

No. 204, S.]

[Published June 12, 1943.]

CHAPTER 280.

AN ACT to repeal 65.03 (3), 65.04 (4), 65.05 (5), 65.06 (12), 65.07 (1) (e) and (f), (2) and (3), 65.08 (1) to (4), (10) to (14) and (17); to renumber 65.04 (5) to (7) to be 65.04 (4) to (6); 65.05 (6) to (8) to be 65.05 (5) to (7); 65.06 (13) to (19) to be 65.06 (12) to (18); 65.08 (6) to (9) to be 65.07 (1) (e) to (h); 65.08 (15) and (16) to be 65.07 (1) (i) and (j); to amend 65.02 (1) and (4), 65.03 (1), 65.04 (1), (2), and as renumbered (6), 65.05 (1), (4), and as renumbered (7); 65.06 (17) as renumbered; 65.07 (1) (a) to (d), and as renumbered (f), (g), (h) and (i); and 65.90 (1); and to create 65.02 (5) to (11), 65.04 (7) and (8), 65.05 (8) and (9), and 65.07 (1) (k) of the statutes, relating to budget system for cities.

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

SECTION 1. 65.02 (1) and (4) of the statutes are amended to read:

65.02 (1) The term "department" or "departments", as used in this chapter, shall include any department, board, commission, or other body * * * *under the control* of the common council which expends city funds or incurs obligations for the city, and unless otherwise expressed shall refer to the head of such department. *Any department, board, commission, or other body operating under chapter 38 or 41 shall transmit its completed budget to the common council on or before the second regular meeting of the common council in October of each year on forms furnished by the comptroller and the same shall be published with the budget summary and budget as provided in section 65.04 (2) and section 65.05 (7).*

(4) The mayor shall be president of the board and * * * the comptroller *shall be the secretary*. The secretary shall keep a record of the proceedings of the board and perform such other duties as may be required of him by the board * * *.

SECTION 2. 65.02 (5) to (11) of the statutes are created to read:

65.02 (5) BUDGET. The budget shall provide a complete financial plan for the ensuing fiscal year. It shall contain in tabular form:

- (a) A general summary;
- (b) Detailed estimates of all anticipated revenues applicable to proposed expenditures;
- (c) All proposed expenditures;
- (d) A compensation schedule to provide uniform rates of pay for offices and positions in the city service. The total of such proposed expenditures shall not exceed the total of such anticipated revenues.

(6) **BUDGET SUMMARY.** The budget summary shall itemize the principal sources of anticipated revenues and shall state separately the amount to be raised by property tax, and the proposed expenditures of each department, bureau, board, and commission in such manner as to present to the public a simple and clear summary of the detailed estimates of the budget.

(7) **ANTICIPATED REVENUES.** Anticipated revenues shall be classified as "surplus", "miscellaneous revenues" and "amount to be raised by property tax"; miscellaneous revenues shall be listed by the sources from which such revenues are to be derived.

(8) **PROPOSED EXPENDITURES.** Separate provision shall be included in the proposed budget for at least:

(a) The administration, operation and maintenance of each department, bureau, board, commission, and division thereof, itemized by kind and nature of expenditure.

(b) The number, title, and compensation range of each officer, and of each position and the proposed appropriation for the same shall be itemized according to the divisions in each department, bureau, board and commission as submitted by the finance committee to the common council and shall be incorporated in and published with the rest of the budget as hereinafter provided.

(c) Expenditures proposed for improvements.

(9) **UNIFORM COMPENSATION SCHEDULE.** The compensation schedule shall provide for and establish uniform rates of pay for offices and positions in the city service to be in effect for the ensuing fiscal year.

(10) **PROPOSED EXPENDITURES; COMPARISON WITH OTHER YEARS.** The board of estimates shall direct that there be placed opposite the several items of proposed expenditures for the ensuing year, adequate comparisons with the budgets and expenditures of other years.

(11) ANTICIPATED REVENUES; COMPARISON WITH OTHER YEARS. The board of estimates shall direct that there be placed opposite the several items of anticipated revenues for the ensuing year, adequate comparisons with the anticipated revenues and receipts of other years.

SECTION 3. 65.03 (1) of the statutes is amended to read:

65.03 (1) It shall be the duty of each department to file with the comptroller *not later than August 15 of each year* on forms furnished by him an estimate in detail of the department's needs for the ensuing fiscal year, including a statement of *any permanent* improvements to be made and an estimate of expenditures therefor.

