

*tion of an extension of the barn. For the Trenton farm, sixteen hundred ninety dollars for the purchase of barn equipment; one thousand dollars for the construction of an extension to the poultry house; two thousand dollars for the construction of an extension to the hog house; fifteen hundred dollars for the construction of a sheep barn; three thousand dollars for the construction and equipment of officers' quarters; and four thousand dollars for the construction of an extension to the new barn. For the Warber farm, one thousand dollars for electric light connections and equipment. For the prison, four thousand dollars for the construction of an extension to the green house; nineteen hundred and fifty dollars for the purchase of machinery; three thousand dollars for the purchase of kitchen equipment; and not to exceed six hundred dollars for the purchase of a one ton truck chassis; and on July 1, 1922, fifty thousand dollars, for the construction and equipment of a cold storage plant.*

(i) \* \* \* *On July 1, 1921, not to exceed forty-six thousand seven hundred fifty dollars, for the purchase of approximately one hundred seventy acres of land adjoining the present prison property.*

(24) For the *Wisconsin* psychiatric institute:

(a) Annually, beginning July 1, \* \* \* 1921, *twenty-two thousand dollars, for making Wasserman tests and other \* \* \* laboratory examinations, as provided in section 46.13 of the statutes.*

SECTION 21. The state board of control is authorized to purchase a truck for a sum not to exceed three thousand five hundred dollars for the use of the binder twine plant at the state prison, the cost of the truck to be charged to the appropriation created by subsection (19) of section 20.17, of the statutes.

SECTION 22. This act shall take effect upon July 1, 1921.

Approved July 14, 1921.

No. 562, S.]

[Published July 23, 1921.

## CHAPTER 581.

AN ACT to amend section 65.02, subsection (2) of section 65.03, subsections (2), (3), (4), (5), (6) and (7) of section 65.04, section 65.05, subsection (1) of section 65.06 (as amended by chapter 271, laws of 1921) and subsections (3), (4), (5), (6), (8), (9), (10), (11), (13), (14), (16), (17), (18) and (19)

of section 65.06, the introductory paragraph of subsection (1) and subsection (3) of section 65.07, subsection (1) of section 65.08 and subsections (2), (3), (4), (5), (6), (8), and (9) of said section 65.08; to renumber subsection (7) of section 65.08 to be subsection (6) of said section, and to renumber subsections (10) to (17), inclusive, of section 65.08 to be, respectively, subsections (9) to (16), inclusive, of said section; and to create a new subsection of section 65.08 to be numbered (17), relating to the budget system for cities.

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

SECTION 1. Section 65.02, subsection (2) of section 65.03, subsections (2), (3), (4), (5), (6) and (7) of section 65.04, section 65.05, subsection (1) of section 65.06 (as amended by chapter 271, laws of 1921) and subsections (3), (4), (5), (6), (8), (9), (10), (11), (13), (14), (16), (17), (18) and (19) of section 65.06, the introductory paragraph of subsection (1) and subsection (3) of section 65.07, subsection (1) of section 65.08 and subsections (2), (3), (4), (5), (6), (8) and (9) of said section 65.08 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 *exclusive 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.

(2) *The term "estimate" as used in this chapter shall include any written report of or the request of any department setting forth in detail the various sums and purposes it deems reasonably necessary to perform its functions.*

\* \* \* (3) 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.

\* \* \* (4) 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 or comptroller.

(65.03) (2) Any department whose funds are not subject to the control of the common council may include in its estimate

such sum as it may \* \* \* deem reasonably necessary for a contingent fund \* \* \* for emergency purposes \* \* \* 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.

(65.04) (2) From the estimates before it the board shall make and submit to the common council, on or before September fifteenth 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. 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.*

(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 *therefor*, unless such department by formal resolution shall so determine *by an affirmative vote of a majority of its members*, 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 \* \* \* estimates by *all* 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) *In addition to the purposes required to be set forth in detail* the board may provide a contingent fund \* \* \* for such sum as they may deem reasonably necessary for emergency and other purposes that may arise during the year \* \* \* requiring the expenditure of money in addition to the sums provided for the several purposes, and for purposes for which no express provision is made in the budget.

(6) The board shall also include in its budget the amount of bonds, *the purposes therefor*, and *the required* mortgage certificates to be issued during the fiscal year, *except such bonds as are authorized to be omitted by express provision of law.*

(7) All meetings of the board shall be public, and at least one

public hearing shall be held by the board before the *proposed* budget or any part thereof is filed with the common council.

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, 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 *proposed* budget as submitted to it for the departments which by law are authorized to determine their expenditures and the taxes to be levied *therefor*, 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 *purposes or amounts of the* bond or mortgage certificate issues *which are* required to be issued by law.

(3) When any department, authorized to determine its expenditures and *the* 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 *in accordance therewith*.

(4) The common council, on or before October first, shall adopt the *proposed* 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. \* \* \*

(6) The budget \* \* \* *submitted by the board to the council as changed by the council within the time therein provided* shall constitute the budget of the city for the following year *whether or not any formal resolution or motion adopting it has been passed by the common council*. Within five days \* \* \* *either after its formal adoption by the council or by operation of law* 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.  
\* \* \* The mayor shall *have power only to disapprove of any*

item or items therein under the control of the common council and upon disapproving any such item or items 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 \* \* \* 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.

(65.06) (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 or *except as hereinafter provided* for any other purpose than as designated therein, provided, however, that whenever a water works department of the city desires to make a contract extending over a period of more than one year for additions to the plant in excess of the estimated revenue for the year, if in the opinion of the board of estimate there will be money available to meet the payments on the contract as they may come due, then, by a majority vote of the board, they may authorize the comptroller to countersign such contract.

