

ers, whenever such person has failed within thirty days to reply to such inquiries as the commissioners may have made of him by mail, may issue a subpoena to compel the attendance of such person before the commission to answer questions which they may put to him touching his qualifications to serve as a juror; and in case of disobedience on the part of such person to comply with such subpoena, or on the refusal of any person to answer such matters as to which he may be lawfully interrogated by the commission, it shall be the duty of the circuit court of such county, or the judge thereof, on the application of such commission, to compel obedience by attachment proceedings for contempt as in cases of disobedience of the requirements of a subpoena issued from such court, or a refusal to testify therein; and upon such proceedings, the district attorney of such county shall appear for such commission and shall conduct and prosecute such proceedings. Such subpoena shall be served in the usual manner by the sheriff of such county without receiving any fee for service or for travel in serving the same; and the person so subpoenaed shall not be entitled to any fee for attendance or travel.

SECTION 4. This act shall take effect upon passage and publication.

Approved June 29, 1915.

No. 395. S.]

[Published July 1, 1915.

## CHAPTER 327.

AN ACT to repeal sections 925q—160, 925q—161 and 925q—162 and to create sections 925q—160, 925q—161 and 925q—162 of the statutes, relating to the appropriation and adoption of financial budgets in cities of the first class.

*The people of the State of Wisconsin, represented in Senate and Assembly, do enact as follows:*

SECTION 1. Sections 925q—160, 925q—161 and 925q—162 of the statutes are repealed.

SECTION 2. There are added to the statutes three new sections to be numbered and to read: Section 925q—160. In cities of the first class, whether operating under a general or special charter, it shall be the duty of the heads of the several departments of the city government and the several boards or bodies, by whatever name known, whether the expenditures of said departments, boards or bodies be subject to the control of the common council of such city or not, to make and file with the comptroller, upon forms to be furnished by him, at the times

hereinafter specified, a report and estimate in writing and in detail of their respective needs for the ensuing fiscal year, including a statement of improvements to be made and the necessary expenditures therefor. Provided that any board or body, by whatever name known, whose funds are not subject to the control of the common council may include a sum for a contingent fund, which sum shall be such as they may deem reasonably necessary and proper for emergency or other purposes which may arise during the year requiring the expenditure of money in addition to the sums provided for the several purposes, or for purposes for which no express provision is made in the budget. Whenever the whole or a part of the taxes for any department, board or body, by whatever name known, are levied in any year for expenditures to be made in the succeeding fiscal year the report and estimate of such department, board or body, by whatever name known shall be filed with the comptroller on or before the first day of August of each year. The report and estimate of every other department, board or body, by whatever name known, shall be filed with the comptroller on or before the first day of October of each year, provided, however, that the common council of any such city may by resolution formally adopted by the affirmative vote of a majority of all the aldermen prior to the first day of July in any year require all heads of departments, boards or bodies, by whatever name known, to file such report and estimate with the comptroller not later than August first of said year.

Section 925q—161. In all such cities of the first class there shall be a board of estimate, which shall consist of the mayor, president of the common council, comptroller, city treasurer, city attorney, commissioner of public works and the members of the finance committee of the common council. The mayor shall be president of said board and the city clerk shall be ex officio secretary and keep a record of the proceedings of said board. Said board shall convene on the first day of August in each year and the comptroller shall place before said board the reports and estimates made and filed with him pursuant to law by the various departments, boards and bodies, which under the provisions of the preceding section are required to be filed with the comptroller on or before the first day of August in said year. From the reports and estimates of such departments, boards and bodies, so made and filed it shall be the duty of said board of estimate to make and submit to the common council in writing on or before the fifteenth day of September in each year a proposed budget, setting forth in detail the various purposes for which money is

to be expended during the ensuing fiscal year by each of such departments, boards and bodies, and the amounts of money which it is proposed shall be appropriated by the common council for each of said purposes. Provided that the board of estimate shall not have power to change the purposes for or amounts of money which may be expended by any board or body, which by law is authorized to determine the purposes for which money is to be expended by it and the tax which shall be levied therefor unless said board or body shall by resolution formally adopted by the affirmative vote of a majority of all the members thereof authorize such change in either said purposes or amounts. Whenever any such resolution shall have been adopted by any such board or body, it shall file with said board of estimate at least two days prior to the time the board of estimate is required to transmit that part of the budget to the common council a certified copy of such resolution and the board of estimate shall thereupon change such purposes or amounts in conformity with said resolution.

