

# 1987 Wisconsin Act 314

AN ACT to renumber and amend 65.90 (3); and to create 65.90 (3) (b) and (c) of the statutes, relating to the content of municipal budget summaries and making an appropriation.

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

**SECTION 1. Findings and purpose.** (1) The legislature finds that full disclosure of the causes of changes in local property taxes before they are levied is essential for taxpayer participation in the municipal budget process.

(2) The legislature intends that the budget summary which appears in the notice of public hearing on a municipal budget include a full disclosure of the budget of the municipality for the preceding year, the existing year and the year to which the proposed budget will apply.

**SECTION 2.** 65.90 (3) of the statutes is renumbered 65.90 (3) (a), and 65.90 (3) (a) 2 and 3, as renumbered, are amended to read:

65.90 (3) (a) 2. Any school district reproducing and providing general distribution within the district of an annual report incorporating a budget summary at least 15 days prior to the annual meeting is exempt from the notice requirements of this ~~subsection~~ paragraph.

3. A common school district, as defined under s. 115.01 (3), shall publish a class I notice, under ch. 985, as required under this ~~subsection~~ paragraph, at least 10 days prior to the time of the public hearing thereon.

**SECTION 3.** 65.90 (3) (b) and (c) of the statutes are created to read:

65.90 (3) (b) Any budget summary required under par. (a) shall include all of the following for the proposed budget, the budget in effect and the budget of the preceding year:

1. All expenditures, by major expenditure category.

2. All revenues, by major revenue source.

3. Any financing source and use not included under subs. 1 and 2.

4. All beginning and year-end fund balances.

(c) The department of public instruction under s. 115.28, the department of revenue under s. 73.10 and the board of vocational, technical and adult education under s. 38.04 shall encourage and consult with interested public and private organizations regarding the budget summary information required under pars. (a) and (b).

**SECTION 3m. Nonstatutory provisions.** No later than December 31, 1988, the department of administration shall establish guidelines for reimbursing any municipality, as defined in section 65.90 (1) of the statutes, which produces the budget summary required under section 65.90 (3) (b) of the statutes, as created by this act. No later than July 1, 1989, the department of administration shall distribute \$32,650 from the appropriation under section 20.505 (1) (a) of the statutes under such guidelines. No later than December 31, 1988, the department of administration shall submit a proposal to the legislature, in bill form, to provide for the reimbursement of such municipalities on and after July 1, 1989.

**SECTION 3r. Appropriation changes; administration.** The appropriation to the department of administration under section 20.505 (1) (a) of the statutes, as affected by the acts of 1987, is increased by \$-0- for fiscal year 1987-88 and by \$32,650 for fiscal year 1988-89 to reimburse municipalities, as required under SECTION 3m.

**SECTION 4. Program responsibility changes.** In the sections of the statutes listed in Column A, the program responsibilities references shown in Column B are deleted and the program responsibilities references shown in Column C are inserted:

A	B	C
Statute Sections	References Deleted	References Inserted
15.371 (intro.)	none	65.90 (3) (c)
15.431 (intro.)	none	65.90 (3) (c)
15.941 (intro.)	none	65.90 (3) (c)