

Publication
of notice.

in provided, not except upon and after at least four (4) weeks' notice that such board will receive and consider such plans and specifications; which notice shall be published for at least two (2) successive weeks in at least one (1) daily or weekly newspaper printed and published in said county, and one (1) weekly or daily newspaper printed and published at the capital of said state. The board may reject all plans and specifications submitted and readvertise for plans and specifications.

Let to lowest
bidder.

SEC. 9. The contract for the erection and building of such jail, and the building and erection thereof, shall be let to the lowest responsible bidder, or bidders, for the whole or any part thereof, and the board shall require a good and sufficient bond from any one with whom a contract shall be made for the whole or any part of the work of construction.

SEC. 10. This act shall take effect and be in force from and after its passage, and shall cease to be in force after one year from the date of the passage of this act.

Approved March 28, 1903.

H. F. No. 149.

CHAPTER 95.

Applies to
counties of
150,000 or
over.

An act relating to the levying of taxes for county purposes, and requiring certain statements and estimates, of the board of county commissioners preliminary to such levy, and limiting the power and authority of such board in the expenditure of money and in the making of contracts, and defining the duties of board of county commissioners, county auditors, and county treasurers, in relation thereto, and providing a penalty for the violation thereof, in all counties having one hundred and fifty thousand (150,000) inhabitants or more.

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

Duty of
county com-
missioners.

SECTION 1. In all counties of this state at any time having a population of one hundred and fifty thousand (150,000) inhabitants, or over, according to the last then completed state or national census, it shall be the duty of the board of county commissioners thereof, when deciding upon the total amount of money necessary to be raised to meet the anticipated expenses of the county for the next ensuing year, to make an itemized statement cov-

ring all county expenditures for such year, divided into not to exceed twenty-five general subdivisions or funds, which amount shall be kept at the lowest practical limit, and in no case exceeding any maximum limit prescribed by law, and specifying, as near as possible, the specific amounts necessary for each purpose named therein, with appropriate titles for the funds indicative of the purposes for which the money is to be used. And said board of county commissioners shall, at the same time, make an estimate of all revenues the county will receive for the next ensuing year, exclusive of the revenues 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 provided by section 5 of this act. Such itemized statement, together with said two (2) estimates, shall be embodied in and form a part of the official proceedings of said board and the amount finally determined upon and allowed to be raised by taxation, together with the amount of said two (2) estimates, shall, when the same has not been apportioned by law be apportioned by the county auditor into the several funds in the proportion and for the specific purposes designated by the board of county commissioners in its itemized statement aforesaid, as the basis for taxation for the ensuing year. *Provided, however,* that for the items for sinking funds, bonds, interest on bonds, salaries and all items the charges of which are fixed by law, the full amount actually required to meet such items shall be apportioned. The money so raised by the levying of taxes and from said estimated amount of all revenues which the county will receive for the ensuing year and said estimated amount in the "suspense fund"—when all is apportioned to the several funds as hereinbefore specified—shall be expended for the particular purpose designated, in said itemized statement and to which it is apportioned as aforesaid, and for no purpose in excess of the specific amount apportioned thereto.

Make estimates of all revenues

Shall be apportioned by county auditor.

Expended for purpose designated.

SEC. 2. One of the funds herein provided for may be designated "emergency fund," but no money shall be expended from said emergency fund except in cases of actual emergency, arising from unforeseen demands upon some other designated fund, which has become exhausted, and then only upon the unanimous vote of the board of county commissioners, upon which vote, and not before,

Unanimous vote of board.

said board will be authorized to transfer the amount necessary to meet such emergency to the fund from which such payment ought regularly to be made, and thereupon said authorized transfer shall at once be made by warrant upon the county treasurer.

Indicate
purpose of
warrant.

SEC. 3. It shall be the duty of the county auditor, in each warrant drawn by him upon the county treasurer, to indicate the purpose for which such warrant is issued and the fund from which it is paid, which in every instance shall be the fund upon which such warrant should be legally drawn and upon no other fund. It shall be the duty of the county commissioners, whenever a contract is awarded, to make an appropriation for payment of the same out of the proper fund, by resolution.

Duty of
commissioners

Auditor
shall draw
warrant.

As soon as such appropriation has been made by the board, the county auditor shall draw a warrant on the proper fund and charge the same thereto and deliver it to the county treasurer, who shall pay the same at once.

Specify the
appropriation.

The county auditor shall immediately indorse the check and return it to the county treasurer, who shall give him a receipt therefor specifying the appropriation under a suitable name designating the purpose for which said appropriation has been made.

Open special
account.

The county auditor shall open a special account with each appropriation by crediting the amount to such special account under the general head of "Appropriation."

Commissioners
warrant.

When any part or all of said appropriation shall become due and be allowed by the board of county commissioners, a commissioner's warrant shall be issued for the same as provided by law, and shall be charged to its specific appropriation by the county auditor. The county treasurer need not keep the specific appropriations account separately, but shall keep a general appropriations account. If any balance shall be left in any appropriation account after the work is completed and paid for within the fiscal year the county auditor shall transfer the same by elimination back to the fund out of which it has been appropriated. If any balance shall be left in any appropriation account after the current fiscal year shall have expired, and the work shall have been completed and paid for, the county auditor shall draw his warrant therefor to the county treasurer, who shall give his receipt for the same and credit the amount to the county revenue fund, as other miscellaneous receipts are credited. It

Balances.

