

accounted for and paid over quarterly unto the county treasurer of the county of Chippewa.

SECTION 30. The general provisions of the statutes of Wisconsin, and the general laws which may at any time be in force relative to circuit courts, and actions and proceedings therein, in civil and criminal cases, shall apply also to said county court, unless inapplicable, and except as otherwise provided in this act; and the rules of practice prescribed or which may hereafter be prescribed by the justices of the supreme court for circuit courts, shall, unless inapplicable, be in force in said county court, and the judge of said county court shall have power to punish for contempt in the same manner that the judges of circuit courts are or may be authorized by law to punish for contempts; and said county court shall have power to make and enforce such other rules of practice as may be deemed necessary to the judge thereof.

SECTION 31. This act, except section 1 thereof, shall take effect upon passage and publication; said section 1 shall take effect from and after the first Monday of January, 1922.

Approved March 14, 1921.

No. 2, S.]

[Published March 19, 1921.

CHAPTER 33.

AN ACT to renumber chapter 64b of the statutes relating to the budget system for cities to be chapter 65; to repeal sections 925q—160 to 925q—165, inclusive, of the statutes; to create sections 65.01 to 65.10, inclusive, and to repeal sections 926—176 to 926—178, inclusive, of the statutes.

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

SECTION 1. Chapter 64b of the statutes is renumbered to be chapter 65 BUDGET SYSTEM FOR CITIES.

SECTION 2. Ten new sections are added to the statutes to be numbered and to read:

65.01 APPLICATION OF THIS CHAPTER. The common council of any city of the second, third or fourth class may by ordinance adopted by three-fourths of all its members accept the provisions of sections 65.02, 65.03 and 65.04 which when so accepted shall be in full force and effect as to any such city. Except as above provided chapter 65 shall apply only to cities of the first class.

65.02 DEFINITION OF TERMS. (1) The term “department” or “departments,” as used in this chapter, shall include any department, board, commission, or other body which expends city funds or incurs obligations for the city, and unless otherwise expressed shall refer to the head of such department.

(2) The board of estimates shall be the mayor, the president of the common council, comptroller, treasurer, city attorney, commissioner of public works and the members of the finance committee of the common council.

(3) The mayor shall be president of the board and there shall be a secretary appointed by the comptroller. 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.

65.03 DUTIES OF HEAD OF DEPARTMENTS. (1) It shall be the duty of each department to file with the comptroller on forms furnished by him an estimate in detail of the department’s needs for the ensuing fiscal year, including a statement of improvements to be made and an estimate of expenditures therefor.

(2) Any department whose funds are not subject to the control of the common council may include in its estimate such sum as may be reasonably necessary for a contingent fund to be used during the year for emergency purposes and other purposes which may arise, where no other provision therefor has been made.

(3) Department estimates shall be filed with the comptroller not later than August first each year when the taxes or any part thereof are to be levied during the year for expenditure for the succeeding year, otherwise on or before October first of each year. The common council, by vote of majority of all aldermen-elect, taken prior to July first in any year, may require all such estimates to be filed by August first of said year.

65.04 MEETINGS OF BOARD OF ESTIMATES. (1) The board of estimates shall meet August first each year. The comptroller shall place before the board the reports of estimates filed with him by the departments.

(2) From the estimates before it the board shall make and submit to the common council, on or before September fifteenth each year, a 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. If any department shall fail to file its estimates the board shall make the estimates.

(3) The board shall not change any sum or purpose of any department which by law is authorized to determine the purposes of its expenditures and the tax to be levied, unless such department by formal resolution shall so determine, when the board shall then make the change and include a certified copy of such resolution with its estimates to be filed with the common council.

(4) In case the common council shall not in any year require all estimates by the departments to be filed by August first, then the board shall reconvene on the first day of October and make the balance of the budget and file the same with the common council by December fifteenth.

(5) The board may provide a contingent fund to meet the purposes of the common council that may arise during the year and which are not otherwise provided for.

(6) The board shall also include in its budget the amount of bonds and mortgage certificates to be issued during the fiscal year.

(7) All meetings of the board shall be public, and at least one public hearing shall be held by the board before the budget is filed with the common council.

65.05 CHANGES IN BUDGET, HOW MADE. (1) The common council, by vote of the majority of all the aldermen, may make such changes in the budget submitted by the board of estimates, 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.

(2) The common council shall not change the purposes or amounts provided in the budget submitted to it for the departments which by law are authorized to determine their expenditures and the taxes to be levied, unless such department by formal resolution adopted by a majority of all its members shall authorize such change, nor shall the common council change the bond or mortgage certificate issues required by law.

(3) When any department, authorized to determine its expenditures and taxes to be levied therefor, shall authorize a change in its budget by the common council it shall file its resolution authorizing the change with the city clerk at least two days prior to the time fixed by law for the adoption of such budget, and the council shall then make the change.

