bond obligations during the ensuing fiscal year, plus a statement of the funds required for maturities and interest payments on these issues;
 - (e) An estimate of funds required as an appropriation for contingencies;
 - (f) An estimate of revenue from all other sources; and
 - (g) A complete summary of all the budget estimates and a statement of the property tax levy required if funds were appropriated on the basis of these estimates. In determining the property tax levy required, the director shall deduct from the total estimated expenditures the estimated amount of revenue from sources other than the property tax levy and shall deduct the amount of any surplus at the close of the preceding fiscal year not yet appropriated. The board, by two-thirds vote, may adopt a resolution prior to the adoption of the tax levy authorizing the use of the surplus fund in whole or in part as a sinking fund for the redemption or repurchase of bonds or to provide funds for emergency needs under sub. (9), but for no other purposes.
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