If in any year the common council shall not have required by resolution adopted in accordance with the provisions of the preceding section all heads of departments, boards and bodies, by whatever name known, to make and file their reports and estimates with the comptroller by August first of said year the said board of estimate shall reconvene on the first day of October of such year and proceed to make from the reports and estimates filed by such departments, boards or bodies as shall not have been required to file their reports and estimates with the comptroller on or before August first of said year the balance of the budget for the ensuing fiscal year in the same manner as hereinbefore provided and shall submit the same to the common council of said city in writing on or before the 15th day of December in said year. In addition to the purposes required to be set forth in detail the said board of estimate shall include in said budget such sum for a common council contingent fund as they may deem reasonably necessary and proper for emergency or other purposes which may arise during the year requiring the expenditure of money in addition to the sums provided for the several purposes or for purposes for which no express provision is made in the budget. Said board of estimate shall also include in said budget the amount and purposes of the bonds and mortgage certificates which by law are required to be issued, and which it is proposed shall be issued during the ensuing fiscal year, however, omitting such bonds as are unnecessary to be included in the budget by express provision of law to that

effect. If any department, board or body, shall fail or neglect to file its report and estimate with the comptroller as provided in section 925q—160 the board of estimate shall make a proposed budget for said department, board or body, by whatever name known, specifying the purposes for which money may be expended by said department, board or body, during the ensuing fiscal year and the amounts of money which may be expended for each of such purposes. All meetings of the board of estimate shall be open to the public, and previous to the submission of the proposed budget or either part thereof to the common council, the board of estimate shall hold at least one public hearing on the same.

SECTION 925q—162. The common council of such cities of the first class may by the affirmative vote of a majority of all the aldermen make such changes in the proposed budget or either part thereof submitted to it by the board of estimate either as to purposes for or amounts which may be expended and as to purposes or amounts to which bonds or mortgage certificates may be issued as they may deem best, provided, however, that the common council shall not have power to change either the purposes or amounts of money which are provided in said budget for any board or body which by law is authorized to determine the purposes for which money is to be expended by it and the tax which shall be levied therefor unless said board or body, shall by resolution formally adopted by the affirmative vote of a majority of all the members thereof authorize such change either in said purposes or amounts and shall not have power to change the purposes or amounts of such bond issues or mortgage certificates which are by law required to be issued. Whenever any such resolution shall have been adopted by any such board or body, it shall file with the city clerk of the city at least two days prior to the time fixed by law for the adoption of said budget or the part thereof under consideration a certified copy of such resolution and the common council shall thereupon change such purposes or amounts in conformity with said resolution. The proposed budget or that part thereof submitted by the board of estimate to the common council on or before September 15th of any year shall be adopted by said common council by the affirmative vote of a majority of all the aldermen either as submitted or as changed by the common council in accordance with the foregoing provisions of this section, prior to October first of said year. If in any year the common council shall not have required by resolution adopted in accordance with the provisions of section 925q—160 all departments, boards or bodies,

by whatever name known, to make and file their reports and estimates with the comptroller by August first of said year, the common council shall adopt the balance of the budget either as submitted or as changed in accordance with the foregoing provisions of this section on or before December 31st of said year. Except as hereinafter provided the budget submitted by the board of estimate to the common council as changed by the council prior to the dates above fixed for the adoption of the same shall constitute the budget of such city for the following year whether or not any formal resolution or motion adopting it has been passed by the common council of such city. Within five days after the adoption of the budget or either part thereof whether by formal action of the common council or by operation of law it shall be duly certified by the city clerk and presented to the mayor for his approval. If he approves, he shall sign it. If there be any individual item or items in the budget of which item or items he does not approve, he shall return the budget to the city clerk within five days with a statement in writing of such item or items to which he objects and his reasons therefor. Except as herein provided, the mayor shall have no power to veto the budget or any part thereof; provided, however, that this provision shall apply only to the adoption of the budget and shall not be interpreted as applying to any act, resolution or ordinance relating to any matter in the budget enacted by the common council subsequent to the passage of the budget, and in no event shall the mayor have power to veto any item or items in the budget for any board or body, by whatever name known, whose funds are not subject to the control of the common council. In case any item or items are vetoed, the common council shall vote separately upon such item or items and if the veto is sustained as to any such item, it shall affect that item only. The common council may then proceed by the affirmative vote of a majority of all the aldermen to adopt a substitute for the item so disapproved which shall be separately submitted to the mayor for his approval and be subject to his veto. Provided, however, that as to those items not subject to the mayor's veto and those not vetoed by the mayor the budget shall be in full force and effect.

