

CHAPTER 214—H. F. No. 498.

An act to amend Section 808, General Statutes of 1923, relating to estimates of expense and revenue in counties having a population of more than one hundred and fifty thousand.

Be it enacted by the Legislature of the State of Minnesota:

Section 1. **Estimate of expenses and revenues in certain counties.**—That Section 808, General Statutes of 1923, be and the same is hereby amended so as to read as follows:

"808. In counties having a population of more than one hundred and fifty thousand, the county board, in determining the amount of the expenses of the county for the next ensuing year, shall make an itemized statement covering all county expenditures for such year, divided into *such a number of funds as the county board may deem advisable*, with a proper title for each. Such statement shall specify as nearly as possible the amount needed for each fund, the estimate for which shall be kept at the lowest practical limit, and the total amount shall not exceed the maximum limit prescribed by law. The board shall at the same time make an estimate of all revenues the county will receive for such year, exclusive of those derived from taxation, and shall also estimate the amount of money, if any, that will be credited to the "suspense fund" at the end of the current fiscal year, as hereafter in this chapter provided. Such statement and estimates shall form a part of the official proceedings of the board, and the amount of the tax levied, together with the amount of such estimates, shall when they have not been apportioned by law, be apportioned by the auditor into the several funds in the proportions and for the specific purposes designated in such itemized statement as the basis for taxation for the ensuing year. For the items for sinking fund, bonds, interest on bonds, salaries, and all items where the charges are fixed by law, the full amount required to meet the same shall be apportioned. The money so raised by taxation, and the estimate of revenues to be received, and the estimated amount of the suspense fund, when so apportioned, shall be expended only for the purposes designated in said itemized statement, and to which it is apportioned, and for no purpose in excess of the amount apportioned thereto."

Approved April 15, 1925.

CHAPTER 215—H. F. No. 504.

An act authorizing cities of the third class to appoint deputy local health officers.

Be it enacted by the Legislature of the State of Minnesota:

Section 1. **Deputy local health officers.**—The governing