

# State of Wisconsin



2019 Assembly Bill 193

Date of enactment: **November 21, 2019**

Date of publication\*: **November 22, 2019**

## 2019 WISCONSIN ACT 42

**AN ACT** *to renumber* 59.60 (2) (a); *to renumber and amend* 65.90 (2); *to amend* 59.53 (6) (a) 2., 59.54 (27) (a), 59.60 (4) (intro.), 59.60 (4) (a), 59.60 (4) (b), 59.60 (5) (intro.), 59.60 (5) (a), 59.60 (6) (b) 2., 59.60 (6) (b) 3., 59.60 (6) (c), 59.60 (7), 59.60 (8) (a), 59.60 (10), 65.01, 65.02 (5) (intro.), 65.02 (6) (a), 65.02 (6) (b) (intro.), 65.02 (8) (intro.), 65.02 (10), 65.02 (11), 65.03 (1), 65.04 (1), 65.04 (2), 65.04 (4), 65.04 (5), 65.05 (4), 65.05 (5), 65.05 (8), 65.05 (9), 65.06 (1), 65.06 (5) (intro.), 65.06 (14), 65.06 (15), 65.20 (1) (a), 65.20 (1) (b), 65.20 (1) (c), 65.20 (1) (d), 65.20 (1) (e), 65.20 (1) (g), 65.20 (1) (h), 65.90 (1), 65.90 (3) (a) (intro.), 65.90 (3) (a) 1., 65.90 (3) (b) (intro.), 65.90 (3) (bm), 65.90 (4), 65.90 (5) (a), 65.90 (5) (b) and 65.90 (6) (intro.); and *to create* 59.60 (2) (ae), 59.60 (3s), 65.02 (5m), 65.025, 65.90 (1m), 65.90 (2) (b) and 65.90 (5) (c) of the statutes; **relating to**: authorizing a biennial budget procedure for political subdivisions.

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

**SECTION 1.** 59.53 (6) (a) 2. of the statutes is amended to read:

59.53 (6) (a) 2. If on June 1, 1989, a county has 1.0 or more full-time equivalent attorney positions that have primary responsibility for handling cases described in par. (b), as determined by the district attorney of the prosecutorial unit, the county shall establish and maintain a support enforcement office consisting of support enforcement attorneys and office personnel. In counties having a population of less than 750,000, a county budget under s. 65.90 shall list the proposed appropriation under s. 65.90 (2) for the support enforcement office separate from any other office, department or activity. In counties having a population of 750,000 or more, a county budget shall treat a support enforcement office as a department, as defined in s. 59.60 (2) (a) (as), separate from all other departments, and administered by the county executive. If a county ceases to employ 1.0 or more full-time equiv-

alent attorney positions in the office, the county may provide support enforcement under subd. 1.

**SECTION 2.** 59.54 (27) (a) of the statutes is amended to read:

59.54 (27) (a) *Definition.* In this subsection, “board” includes any department, as defined in s. 59.60 (2) (a) (as).

**SECTION 3.** 59.60 (2) (a) of the statutes is renumbered 59.60 (2) (as).

**SECTION 4.** 59.60 (2) (ae) of the statutes is created to read:

59.60 (2) (ae) “Budget period” means 2 consecutive fiscal years covered by a biennial budget adopted by a county that has acted under sub. (3s), or an annual budget for any other county that has not acted to adopt a biennial budget under sub. (3s).

**SECTION 5.** 59.60 (3s) of the statutes is created to read:

59.60 (3s) **BIENNIAL BUDGET PROCEDURES.** (a) A county with a population of 750,000 or more may adopt

\* Section 991.11, WISCONSIN STATUTES: Effective date of acts. “Every act and every portion of an act enacted by the legislature over the governor’s partial veto which does not expressly prescribe the time when it takes effect shall take effect on the day after its date of publication.”

a biennial budget by implementing the procedures under this subsection and using the procedures under this section. If a county chooses to adopt a biennial budget, it shall adopt such a budget in an odd-numbered year for the next 2 fiscal years that follow immediately the year in which the budget is adopted.

(b) For a county to proceed under this subsection, the board must adopt a resolution or enact an ordinance stating its intent to adopt a biennial budget. Once a resolution is adopted or an ordinance is enacted, such an action takes effect, and may not be reconsidered or repealed, except as provided in par. (c).

