

2019 Assembly Bill 193 (LRB -2655)

An Act to renumber 59.60 (2) (a); 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 (2), 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) and 65.90 (5) (c) of the statutes; relating to: authorizing a biennial budget procedure for political subdivisions. (FE)

2019

04-25. A. Introduced by Representatives Gundrum, Brooks, Brandtjen, Duchow, Edming, Felzkowski, Horlacher, Katsma, Kerkman, Knodl, Kulp, Loudenbeck, Macco, Quinn, Ramthun, Sanfelippo, Skowronski, Sortwell, Spiros, Steffen, Thiesfeldt and Tusler; cosponsored by Senators Kooyenga, Kapenga, Bewley, Cowles, Olsen and Stroebel. 113
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10-08. A. Received from Senate concurred in

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ENROLLED BILL

Adopted Documents

Original

Engrossed

Substitute Amdt

19 -2655, 1

Amendments: None or Listed below.

AA 1

Corrections: None or Listed by date below.

Topic: Same as relating clause or Indicated below.

10/2/19

Date

Enrolling Drafter



2019 ASSEMBLY BILL 193

April 25, 2019 - Introduced by Representatives GUNDRUM, BROOKS, BRANDTJEN, DUCHOW, EDMING, FELZKOWSKI, HORLACHER, KATZMA, KERKMAN, KNODL, KULP, LOUDENBECK, MACCO, QUINN, RAMTHUN, SANFELIPPO, SKOWRONSKI, SORTWELL, SPIROS, STEFFEN, THIESFELDT and TUSLER, cosponsored by Senators KOOYENGA, KAPENGA, BEWLEY, COWLES, OLSEN and STROEBEL. Referred to Committee on Local Government.

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

Analysis by the Legislative Reference Bureau

This bill authorizes political subdivisions to adopt and use a biennial budgetary procedure. The bill applies to cities, including a first class city (presently only

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Milwaukee), villages, towns, and counties. If a political subdivision decides to adopt a biennial budget, it must adopt the budget in an odd-numbered year. Generally, a political subdivision that adopts such a budget must follow the same current law procedures regarding public hearings, the contents of budget summaries, and information regarding expected revenues and expenditures that it would be required to follow if it adopted an annual budget. A political subdivision that adopts a biennial budget procedure may decide to return to adopting an annual budget procedure.

Current law specifies a particular annual budgetary procedure that is required for counties with a population of 750,000 or more, although current law authorizes any other county with a county executive or county administrator to use those particular procedures as well. Under the bill, such larger counties may also adopt a biennial budget, and may return to an annual budget. Similarly, current law also specifies a particular budget procedure for first class cities, which other cities may also use. Current law also authorizes a first class city to adopt an executive budget system, under which the mayor performs budget preparation functions otherwise performed by the city's board of estimates. Under the bill, any first class city may use the biennial budget process as its budget method.

For further information see the *local* fiscal estimate, which will be printed as an appendix to this bill.

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

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

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

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

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

4 59.54 **(27)** (a) *Definition.* In this subsection, “board” includes any department,
5 as defined in s. 59.60 (2) (a) (as).

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

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

8 59.60 **(2)** (ae) “Budget period” means 2 consecutive fiscal years covered by a
9 biennial budget adopted by a county that has acted under sub. (3s), or an annual
10 budget for any other county that has not acted to adopt a biennial budget under sub.
11 (3s).

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

13 59.60 **(3s)** BIENNIAL BUDGET PROCEDURES. (a) A county with a population of
14 750,000 or more may adopt a biennial budget by implementing the procedures under
15 this subsection and using the procedures under this section. If a county chooses to
16 adopt a biennial budget, it shall adopt such a budget in an odd-numbered year for
17 the next 2 fiscal years that follow immediately the year in which the budget is
18 adopted.

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

23 (c) A board that has adopted a biennial budget procedure as provided in this
24 subsection may return to the use of an annual budget procedure if the board, by a

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1 two-thirds majority vote, adopts a resolution or enacts an ordinance stating its
2 intent to adopt an annual budget.

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

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

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

9 59.60 (4) SUBMISSION OF ANNUAL BUDGET REQUESTS. (intro.) On or before the date
10 that the director specifies, but not later than July 15, each department shall
11 ~~annually~~ submit to the director in the form that the director specifies:

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

13 59.60 (4) (a) The department's estimated revenues and expenditures for the
14 ~~ensuing~~ fiscal year for the ensuing budget period.

