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### CHAPTER 453

AN ACT to amend 59.84 (5), (6), (7) and (8) of the statutes, relating to budgetary procedure in counties having a population of 500,000 or more.

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

59.84 (5), (6), (7) and (8) of the statutes are amended to read:

59.84 (5) The county auditor shall transmit the annual budget estimates of each department to the \* \* \* *county executive and the county board* not later than August 15 and shall also submit: (a) a statement of principal and interest becoming due on bonds outstanding and on other financial obligations; (b) his estimate of all other expenditures including proposed expenditures on capital improvements not financed by bonds; (c) his estimate of anticipated issues of new bond obligations during the ensuing fiscal year together with a statement of the funds required for maturities and interest payments on such issues; (d) his estimate of funds required as an appropriation for contingencies; and (e) his estimate of revenue from all other sources. He shall also submit a complete summary of all of the budget estimates and a statement of the property tax levy required if funds were appropriated on the basis of such estimates. In determining the property tax levy required, he shall deduct from the total estimated expenditures, the estimated amount of revenue from other than property tax levy sources and shall also deduct therefrom the amount of any surplus at the close of the fiscal year next preceding which has not been legally appropriated during the current year. The term "surplus" means that portion of any given fund or funds which remain, determined by deducting the sum of the following items as of the close of the fiscal year: (a) sinking funds created pursuant to law; (b) highway funds; (c) insurance fund created pursuant to s. 59.07 (2); (d) agency and trust funds including taxes collected in advance; (e) appropriations that are encumbered or are being carried over pursuant to sub. (11); and (f) current liabilities; from the sum of the following items: (g) money in the county

treasury; (h) investments made by the county pursuant to ss. 59.75 (1) and 66.04 (2); (i) revenue accruals ordinarily payable into the county treasury prior to January 31 of the ensuing year and due from the United States treasury, state of Wisconsin, from municipalities and from county departments; and (j) inventories of commodities in stores. The surplus as determined upon the annual closing of the books of account may, prior to the adoption of the tax levy, by resolution adopted by a vote of two-thirds of the members-elect of the county board, be appropriated in whole or part to provide a sinking fund for the redemption or repurchase of bonded obligations or to provide funds for emergency needs pursuant to sub. (9), but for no other purposes.

(6) The \* \* \* *county executive* shall review the estimates of expenditures and revenues and shall hold public hearings thereon at which the head or a representative of every county department shall appear and give information with regard to the appropriations requested, including work programs, other justification of expenditures, and such other data as the \* \* \* *county executive* requests. \* \* \* *The county executive* shall make such changes in the proposed budget as in \* \* \* *the executive's* discretion may be deemed desirable or proper, and shall, on or before October \* \* \* 1, submit to the county board the budget, as amended, after such hearings. Such amended proposed budget shall be the \* \* \* *executive's* budget and shall include: (a) a simple, clear, general summary of the detailed contents of the budget; (b) 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 next succeeding; and (c) 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 next succeeding including any surplus from the preceding fiscal year not otherwise appropriated pursuant to sub. (9). The anticipated revenues for the fiscal year next succeeding shall be equal in amount to the recommended appropriations. The \* \* \* *executive* budget shall be accompanied by a message prepared by the county \* \* \* *executive* which shall outline the important features of the budget plan and indicate any major changes in policy or in recommended appropriations or revenues as compared with the fiscal year currently ending, and shall set forth the reasons for such changes.

(7) *The county board shall refer the executive budget to the finance committee \* \* \* and such committee shall publish at least once, a summary of the executive 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 county board on such \* \* \* executive budget. The county board shall, not less than 14 days after publication of the summary of the \* \* \* executive budget, but not later than the first Monday in November of each year and prior to the adoption of the property tax levy, hold a public hearing on such \* \* \* executive 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 county board its recommendations for amendments to the executive budget, if any, and the county board shall adopt the budget with such changes as it deems proper and advisable. When so adopted, the sums provided shall, subject to the provisions of sub. (8), constitute legal appropriations and anticipated revenues for the ensuing year.*

(8) *At the request of the head of any department, and after receiving the recommendation of the county executive, the finance committee may*

at any time during the fiscal year 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 fails to make a recommendation within 10 days after the submission of a request for transfer, the finance committee may act upon such request without his recommendation.* Whenever more than one department is under the jurisdiction of the same board or commission or under the same general management, such group of departments may be considered as though they were a single unit with respect to transfers of appropriations within the group. Upon the recommendation of the finance committee and within the last 3 months of the fiscal year, the county board may, by resolution adopted by a majority of the members present and voting at any meeting, transfer any unencumbered appropriation balance or portion thereof from one department or account to another, except appropriations which are irrevocable by law, and except as otherwise provided by sub. (9).

Approved September 9, 1961.

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