(c) A board that has adopted a biennial budget procedure as provided in this subsection may return to the use of an annual budget procedure if the board, by a two-thirds majority vote, adopts a resolution or enacts an ordinance stating its intent to adopt an annual budget.

(d) A board or a committee authorized by the board may, at any time, decrease appropriation amounts in a biennial budget.

(e) In October or November of an even-numbered year, the board may change any appropriation or revenue amount in relation to the 2nd year of the biennial budget by a simple majority vote of the members-elect.

**SECTION 6.** 59.60 (4) (intro.) of the statutes is amended to read:

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

**SECTION 7.** 59.60 (4) (a) of the statutes is amended to read:

59.60 (4) (a) The department's estimated revenues and expenditures for the ensuing fiscal year for the ensuing budget period.

**SECTION 8.** 59.60 (4) (b) of the statutes is amended to read:

59.60 (4) (b) The estimated cost of any capital improvements pending or proposed for the ensuing fiscal year and for the next 4 5 fiscal years.

**SECTION 9.** 59.60 (5) (intro.) of the statutes is amended to read:

59.60 (5) COMPILATION OF BUDGET REQUESTS. (intro.) Not later than August 15 of each the year in which the budget is enacted, the director shall submit to the county executive or county administrator and to the board:

**SECTION 10.** 59.60 (5) (a) of the statutes is amended to read:

59.60 (5) (a) The ~~annual~~ budget estimates of each department.

**SECTION 11.** 59.60 (6) (b) 2. of the statutes is amended to read:

59.60 (6) (b) 2. A comparative statement by organization unit and principal object of expenditure showing the actual expenditures of the preceding fiscal year, the

appropriations and estimated expenditures for the fiscal year currently ending, and the recommended appropriations for the ~~fiscal year~~ budget period next succeeding.

**SECTION 12.** 59.60 (6) (b) 3. of the statutes is amended to read:

59.60 (6) (b) 3. A comparative statement of the actual revenues from all sources including property taxes during the preceding fiscal year, the anticipated revenues and the estimated revenues for the fiscal year currently ending, and the anticipated revenues for the ~~fiscal year~~ budget period next succeeding including any surplus from the preceding fiscal year not otherwise appropriated under sub. (9).

**SECTION 13.** 59.60 (6) (c) of the statutes is amended to read:

59.60 (6) (c) The anticipated revenues for the ~~fiscal year~~ budget period next succeeding shall be equal in amount to the recommended appropriations.

**SECTION 14.** 59.60 (7) of the statutes is amended to read:

59.60 (7) PUBLICATION OF BUDGET AND PUBLIC HEARING. The board shall refer the executive's or administrator's budget to the finance committee and such committee shall publish as a class 1 notice, under ch. 985, a summary of the executive's or administrator's budget and comparative figures together with a statement of the county's bonded indebtedness, in the 2 daily newspapers having the largest circulation in the county, and shall make available to the general public reprinted copies of the summary as published. The publication shall also state the date, hour, and place of the public hearing to be held by the board on such executive's or administrator's budget. The board shall, not ~~less~~ fewer than 14 days after publication of the summary of the executive's or administrator's budget, but not later than the first Monday in November of each year budget period and prior to the adoption of the property tax levy, hold a public hearing on such executive's or administrator's budget, at which time citizens may appear and express their opinions. After such public hearing, ~~and on or before the annual meeting~~, the finance committee shall submit to the board its recommendations for amendments to the executive's or administrator's budget, if any, and the board shall adopt the budget with such changes as it considers proper and advisable. Subject to sub. (7e), the board of a county with a population of at least 750,000 may not adopt a budget in which the total amount of budgeted expenditures related to the compensation of county board members, and to any other costs that are directly related to the operation and functioning of the county board, including staff, is greater than 0.4 percent of the county portion of the tax levy for that year to which the budget applies. When so adopted, the sums provided shall, subject to the provisions of sub. (8), constitute legal appropriations and anticipated revenues for the ensuing year.