Except as otherwise specifically provided in this act no moneys shall be expended and no liabilities shall be incurred by said city or any department, board or body, by whatever name known, thereof, during any fiscal year for any purpose in excess of the amount provided therefor in the budget for said year nor for any purpose other than the purposes enumerated in said

budget for said year. Whenever a department, board or body, by whatever name known, shall be reimbursed for materials supplied or services performed unless the moneys so received are required by law to be paid into or placed to the credit of some other fund or funds the expenditures of money for such material or services shall not be deemed an expenditure within the meaning of this act but the money so received may be expended for the purposes for which the money was originally appropriated in said budget. Whenever the head of any department of such city or whenever any board or body, whose funds are subject to the control of the common council shall find it necessary to expend a sum for one or more of the purposes for which he or it is authorized by said budget to expend money in excess of that provided for in said budget, and that it will be unnecessary to expend the amount appropriated by said budget for some other purpose or purposes in his or its department, he or it may request the mayor to call a meeting of the board of estimate and upon such request it shall be the duty of the mayor to call a meeting of the board of estimate forthwith. At such meeting the head of the department or such board or body, by whatever name known, desiring such change in the budget shall submit the facts relating thereto, to the board of estimate and if the majority of the board approves thereof, the city clerk shall immediately notify the comptroller, and it shall be the duty of the comptroller to revise such appropriations in the budget to conform to such decision of the board of estimate and to notify the head of the department or the board or body, affected thereby, of such change. Provided, however, that when any board or body, is authorized by law to determine the purposes for which money is to be expended by it and the tax to be levied therefor, the board of estimate shall not have power to change the purposes or amounts in said budget for any such board or body, but when any such board or body, shall by resolution formally adopted by the affirmative vote of a majority of all the members of such board or body, at a regular meeting of such board or body, or a special meeting called for said purpose determine it to be necessary to spend a larger sum for one or more of the purposes for which it is authorized by said budget to spend money than is provided for in said budget and that it will be unnecessary to expend the amount provided in said budget for some other purpose or purposes, the secretary, clerk or other similar officer or employe of said board or body, shall make and file with the comptroller of such city, a certified copy of such resolution and it shall be the duty of the comptroller to revise such

amounts in the budget to conform to such resolution of said board or body, and to notify said board or body of such change. However, no department, board or body, by whatever name known, shall be permitted to expend a larger sum than is appropriated by said budget for such department, board or body, except that unexpended balances from the proceeds of bonds or mortgage certificates carried over from the preceding year may be expended for the purposes for which said bonds or certificates were issued, provided that any department, board or body, whose funds are subject to the control of the common council of such city may expend sums appropriated by the common council from the common council contingent fund as hereinafter provided for the purposes for which such sums shall be appropriated. The common council shall have power to appropriate sums from time to time out of the common council contingent fund by resolution formally adopted by the affirmative vote of at least three-fourths of all the aldermen for any lawful purpose or purposes. Any board or body, by whatever name known, whose funds are not subject to the control of the common council, may appropriate sums from time to time out of its contingent fund by resolution formally adopted by the affirmative vote of three-fourths of all the members of such board or body, for any purpose for which said board or body, is authorized to expend money. Whenever any sum or sums shall have been appropriated by any such board or body, out of its contingent fund and before the expenditure thereof, it shall certify to the comptroller of said city the amount or amounts so appropriated and the purpose or purposes for which such sum or sums have been appropriated. The head of any department, board or body, charged by law with the construction, extension, operation and maintenance of a municipally owned public utility may in addition to the sums provided in the budget expend sums from time to time out of the surplus revenues of such public utility whenever it is deemed necessary so to do in order to maintain its service to the public when authorized by the common council of such city by resolution formally adopted by the affirmative vote of three-fourths of all the aldermen, specifying in said resolution the amount or amounts so appropriated and the purpose or purposes for which such sum or sums have been appropriated. Whenever such resolution shall have been adopted by the common council, and before the expenditure of any sum or sums so appropriated by it, a copy of such resolution shall be certified to the comptroller of said city. Unless otherwise specifically provided by law no municipal bonds other

