

**DRAFTER'S NOTE
FROM THE
LEGISLATIVE REFERENCE BUREAU**

LRB-3019/P2dn
EVM:med:ph

October 3, 2011

ATTN: Sen. Alberta Darling

I do not know if the opinion has any application to the facts surrounding this bill, but the attorney general has opined that the Wisconsin Constitution prohibits a local unit of government from accumulating unappropriated surplus funds. See 76 OAG 77. This does not, however, prohibit, in the attorney general's opinion, retaining a reasonable business reserve or accumulating funds for specific future capital expenditures. Please let me know if you have any further questions or instructions.

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