(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 \* \* \* such specific purpose, and the department shall find it unnecessary to spend \* \* \* a sum as 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 secretary shall immediately submit such request to the mayor who shall \* \* \* call a meeting of the board forthwith at which the board may by a majority 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 \* \* \* made in accordance with the action of the board.*

(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 \* \* \* *appropriation* 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 \* \* \* be made *accordingly*.

(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 \* \* \* *the contingent fund*.

(6) (a) 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.

(b) *The common council at any time after the adoption of the budget may, by resolution adopted by a majority vote of the members thereof direct the proper officers of any department to expend such sum or sums of money as are specially appropriated out of any specific fund under its control for any of the several purposes enumerated therein. The adoption of such resolution shall be the authority for such department to proceed and expend such specified sum for the purpose as directed therein.*

(8) Any department charged by law with the construction, *extension, operation and maintenance of a waterworks or lighting system or any public utility* may spend money from the surplus revenue of \* \* \* *such waterworks or lighting system or 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) *Unless otherwise specifically provided by law, no municipal bonds other than those provided for in the budget shall be issued during the ensuing fiscal year, except in case of great emer-*

gency 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 land *or are a legal charge against such parcels of land.*

(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 \* \* \* occasioned thereby.

(13) The adoption of the budget shall be authority for the expenditure by a department *for the purposes therein provided and of the amounts assigned to the department thereby and no further action by the common council shall be necessary to authorize any department to make such expenditures, \* \* \* except that as provided herein* 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 *expended or* 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 \* \* \* *but* shall not only apply to \* \* \* *the* funds of a department which determines its own tax levy and whose funds are not subject to the control of the common council.

(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 \* \* \* *revenues* 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 \* \* \* *revenues* 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 *waterworks or lighting system or* municipality owned utility.

(19) The omission from the budget of \* \* \* *any of the following items shall not prevent the placing of the same on the tax roll for the levy and collection of the tax and the payment of the money therefor:* (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) \* \* \* Funds required to be raised by any mandatory provision of law \* \* \*.

(65.07) (1) (Introductory paragraph) The common council shall have power to levy annually a tax upon all the taxable property in the city for the following purposes:

(3) The aggregate funds provided in section 65.07 shall not exceed eight mills \* \* \* upon each dollar of the total assessed valuation of the taxable property in the city.

(65.08) (1) A park and boulevard fund as provided by law, not exceeding \* \* \* one and two-tenths of a mill;

(2) A civil service fund as provided by law, not exceeding \* \* \* thirty-five one thousandths of a mill;

\* \* \* (3) A \* \* \* museum fund, not exceeding \* \* \* three-tenths of a mill;

\* \* \* (4) A public library fund, not exceeding \* \* \* four-tenths of a mill; \* \* \*

\* \* \* (5) A trade school fund as provided by law, not exceeding \* \* \* six-tenths of a mill;

\* \* \* (7) 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 \* \* \* eight-tenths of a mill;

\* \* \* (8) A school extension fund as provided \* \* \* by law, not exceeding four-tenths of a mill;

SECTION 2. Subsection (7) of section 65.08 is renumbered to be subsection (6) of said section, and subsections (10) to (17), inclusive, of section 65.08 are renumbered to be, respectively, subsections (9) to (16), inclusive, of said section.

SECTION 3. A new subsection is added to section 65.08 of the statutes to be numbered and to read: (65.08) (17) It shall not be mandatory, however, upon the common council to levy a tax upon all the taxable property in the city in excess of the mill tax rates hereinafter provided and based upon each dollar of the assessed valuation of such property for the several departments enumerated as follows:

Civil service fund—seventeen one-thousandths of a mill;

Museum fund—two thousand and fifty-seven ten-thousandths of a mill;



Library fund—two hundred and sixty-four one-thousandths of a mill.

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

Approved July 14, 1921.

No. 551, S.]

[Published July 23, 1921.

## CHAPTER 582.

AN ACT to repeal subsections (2) and (3) of section 20.37 of the statutes; paragraphs (c), (d) and (e) of subsection (4) of section 20.38 of the statutes; paragraph (b) of subsection (6); paragraphs (b) and (d) of subsection (7); paragraphs (d), (h) and (i) of subsection (8); paragraph (d) of subsection (9) and subsection (14), of said section 20.38; to amend the introductory paragraph and paragraph (c) of subsection (1) of section 20.38; paragraphs (a) and (f) of subsection (2); paragraphs (a), (af) and (b) of subsection (4); paragraphs (a), (af), and (b) of subsection (5); paragraphs (a), (af) and (c) of subsection (6); paragraphs (a), (af), (c) and (f) of subsection (7); paragraphs (a), (af), (c), (e) and (g) of subsection (8); to create paragraph (k) of subsection (8); to amend paragraphs (a), (af) and (c) of subsection (9); to create paragraph (g) of subsection (9); and to amend paragraphs (a), (af) and (c) of subsection (10) and paragraphs (a), (af), (c), (d) and (f) of subsection (11), all a part of said section 20.38, and to create subsections (2) and (3) of section 20.37, relating to the board of normal regents, and the normal schools, and making appropriations.

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

SECTION 1. Subsections (2) and (3) of section 20.37; paragraphs (c), (d) and (e) of subsection (4); paragraph (b) of subsection (6); paragraphs (b) and (d) of subsection (7); paragraphs (d), (h) and (i) of subsection (8); paragraph (d) of subsection (9); and subsection (14), all a part of section 20.38 of the statutes are repealed.

SECTION 2. The introductory paragraph and paragraph (c) of subsection (1) of section 20.38 of the statutes; paragraphs (a) and (f) of subsection (2); paragraphs (a), (af) and (c) of subsection (3); paragraphs (a), (af), and (b) of subsection (4);