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

16 59.60 (4) (b) The estimated cost of any capital improvements pending or
17 proposed for the ensuing fiscal year and for the next ~~4~~ 5 fiscal years.

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

19 59.60 (5) COMPILATION OF BUDGET REQUESTS. (intro.) Not later than August 15
20 of each ~~the~~ the year in which the budget is enacted, the director shall submit to the
21 county executive or county administrator and to the board:

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

23 59.60 (5) (a) The ~~annual~~ budget estimates of each department.

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

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1 59.60 (6) (b) 2. A comparative statement by organization unit and principal
2 object of expenditure showing the actual expenditures of the preceding fiscal year,
3 the appropriations and estimated expenditures for the fiscal year currently ending,
4 and the recommended appropriations for the ~~fiscal year~~ budget period next
5 succeeding.

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

7 59.60 (6) (b) 3. A comparative statement of the actual revenues from all sources
8 including property taxes during the preceding fiscal year, the anticipated revenues
9 and the estimated revenues for the fiscal year currently ending, and the anticipated
10 revenues for the ~~fiscal year~~ budget period next succeeding including any surplus
11 from the preceding fiscal year not otherwise appropriated under sub. (9).

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

13 59.60 (6) (c) The anticipated revenues for the ~~fiscal year~~ budget period next
14 succeeding shall be equal in amount to the recommended appropriations.

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

16 59.60 (7) PUBLICATION OF BUDGET AND PUBLIC HEARING. The board shall refer the
17 executive's or administrator's budget to the finance committee and such committee
18 shall publish as a class 1 notice, under ch. 985, a summary of the executive's or
19 administrator's budget and comparative figures together with a statement of the
20 county's bonded indebtedness, in the 2 daily newspapers having the largest
21 circulation in the county, and shall make available to the general public reprinted
22 copies of the summary as published. The publication shall also state the date, hour,
23 and place of the public hearing to be held by the board on such executive's or
24 administrator's budget. The board shall, not less fewer than 14 days after
25 publication of the summary of the executive's or administrator's budget, but not later

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1 than the first Monday in November of each year budget period and prior to the
2 adoption of the property tax levy, hold a public hearing on such executive's or
3 administrator's budget, at which time citizens may appear and express their
4 opinions. After such public hearing, ~~and on or before the annual meeting,~~ the finance
5 committee shall submit to the board its recommendations for amendments to the
6 executive's or administrator's budget, if any, and the board shall adopt the budget
7 with such changes as it considers proper and advisable. Subject to sub. (7e), the
8 board of a county with a population of at least 750,000 may not adopt a budget in
9 which the total amount of budgeted expenditures related to the compensation of
10 county board members, and to any other costs that are directly related to the
11 operation and functioning of the county board, including staff, is greater than 0.4
12 percent of the county portion of the tax levy for that year to which the budget applies.
13 When so adopted, the sums provided shall, subject to the provisions of sub. (8),
14 constitute legal appropriations and anticipated revenues for the ensuing year.

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

16 59.60 (8) (a) At the request of the head of any department, and after receiving
17 the recommendation of the county executive or county administrator, the finance
18 committee may, at any time during the ~~fiscal year~~ budget period, transfer any
19 unencumbered appropriation balance or portion thereof between principal objects of
20 expenditures within a department; but no transfers shall be made of appropriations
21 originating from bond funds unless the purpose for which the bonds were issued has
22 been fulfilled or abandoned. If the county executive or county administrator fails to
23 make a recommendation within 10 days after the submission of a request for
24 transfer, the finance committee may act upon the request without his or her
25 recommendation. If more than one department is under the jurisdiction of the same

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1 board or commission or under the same general management, the group of
2 departments may be considered as though they were a single unit with respect to
3 transfers of appropriations within the group.

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

5 **59.60 (10) ORDINANCE INCREASING SALARIES; NEW POSITIONS; WHEN EFFECTIVE.** No
6 ordinance or resolution authorizing the creation of new or additional positions or
7 increasing salaries shall become effective in any ~~fiscal year~~ budget period until an
8 appropriation of funds for such purpose is made or the ordinance or resolution
9 contains a provision for the transfer of funds if required. All such ordinances or
10 resolutions which do not require an appropriation or transfer of funds shall state
11 therein the specific account or accounts in which funds are available for such
12 purposes.