**SECTION 15.** 59.60 (8) (a) of the statutes is amended to read:

59.60 (8) (a) At the request of the head of any department, and after receiving the recommendation of the county executive or county administrator, the finance committee may, at any time during the ~~fiscal year~~ budget period, transfer any unencumbered appropriation balance or portion thereof between principal objects of expenditures within a department; but no transfers shall be made of appropriations originating from bond funds unless the purpose for which the bonds were issued has been fulfilled or abandoned. If the county executive or county administrator fails to make a recommendation within 10 days after the submission of a request for transfer, the finance committee may act upon the request without his or her recommendation. If more than one department is under the jurisdiction of the same board or commission or under the same general management, the group of departments may be considered as though they were a single unit with respect to transfers of appropriations within the group.

**SECTION 16.** 59.60 (10) of the statutes is amended to read:

59.60 (10) ORDINANCE INCREASING SALARIES; NEW POSITIONS; WHEN EFFECTIVE. No ordinance or resolution authorizing the creation of new or additional positions or increasing salaries shall become effective in any ~~fiscal year~~ budget period until an appropriation of funds for such purpose is made or the ordinance or resolution contains a provision for the transfer of funds if required. All such ordinances or resolutions which do not require an appropriation or transfer of funds shall state therein the specific account or accounts in which funds are available for such purposes.

**SECTION 17.** 65.01 of the statutes is amended to read:

**65.01 Application of this chapter.** The common council of any city of the 2nd, 3rd, or 4th class may by ordinance adopted by three-fourths of all its members accept the provisions of ss. 65.02, 65.025, 65.03 and 65.04 which when so accepted shall be in full force and effect as to any such city. Except as above provided ss. 65.01 to 65.20 shall apply only to cities of the 1st class.

**SECTION 18.** 65.02 (5) (intro.) of the statutes is amended to read:

65.02 (5) BUDGET. (intro.) The budget shall provide a complete financial plan for the ensuing ~~fiscal year~~ budget period. It shall contain in tabular form, for each fiscal year:

**SECTION 19.** 65.02 (5m) of the statutes is created to read:

65.02 (5m) BUDGET PERIOD. In ss. 65.01 to 65.20, “budget period” means 2 consecutive fiscal years covered by a biennial budget adopted by a city that has acted under s. 62.025, or an annual budget for any other city

that has not acted to adopt a biennial budget under s. 65.025.

**SECTION 20.** 65.02 (6) (a) of the statutes is amended to read:

65.02 (6) (a) ~~The~~ For a budget period, the budget summary shall itemize the principal sources of anticipated revenues and shall state separately the amount to be raised by property tax, and the proposed expenditures of each department, bureau, board and commission in such manner as to present to the public a simple and clear summary of the detailed estimates of the budget.

**SECTION 21.** 65.02 (6) (b) (intro.) of the statutes is amended to read:

65.02 (6) (b) (intro.) ~~The~~ For a budget period, the budget summary shall also include all of the following:

**SECTION 22.** 65.02 (8) (intro.) of the statutes is amended to read:

65.02 (8) PROPOSED EXPENDITURES. (intro.) ~~Separate provision~~ For a budget period, separate provisions shall be included in the proposed budget for at least:

**SECTION 23.** 65.02 (10) of the statutes is amended to read:

65.02 (10) PROPOSED EXPENDITURES; COMPARISON WITH OTHER YEARS. The board of estimates shall direct that there be placed opposite the several items of proposed expenditures for the ensuing year budget period, adequate comparisons with the budgets and expenditures of other years.

**SECTION 24.** 65.02 (11) of the statutes is amended to read:

65.02 (11) ANTICIPATED REVENUES; COMPARISON WITH OTHER YEARS. The board of estimates shall direct that there be placed opposite the several items of anticipated revenues for the ensuing year budget period, adequate comparisons with the anticipated revenues and receipts of other years.

**SECTION 25.** 65.025 of the statutes is created to read:

**65.025 Biennial budget procedures. (1)** A city may adopt a biennial budget by implementing the procedures under this section and using the procedures under ss. 65.02 to 65.20. If a city chooses to adopt a biennial budget, it shall adopt such a budget in an odd-numbered year for the next 2 fiscal years that follow immediately the year in which the budget is adopted.

(2) For a city to proceed under this section, the common council must adopt a resolution or enact an ordinance stating its intent to adopt a biennial budget. Once a resolution is adopted or an ordinance is enacted, such an action takes effect, and may not be reconsidered or repealed, except as provided in sub. (3).

