



CITY OF MARSHFIELD, WISCONSIN POLICIES AND PROCEDURES

1. COMMON COUNCIL
2. ADMINISTRATIVE
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CHAPTER: Budgets

SUBJECT: Continuing Appropriations and Budget Resolutions

POLICY NUMBER: 4.370

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APPROVAL DATE: February 10, 1987

REVISION DATE: August 26, 2003
December 2, 2014

APPROVED BY: Finance, Budget and Personnel Committee

DEPARTMENT OF PRIMARY RESPONSIBILITY: Finance Department

In accordance with Finance, Budget and Personnel Committee motion #FB87-35, dated February 9, 1987, which was approved by the Common Council on February 10, 1987 the following policies have been adopted for the above subject:

Continuing Appropriations

1. Continuing appropriations are defined as follows:
 - a. A project or improvement that will not be completed in one fiscal year and where contractual obligations necessitate the carry-over of unexpended appropriations;
 - b. Funds received from private donations or contributions, State, Federal or other governmental units that require segregation from other funds and must be spent for a specific reason;
 - c. Projects financed in whole or part from long-term debt proceeds where the use of these funds is restricted by law;
 - d. All enterprise and internal service type funds; i.e. - Wastewater Utility, Emergency Medical Services, Machinery & Equipment Fund; the
 - e. Cemetery Perpetual Care Fund; and the
 - f. Unexpended Library operations and maintenance funds per WI Statutes Ch. 43.58(1).

2. Continuing appropriations would not include the following:
 - a. All unexpended operation and maintenance expenditure appropriations;
 - b. All excess revenues above the estimated revenues that were projected in the annual budget; and
 - c. Appropriations for capital outlay that do not involve construction and do not require any future contractual obligations.

Budget Resolutions

1. The following policies apply:
 - a. All requests to transfer funds must be made in writing by the person, committee, board or commission making the same;
 - b. The request should discuss all options available such as, why wasn't the item budgeted for in the first place; can the request be postponed until next year; if not, why not; are there funds available in other budgets that can be substituted; and why is this particular request needed at all;
 - c. It is the department head's responsibility to inform his/her committee, board or commission of the availability of funds if a project has been approved. If funds are not available the Common Council must approve the transfer of funds, per an adopted budget resolution, prior to the start of any project. A project cannot commence, nor contractual obligations entered into, until the Common Council has approved the project and the necessary funds to finance it;
 - d. All budget resolutions must be adopted by the Common Council in the fiscal year that they pertain to.
 - e. All budget resolutions must be in the approved format identified in City Ordinance 4.02(3).
 - f. All budget resolutions must be routed to the Finance Director and City Administrator for review and concurrence before presentation to the Finance, Budget and Personnel Committee, Board of Public Works or Common Council. If the Finance Director and/or City Administrator do not concur with proposed budget resolutions, they shall note their comments on the budget resolution and forward it to the appropriate governing board or committee for consideration.