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

14 **65.01 Application of this chapter.** The common council of any city of the
15 2nd, 3rd, or 4th class may by ordinance adopted by three-fourths of all its members
16 accept the provisions of ss. 65.02, 65.025, 65.03 and 65.04 which when so accepted
17 shall be in full force and effect as to any such city. Except as above provided ss. 65.01
18 to 65.20 shall apply only to cities of the 1st class.

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

20 **65.02 (5) BUDGET.** (intro.) The budget shall provide a complete financial plan
21 for the ensuing ~~fiscal year~~ budget period. It shall contain in tabular form, for each
22 fiscal year:

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

24 **65.02 (5m) BUDGET PERIOD.** In ss. 65.01 to 65.20, "budget period" means 2
25 consecutive fiscal years covered by a biennial budget adopted by a city that has acted

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1 under s. 62.025, or an annual budget for any other city that has not acted to adopt
2 a biennial budget under s. 65.025.

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

4 65.02 (6) (a) ~~The~~ For a budget period, the budget summary shall itemize the
5 principal sources of anticipated revenues and shall state separately the amount to
6 be raised by property tax, and the proposed expenditures of each department,
7 bureau, board and commission in such manner as to present to the public a simple
8 and clear summary of the detailed estimates of the budget.

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

10 65.02 (6) (b) (intro.) ~~The~~ For a budget period, the budget summary shall also
11 include all of the following:

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

13 65.02 (8) PROPOSED EXPENDITURES. (intro.) ~~Separate provision~~ For a budget
14 period, separate provisions shall be included in the proposed budget for at least:

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

16 65.02 (10) PROPOSED EXPENDITURES; COMPARISON WITH OTHER YEARS. The board
17 of estimates shall direct that there be placed opposite the several items of proposed
18 expenditures for the ensuing year budget period, adequate comparisons with the
19 budgets and expenditures of other years.

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

21 65.02 (11) ANTICIPATED REVENUES; COMPARISON WITH OTHER YEARS. The board of
22 estimates shall direct that there be placed opposite the several items of anticipated
23 revenues for the ensuing year budget period, adequate comparisons with the
24 anticipated revenues and receipts of other years.

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

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

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

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

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

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

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

21 65.03 (1) It shall be the duty of each department to file with the secretary of
22 the board of estimates not later than August 1 of each year on forms approved by the
23 board of estimates an estimate in detail of the department's needs for the ensuing
24 fiscal year, including a statement of any permanent improvements to be made and
25 an estimate of expenditures therefor, and including such information supplied in

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1 such form as the board of estimates may direct. If the city is using biennial
2 budgeting, the forms described in this subsection shall also detail the changes
3 between the first and 2nd year of the biennium.

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

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

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

16 65.04 (2) PROPOSED BUDGET; PUBLICATION OF SUMMARY. From the estimates before
17 it the board shall make and submit to the common council, on or before October 25
18 each year budget period, a proposed budget setting forth in detail the amounts
19 proposed to be spent by each department and the various purposes therefor and the
20 amounts of money for each purpose it is proposed shall be appropriated by the
21 council. The proposed budget shall comply with s. 65.02 (5) to (11). The budget
22 summary shall be published forthwith in at least one and not more than 2 daily
23 newspapers having the largest circulation in the city as a class 1 notice, under ch.
24 985, and the proposed budget summary shall be printed forthwith in the proceedings
25 of the common council. If any department fails to file its estimates as herein provided

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1 the board shall make a proposed budget for such department specifying the purposes
2 for which and the amount of funds such department may expend.

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

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

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

11 65.04 (5) BONDS; MORTGAGE CERTIFICATES. The board shall also include in its
12 budget the amount of bonds, the purposes therefor, and the required mortgage
13 certificates to be issued during the ~~fiscal-year~~ budget period, except such bonds as
14 are authorized to be omitted by express provision of law.

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

16 65.05 (4) ~~The~~ For each budget period, the common council, on or before
17 November 14, shall adopt the proposed budget by a majority vote of all the
18 alderpersons either as submitted or as changed by the council. It shall not be
19 necessary to refer the budget to a committee of the common council.

