



State of Wisconsin  
2019 - 2020 LEGISLATURE

LRB-2655/1  
CMH:amn

## 2019 ASSEMBLY BILL 193

1       **AN ACT** *to renumber* 59.60 (2) (a); *to renumber and amend* 65.90 (2); *to*  
2       *amend* 59.53 (6) (a) 2., 59.54 (27) (a), 59.60 (4) (intro.), 59.60 (4) (a), 59.60 (4)  
3       (b), 59.60 (5) (intro.), 59.60 (5) (a), 59.60 (6) (b) 2., 59.60 (6) (b) 3., 59.60 (6) (c),  
4       59.60 (7), 59.60 (8) (a), 59.60 (10), 65.01, 65.02 (5) (intro.), 65.02 (6) (a), 65.02  
5       (6) (b) (intro.), 65.02 (8) (intro.), 65.02 (10), 65.02 (11), 65.03 (1), 65.04 (1), 65.04  
6       (2), 65.04 (4), 65.04 (5), 65.05 (4), 65.05 (5), 65.05 (8), 65.05 (9), 65.06 (1), 65.06  
7       (5) (intro.), 65.06 (14), 65.06 (15), 65.20 (1) (a), 65.20 (1) (b), 65.20 (1) (c), 65.20  
8       (1) (d), 65.20 (1) (e), 65.20 (1) (g), 65.20 (1) (h), 65.90 (1), 65.90 (3) (a) (intro.),  
9       65.90 (3) (a) 1., 65.90 (3) (b) (intro.), 65.90 (3) (bm), 65.90 (4), 65.90 (5) (a), 65.90  
10       (5) (b) and 65.90 (6) (intro.); and *to create* 59.60 (2) (ae), 59.60 (3s), 65.02 (5m),

**ASSEMBLY BILL 193**

1           65.025, 65.90 (1m), 65.90 (2) (b) and 65.90 (5) (c) of the statutes; **relating to:**  
2           authorizing a biennial budget procedure for political subdivisions.

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*Analysis by the Legislative Reference Bureau*

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

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

4           59.53 **(6)** (a) 2. If on June 1, 1989, a county has 1.0 or more full-time equivalent  
5 attorney positions that have primary responsibility for handling cases described in  
6 par. (b), as determined by the district attorney of the prosecutorial unit, the county  
7 shall establish and maintain a support enforcement office consisting of support  
8 enforcement attorneys and office personnel. In counties having a population of less  
9 than 750,000, a county budget under s. 65.90 shall list the proposed appropriation  
10 under s. 65.90 (2) for the support enforcement office separate from any other office,  
11 department or activity. In counties having a population of 750,000 or more, a county  
12 budget shall treat a support enforcement office as a department, as defined in s.  
13 59.60 (2) ~~(a)~~ (as), separate from all other departments, and administered by the  
14 county executive. If a county ceases to employ 1.0 or more full-time equivalent  
15 attorney positions in the office, the county may provide support enforcement under  
16 subd. 1.

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

18           59.54 **(27)** (a) *Definition.* In this subsection, “board” includes any department,  
19 as defined in s. 59.60 (2) ~~(a)~~ (as).

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

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

**ASSEMBLY BILL 193**

1           59.60 (2) (ae) “Budget period” means 2 consecutive fiscal years covered by a  
2           biennial budget adopted by a county that has acted under sub. (3s), or an annual  
3           budget for any other county that has not acted to adopt a biennial budget under sub.  
4           (3s).

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

6           59.60 (3s) BIENNIAL BUDGET PROCEDURES. (a) A county with a population of  
7           750,000 or more may adopt a biennial budget by implementing the procedures under  
8           this subsection and using the procedures under this section. If a county chooses to  
9           adopt a biennial budget, it shall adopt such a budget in an odd-numbered year for  
10          the next 2 fiscal years that follow immediately the year in which the budget is  
11          adopted.

