

No. 448, A.]

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CHAPTER 476

AN ACT to amend 65.02 (8) (a) and (b), 65.03 (1), 65.04 (1) and (8) (intro. par.), 65.06 (17) and 65.07 (1) (c) and (n); and to create 65.04 (9), 65.07 (1) (o), (p) and (q) of the statutes, relating to the duties and responsibilities of the board of estimates with respect to the budget.

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

SECTION 1. 65.02 (8) (a) and (b) of the statutes are amended to read:

65.02 (8) (a) The administration, operation and maintenance of each department, bureau, board, commission and division thereof, itemized by kind and nature of expenditure *as required by the board of estimates.*

(b) The number, title and compensation range of each officer, and of each position and the proposed appropriation for the same shall be itemized according to the divisions in each department, bureau, board and commission \* \* \* and shall be incorporated in and published with the rest of the *proposed budget* \* \* \*.

SECTION 2. 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.*

SECTION 3. 65.04 (1) and (8) (intro. par.) of the statutes are amended to read:

65.04 (1) 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 him by the departments together with \* \* \* *the comptroller's* statement of anticipated revenues for the ensuing 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 printed in the English language and having the largest circulation in the city, 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.

65.04 (8) (intro. par.) The finance committee of the common council shall submit to the common council \* \* \* *as soon after October 25 as may be practicable, but not later than November 20, a report or reports showing the number, title, compensation range of each officer and each position in the city service:*

SECTION 4. 65.04 (9) of the statutes is created to read:

65.04 (9) DUTIES OF BUDGET SUPERVISOR. The budget supervisor or the head of the department having responsibility for the preparation or the analyzing of the budget, may be secretary of the board of estimates, if so directed by common council ordinance; he shall not however be entitled to a vote on such board.

SECTION 5. 65.06 (17) of the statutes is amended to read:

65.06 (17) Subsections (13), (14), (15) and (16) shall not apply to the expenditure of funds, the proceeds of bonds or mortgage certificates, nor the surplus revenues of any waterworks or lighting system or municipally owned utility. *In establishing the budget format with respect to funds and accounts related to proprietary operations, the common council may authorize accounting procedures which follow the uniform system of accounts authorized by the state public service commission in the case of municipal utilities or accepted commercial accounting practices in other instances.*

SECTION 6. 65.07 (1) (c) and (n) of the statutes are amended to read:

65.07 (1) (c) A sufficient permanent improvement fund for any purpose authorized by s. 67.04 (2) \* \* \*, 66.51 (1) or 67.12 for which money may be borrowed or bonds issued, *and for the initial furniture, fixtures, machinery and equipment required in such new facilities permitted thereunder.*

(n) The funds established under pars. (c), (i) \* \* \*, (k) and (o) may be allowed to accumulate from year to year in the discretion of the common council.

SECTION 7. 65.07 (1) (o), (p) and (q) of the statutes are created to read:

65.07 (1) (o) A tax stabilization fund.

(p) Notwithstanding the provisions of s. 65.06 (14) and (15), the common council may by resolution authorize the carrying over of unexpended funds which have been appropriated to a department for additional periods not to exceed 3 years from the year in which they were appropriated.

(q) An operating fund which may be carried over by the common council from year to year for the purpose of accumulating sums necessary to purchase buildings, machinery, equipment, and appurtenances thereto required for municipal purposes.

Approved September 16, 1959.

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