(3) A common council that has adopted a biennial budget procedure as provided in this section may return to the use of an annual budget procedure if the common council, by a two-thirds majority vote, adopts a resolu-

tion or enacts an ordinance stating its intent to adopt an annual budget.

(4) A common council or a committee authorized by the common council may, at any time, decrease appropriation amounts in a biennial budget.

(5) In October or November of an even-numbered year, the common council may change any appropriation or revenue amount in relation to the 2nd year of the biennial budget by a simple majority vote of the members-elect, as that term is defined in s. 59.001 (2m).

**SECTION 26.** 65.03 (1) of the statutes is amended to read:

65.03 (1) It shall be the duty of each department to file with the secretary of the board of estimates not later than August 1 of each year on forms approved by the board of estimates an estimate in detail of the department's needs for the ensuing fiscal year, including a statement of any permanent improvements to be made and an estimate of expenditures therefor, and including such information supplied in such form as the board of estimates may direct. If the city is using biennial budgeting, the forms described in this subsection shall also detail the changes between the first and 2nd year of the biennium.

**SECTION 27.** 65.04 (1) of the statutes is amended to read:

65.04 (1) MEETING; REPORT OF ESTIMATES. The board of estimates shall meet not later than September 10 of each year. The secretary shall place before the board the reports of estimates filed with the secretary by the departments together with the comptroller's statement of anticipated revenues for the ensuing year budget period, or the 2nd year of a biennium in an even-numbered year, and the adequate comparisons with other years as provided in s. 65.02 (5) to (11). The budget summary shall be published forthwith in at least one and not more than 2 daily newspapers having the largest circulation in the city as a class 1 notice, under ch. 985, and in the proceedings of the common council; and a copy of the entire proposed budget shall be available for public inspection in the office of the city comptroller.

**SECTION 28.** 65.04 (2) of the statutes is amended to read:

65.04 (2) PROPOSED BUDGET; PUBLICATION OF SUMMARY. From the estimates before it the board shall make and submit to the common council, on or before October 25 each year budget period, a proposed budget setting forth in detail the amounts proposed to be spent by each department and the various purposes therefor and the amounts of money for each purpose it is proposed shall be appropriated by the council. The proposed budget shall comply with s. 65.02 (5) to (11). The budget summary shall be published forthwith in at least one and not more than 2 daily newspapers having the largest circulation in the city as a class 1 notice, under ch. 985, and the proposed budget summary shall be printed forthwith in the proceedings of the common council. If any depart-

ment fails to file its estimates as herein provided the board shall make a proposed budget for such department specifying the purposes for which and the amount of funds such department may expend.

**SECTION 29.** 65.04 (4) of the statutes is amended to read:

65.04 (4) CONTINGENT FUND. In addition to the purposes required to be set forth in detail the board may provide a contingent fund for such sum as they may deem reasonably necessary for emergency and other purposes that may arise during the year budget period requiring the expenditure of money in addition to the sums provided for the several purposes, and for purposes for which no express provision is made in the budget.

**SECTION 30.** 65.04 (5) of the statutes is amended to read:

65.04 (5) BONDS; MORTGAGE CERTIFICATES. The board shall also include in its budget the amount of bonds, the purposes therefor, and the required mortgage certificates to be issued during the fiscal year budget period, except such bonds as are authorized to be omitted by express provision of law.

**SECTION 31.** 65.05 (4) of the statutes is amended to read:

65.05 (4) ~~The~~ For each budget period, the common council, on or before November 14, shall adopt the proposed budget by a majority vote of all the alderpersons either as submitted or as changed by the council. It shall not be necessary to refer the budget to a committee of the common council.

**SECTION 32.** 65.05 (5) of the statutes is amended to read:

65.05 (5) The budget submitted by the board to the council as changed by the council within the time therein provided shall constitute the budget of the city for the following year budget period whether or not any formal resolution or motion adopting it has been passed by the common council. Within 5 days either after its formal adoption by the council or by operation of law it shall be certified by the city clerk to the mayor for the mayor's approval.