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

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

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

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

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

**ASSEMBLY BILL 193****SECTION 6**

1           59.60 (4) SUBMISSION OF ANNUAL BUDGET REQUESTS. (intro.) On or before the date  
2 that the director specifies, but not later than July 15, each department shall  
3 ~~annually~~ submit to the director in the form that the director specifies:

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

5           59.60 (4) (a) The department's estimated revenues and expenditures for the  
6 ensuing fiscal year for the ensuing budget period.

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

8           59.60 (4) (b) The estimated cost of any capital improvements pending or  
9 proposed for the ensuing fiscal year and for the next ~~4~~ 5 fiscal years.

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

11          59.60 (5) COMPILATION OF BUDGET REQUESTS. (intro.) Not later than August 15  
12 of each the year in which the budget is enacted, the director shall submit to the  
13 county executive or county administrator and to the board:

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

15          59.60 (5) (a) The annual budget estimates of each department.

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

17          59.60 (6) (b) 2. A comparative statement by organization unit and principal  
18 object of expenditure showing the actual expenditures of the preceding fiscal year,  
19 the appropriations and estimated expenditures for the fiscal year currently ending,  
20 and the recommended appropriations for the ~~fiscal year~~ budget period next  
21 succeeding.

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

23          59.60 (6) (b) 3. A comparative statement of the actual revenues from all sources  
24 including property taxes during the preceding fiscal year, the anticipated revenues  
25 and the estimated revenues for the fiscal year currently ending, and the anticipated

**ASSEMBLY BILL 193**

1 revenues for the ~~fiscal year~~ budget period next succeeding including any surplus  
2 from the preceding fiscal year not otherwise appropriated under sub. (9).

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

4 59.60 (6) (c) The anticipated revenues for the ~~fiscal year~~ budget period next  
5 succeeding shall be equal in amount to the recommended appropriations.

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

7 59.60 (7) PUBLICATION OF BUDGET AND PUBLIC HEARING. The board shall refer the  
8 executive's or administrator's budget to the finance committee and such committee  
9 shall publish as a class 1 notice, under ch. 985, a summary of the executive's or  
10 administrator's budget and comparative figures together with a statement of the  
11 county's bonded indebtedness, in the 2 daily newspapers having the largest  
12 circulation in the county, and shall make available to the general public reprinted  
13 copies of the summary as published. The publication shall also state the date, hour,  
14 and place of the public hearing to be held by the board on such executive's or  
15 administrator's budget. The board shall, not less fewer than 14 days after  
16 publication of the summary of the executive's or administrator's budget, but not later  
17 than the first Monday in November of each year budget period and prior to the  
18 adoption of the property tax levy, hold a public hearing on such executive's or  
19 administrator's budget, at which time citizens may appear and express their  
20 opinions. After such public hearing, ~~and on or before the annual meeting,~~ the finance  
21 committee shall submit to the board its recommendations for amendments to the  
22 executive's or administrator's budget, if any, and the board shall adopt the budget  
23 with such changes as it considers proper and advisable. Subject to sub. (7e), the  
24 board of a county with a population of at least 750,000 may not adopt a budget in  
25 which the total amount of budgeted expenditures related to the compensation of

**ASSEMBLY BILL 193****SECTION 14**

1 county board members, and to any other costs that are directly related to the  
2 operation and functioning of the county board, including staff, is greater than 0.4  
3 percent of the county portion of the tax levy for that year to which the budget applies.  
4 When so adopted, the sums provided shall, subject to the provisions of sub. (8),  
5 constitute legal appropriations and anticipated revenues for the ensuing year.