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

21 65.05 (5) The budget submitted by the board to the council as changed by the
22 council within the time therein provided shall constitute the budget of the city for the
23 following year budget period whether or not any formal resolution or motion
24 adopting it has been passed by the common council. Within 5 days either after its

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1 formal adoption by the council or by operation of law it shall be certified by the city
2 clerk to the mayor for the mayor's approval.

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

4 65.05 (8) ~~The~~ Except as provided in s. 65.025 (5), the adoption of the budget
5 shall determine the amount of money to be levied upon all taxable property in the
6 city for the ensuing year budget period. The tax levy shall be computed by deducting
7 the surplus and miscellaneous revenues available therefor from the appropriations
8 for expenditures for the ensuing year. The city comptroller shall then certify the
9 necessary taxes to be levied to the commissioner of assessments, who shall calculate
10 the tax rate. Such tax rate shall be the rate of the ensuing tax levy.

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

12 65.05 (9) The compensation rates of pay and the number of positions
13 established in the budget shall determine the compensation to be paid and the
14 number of positions for the ensuing ~~fiscal-year~~ budget period except that additional
15 positions may be established where necessary during the year by resolution adopted
16 by three-fourths vote of all the alderpersons.

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

18 65.06 (1) ~~No~~ Except as provided in s. 65.025 (5), no money may be expended and
19 no liabilities incurred by the city or any department unless otherwise specially
20 authorized by law during the ~~fiscal-year~~ budget period, in excess of the amounts
21 specified or except as hereinafter provided for any other purpose than as designated
22 therein, provided, however, that whenever the city department that is responsible
23 for a water system desires to make a contract extending over a period of more than
24 one year for additions to the plant in excess of the estimated revenue for the year
25 budget period, if in the opinion of the board of estimates there will be money available

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1 to meet the payments on the contract as they may come due, then, by a majority vote
2 of the board, they may authorize the comptroller to countersign such contract.

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

4 65.06 (5) (intro.) No department shall spend a greater sum than is
5 appropriated by the budget for that department except as provided in s. 65.025 (5)
6 and except:

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

8 65.06 (14) The adoption of the budget for any year budget period shall not
9 authorize the expenditure of any funds for the succeeding year budget period except
10 for indebtedness incurred during the budget year.

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

12 65.06 (15) All funds subject to the control of the common council assigned by
13 the budget to a department not expended during the budget year period and not
14 reserved for indebtedness incurred during the year budget period shall revert to the
15 general revenues of the city.

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

17 65.20 (1) (a) The functions of the board of estimates relating to the preparation
18 of the city budget are permanently transferred to the mayor who shall prepare the
19 proposed budget and present it to the common council. The budget presented by the
20 mayor shall be called the "executive budget" and its contents shall comply with the
21 requirements of ss. 65.02 to 65.04 in all respects, consistent with any variation that
22 is necessary due to the common council having adopted a biennial budget procedure
23 under s. 65.025.

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

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

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

8 65.20 (1) (c) Any department whose funds are not subject to the control of the
9 common council may include in its estimate such sum as it deems reasonably
10 necessary for a contingent fund for emergency purposes or other purposes which may
11 arise during the year budget period requiring the expenditure of money in addition
12 to the sums provided for the several purposes or for purposes for which no express
13 provision is made in the budget.

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

15 65.20 (1) (d) The mayor shall hold hearings with respect to departmental
16 requests at the times and places the mayor or the common council, by ordinance,
17 directs. All hearings shall be open to the public. The mayor shall conduct the
18 hearings in the manner in which the mayor determines best suited to fulfilling the
19 purpose of the hearings. ~~The~~ For each budget period, the mayor shall prepare a
20 requested budget summary which shall be published at least once prior to the
21 commencement of the hearings in the newspaper having the largest circulation in
22 the city. A complete copy of the entire requested budget shall be made available for
23 public inspection in the office of the city clerk.

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

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

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

16 65.20 (1) (g) In addition to the purposes required to be set forth in detail, the
17 mayor may provide a contingent fund for such sum as the mayor deems reasonably
18 necessary for emergency and other purposes that may arise during the year budget
19 period requiring the expenditure of money in addition to the sums provided for the
20 several purposes, and for purposes for which no express provision is made in the
21 budget.

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

23 65.20 (1) (h) The mayor shall also include in the proposed budget the amount
24 of bonds and the purposes for them, to be issued during the ~~fiscal year~~ budget period,
25 except such bonds as are authorized to be omitted by express provision of law. Bonds

ASSEMBLY BILL 193**SECTION 45**

1 authorized to be omitted include bonds issued for the purpose of refunding prior
2 indebtedness of the city.

