

No. 647, A.]

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CHAPTER 294

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59.84 of the statutes is repealed and recreated to read: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 (1) The fiscal year of all county departments in every county having a population of more than 500,000 shall be the calendar year.

(2) In every such county each county department shall annually, on or before August 15, file with the county auditor in such form and content as the county auditor may require, a detailed estimate of all the necessary expenditures to be made by his department during the ensuing year together with a statement of work program and other justification of expenditure which the county auditor may deem to be desirable or proper. The term department as used in this section shall include boards, commissions, offices, institutions and agencies which expend county money, and unless otherwise expressed shall refer to the head of such department.

(3) In every such county the county auditor shall prepare the proposed budget for the ensuing year. Such proposed budget shall consist of (a) a compilation and review of the departmental expenditure estimates submitted to him pursuant to sub. (2) hereof; (b) his statement of principal and interest becoming due on bonds outstanding and on other financial obligations; (c) his estimate of all other expenditures, including capital improvements; (d) his estimate for a contingency appropriation; and (e) his estimate of revenue from all sources, including the property tax levy. In arriving at the estimated property tax levy, he shall deduct from the total proposed expenditure budget, the estimated amount of revenue from other than property tax levy sources, and shall also deduct the estimated amount of unappropriated surplus as at the close of the current year. The county auditor shall submit the proposed expenditure budget and proposed financing thereof in a report to the county board on or before September 15, and such board shall immediately refer the same to the finance committee thereof. Such committee shall then hold a public hearing thereon at which the head or a representative of every county department shall appear and give information with regard to appropriations requested by such department, including work programs, other justification of expenditures, and such other data as the committee may request. The county auditor or his deputy shall attend such hearing to render assistance and advice. Such committee shall make such changes in the proposed budget as in its discretion may be deemed desirable or proper. Such committee shall on or before October 15, submit to the county board the budget as amended after such hearing. Such amended proposed budget shall be the tentative budget and shall include comparable figures of revenues and expenditures for the previous year, actual revenues and expenditures for the first 6 months of the current year, an estimate for the current year, the budget for the current year, and other adequate comparisons. The committee shall publish at least once a summary of the tentative budget and aforesaid comparative figures together with a comparative statement of bonded indebtedness in the 2 daily newspapers having the largest circulation in the county and make available to the

general public reprinted copies of the summary as published. The summary as published shall state the date, hour and place of the hearing to be held by the county board on such tentative budget.

(4) The county board shall, not less than 14 days after publication of the summary of the tentative budget and prior to the adoption of a property tax levy, but not later than November 5, hold a public hearing on such tentative budget at which time citizens may appear and express their opinion. After such public hearing and on or before the annual meeting, the board shall adopt the budget with such changes as it may deem proper and advisable. When so adopted the sums provided shall constitute legal appropriations and revenue estimates for the ensuing year.

(5) The county auditor shall exercise financial and budgetary control and shall cause separate accounts to be maintained for each appropriation.

(6) At the close of each year, all unexpended appropriations shall lapse, except that the county board may by resolution adopted by a vote of two-thirds of the members-elect carry over any unexpended appropriation balance to the succeeding year when so requested by departments giving reasons therefor which in the opinion of the county board are adequate, except further that all unexpended appropriations against which purchase contracts have been entered into shall be automatically carried over, except further that unexpended appropriations derived from the sale of bonds, and appropriations for the payment of interest and principal on bonds shall be automatically carried over.

(7) The term "unappropriated surplus" shall mean that portion of the surplus of a given fund or funds which is not segregated for specific purposes, and shall be determined as follows: The unappropriated surplus at the close of a fiscal year shall equal the sum of the following items as at the close of that year: (a) Money in the county treasury, (b) investments made by the county pursuant to ss. 59.75 (1) and 66.04 (7), (c) money 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; minus the sum of the following items as at the close of that year: (d) sinking funds created pursuant to law, (e) highway funds, (f) insurance fund created pursuant to s. 59.07 (23), (g) agencies and trust funds including taxes collected in advance, (h) appropriations that are being carried over pursuant to sub. (6) hereof, and (i) current liabilities. The unappropriated surplus as determined upon the annual closing of the books of account minus that portion thereof used in determining the preceding tax levy pursuant to sub. (3) may by resolution adopted by a vote of two-thirds of the members-elect of the county board be appropriated in whole or in part for any legal purpose.

(8) At the request of the head of any department the county board may by resolution transfer from one appropriation to another within the total appropriations of the department for which the request is made, and by a resolution adopted by a vote of two-thirds of the members-elect of the county board transfer from the contingency appropriation to any other appropriation or create a new appropriation for any legal county purpose. Where more than one department is under the jurisdiction of the same board or commission or under the same general management, the county board may, by ordinance, group such departments, and thereafter such group of departments shall be considered the same as a single department with respect to making transfers within the group.

(9) Ordinances or resolutions when duly adopted increasing salaries or creating new permanent positions shall become effective on the first day of the bi-weekly pay period beginning in the calendar year succeeding the year of adoption of such ordinances or resolutions, provided that if the last pay period beginning in such calendar year of adoption includes one week or more in the succeeding year such ordinance or resolution shall become effective as at the beginning of that pay period, provided further, that the county board may by a vote of two-thirds of the members-elect make such ordinance or resolution effective at an earlier date. Such ordinance or resolution shall contain a provision for an appropriation transfer if needed.

(10) In the event appropriations for public assistance as required pursuant to ss. 48.315, 49.02, 49.03, 49.18 to 49.38, 49.51 and 49.61 appear to be inadequate for the remainder of any year, the county auditor shall prepare an estimate of total public assistance costs for such year together with an estimate of state-federal aid and submit such estimate to the county board. The county board may by resolution appropriate any excess of such estimated state-federal aid over the amount of revenue originally set up in the current budget for public assistance and make such additional transfers as may be necessary to increase the various public assistance appropriations as in its discretion is required.

(11) Notice of any change creating an increase in the total budget after the adoption thereof pursuant to sub. (4) hereof shall be published at least once in the 2 daily news-

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papers having the largest circulation in the county not less than 8 days prior to the hearing before the finance committee of the county board.

Approved June 16, 1953.