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

7 59.60 (8) (a) At the request of the head of any department, and after receiving  
8 the recommendation of the county executive or county administrator, the finance  
9 committee may, at any time during the ~~fiscal year~~ budget period, transfer any  
10 unencumbered appropriation balance or portion thereof between principal objects of  
11 expenditures within a department; but no transfers shall be made of appropriations  
12 originating from bond funds unless the purpose for which the bonds were issued has  
13 been fulfilled or abandoned. If the county executive or county administrator fails to  
14 make a recommendation within 10 days after the submission of a request for  
15 transfer, the finance committee may act upon the request without his or her  
16 recommendation. If more than one department is under the jurisdiction of the same  
17 board or commission or under the same general management, the group of  
18 departments may be considered as though they were a single unit with respect to  
19 transfers of appropriations within the group.

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

21 59.60 (10) ORDINANCE INCREASING SALARIES; NEW POSITIONS; WHEN EFFECTIVE. No  
22 ordinance or resolution authorizing the creation of new or additional positions or  
23 increasing salaries shall become effective in any ~~fiscal year~~ budget period until an  
24 appropriation of funds for such purpose is made or the ordinance or resolution  
25 contains a provision for the transfer of funds if required. All such ordinances or

**ASSEMBLY BILL 193**

1 resolutions which do not require an appropriation or transfer of funds shall state  
2 therein the specific account or accounts in which funds are available for such  
3 purposes.

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

5 **65.01 Application of this chapter.** The common council of any city of the  
6 2nd, 3rd, or 4th class may by ordinance adopted by three-fourths of all its members  
7 accept the provisions of ss. 65.02, 65.025, 65.03 and 65.04 which when so accepted  
8 shall be in full force and effect as to any such city. Except as above provided ss. 65.01  
9 to 65.20 shall apply only to cities of the 1st class.

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

11 65.02 (5) BUDGET. (intro.) The budget shall provide a complete financial plan  
12 for the ensuing fiscal year budget period. It shall contain in tabular form, for each  
13 fiscal year:

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

15 65.02 (5m) BUDGET PERIOD. In ss. 65.01 to 65.20, “budget period” means 2  
16 consecutive fiscal years covered by a biennial budget adopted by a city that has acted  
17 under s. 62.025, or an annual budget for any other city that has not acted to adopt  
18 a biennial budget under s. 65.025.

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

20 65.02 (6) (a) ~~The~~ For a budget period, the budget summary shall itemize the  
21 principal sources of anticipated revenues and shall state separately the amount to  
22 be raised by property tax, and the proposed expenditures of each department,  
23 bureau, board and commission in such manner as to present to the public a simple  
24 and clear summary of the detailed estimates of the budget.

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

**ASSEMBLY BILL 193****SECTION 21**

1           65.02 (6) (b) (intro.) ~~The~~ For a budget period, the budget summary shall also  
2 include all of the following:

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

4           65.02 (8) PROPOSED EXPENDITURES. (intro.) ~~Separate provision~~ For a budget  
5 period, separate provisions shall be included in the proposed budget for at least:

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

7           65.02 (10) PROPOSED EXPENDITURES; COMPARISON WITH OTHER YEARS. The board  
8 of estimates shall direct that there be placed opposite the several items of proposed  
9 expenditures for the ensuing year budget period, adequate comparisons with the  
10 budgets and expenditures of other years.

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

12          65.02 (11) ANTICIPATED REVENUES; COMPARISON WITH OTHER YEARS. The board of  
13 estimates shall direct that there be placed opposite the several items of anticipated  
14 revenues for the ensuing year budget period, adequate comparisons with the  
15 anticipated revenues and receipts of other years.

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

17          **65.025 Biennial budget procedures. (1)** A city may adopt a biennial budget  
18 by implementing the procedures under this section and using the procedures under  
19 ss. 65.02 to 65.20. If a city chooses to adopt a biennial budget, it shall adopt such a  
20 budget in an odd-numbered year for the next 2 fiscal years that follow immediately  
21 the year in which the budget is adopted.

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



**ASSEMBLY BILL 193**

1           **(3)** A common council that has adopted a biennial budget procedure as provided  
2 in this section may return to the use of an annual budget procedure if the common  
3 council, by a two-thirds majority vote, adopts a resolution or enacts an ordinance  
4 stating its intent to adopt an annual budget.