**SECTION 33.** 65.05 (8) of the statutes is amended to read:

65.05 (8) ~~The~~ Except as provided in s. 65.025 (5), the adoption of the budget shall determine the amount of money to be levied upon all taxable property in the city for the ensuing year budget period. The tax levy shall be computed by deducting the surplus and miscellaneous revenues available therefor from the appropriations for expenditures for the ensuing year. The city comptroller shall then certify the necessary taxes to be levied to the commissioner of assessments, who shall calculate the tax rate. Such tax rate shall be the rate of the ensuing tax levy.

**SECTION 34.** 65.05 (9) of the statutes is amended to read:

65.05 (9) The compensation rates of pay and the number of positions established in the budget shall determine the compensation to be paid and the number of positions for the ensuing fiscal year budget period except that additional positions may be established where necessary during the year by resolution adopted by three-fourths vote of all the alderpersons.

**SECTION 35.** 65.06 (1) of the statutes is amended to read:

65.06 (1) ~~No~~ Except as provided in s. 65.025 (5), no money may be expended and no liabilities incurred by the city or any department unless otherwise specially authorized by law during the fiscal year budget period, in excess of the amounts specified or except as hereinafter provided for any other purpose than as designated therein, provided, however, that whenever the city department that is responsible for a water system desires to make a contract extending over a period of more than one year for additions to the plant in excess of the estimated revenue for the year budget period, if in the opinion of the board of estimates there will be money available to meet the payments on the contract as they may come due, then, by a majority vote of the board, they may authorize the comptroller to countersign such contract.

**SECTION 36.** 65.06 (5) (intro.) of the statutes is amended to read:

65.06 (5) (intro.) No department shall spend a greater sum than is appropriated by the budget for that department except as provided in s. 65.025 (5) and except:

**SECTION 37.** 65.06 (14) of the statutes is amended to read:

65.06 (14) The adoption of the budget for any year budget period shall not authorize the expenditure of any funds for the succeeding year budget period except for indebtedness incurred during the budget year.

**SECTION 38.** 65.06 (15) of the statutes is amended to read:

65.06 (15) All funds subject to the control of the common council assigned by the budget to a department not expended during the budget year period and not reserved for indebtedness incurred during the year budget period shall revert to the general revenues of the city.

**SECTION 39.** 65.20 (1) (a) of the statutes is amended to read:

65.20 (1) (a) The functions of the board of estimates relating to the preparation of the city budget are permanently transferred to the mayor who shall prepare the proposed budget and present it to the common council. The budget presented by the mayor shall be called the "executive budget" and its contents shall comply with the requirements of ss. 65.02 to 65.04 in all respects, consistent with any variation that is necessary due to the common council having adopted a biennial budget procedure under s. 65.025.

**SECTION 40.** 65.20 (1) (b) of the statutes is amended to read:

65.20 (1) (b) Each department shall submit to the mayor not later than the 2nd Tuesday in May of each year budget period on forms approved by the budget director an estimate in detail of the department's needs for the ensuing fiscal year budget period, including a statement of any permanent improvements to be made and an estimate of expenditures therefor, and including such information supplied in such form as the mayor requests.

**SECTION 41.** 65.20 (1) (c) of the statutes is amended to read:

65.20 (1) (c) Any department whose funds are not subject to the control of the common council may include in its estimate such sum as it deems reasonably necessary for a contingent fund for emergency purposes or other purposes which may arise during the year budget period requiring the expenditure of money in addition to the sums provided for the several purposes or for purposes for which no express provision is made in the budget.

**SECTION 42.** 65.20 (1) (d) of the statutes is amended to read:

65.20 (1) (d) The mayor shall hold hearings with respect to departmental requests at the times and places the mayor or the common council, by ordinance, directs. All hearings shall be open to the public. The mayor shall conduct the hearings in the manner in which the mayor determines best suited to fulfilling the purpose of the hearings. ~~The~~ For each budget period, the mayor shall prepare a requested budget summary which shall be published at least once prior to the commencement of the hearings in the newspaper having the largest circulation in the city. A complete copy of the entire requested budget shall be made available for public inspection in the office of the city clerk.