(4) The common council, on or before October first, shall adopt the budget submitted to it prior to September fifteenth by a majority vote of all the aldermen either as submitted or as changed by the council.

(5) If in any year the common council shall not have required the estimates to be filed with it prior to August first, then it shall adopt the balance of the budget before December thirty-first of that year. In that event the estimates of August first shall become the budget.

(6) The budget adopted by the council shall constitute the budget of the city for the following year. Within five days thereafter it shall be certified by the city clerk to the mayor for his approval.

(7) If the mayor approves the budget he shall sign it. If the mayor shall disapprove any item therein under the control of the common council, he shall return the budget to the clerk with his objections to such items in writing and his reasons therefor.

(8) The common council shall vote on any 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, upon an affirmative vote of all 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.

65.06 FUNDS HOW EXPENDED. (1) No money shall be expended and no liabilities incurred by the city or any department unless otherwise specially authorized by law during the fiscal year, in excess of the amounts specified in the budget or for any other purpose.

(2) Whenever a department is reimbursed for materials or services furnished, and the funds so received are not by law credited to some particular fund, the department may spend the money so received for the same purpose for which the money was originally appropriated in the budget.

(3) Whenever a department whose funds are subject to the control of the common council shall find it necessary to expend a greater sum than authorized by the budget for the purpose, and the department shall find it unnecessary to spend the sum authorized for some other purpose, the department may request the secretary of the board of estimates to authorize the funds

unnecessary for one purpose to be transferred to the purpose for which the greater sum is needed, stating the reasons therefor in writing. The mayor shall thereupon call a meeting of the board at which the board may by vote authorize the change, if the change shall be deemed advisable. Thereupon the secretary shall immediately certify the action of the board to the comptroller and the change shall be so made.

(4) Any department authorized by law to fix its own tax levy may change at a regular meeting or one called for that purpose any fund specified in the budget for one purpose which is found unnecessary for that purpose to another purpose which the department shall find necessary to spend a greater sum than specified in the budget for that purpose. The department shall certify its action to the comptroller and the change shall so be made.

(5) No department shall spend a greater sum than is appropriated by the budget for that department except: (a) Unexpended balances from the proceeds of bonds or mortgage certificates carried over from the preceding year may be expended for the purposes for which the bonds or certificates were issued; and (b) Any department whose funds are subject to the control of the common council may expend funds for the purpose appropriated by the common council from its contingent fund.

(6) The common council by resolution adopted by a three-fourths vote of all the aldermen, may appropriate money from its contingent fund for any lawful purpose.

(7) Any department whose funds are not subject to the common council may by vote of three-fourths of all its members appropriate money out of its contingent fund for any purpose for which it is authorized to spend money. Before the department shall spend any such funds it shall certify to the comptroller its action and the purpose for which such sum was appropriated.

(8) Any department charged by law with the construction, operation and maintenance of a public utility may spend money from the surplus revenue of the utility in addition to the sum specified in the budget when deemed necessary to maintain the service, upon being authorized so to do by a three-fourths vote of all the aldermen of the common council, specifying by resolution the purpose for which and the sum appropriated. Before any money shall be so expended a copy of the resolution authorizing it shall be certified to the comptroller.

(9) No municipal bonds other than those provided for in the budget shall be issued during the ensuing fiscal year, except in case of great emergency when necessary to protect the public health or safety, and then only when authorized by the common council by a three-fourths vote of all the aldermen.

(10) The city may expend any money or incur liabilities for any purposes which by law are assessable as benefits against parcels of lands.

(11) Every officer or employe who shall violate or participate in the violation of the provisions of this chapter shall be personally liable to the city for all loss or damage to the city or any private person occasioned thereby.

(12) Prior to the adoption of the budget by the common council it shall hold at least one public hearing, but it shall not be necessary to refer the budget to a committee of the common council.

(13) The adoption of the budget shall be authority for the expenditure by a department of the amounts assigned to the department thereby, but it shall not authorize the expenditure of any money from the contingent fund of the common council.

(14) The common council may at any time suspend the expenditure of any fund assigned to any department by the budget which has not been reserved for the payment of indebtedness incurred by the department. Such action by the council shall be by a majority vote of all the aldermen and shall not apply to any funds of a department which determines its own tax levy and whose funds are not subject to the control of the common council.

(15) The adoption of the budget for any year shall not authorize the expenditure of any funds for the succeeding year except for indebtedness incurred during the budget year.

(16) All funds subject to the control of the common council assigned by the budget to a department not expended during the budget year and not reserved for indebtedness incurred during the year shall revert to the general funds of the city.

(17) All funds of a department not subject to the control of the common council and not expended or reserved for indebtedness shall become a part of the general funds of such department.

(18) Subsections (14), (15), (16) and (17) shall not apply to the expenditure of funds, the proceeds of bonds or mortgage

certificates, nor the surplus revenues of any municipality owned utility.