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

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

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

12           **65.03 (1)** It shall be the duty of each department to file with the secretary of  
13 the board of estimates not later than August 1 of each year on forms approved by the  
14 board of estimates an estimate in detail of the department's needs for the ensuing  
15 fiscal year, including a statement of any permanent improvements to be made and  
16 an estimate of expenditures therefor, and including such information supplied in  
17 such form as the board of estimates may direct. If the city is using biennial  
18 budgeting, the forms described in this subsection shall also detail the changes  
19 between the first and 2nd year of the biennium.

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

21           **65.04 (1) MEETING; REPORT OF ESTIMATES.** The board of estimates shall meet not  
22 later than September 10 of each year. The secretary shall place before the board the  
23 reports of estimates filed with the secretary by the departments together with the  
24 comptroller's statement of anticipated revenues for the ensuing year budget period,  
25 or the 2nd year of a biennium in an even-numbered year, and the adequate

**ASSEMBLY BILL 193****SECTION 27**

1 comparisons with other years as provided in s. 65.02 (5) to (11). The budget summary  
2 shall be published forthwith in at least one and not more than 2 daily newspapers  
3 having the largest circulation in the city as a class 1 notice, under ch. 985, and in the  
4 proceedings of the common council; and a copy of the entire proposed budget shall  
5 be available for public inspection in the office of the city comptroller.

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

7 65.04 (2) PROPOSED BUDGET; PUBLICATION OF SUMMARY. From the estimates before  
8 it the board shall make and submit to the common council, on or before October 25  
9 each year budget period, a proposed budget setting forth in detail the amounts  
10 proposed to be spent by each department and the various purposes therefor and the  
11 amounts of money for each purpose it is proposed shall be appropriated by the  
12 council. The proposed budget shall comply with s. 65.02 (5) to (11). The budget  
13 summary shall be published forthwith in at least one and not more than 2 daily  
14 newspapers having the largest circulation in the city as a class 1 notice, under ch.  
15 985, and the proposed budget summary shall be printed forthwith in the proceedings  
16 of the common council. If any department fails to file its estimates as herein provided  
17 the board shall make a proposed budget for such department specifying the purposes  
18 for which and the amount of funds such department may expend.

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

20 65.04 (4) CONTINGENT FUND. In addition to the purposes required to be set forth  
21 in detail the board may provide a contingent fund for such sum as they may deem  
22 reasonably necessary for emergency and other purposes that may arise during the  
23 year budget period requiring the expenditure of money in addition to the sums  
24 provided for the several purposes, and for purposes for which no express provision  
25 is made in the budget.

**ASSEMBLY BILL 193**

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

2           65.04 (5) BONDS; MORTGAGE CERTIFICATES. The board shall also include in its  
3 budget the amount of bonds, the purposes therefor, and the required mortgage  
4 certificates to be issued during the ~~fiscal year~~ budget period, except such bonds as  
5 are authorized to be omitted by express provision of law.

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

7           65.05 (4) ~~The~~ For each budget period, the common council, on or before  
8 November 14, shall adopt the proposed budget by a majority vote of all the  
9 alderpersons either as submitted or as changed by the council. It shall not be  
10 necessary to refer the budget to a committee of the common council.

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

12           65.05 (5) The budget submitted by the board to the council as changed by the  
13 council within the time therein provided shall constitute the budget of the city for the  
14 following year budget period whether or not any formal resolution or motion  
15 adopting it has been passed by the common council. Within 5 days either after its  
16 formal adoption by the council or by operation of law it shall be certified by the city  
17 clerk to the mayor for the mayor's approval.