**SECTION 43.** 65.20 (1) (e) of the statutes is amended to read:

65.20 (1) (e) From the estimates before him or her, the mayor shall make and submit to the common council, on or before September 28 each year budget period, a proposed budget setting forth in detail the amounts proposed to be spent by each department and the various purposes therefor and the amounts of money for each purpose it is proposed shall be appropriated by the council. The proposed budget shall comply with s. 65.02 (5) to (11). The proposed budget summary shall be published forthwith in at least one and not more than 2 daily newspapers having the largest circulation in the city as a class 1 notice, under ch. 985, and the proposed budget summary shall be printed forthwith in the proceedings of the common council. A complete copy of the entire proposed budget shall be made available for inspection in the office of the city clerk. If any department fails to file its estimates as provided in this section, the mayor shall make a proposed budget for the department specifying the purposes for which and the amount of funds the department may expend.

**SECTION 44.** 65.20 (1) (g) of the statutes is amended to read:

65.20 (1) (g) In addition to the purposes required to be set forth in detail, the mayor may provide a contingent fund for such sum as the mayor deems reasonably necessary for emergency and other purposes that may arise during the year budget period requiring the expenditure of money in addition to the sums provided for the several purposes, and for purposes for which no express provision is made in the budget.

**SECTION 45.** 65.20 (1) (h) of the statutes is amended to read:

65.20 (1) (h) The mayor shall also include in the proposed budget the amount of bonds and the purposes for them, to be issued during the fiscal-year budget period, except such bonds as are authorized to be omitted by express provision of law. Bonds authorized to be omitted include bonds issued for the purpose of refunding prior indebtedness of the city.

**SECTION 46.** 65.90 (1) of the statutes is amended to read:

65.90 (1) Unless otherwise provided, in this section, “municipality” means each county other than counties having a population of 750,000 or more, each city, excepting cities of the 1st class, village, town, school district, technical college district and all other public bodies that have the power to levy or certify a general property tax or budget. ~~Every~~ Except as provided in sub. (1m), every municipality shall annually, prior to the determination of the sum to be financed in whole or in part by a general property tax, funds on hand or estimated revenues from any source, formulate a budget and hold public hearings thereon.

**SECTION 47.** 65.90 (1m) of the statutes is created to read:

65.90 (1m) (a) 1. For purposes of adopting and implementing a biennial budget as described in this subsection, “municipality” means a county other than a county having a population of 750,000 or more; a city other than a city of the 1st class; a village; or a town.

2. A municipality may adopt a biennial budget by implementing the procedures under this subsection and using the procedures under this section. If a municipality chooses to adopt a biennial budget, it shall adopt such a budget in an odd-numbered year for the next 2 fiscal years that follow immediately the year in which the budget is adopted.

3. For any municipality to proceed under this subsection, the governing body of the municipality must adopt a resolution or enact an ordinance stating its intent to adopt a biennial budget. Once a resolution is adopted or an ordinance is enacted, such an action takes effect and may not be reconsidered or repealed, except as provided in subd. 4.

4. The governing body of a municipality that has adopted a biennial budget procedure as provided in this

subsection may return to the use of an annual budget procedure if the governing body, by a two-thirds majority vote, adopts a resolution or enacts an ordinance stating its intent to adopt an annual budget.

**SECTION 48e.** 65.90 (2) of the statutes is renumbered 65.90 (2) (a) and amended to read:

65.90 (2) (a) ~~Such~~ An annual 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.

**SECTION 48g.** 65.90 (2) (b) of the statutes is created to read:

65.90 (2) (b) A biennial budget shall list all existing indebtedness and all anticipated revenue from all sources during the ensuing budget period and shall likewise list all proposed appropriations for each department, activity and reserve account during that period. A biennial budget shall also show actual revenues and expenditures for the preceding budget period, actual revenues and expenditures for not less than the first 18 months of the current budget period and estimated revenues and expenditures for the balance of the period to which the budget applies. Such budget shall also show for informational purposes by fund all anticipated unexpended or unappropriated balances, and surpluses.

**SECTION 49.** 65.90 (3) (a) (intro.) of the statutes is amended to read:

65.90 (3) (a) (intro.) A summary of the budget required under sub. (1) or authorized under sub. (1m) 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 ch. 985, in the municipality at least 15 days prior to the time of the public hearing except that:

**SECTION 50.** 65.90 (3) (a) 1. of the statutes is amended to read:

65.90 (3) (a) 1. In towns a summary of the budget required under sub. (1) or authorized under sub. (1m) and notice of the time and place of the public hearing thereon shall be posted in 3 public places at least 15 days prior to the time of the public hearing.