SECTION 4. 65.03 (3) of the statutes is repealed.

SECTION 5. 65.04 (1) and (2) of the statutes are amended to read:

65.04 (1) The board of estimates shall meet *not later than * * * September 15 of each year*. The comptroller shall place before the board the reports of estimates filed with him by the departments *together with his statement of anticipated revenues for the ensuing year and the adequate comparisons with other years as provided in section 65.02 (5) to (11)*. *The budget summary shall be published forthwith in at least one and not more than 2 daily newspapers printed in the English language and having the largest circulation in the city, and the entire proposed budget shall be printed forthwith in the proceedings of the common council.*

(2) From the estimates before it the board shall make and submit to the common council, on or before ** * * November 1* each year, a proposed budget setting forth in detail the amounts proposed to be spent by each department and the various purposes therefor and the amounts of money for each purpose it is proposed shall be appropriated by the council. *The proposed budget shall comply with section 65.20 (5) to (11)*. *The budget summary shall be published forthwith in at least one and not more than 2 daily newspapers printed in the English language and having the largest circulation in the city, and the entire proposed budget shall be printed forthwith in the proceedings of the common council.* If any department shall fail to file its estimates as herein provided the board shall make a proposed budget for such department specifying the purposes for which and the amount of funds such department may expend.

SECTION 6. 65.04 (4) of the statutes is repealed.

SECTION 7. 65.04 (5) to (7) are renumbered to be 65.04 (4) to (6) respectively.

SECTION 8. 65.04 (6) as renumbered is amended to read:

65.04 (6) All meetings of the board shall be public * * *.

SECTION 9. 65.04 (7) and (8) of the statutes are created to read:

65.04 (7) PUBLICATION OF NOTICE OF PUBLIC HEARINGS. At the meeting of the common council at which the proposed budget is submitted by the board of estimates, the common council shall determine the place and time of a public hearing on the budget which shall be held jointly by the common council and by the board of estimates not less than 10 days after the publication provided in section 65.04 (2), nor later than November 15. The common council shall cause a notice of the place and time of said public hearing to be published which shall be not less than 7 days after date of the publication of said notice in at least one and not more than 2 daily newspapers printed in the English language and having the largest circulation in the city.

(8) DUTIES OF THE FINANCE COMMITTEE. The finance committee of the common council shall submit to the common council not later than November 1 in the form of 2 reports:

(a) The number, title, and compensation range of each officer and each position in the city service and the proposed appropriation for the same recommended for the ensuing year; and

(b) A recommended compensation schedule of uniform rates of pay for offices and positions in the city service.

SECTION 10. 65.05 (1) and (4) of the statutes are amended to read:

65.05 (1) The common council, by vote of the majority of all the aldermen, may make such changes in the proposed budget submitted by the board of estimates, *and by the finance committee*, either as to purposes or amounts for which money may be expended and as to purposes or amounts for which bonds or mortgage certificates may be issued as it may deem best.

(4) The common council, on or before * * * *November 25* shall adopt the proposed budget * * * by a majority vote of all the aldermen either as submitted or as changed by the council. *It shall not be necessary to refer the budget to a committee of the common council.*

SECTION 11. 65.05 (5) of the statutes is repealed.

SECTION 12. 65.05 (6) to (8) are renumbered to be 65.05 (5) to (7) respectively.

SECTION 13. 65.05 (7) of the statutes as renumbered is amended to read:

65.05 (7) The common council shall vote on each item disapproved by the mayor separately, and if the mayor's disapproval is sustained it shall affect only the items so disapproved and sustained. The council may thereupon proceed, by an affirmative vote of a majority of the aldermen, to adopt a substitute for the item rejected which shall be separately submitted to the mayor subject to his approval. All items not disapproved by the mayor and sustained by the council shall constitute the budget and be in full force. *The budget shall thereupon be filed in the office of the comptroller who shall forthwith have the same printed and made available for general distribution. In case of an obvious error in authorizing any salary or position as provided in section 65.02 (8) (b) hereof, the common council may by a three-fourths vote of all its members correct such error in the period between the adoption of the budget and December 31 inclusive of each year.*

SECTION 14. 65.05 (8) and (9) are created to read:

65.05 (8) BUDGET ESTABLISHES AMOUNT TO BE RAISED BY PROPERTY TAX. The adoption of the budget shall determine the amount of money to be levied upon all taxable property in the city for the ensuing year. The tax levy shall be computed by deducting the surplus and miscellaneous revenues available therefor from the appropriations for expenditures for the ensuing year. The city comptroller shall then certify the necessary taxes to be levied to the tax commissioner who shall calculate the tax rate. Such tax rate shall be the rate of the ensuing tax levy.