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

19           65.05 (8) ~~The~~ Except as provided in s. 65.025 (5), the adoption of the budget  
20 shall determine the amount of money to be levied upon all taxable property in the  
21 city for the ensuing year budget period. The tax levy shall be computed by deducting  
22 the surplus and miscellaneous revenues available therefor from the appropriations  
23 for expenditures for the ensuing year. The city comptroller shall then certify the  
24 necessary taxes to be levied to the commissioner of assessments, who shall calculate  
25 the tax rate. Such tax rate shall be the rate of the ensuing tax levy.

**ASSEMBLY BILL 193****SECTION 34**

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

2           65.05 (9) The compensation rates of pay and the number of positions  
3 established in the budget shall determine the compensation to be paid and the  
4 number of positions for the ensuing ~~fiscal year~~ budget period except that additional  
5 positions may be established where necessary during the year by resolution adopted  
6 by three-fourths vote of all the alderpersons.

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

8           65.06 (1) ~~No~~ Except as provided in s. 65.025 (5), no money may be expended and  
9 no liabilities incurred by the city or any department unless otherwise specially  
10 authorized by law during the ~~fiscal year~~ budget period, in excess of the amounts  
11 specified or except as hereinafter provided for any other purpose than as designated  
12 therein, provided, however, that whenever the city department that is responsible  
13 for a water system desires to make a contract extending over a period of more than  
14 one year for additions to the plant in excess of the estimated revenue for the year  
15 budget period, if in the opinion of the board of estimates there will be money available  
16 to meet the payments on the contract as they may come due, then, by a majority vote  
17 of the board, they may authorize the comptroller to countersign such contract.

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

19           65.06 (5) (intro.) No department shall spend a greater sum than is  
20 appropriated by the budget for that department except as provided in s. 65.025 (5)  
21 and except:

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

23           65.06 (14) The adoption of the budget for any year budget period shall not  
24 authorize the expenditure of any funds for the succeeding year budget period except  
25 for indebtedness incurred during the budget year.

**ASSEMBLY BILL 193**

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

2           65.06 (15) All funds subject to the control of the common council assigned by  
3 the budget to a department not expended during the budget year period and not  
4 reserved for indebtedness incurred during the year budget period shall revert to the  
5 general revenues of the city.

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

7           65.20 (1) (a) The functions of the board of estimates relating to the preparation  
8 of the city budget are permanently transferred to the mayor who shall prepare the  
9 proposed budget and present it to the common council. The budget presented by the  
10 mayor shall be called the “executive budget” and its contents shall comply with the  
11 requirements of ss. 65.02 to 65.04 in all respects, consistent with any variation that  
12 is necessary due to the common council having adopted a biennial budget procedure  
13 under s. 65.025.

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

15           65.20 (1) (b) Each department shall submit to the mayor not later than the 2nd  
16 Tuesday in May of each year budget period on forms approved by the budget director  
17 an estimate in detail of the department’s needs for the ensuing fiscal year budget  
18 period, including a statement of any permanent improvements to be made and an  
19 estimate of expenditures therefor, and including such information supplied in such  
20 form as the mayor requests.

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

22           65.20 (1) (c) Any department whose funds are not subject to the control of the  
23 common council may include in its estimate such sum as it deems reasonably  
24 necessary for a contingent fund for emergency purposes or other purposes which may  
25 arise during the year budget period requiring the expenditure of money in addition

**ASSEMBLY BILL 193****SECTION 41**

1 to the sums provided for the several purposes or for purposes for which no express  
2 provision is made in the budget.

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

4 65.20 (1) (d) The mayor shall hold hearings with respect to departmental  
5 requests at the times and places the mayor or the common council, by ordinance,  
6 directs. All hearings shall be open to the public. The mayor shall conduct the  
7 hearings in the manner in which the mayor determines best suited to fulfilling the  
8 purpose of the hearings. ~~The~~ For each budget period, the mayor shall prepare a  
9 requested budget summary which shall be published at least once prior to the  
10 commencement of the hearings in the newspaper having the largest circulation in  
11 the city. A complete copy of the entire requested budget shall be made available for  
12 public inspection in the office of the city clerk.