**SECTION 51.** 65.90 (3) (b) (intro.) of the statutes is amended to read:

65.90 (3) (b) (intro.) Any budget summary required under par. (a) shall include all of the following for each fiscal year of the proposed budget and the budget in effect, and shall also include the percentage change

between the budget of the current year and each fiscal year of the proposed budget:

**SECTION 52.** 65.90 (3) (bm) of the statutes is amended to read:

65.90 (3) (bm) Any budget summary created under par. (a) shall include an itemization of proposed increases and decreases to the current year budget, and an itemization of proposed increases and decreases between the first and second year of a biennial budget, due to new or discontinued activities and functions.

**SECTION 53.** 65.90 (4) of the statutes is amended to read:

65.90 (4) Not less ~~fewer~~ than 15 days or, in the case of common school districts, as defined under s. 115.01 (3), not less ~~fewer~~ than 10 days, after the publication of the proposed budget and the notice of hearing thereon a public hearing shall be held at the time and place stipulated at which any resident or taxpayer of the governmental unit shall have an opportunity to be heard on the proposed budget. The budget hearing may be adjourned from time to time. In school districts holding an annual meeting the time and place of the budget hearing shall be the time and place of the annual meeting.

**SECTION 54.** 65.90 (5) (a) of the statutes is amended to read:

65.90 (5) (a) Except as provided in ~~par. pars.~~ (b) and (c) and except for alterations made pursuant to a hearing under sub. (4), the amount of tax to be levied or certified, the amounts of the various appropriations and the purposes for such appropriations stated in a budget required under sub. (1) or authorized under sub. (1m) may not be changed unless authorized by a vote of two-thirds of the ~~entire membership~~ members-elect of the governing body of the municipality. Any municipality, except a town, which makes changes under this paragraph shall publish either a class 1 notice thereof of the changes, under ch. 985, within 15 days after any change is made or post a notice of the changes on the municipality's website within 15 days after any change is made. Failure to give notice shall preclude any changes in the proposed budget and alterations thereto made under sub. (4). In this subsection, "members-elect" has the meaning given in s. 66.10015 (1) (bs).

**SECTION 55.** 65.90 (5) (b) of the statutes is amended to read:

65.90 (5) (b) A county board may authorize its standing ~~finance committee~~ committees to transfer funds between budgeted items of an individual county office or

department, if such budgeted items have been separately appropriated, and to supplement the appropriations for a particular office, department, or activity by transfers from the contingent fund. Such committee transfers shall not exceed the amount set up in the contingent fund as adopted in the annual budget, nor aggregate in the case of an individual office, department, or activity in excess of 10 percent of the funds originally provided for such office, department, or activity in such annual budget. The publication provisions of par. (a) shall apply to all committee transfers from the contingent fund.

**SECTION 56.** 65.90 (5) (c) of the statutes is created to read:

65.90 (5) (c) 1. A governing body or a committee authorized by the governing body may, at any time, decrease appropriation amounts in a biennial budget.

2. In October or November of an even-numbered year, the governing body of a municipality may change any appropriation or revenue amount in relation to the 2nd year of the biennial budget by a simple majority vote of the members-elect of the governing body.

**SECTION 57.** 65.90 (6) (intro.) of the statutes is amended to read:

65.90 (6) (intro.) As part of the annual budget required under sub. (1) or the biennial budget authorized under sub. (1m), the governing body of any municipality and of any county having a population of 750,000 or more may establish and maintain, and levy a tax for, a liability reserve fund for the purpose of paying liability claims against the municipality or premiums on insurance to pay such claims. The governing body may allow amounts appropriated to the fund to accumulate from year to year. The annual taxes levied for this purpose may not exceed the level necessary to collect the amount recommended by an actuary, in accordance with generally accepted actuarial principles, that will be sufficient to pay any insurance premiums and the uninsured portion of claims that are anticipated to be made based on occurrences during the year in which the tax is collected. Payment of claims and premiums may either be made directly from the reserve account or appropriations may be made from the reserve account to an operating account for such payments. No other transfers may be made from the fund except in accordance with the procedure specified in sub. (5) (a) and unless:

**SECTION 58. Initial applicability.**

(1) This act first applies to a biennial budget that is adopted in 2019.