## 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:

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 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

body of any city of the third class in this state shall have authority to appoint a deputy local health officer with power to exercise, under the supervision of the local health officer, all of the powers and duties of such officer, and to be paid such compensation as the governing body of the city shall determine. Provided, however, the total compensation for the local health officer and such deputy local health officer shall not exceed that now or hereafter authorized to be paid to such local health officer.

Approved April 15, 1925.

## CHAPTER 216-H, F. No. 696.

An act to amend Section 494, General Statutes 1923, relating to the payment of expenses of election officers.

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

Section 1. Amend Section 494, General Statutes 1923, so as

to read as follows, to-wit:

"494. Compensation and other expenses, how paid.—The compensation prescribed in Section 493, subdivisions 1, 2, the cost of printing the white and pink ballots, and all necessary expenses incurred by the secretary of state in connection with elections, shall be paid by the state out of moneys not otherwise appropriated. That prescribed in Section 493, subdivision 4, the cost of printing the blue ballots, and all necessary expenses incurred by auditors in connection with elections, shall be paid by the respective counties. That prescribed in the remaining subdivisions thereof, the cost of printing the red ballots, of providing ballot boxes and polling places, and equipping the same, and all necessary expenses of the clerks of municipal corporations on account of elections, shall be paid by the respective towns, villages, or cities where the elections are held. All disbursements hereunder shall be presented, audited, and paid as in the case of other public expenses.

Approved April 15, 1925.

## CHAPTER 217—H. F. No. 902.

An act to authorize and empower the governing body of cities of this state now or hereafter having a population of more than fifty thousand inhabitants and operating under Home Rule Charters as provided by Section 36 of Article 4 of the Constitution of the State of Minnesota to issue and sell municipal bonds and to use the proceeds thereof for the purpose of constructing bridges and their approaches within the city limits.

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