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

14 65.20 (1) (e) From the estimates before him or her, the mayor shall make and  
15 submit to the common council, on or before September 28 each year budget period,  
16 a proposed budget setting forth in detail the amounts proposed to be spent by each  
17 department and the various purposes therefor and the amounts of money for each  
18 purpose it is proposed shall be appropriated by the council. The proposed budget  
19 shall comply with s. 65.02 (5) to (11). The proposed budget summary shall be  
20 published forthwith in at least one and not more than 2 daily newspapers having the  
21 largest circulation in the city as a class 1 notice, under ch. 985, and the proposed  
22 budget summary shall be printed forthwith in the proceedings of the common  
23 council. A complete copy of the entire proposed budget shall be made available for  
24 inspection in the office of the city clerk. If any department fails to file its estimates  
25 as provided in this section, the mayor shall make a proposed budget for the

**ASSEMBLY BILL 193**

1 department specifying the purposes for which and the amount of funds the  
2 department may expend.

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

4 65.20 (1) (g) In addition to the purposes required to be set forth in detail, the  
5 mayor may provide a contingent fund for such sum as the mayor deems reasonably  
6 necessary for emergency and other purposes that may arise during the year budget  
7 period requiring the expenditure of money in addition to the sums provided for the  
8 several purposes, and for purposes for which no express provision is made in the  
9 budget.

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

11 65.20 (1) (h) The mayor shall also include in the proposed budget the amount  
12 of bonds and the purposes for them, to be issued during the ~~fiscal year~~ budget period,  
13 except such bonds as are authorized to be omitted by express provision of law. Bonds  
14 authorized to be omitted include bonds issued for the purpose of refunding prior  
15 indebtedness of the city.

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

17 65.90 (1) Unless otherwise provided, in this section, "municipality" means each  
18 county other than counties having a population of 750,000 or more, each city,  
19 excepting cities of the 1st class, village, town, school district, technical college district  
20 and all other public bodies that have the power to levy or certify a general property  
21 tax or budget. ~~Every~~ Except as provided in sub. (1m), every municipality shall  
22 annually, prior to the determination of the sum to be financed in whole or in part by  
23 a general property tax, funds on hand or estimated revenues from any source,  
24 formulate a budget and hold public hearings thereon.

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

**ASSEMBLY BILL 193****SECTION 47**

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

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

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

15          4. The governing body of a municipality that has adopted a biennial budget  
16 procedure as provided in this subsection may return to the use of an annual budget  
17 procedure if the governing body, by a two-thirds majority vote, adopts a resolution  
18 or enacts an ordinance stating its intent to adopt an annual budget.

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

21          65.90 **(2)** (a) ~~Such~~ An annual budget shall list all existing indebtedness and all  
22 anticipated revenue from all sources during the ensuing year and shall likewise list  
23 all proposed appropriations for each department, activity and reserve account  
24 during the said ensuing year. Such budget shall also show actual revenues and  
25 expenditures for the preceding year, actual revenues and expenditures for not less



**ASSEMBLY BILL 193****SECTION 48e**

1 than the first 6 months of the current year and estimated revenues and expenditures  
2 for the balance of the current year. Such budget shall also show for informational  
3 purposes by fund all anticipated unexpended or unappropriated balances, and  
4 surpluses.

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

6 65.90 (2) (b) A biennial budget shall list all existing indebtedness and all  
7 anticipated revenue from all sources during the ensuing budget period and shall  
8 likewise list all proposed appropriations for each department, activity and reserve  
9 account during that period. A biennial budget shall also show actual revenues and  
10 expenditures for the preceding budget period, actual revenues and expenditures for  
11 not less than the first 18 months of the current budget period and estimated revenues  
12 and expenditures for the balance of the period to which the budget applies. Such  
13 budget shall also show for informational purposes by fund all anticipated  
14 unexpended or unappropriated balances, and surpluses.

