1975 Assembly Bill 629

## Date published: June 11, 1976

## CHAPTER 353, Laws of 1975

AN ACT to amend 62.12 (1) and (2), 119.16 (8) (a) and (b), 119.46, 119.47 (1), 119.49 (4), 120.51 (1) and 120.61 (3) of the statutes, relating to requiring city school districts to use the school year for their fiscal year.

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

SECTION 1. 62.12 (1) and (2) of the statutes are amended to read:

- 62.12 (1) FISCAL YEAR. The calendar year shall be the fiscal year except that the school year as defined in s. 115.01 (6) shall be the fiscal year for school districts operating under ch. 119 or subch. II of ch. 120.
- (2) BUDGET. On Annually on or before October first, each year 1, each officer or department shall file with the city clerk an itemized statement of disbursements made to carry out the powers and duties of such officer or department during the preceding fiscal year, and a detailed statement of the receipts and disbursements on account of any special fund under the supervision of such officer or department during such year, and of the condition and management of such fund; also detailed estimates of the same matters for the current fiscal year and for the ensuing fiscal year; except that such statements and estimates shall be reported to the city clerk on or before the 4th Monday in July of each year by the board of school directors of the public schools operating under ch. 119, and on or before the 4th Monday in July of each year by the school board of school districts operating under subch. II of ch. 120.

SECTION 3. 119.16 (8) (a) and (b) of the statutes are amended to read:

- 119.16 (8) (a) Annually before adopting its budget for the next fiscal ensuing school year and at least 5 days before transmitting its completed budget under par. (b), the board shall hold a public hearing on the proposed school budget at a time and place fixed by the board. At least one week before the public hearing, the board shall publish a class 1 notice, under ch. 985, of the public hearing.
- (b) The board shall transmit its completed budget to the common council on or before November 1 the first Monday in August of each year on forms furnished by the auditing officer of the city. Such completed budget shall be published with the budget summary under s. 65.04 (2) and budget under s. 65.05 (7).

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SECTION 4. 119.46 of the statutes is amended to read:

119.46 Taxes for school operations fund. As part of the budget transmitted annually to the common council under s. 119.16 (8) (b), the board shall report the amount of money required for the next fiscal ensuing school year to operate all public schools in the city under this chapter, to repair and keep in order school buildings and equipment, to make material improvements to school property and to purchase necessary additions to school sites. The common council shall levy and collect a tax upon all the property subject to taxation in the city, which shall be equal to the amount of money required by the board for the purposes set forth in this subsection section, at the same time and in the same manner as other taxes are levied and collected. Such taxes shall be in addition to all other taxes which the city is authorized to levy. The taxes so levied and collected, together with the other funds provided by law and placed at the disposal of the city for the same purposes, shall constitute the school operations fund.

SECTION 5. 119.47 (1) of the statutes is amended to read:

119.47 (1) If activities are being conducted under s. 120.61, the board as part of the budget transmitted annually to the common council under s. 119.16 (8) (b) shall report the amount required for the next fiscal ensuing school year under s. 120.61 (3).

SECTION 6. 119.49 (4) of the statutes is amended to read:

119.49 (4) The common council shall levy and collect a tax upon all taxable property in the city, in the same manner and at the same time as other taxes are levied and collected, which shall be sufficient to pay the interest on all school bonds issued under this chapter which are outstanding and to pay such part of the principal of such school bonds as becomes due during the next fiscal ensuing school year.

SECTION 7. 120.51 (1) of the statutes is amended to read:

120.51 (1) Annually, on or before September 30 the 4th Monday in July, the school board in a city school district shall make an estimate of the expenses of the public schools for the ensuing school year and the amount which must be raised by city taxation and shall certify the estimate to the city clerk who shall submit the estimate to the common council at its next meeting. The city clerk shall forthwith cause to be published a notice under s. 65.90 (3). Following a public hearing under s. 65.90 (4), the common council shall consider such estimate and, by resolution, shall, on or before the 4th Monday in August, determine and levy the amount to be raised by city taxation for school purposes for the ensuing school year. Such amount shall be included in the annual city budget and shall be called the "City School Tax".

SECTION 8. 120.61 (3) of the statutes is amended to read:

120.61 (3) The board shall report to the common council at on or before its first meeting in September the 4th Monday in July of each year in cities of the 2nd and 3rd class, and at on or before its 2nd regular meeting in October the first Monday in August of each year in cities of the 1st class, the amount of money required during the next fiscal ensuing school year for the support of such activities and thereupon, subject to sub. (5), the common council shall levy and collect a special tax in the manner that other taxes are levied and collected, equal to the amount of money so required; but said tax shall not in any one year exceed the maximum mill tax rate prescribed for the school extension fund in s. 65.07, for all the activities conducted in said city pursuant to this section, and said tax shall not be used or appropriated, directly or indirectly, for any other purpose.

SECTION 9. Effective date. This act shall take effect on January 1, 1977.