(19) The omission from the budget of any item for (a) The payment of interest on or the principal of any bonded debt of the city when due; (b) The payment of principal and interest on mortgages or mortgage certificates when due; and (c) The funds required to be raised by any mandatory provision of law shall not prevent the placing of the same on the tax roll or the payment thereof when collected.

65.07 POWER OF COMMON COUNCIL. (1) The common council shall have power to levy annually:

- (a) A sufficient general sewerage fund;
- (b) A sufficient street improvement fund of not to exceed one mill on the dollar on all taxable property in the city, which fund shall not be used for any other purpose than street improvement;
- (c) A sufficient harbor maintenance fund, for maintaining municipal docks and redredging therefor;
- (d) A sufficient contingent fund;
- (e) A sufficient general city fund in addition to other funds hereby authorized;
- (f) Such other funds as may be created by the common council for a lawful purpose.

(2) All expenses now chargeable to any ward fund shall be paid out of the general city fund unless otherwise provided herein or by the common council.

(3) The aggregate funds provided in section 65.07 shall not exceed eight mills on the dollar of taxable property in the city.

65.08 POWER OF COUNCIL TO LEVY TAXES. The common council shall have power to levy annually in addition to the sums provided in section 65.07 a tax based on the taxable property of the city for the purposes and in the amounts following:

- (1) A park and boulevard fund, not exceeding eighty-five one-hundredths of a mill;
- (2) A civil service fund, not exceeding three one-hundredths of a mill;
- (3) An historical museum fund, not exceeding twelve one-hundredths of a mill;
- (4) A public museum fund, not exceeding eight hundred fifty-seven ten-thousandths of a mill;
- (5) A public library fund, not exceeding three-tenths of a

mill; but it shall not be mandatory upon the common council to levy in excess of two hundred sixty-four one-thousandths of a mill;

(6) A trade school fund, not exceeding three-tenths of a mill;

(7) A public school fund for the support of all public schools other than trade schools, not exceeding six mills;

(8) 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 three-tenths of a mill;

(9) A school extension fund as provided for by chapter 509 of the laws of 1911, not exceeding four-tenths of a mill;

(10) An industrial education fund, not exceeding three-quarters of a mill;

(11) A sewerage commission fund, not exceeding one mill;

(12) An auditorium fund, not exceeding sixty-three one-thousandths of a mill;

(13) A harbor improvement fund, not exceeding thirty-five one-hundredths of a mill. The harbor improvement fund shall not be used for any other purpose than permanent harbor improvements. No municipal bonds shall be issued for permanent harbor improvements in any year for which a tax has been levied for that purpose.

(14) A tax deficit fund not exceeding one-tenth of a mill;

(15) A tax readjustment fund, not exceeding one-fourth of a mill;

(16) A delinquent tax fund, a sum sufficient to cover the estimated tax that will remain unpaid on the tax roll; and

(17) A sufficient fund to pay the interest and principal on the funded debt falling due within the year.

65.09 APPORTIONMENT OF SCHOOL TAXES. The county board of supervisors in determining the amount for support of common schools for a city within the county shall not fix an amount greater than the amount apportioned to the city in the last apportionment for the school fund income of the state.

65.10 CITY OFFICERS TO PAY OVER RECEIPTS MONTHLY. Each city officer shall keep an itemized and accurate account of all moneys received by him in his official capacity for fees, commissions and otherwise, and shall at the end of each month, during his term of office, pay into the city

treasury all such money in his hands and file a duly verified copy of his account with the city comptroller, together with a receipt of the city treasurer showing that such money has been paid into the city treasury. Until such account and receipt are so filed, it shall not be lawful for the common council or city officer, to order, draw, countersign or deliver any warrant for the payment of the salary or allowance of any such delinquent officer.

SECTION 3. Sections 925q—160 to 925q—165, inclusive, and sections 926—176 to 926—178, inclusive, of the statutes are repealed.

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

Approved March 17, 1921.

No. 69, S.]

[Published March 21, 1921.

CHAPTER 34.

AN ACT to amend section 7 of chapter 459 of the laws of 1907, as amended by chapter 59 of the laws of 1917, relating to school boards and common and high schools 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 7 of chapter 459, laws of 1907, as amended by chapter 59, laws of 1917, is amended to read: (Chapter 459, laws of 1907) Section 7. The board of directors of each city in which this act shall be applicable is hereby authorized and required to establish and organize so many public schools, in addition to those already established in such city, as may be necessary for the accommodation of the children of the city entitled by the constitution and laws of the state, to instruction therein.

The said board, as herein provided, shall erect, purchase, hire or lease buildings, improve or enlarge the same, and purchase furniture and lots for the accommodation of such public schools of said city, and purchase, install and maintain heating systems in said schools, and enter into contract for the carrying out of any of the purposes authorized in this act; provided, however, that when the board of directors shall contemplate the doing of any work or the purchasing of any material, the estimated cost of which shall exceed the sum of five hundred dollars, said