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

4 65.90 (1) Unless otherwise provided, in this section, “municipality” means each
5 county other than counties having a population of 750,000 or more, each city,
6 excepting cities of the 1st class, village, town, school district, technical college district
7 and all other public bodies that have the power to levy or certify a general property
8 tax or budget. ~~Every~~ Except as provided in sub. (1m), every municipality shall
9 annually, prior to the determination of the sum to be financed in whole or in part by
10 a general property tax, funds on hand or estimated revenues from any source,
11 formulate a budget and hold public hearings thereon.

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

13 65.90 (1m) (a) 1. For purposes of adopting and implementing a biennial budget
14 as described in this subsection, “municipality” means a county other than a county
15 having a population of 750,000 or more; a city other than a city of the 1st class; a
16 village; or a town.

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

22 3. For any municipality to proceed under this subsection, the governing body
23 of the municipality must adopt a resolution or enact an ordinance stating its intent
24 to adopt a biennial budget. Once a resolution is adopted or an ordinance is enacted,

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1 such an action takes effect and may not be reconsidered or repealed, except as
2 provided in subd. 4.

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

7 **SECTION 48.** 65.90 (2) of the statutes is amended to read:

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

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

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

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

ASSEMBLY BILL 193**SECTION 50**

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

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

6 65.90 (3) (b) (intro.) Any budget summary required under par. (a) shall include
7 all of the following for each fiscal year of the proposed budget and the budget in effect,
8 and shall also include the percentage change between the budget of the current year
9 and each fiscal year of the proposed budget:

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

11 65.90 (3) (bm) Any budget summary created under par. (a) shall include an
12 itemization of proposed increases and decreases to the current year budget, and an
13 itemization of proposed increases and decreases between the first and second year
14 of a biennial budget, due to new or discontinued activities and functions.

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

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

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

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

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

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

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

24 65.90 (5) (c) 1. A governing body or a committee authorized by the governing
 25 body may, at any time, decrease appropriation amounts in a biennial budget.



**ASSEMBLY AMENDMENT 1,
TO ASSEMBLY BILL 193**

May 16, 2019 - Offered by Representative GUNDRUM.

1 At the locations indicated, amend the bill as follows:

2 **1.** Page 5, line 19: delete lines 19 and 20 and substitute “administrator’s
3 budget and comparative figures together with a statement of the county’s bonded
4 indebtedness, in the 2 daily newspapers having the largest”.

5 **2.** Page 17, line 7: delete lines 7 to 17 and substitute:

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

8 65.90 (2) (a) ~~Such~~ An annual budget shall list all existing indebtedness and all
9 anticipated revenue from all sources during the ensuing year and shall likewise list
10 all proposed appropriations for each department, activity and reserve account
11 during the said ensuing year. Such budget shall also show actual revenues and
12 expenditures for the preceding year, actual revenues and expenditures for not less
13 than the first 6 months of the current year and estimated revenues and expenditures

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1 for the balance of the current year. Such budget shall also show for informational
2 purposes by fund all anticipated unexpended or unappropriated balances, and
3 surpluses.

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

5 65.90 (2) (b) A biennial budget shall list all existing indebtedness and all
6 anticipated revenue from all sources during the ensuing budget period and shall
7 likewise list all proposed appropriations for each department, activity and reserve
8 account during that period. A biennial budget shall also show actual revenues and
9 expenditures for the preceding budget period, actual revenues and expenditures for
10 not less than the first 18 months of the current budget period and estimated revenues
11 and expenditures for the balance of the period to which the budget applies. Such
12 budget shall also show for informational purposes by fund all anticipated
13 unexpended or unappropriated balances, and surpluses.”

14 **3.** Page 19, line 6: delete lines 6 to 10 and substitute “membership
15 members-elect of the governing body of the municipality. Any municipality, except
16 a town, which makes changes under this paragraph shall publish either a class 1
17 notice ~~thereof of the changes~~, under ch. 985, within 15 days after any change is made
18 or post a notice of the changes on the municipality’s website within 15 days after any
19 change is made. Failure to give notice shall preclude any changes in the proposed
20 budget and alterations thereto made under sub. (4). In this subsection,
21 “members-elect” has the”.

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