

other provision of * * * the statutes are hereby conferred upon said dairy and food commissioner, his assistants, chemists, inspectors and agents, so far as the same may be applicable.

The provisions of subdivisions (3) and (4) of this section shall not apply to foods in package form when dispensed for consumption on the premises, or when the numerical count of the enclosed units is less than six, or when the net weight of the contents of the package is less than three ounces avoirdupois; or in case of liquids when the contents of the package are less than one fluid ounce; or to fruits and vegetables when such fruits and vegetables are sold by the standard barrel, standard crate, standard box or basket or other standard receptacle as provided in section 1668 of the statutes.

SECTION 2. This act shall take effect and be in force from and after the third day of September, 1914.

Approved May 26, 1913.

No. 785, A.]

[Published May 28, 1913.

CHAPTER 312.

AN ACT to amend sections 925q—160 and 925q—161 and to repeal section 925q—162 and to create section 925q—162 of the statutes, relating to the preparation 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 and 925q—161 of the statutes are amended 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 head of the several departments of the city government, and the several boards or bodies, by whatever name known, on or before the first day of * * * *October*, in each year, to make and file with the comptroller a report and estimate, in writing, and in detail, of all the needs of their several departments, for the ensuing fiscal year. This report shall include the necessary expenditures to be made of every kind and nature and the reasons therefor shall be stated. The common council may, by appropriate legislation, impose further duties and require further detailed reports of its several officers, to carry out more fully the objects and purposes of this provision.

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 attorney, * * * *commissioner* of public works, and city treasurer and

*the members of the finance committee of the common council. The mayor shall be president of the board and the city clerk shall be ex officio secretary and keep a record of the proceedings of said board. Such board shall convene on the first day of * * * October in each year, and the comptroller shall place before said board the reports made to him pursuant to law, by the various departments of the city government, giving an estimate of expenditures for the coming fiscal year, of their several departments, together with the recommendations made by such officers of improvements to be made and expenditures therefor. From the estimates and recommendations so made and filed, it shall be the duty of such board to make up and submit to the common council in writing, on or before the * * * fifteenth day of * * * December in each year, a proposed budget of * * * the amounts estimated to be required in order to meet the expenses of conducting the public business of such city for the ensuing fiscal year, in which said budget there shall be set forth in detail the purposes for which money is to be expended during the said ensuing fiscal year, and the amount of money which it is proposed shall be appropriated by the common council for each of the several purposes therein enumerated during the ensuing fiscal year. In addition to the purposes required to be set forth in detail, the said board of estimate shall include in said budget a sum for a contingent fund, which sum shall be such as they may deem reasonably necessary or proper for emergency or other purposes which may arise during the year requiring the expenditure of money and for which no express provision is made in the budget. Said board of estimate shall also fix the amount and purposes of the bonds which it is proposed shall be issued during the next ensuing fiscal year. All meetings of the board shall be open to the public and previous to the submission of the proposed budget to the common council the board of estimate shall provide for at least one public hearing on the same.*

SECTION 2. Section 925q—162 of the statutes is repealed.

SECTION 3. There is added to the statutes a new section to read: Section 925q—162. 1. The common council of such cities of the first class shall adopt the proposed budget submitted by the board of estimate, either as submitted or with such alterations as to purposes for and the amounts which may be expended as they may deem best, and may make such changes in the purposes for or the amounts to which bonds may be issued as they may deem best; provided, however, that previous to the adoption of said budget by the common council the said common council shall have at least one public hearing on the same, and the budget, either as submitted or as amended or altered by the common

council, shall be adopted by the common council on or before the 31st day of December of said year. After the adoption of said budget by the common council of such city, no moneys shall be expended and no liabilities shall be created by said city or any department thereof except for the detailed purposes enumerated in said budget and in the amount appropriated by said budget for such purposes, except as hereinafter provided. Whenever the head or heads of any department of such city shall find that it is necessary to spend a larger sum for one or more of the purposes for which he 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 appropriated for some other purpose or purposes in his department, he 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 or heads of the department desiring such change in the budget shall submit the facts relating thereto to the board, and if a majority of the board approve 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 or heads of the department affected thereby of such change. However, no department shall be permitted to spend a larger amount than is appropriated by said budget for such department, except that it may spend sums appropriated from the contingent fund by the common council 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 contingent fund by a vote of at least three-fourths of all the aldermen-elect for any lawful municipal purpose or purposes. No municipal bonds shall be issued during the ensuing fiscal year except as are therein specified, 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 the members of the common council. Every officer or employee of the city who shall participate in the violation of this section shall be personally liable to the city for all loss or damages resulting from such violation. It shall not be necessary before adopting the budget herein provided for to refer the said budget to any committee of the common council, but the said budget may be adopted at a meeting of the common council at which the budget is received.

2. The adoption of such budget shall be an appropriation of the several amounts of money provided for each of the several

purposes named therein, except the sum fixed for the contingent fund, and no further appropriation by the common council shall be necessary in order to authorize the head or heads of the departments to make such expenditures, except expenditures out of the contingent fund; provided, however, that the appropriation of money by the adoption of a budget for one year shall not authorize the expenditure of any money in a succeeding year, except as hereinafter provided, but all money raised for the purposes enumerated in the budget for one year and not expended during that year shall be carried into the general fund. The foregoing provision shall not apply to the expenditure of the proceeds of bonds issued by such city.

SECTION 4. This act shall take effect and be in force from and after its passage and publication.

Approved May 26, 1913.

No. 813, A.]

[Published May 28, 1913.]

CHAPTER 313.

AN ACT to create section 925—153m of the statutes, relating to the establishment of a system of lot and block tax assessment maps and records in cities of the first class.

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

SECTION 1. There is added to the statutes a new section to read: Section 925—153m. 1. In all cities of the first class, whether organized under general or special charter, there shall be prepared, under the direction of the tax commissioner, or such other officer or officers as shall be head of the assessment department of such city, a land map of such city, to be known and designated as "The Lot and Block Map of Taxes and Assessments of the City of

2. Said map shall be subdivided into land sections for the use to which said map is to be put as by this act provided, and the said tax commissioner shall cause the division lines of said several sections to be exhibited on said map, and said sections to be numbered on said map from number one consecutively upward for as many sections as shall appear on said map. There shall be as many of such sections in said city as the said tax commissioner shall determine. On said map there shall also be shown and delineated, in addition to the sections hereinbefore provided for, all streets, avenues, roads, boulevards, parkways and water fronts of said city, and also all blocks or parcels of land bounded by said streets, avenues, roads, boulevards, parkways and water fronts. The word "block" as used in this act designates a plot