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CHAPTER 479

AN ACT to repeal and recreate 59.84 of the statutes, relating to budgetary procedures 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59.84 of the statutes is repealed and recreated to read:

59.84 BUDGETARY PROCEDURE IN SPECIAL COUNTIES. (1) APPLICATION. The provisions of this section shall apply to all counties having a population of 500,000 or more.

(2) DEPARTMENT DEFINED. In this section the word "department" shall be construed to include all county departments, boards, commissions, institutions, offices, and other agencies of the county government for which funds may be legally appropriated.

(3) FISCAL YEAR. The fiscal year in every such county shall be the calendar year.

(4) SUBMISSION OF ANNUAL BUDGET ESTIMATES. In every such county each department shall annually, at such time as the county auditor directs, but not later than July 15, file with the county auditor in such form and content as the county auditor requires: (a) estimates for the ensuing fiscal year covering the revenues and expenditures of the department; (b) estimates of any capital improvements pending or proposed to be undertaken within the ensuing fiscal year, and within the 4 fiscal years thereafter; and (c) such other information as the county auditor requests.

(5) COMPILATION OF BUDGET REQUESTS. The county auditor shall transmit the annual budget estimates of each department to the finance

committee 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) REVIEW OF BUDGET REQUESTS. The finance committee 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 committee requests. Such committee shall make such changes in the proposed budget as in its discretion may be deemed desirable or proper, and shall, on or before October 15, submit to the county board the budget, as amended, after such hearings. Such amended proposed budget shall be the tentative 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 tentative budget shall be accompanied by a message prepared by the county auditor 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) PUBLICATION OF BUDGET AND PUBLIC HEARING. The finance committee shall publish at least once, a summary of the tentative 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 tentative budget. The county board shall, not less than 14 days after publication of the summary of the tentative 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 tentative budget, at which time citizens may appear and express their opinions. After such public hearing, and on or before the annual meeting, the 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) TRANSFERS OF APPROPRIATIONS. At the request of the head of any department, 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 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. 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).

(9) APPROPRIATIONS, SUPPLEMENTAL AND EMERGENCY. At the request of the head of any department and after review and recommendation by the finance committee, the county board may, by resolution adopted by a vote of two-thirds of the members-elect of the county board, transfer from the contingency appropriation into any other appropriation or create a new appropriation for any legal county purpose whenever any unforeseen condition requiring an appropriation of funds occurs during the budget year. If during any fiscal year the county auditor certifies that there are available for appropriation (a) revenues received from sources not anticipated in the budget in that year, (b) revenues received from anticipated sources but in excess of the budget estimates thereof, or (c) unappropriated surplus from the fiscal year next preceding, the county board may make supplemental appropriations for the year up to the amount of the additional revenue and surplus so certified to meet a public emergency affecting life, health, property or the public welfare. Such appropriation may be made only by resolution adopted by a vote of two-thirds of the members-elect of the county board. To the extent that there are no available unappropriated funds or realized revenues in excess of anticipated revenues to meet such an emergency, the county board may, by resolution adopted by three-fourths of the members-elect, authorize the issuance of tax anticipation notes pursuant to s. 67.12. Notice of intent to make supplemental appropriations from revenues or surplus or to issue tax

anticipation notes shall be published at least once in the 2 daily newspapers having the largest circulation in the county not less than 6 days prior to the hearings before the finance committee of the county board in regard to such matters.

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

(11) **LAPSE OF APPROPRIATIONS.** Every appropriation excepting an appropriation for a capital expenditure, or a major repair, shall lapse at the close of the fiscal year to the extent that it has not been expended or encumbered. An appropriation for a capital expenditure or a major repair shall continue in force until the purpose for which it was made has been accomplished or abandoned. The purpose of such appropriation for any capital expenditure or a major repair shall be deemed abandoned if 3 years pass without any expenditure from, or encumbrance of, the appropriation concerned.

(12) **PAYMENTS AND OBLIGATIONS PROHIBITED; CERTIFICATIONS; PENALTIES.** No payment shall be authorized or made and no obligation incurred against the county except in accordance with appropriations duly made. No payment shall be made or obligation incurred against any appropriation unless the county auditor first certifies that there is a sufficient unencumbered balance in the appropriation and that funds therefrom are available or will be available to make the payment or to meet the obligation concerned when it becomes due and payable. Every obligation incurred and every authorization of payment in violation of this section shall be void. Every payment made in violation of this section shall be illegal, and all county officers who knowingly authorize or make such payment or any part thereof shall be jointly and severally liable to the county for the full amount so paid. If any county officer or employe knowingly authorizes or makes any payment or incurs any obligation in violation of this section or takes part therein, that action shall be cause for his removal. Nothing contained in this section or other sections of the statutes shall be construed to prevent the making of contracts for capital improvements being financed wholly or partly by the issuance of bonds duly authorized to be sold; nor shall it prevent the making when not prohibited by law of any contract or lease providing for the payment of funds at a time beyond the end of the fiscal year in which the contract or lease is made, but any contract, lease or other obligation requiring the payment of funds from the appropriations of a later fiscal year or of more than one fiscal year shall be made or approved only by resolution adopted by the county board.

Approved September 16, 1959.
