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# Wisconsin Legislative Council

## ACT MEMO

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### 2019 Wisconsin Act 42 [2019 Assembly Bill 193]

### Biennial Budget Procedures for Political Subdivisions

2019 Wisconsin Act 42 authorizes cities, villages, towns, and counties (“political subdivisions”) to adopt and operate under a biennial budget. Prior law prescribed only annual budget procedures for political subdivisions. If a political subdivision decides to adopt a biennial budget, it must do so in an odd-numbered year to begin in the subsequent even-numbered year. A political subdivision may return to using an annual budget by a two-thirds majority vote of its governing body.

A political subdivision that adopts and implements a biennial budget must do so in accordance with the same procedures that apply to annual budgets, except as follows:

- A political subdivision operating under a biennial budget must include the actual revenues and expenditures for not less than 18 months of the current budget period, rather than for only the first six months of the current year.
- In addition to all of the requirements that apply to an annual budget summary, a biennial budget summary, which is made available for public inspection, must include an itemization of proposed increases and decreases between the first and second year of a biennial budget.

The act also provides that any required notice of changes made to the annual or biennial budget of a city, village, or county be either published as a Class 1 notice or posted on the city, village, or county website within 15 days after any change is made.

**Effective date:** November 23, 2019. The act first applies to a biennial budget that is adopted in 2019.

RES:mca;jal