(9) BUDGET ESTABLISHES COMPENSATION RATES AND NUMBER OF POSITIONS. The compensation rates of pay and the number of positions established in the budget shall determine the compensation to be paid and the number of positions for the ensuing fiscal year except that additional positions may be established where necessary during the year by resolution adopted by three-fourths vote of all the aldermen.

SECTION 15. 65.06 (12) of the statutes is repealed.

SECTION 16. 65.06 (13) to (19) of the statutes are renumbered to be 65.06 (12) to (18) respectively.

SECTION 17. 65.06 (17) of the statutes as renumbered is amended to read:

65.06 (17) Subsection (13), (14), (15), and (16) * * * shall not apply to the expenditure of funds, the proceeds of bonds or mortgage certificates, nor the surplus revenues of any waterworks or lighting system or * * * municipally owned utility.

SECTION 18. 65.07 (1) (a) to (d) are amended to read:

65.07 (1) (a) A sufficient general * * * *city fund to pay the expenses of city departments, boards and commissions which are subject to the control of the Common Council; provided that the aggregate amount of such tax shall not exceed 10 mills upon each dollar of the total assessed valuation of the taxable property in the city.*

(b) A * * * *fund to pay the city's contribution to the firemen's and policemen's pension fund and for any similar fund which may be created by law.*

(c) A sufficient * * * *permanent improvement fund for any purpose authorized by section 67.04 (2) for which money may be borrowed or bonds issued. This fund may be allowed to accumulate from year to year in the discretion of the common council.*

(d) A sufficient * * * *sewerage fund to maintain and operate any sewerage disposal plant.*

SECTION 19. 65.07 (1) (e) and (f), (2) and (3) of the statutes are repealed.

SECTION 20. 65.08 (1) to (4) of the statutes are repealed.

SECTION 21. 65.08 (6) to (9), (15) and (16) are renumbered to be 65.07 (1) (e), (f), (g), (h), (i) and (j) respectively.

SECTION 22. 65.08 (10) to (14) and (17) of the statutes are repealed.

SECTION 23. 65.07 (1) (f), (g), (h) and (i) as renumbered are amended to read:

65.07 (1) (f) A school repair fund for keeping in repair school buildings, fixtures, grounds and fences; the purchase of furniture; the making of betterments to school property; and the purchase of necessary additions to school sites, not exceeding * * * *one mill; and a school construction fund, as provided by law,*

for the purchase of school sites, the erection of school buildings and additions to school buildings, and the remodeling of existing school buildings, not exceeding six-tenths of a mill * * * subject to the provisions of * * * section 38.16 (1) (a) and (b).

(g) A school extension fund as provided by law, not exceeding * * * eight-tenths of a mill * * *.

(h) * * * A vocational and adult education fund, not exceeding * * * one and five-tenths mills.

(i) A delinquent tax fund * * *.

SECTION 24. 65.07 (1) (k) of the statutes is created to read:

65.07 (1) (k) A public improvement reserve fund.

SECTION 25. 65.90 (1) of the statutes is amended to read:

65.90 (1) Each county other than counties having a population of 300,000 or more, each city *excepting cities of the first class*, village, town, school district and all other public bodies that have the power to levy or certify a general property tax or budget shall annually, prior to the determination of the sum to be financed in whole or in part by a general property tax, formulate a budget and hold public hearings thereon.

Approved June 10, 1943.

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CHAPTER 281.

AN ACT to amend 59.97 (1) (a) of the statutes, relating to zoning power of counties.

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

59.97 (1) (a) of the statutes is amended to read:

59.97 (1) (a) The county board of any county may by ordinance regulate, restrict and determine the areas within which agriculture, forestry and recreation may be conducted, the location of roads, schools, trades and industries, the location, height, bulk, number of stories, and size of buildings and other structures, the percentage of lot which may be occupied, size of yards, courts, and other open spaces, the density and distribution of population, and the location of buildings designed for specified uses, and establish districts of such number, shape and area, and may also establish set-back building lines, and may further regu-