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

16 65.90 (3) (a) (intro.) A summary of the budget required under sub. (1) or  
17 authorized under sub. (1m) and notice of the place where the budget in detail is  
18 available for public inspection and notice of the time and place for holding the public  
19 hearing thereon shall be published as a class 1 notice, under ch. 985, in the  
20 municipality at least 15 days prior to the time of the public hearing except that:

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

22 65.90 (3) (a) 1. In towns a summary of the budget required under sub. (1) or  
23 authorized under sub. (1m) and notice of the time and place of the public hearing  
24 thereon shall be posted in 3 public places at least 15 days prior to the time of the  
25 public hearing.

**ASSEMBLY BILL 193****SECTION 51**

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

2           65.90 (3) (b) (intro.) Any budget summary required under par. (a) shall include  
3 all of the following for each fiscal year of the proposed budget and the budget in effect,  
4 and shall also include the percentage change between the budget of the current year  
5 and each fiscal year of the proposed budget:

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

7           65.90 (3) (bm) Any budget summary created under par. (a) shall include an  
8 itemization of proposed increases and decreases to the current year budget, and an  
9 itemization of proposed increases and decreases between the first and second year  
10 of a biennial budget, due to new or discontinued activities and functions.

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

12           65.90 (4) Not less fewer than 15 days or, in the case of common school districts,  
13 as defined under s. 115.01 (3), not less fewer than 10 days, after the publication of  
14 the proposed budget and the notice of hearing thereon a public hearing shall be held  
15 at the time and place stipulated at which any resident or taxpayer of the  
16 governmental unit shall have an opportunity to be heard on the proposed budget.  
17 The budget hearing may be adjourned from time to time. In school districts holding  
18 an annual meeting the time and place of the budget hearing shall be the time and  
19 place of the annual meeting.

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

21           65.90 (5) (a) Except as provided in ~~par.~~ pars. (b) and (c) and except for  
22 alterations made pursuant to a hearing under sub. (4), the amount of tax to be levied  
23 or certified, the amounts of the various appropriations and the purposes for such  
24 appropriations stated in a budget required under sub. (1) or authorized under sub.  
25 (1m) may not be changed unless authorized by a vote of two-thirds of the ~~entire~~

**ASSEMBLY BILL 193**

1 membership ~~members-elect~~ of the governing body of the municipality. Any  
2 municipality, except a town, which makes changes under this paragraph shall  
3 publish either a class 1 notice ~~thereof~~ of the changes, under ch. 985, within 15 days  
4 after any change is made or post a notice of the changes on the municipality's website  
5 within 15 days after any change is made. Failure to give notice shall preclude any  
6 changes in the proposed budget and alterations thereto made under sub. (4). In this  
7 subsection, "members-elect" has the meaning given in s. 66.10015 (1) (bs).

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

9 65.90 (5) (b) A county board may authorize its standing ~~finance committee~~  
10 committees to transfer funds between budgeted items of an individual county office  
11 or department, if such budgeted items have been separately appropriated, and to  
12 supplement the appropriations for a particular office, department, or activity by  
13 transfers from the contingent fund. Such committee transfers shall not exceed the  
14 amount set up in the contingent fund as adopted in the annual budget, nor aggregate  
15 in the case of an individual office, department, or activity in excess of 10 percent of  
16 the funds originally provided for such office, department, or activity in such annual  
17 budget. The publication provisions of par. (a) shall apply to all committee transfers  
18 from the contingent fund.

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

20 65.90 (5) (c) 1. A governing body or a committee authorized by the governing  
21 body may, at any time, decrease appropriation amounts in a biennial budget.

22 2. In October or November of an even-numbered year, the governing body of  
23 a municipality may change any appropriation or revenue amount in relation to the  
24 2nd year of the biennial budget by a simple majority vote of the members-elect of the  
25 governing body.