than those provided for in said budget shall be issued during the ensuing fiscal year, except in great emergencies when it is necessary so to do to supply the funds necessary to preserve the public health or safety, and then only when authorized by the affirmative vote of three-fourths of all the members of the common council. Nothing herein contained shall prevent the city from expending moneys or incurring liabilities for any purposes which are by law assessable against lots, parts of lots or parcels of land benefited thereby or are a legal charge against any lots, parts of lots or parcels of land. Every officer or employe of the city who shall participate in the violation of this section shall be personally liable to the city for all loss or damage resulting from such violation. It shall not be necessary before adopting the budget herein provided to refer the said budget to any committee of the common council. Provided, however, that previous to the adoption of said budget or either portion thereof by the common council the said common council shall hold at least one public hearing on the same. The adoption of such budget shall be an appropriation of the several amounts of money for each of the several purposes named therein in so far as any appropriation by the common council is necessary, except the sum fixed for the common council contingent fund, and no further appropriation by the common council shall be necessary in order to authorize the head of any department or any board or body, to make such expenditure except expenditures out of the common council contingent fund, provided, however, that at any time after the adoption of such budget the common council may by resolution formally adopted by the affirmative vote of a majority of all the aldermen suspend any appropriation of money in the budget which shall not have been expended or reserved for the payment of indebtedness incurred or for services rendered, except that this power of suspension shall not apply to appropriations for boards or bodies whose funds are not subject to the control of the common council. Provided, however, that the appropriation of money by the adoption of the budget for any year shall not authorize the expenditure of money in a succeeding year except in payment of indebtedness incurred or for services rendered during the year for which the budget was adopted. All moneys raised for the purposes enumerated in the budget for any year for any department, board or body whose funds are subject to the control of the common council of such city and not expended either during that year or in payment of indebtedness incurred or for services rendered during the year for which the budget was adopted

shall become a part of the general revenues of said city. All moneys raised for the purposes enumerated in the budget for any year for any board or body, by whatever name known, whose funds are not subject to the control of the common council of such city and not expended either during that year or in payment of indebtedness incurred or for services rendered during the year for which the budget was adopted, shall become a part of the revenues of such board or body. The foregoing provisions shall not apply to the expenditure of the proceeds of bonds or mortgage certificates issued by such city nor to the surplus revenues of municipally owned public utilities.

The omission from the budget of any item or items for the payment of principal or interest on the bonded debt of such city shall not prevent the placing on the tax roll and the collection of the tax levied for such item or items, nor for payment of the money for said purposes when due; nor shall the omission from the budget of any item or items for the payment of principal or interest on mortgages or mortgage certificates prevent the levying and collection of the tax nor the payment of the money for said purposes when due; nor shall the omission from the budget of any provision for the same prevent the levy of a tax for such funds as are required to be raised by some mandatory provision of law.

SECTION 3. All acts or parts of acts in so far as they contravene the provisions of this act are hereby repealed; provided, that, nothing herein shall be construed as in any way amending or modifying any of the provisions of the public utilities law.

SECTION 4. This act shall take effect upon passage and publication.

Approved June 29, 1915.

No. 401, S.]

[Published July 1, 1915

## CHAPTER 328.

AN ACT to amend section 10 of chapter 608, laws of 1913, relating to sewage disposal works in cities of the first class.

*The people of the State of Wisconsin, represented in Senate and Assembly, do enact as follows:*

SECTION 1. Section 10 of chapter 608, laws of 1913, is amended to read: (Chapter 608, laws of 1913) Section 10. 1. Such commission shall report to the common council of such city under this act at or before the first meeting of the council in \* \* \* August in each year until all of the work of the commission shall have been completed, the amount of money re-