Credit to
county revenue
fund.

shall also be the duty of the county auditor to present, at each regular meeting of the board of county commissioners, a statement showing the apportionments made to each fund, as required by section 1 of this act, for the various county purposes for the current year, together with the actual balance, if any, remaining to the credit of each fund out of said apportionment, at the opening of business on the first day of the month of such regular meeting, and the amounts, if any, still unpaid on account of contracts, or on orders for all supplies, work, materials, labor or services already made or entered into by the board of county commissioners, so as to show not only the then present balance, if any, but also the balance when the appropriations for the contracts already made and entered into and orders gives are deducted, which statement shall be embodied in and form a part of the minutes of the official proceedings of said meeting.

Statement to
county com-
missioners.

SEC. 4. It shall be the duty of the county treasurer, as the disbursing officer of the county, to pay all warrants, duly and properly issued by the auditor, upon presentation to him, but only from the fund from which they are properly and legally payable, and from no other fund. In case of payments of money under any special contract entered into by the board of county commissioners, such payments shall be kept separate, under the name of the particular contract or account of which made, but under the general title of the fund from which such payment is legally made.

County
treasurer to
pay warrants.

SEC. 5. All moneys received from any source remaining unappropriated or unexpended and credited to any funds, at the end of the fiscal year of any such county, shall be transferred to a special fund to be designated "suspense fund." The amount of such suspense fund shall be apportioned on the first day of the succeeding fiscal year, to the different funds, in the same manner as the money raised by the tax levy and the other revenues of the county. The total amount so transferred to such suspense fund, as well as the amount previously estimated under section 1 of this act, to be in said suspense fund, shall be included in the official minutes of the next regular meeting of the board of county commissioners. *Provided, however,* that the amount that may actually be expended for any specific purpose, during any one fiscal year, shall not in any instance exceed the amount

Transferred
to "suspense
fund."

Not to ex-
ceed amount
apportioned.

apportioned for such purpose and shall be paid from the proper fund mentioned in the itemized statement, required by section 1 of this act, or any amendments thereof that may be required under section 6 of this act.

Duty of
county com-
missioners.

SEC. 6. It shall be the duty of the board of county commissioners to prepare and file with the board of tax levy or corresponding body, if any, in such counties, at its annual meeting, the itemized statement and also the two (2) estimates required by section 1 of this act to be made by said board of county commissioners, or any amendment thereof that may be required to be made by them by said board of tax levy or corresponding body, if any.

Maximum
rate of taxa-
tion.

SEC. 7. If, for any reason, the maximum rate of taxation for the various purposes respectively, for which the board of county commissioners are authorized to levy taxes, mentioned in said itemized statement, together with the estimated amount to be derived from all revenues of the county for the next ensuing year, exclusive of the revenues derived from taxation, and the amount estimated to the credit of the "suspense fund" at the end of the fiscal year, as provided for in section 1 of this act, does not, when all has been properly apportioned, provide an amount equal to the total amount mentioned in said itemized statement, required to be made by section 1 of this act, or any amendment thereof that may have been required by section 6 of this act, then it shall be the duty of the county auditor to reduce proportionately the several funds mentioned in said itemized statement, except for the items of sinking fund, bonds, interest on bonds, salaries and all other items, the charges for which are fixed by law, which said fixed items shall remain at the full amount required by law, and any reduction which may be necessary shall be made in the other items.

Duty of
county au-
ditor to re-
duce funds.

Except sal-
aries and
other items.

SEC. 8. It shall be the duty of the county auditor in all such counties, at the first regular meeting of the board of county commissioners in November of each year, to have ready for and present to said board, to be embodied in the official proceedings thereof, a statement showing the several amounts included in the said itemized statement, required by section 1 of this act, or amendment thereof, if any, under section 6 of this act, and in a parallel column the amounts of the several funds as they will be when the total tax levy for county purposes, as

Itemized
statement.

finally fixed and determined upon, together with the amount estimated to be in the "suspense fund" and the estimated amount of all revenues of the county for the ensuing year (exclusive of the revenues derived by taxation) when all have been properly apportioned to said funds, as by this act directed. The amounts so apportioned to said several funds will show the sum permitted to be expended for each of the specific purposes mentioned in said itemized statement during the next fiscal year of the county: *provided, however*, that the amount, so permitted to be expended for each specific purpose, shall, in no case, exceed the amount mentioned in such itemized statement, or any amendment thereof, made as aforesaid.

Expended for
specified
purposes.

SEC. 9. Any and all contracts entered into by the board of county commissioners which may provide for expenditures, during any one fiscal year, in excess of the amount apportioned as hereinbefore specified for the specific purpose, and the voting of any sum of money for any purpose whatsoever, in excess of the amount so specified for such specific purpose for any one fiscal year, shall be null and void. The county commissioners shall indicate upon the minutes of the proceedings of their meetings and in the official publication thereof the fund from which each claim allowed by the board is to be paid, the amount thereof, to whom payable, the purpose and account for which same was incurred, and no such claim shall be charged to, or paid, from any fund, except it be the fund to which it legally belongs.

Not to expend
money ex-
cept as speci-
fied.

Report in
proceedings
published.

SEC. 10. It shall be a misdemeanor for a county commissioner to contract, vote or bargain for the expenditure of any money from any fund the payment for which, including the amount already contracted, voted or appropriated, shall exceed in any one fiscal year the amount specifically apportioned to any such fund at the beginning of such fiscal year, as required to be done by the previous sections of this act.

Misdemeanor
to exceed
amount
apportioned.

SEC. 11. All acts and parts of acts, whether general or special, inconsistent with this act are hereby repealed.

SEC. 12. This act shall take effect and be in force from and after its passage.

Approved March 28, 1903.