

## CHAPTER 383

GENERAL PROVISIONS RELATING TO COUNTIES WITH  
POPULATION OVER 150,000

Sec.		Sec.	
383.01	Estimates of expense and revenue	383.07	Transfer to suspense fund
383.02	Emergency fund	383.08	Filing with board of tax levy
383.03	Warrant to show purpose and fund	383.09	Maximum tax rate
383.04	Balances, how disposed of	383.10	Itemized statement; expenditures, how limited
383.05	Statements by auditor	383.11	Money expended only as specified
383.06	Payment of warrants; accounts; how kept; certificates of indebtedness to retire outstanding warrants	383.12	Excessive expenditure; gross misdemeanor

**383.01 ESTIMATES OF EXPENSE AND REVENUE.** In counties having a population of more than 150,000, 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 it 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 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 the itemized statement, and to which it is apportioned, and for no purpose in excess of the amount apportioned thereto.

[R. L. s. 469; 1925 c. 214] (808)

**383.02 EMERGENCY FUND.** One of the funds provided for in section 383.01 may be designated "emergency fund," from which no money shall be expended except in cases of actual emergency arising from the exhaustion of some other designated fund by unforeseen demands thereon, and then only by the unanimous vote of the board authorizing such expenditure.

[R. L. s. 470] (809)

**383.03 WARRANT TO SHOW PURPOSE AND FUND.** In each warrant drawn by the county auditor on the county treasurer, he shall state the purpose for which it was issued and the fund from which it is to be paid, which, in all cases, shall be the fund upon which such warrant may be legally drawn. When a contract is awarded, the board shall, by resolution, make an appropriation for its payment out of the proper fund. The auditor shall thereupon draw a warrant on such fund, and charge the same thereto, and deliver it to the treasurer, who shall forthwith pay it by check, which shall be immediately endorsed by the auditor and returned to the treasurer. The treasurer shall receipt for such warrant, specifying the appropriation under a suitable name, and designating the purpose for which it has been made. The auditor shall open a special account with each appropriation by crediting the amount to such special account under the general head of "Appropriation."

[R. L. s. 471] (810)

**383.04 BALANCES, HOW DISPOSED OF.** When any part of the amount payable on a contract for which such appropriation was made becomes due, and is

allowed by the county board, a warrant shall issue therefor, and be charged by the county auditor to its specific appropriation. Any balance in an appropriation account for work completed and paid for within the fiscal year shall be transferred by the auditor, by elimination, back to the fund from which it was appropriated. For any such balance left after the expiration of the fiscal year, the auditor shall draw his warrant on the treasurer, who shall receipt for the same, and credit the amount to the county revenue fund.

[R. L. s. 472] (811)

**383.05 STATEMENTS BY AUDITOR.** At each regular meeting of the county board the county auditor shall present a statement, which shall form a part of the minutes of the official proceedings, showing the apportionments made to each fund for the various county purposes for the current year, together with the actual balances remaining to the credit of each at the opening of business on the first day of such month, and the amount still unpaid on account of contracts or orders for supplies, materials, work, labor, or services already made or entered into by the board, so as to show the present balance, and also the balance when all appropriations for contracts made and orders given are deducted.

[R. L. s. 473] (812)

**383.06 PAYMENT OF WARRANTS; ACCOUNTS; HOW KEPT; CERTIFICATES OF INDEBTEDNESS TO RETIRE OUTSTANDING WARRANTS.** The county treasurer shall pay warrants only from the fund from which they are legally payable. Payments under any special contract shall be kept separate under the name of such contract, and under the general title of the fund from which such payment may be legally made. The treasurer need not keep a specific appropriations account separately, but shall keep a general appropriations account.

In any county having an assessed valuation of not less than \$200,000,000, exclusive of money and credits, the county board may, by resolution, issue and sell as many certificates of indebtedness as may be needed in anticipation of the collection of taxes levied for any fund named in the tax levy for the purpose of raising money for such fund, but the certificates outstanding for any such separate funds shall not at any time exceed 50 per cent of the amount of taxes previously levied for such fund remaining uncollected, and no certificate shall be issued to become due and payable later than December 31 of the year succeeding the year in which the tax levy was made, and the certificates shall not be sold for less than par and accrued interest and shall not bear a greater rate of interest than six per cent per annum. No such certificates shall be issued prior to the beginning of the fiscal year for which the taxes so anticipated were intended, except that when taxes shall have been levied for the purpose of paying a deficit in any such fund carried over from any previous year or years certificates of indebtedness in anticipation of collection of the taxes levied for such deficit may be issued at any time after such levy shall have been finally made and certified to the county auditor. Each certificate shall state upon its face for which fund the proceeds thereof shall be used, the total amount of certificates so issued, and the whole amount embraced in the levy for that particular purpose. They shall be numbered consecutively, be in denominations of \$100.00 or a multiple thereof, may have interest coupons attached, shall be otherwise of such form and terms, and may be made payable at such place, as will best aid in their negotiation, and the proceeds of the tax assessed and collected on account of the fund and the full faith and credit of the county shall be irrevocably pledged for the redemption and payment of the certificates so issued. Such certificates shall be payable primarily from the moneys derived from the levy for the years against which such certificates were issued, but shall constitute unlimited general obligations of the county. Moneys derived from the sale of such certificates shall be credited to the fund or funds the taxes for which are so anticipated.

[R. L. s. 474; 1933 c. 380; 1935 c. 220 s. 1] (813)

**383.07 TRANSFER TO SUSPENSE FUND.** All moneys remaining unappropriated or unexpended at the end of the fiscal year shall be transferred to a special fund, designated the "suspense fund," the amount of which shall be apportioned on the first day of the succeeding fiscal year to the different funds in the same manner as the other revenues of the county. The total amount so transferred, and the amount previously estimated to be in such suspense fund, shall be included in the official minutes of the next regular meeting of the board. The amount that may be expended for any specific purpose during any one fiscal year shall not, in

any case, exceed the amount apportioned for such purpose, and shall be paid only from its appropriate fund.

[R. L. s. 475] (814)

**383.08 FILING WITH BOARD OF TAX LEVY.** The county board shall prepare and file with the board of tax levy, or corresponding body, if any, at its annual meeting, the itemized statement and estimates hereinbefore required, and any amendment required by such board of tax levy or corresponding body.

[R. L. s. 476] (815)

**383.09 MAXIMUM TAX RATE.** If the maximum rate of taxation for the various purposes for which the county board are authorized to levy taxes mentioned in the itemized statement, together with the estimated amount of all revenues of the county for the ensuing year, exclusive of those derived from taxation, and the amount estimated to the credit of the suspense fund at the end of the fiscal year, does not, when all has been properly apportioned, equal the total amount mentioned in the itemized statement, or amendment thereof, the county auditor shall reduce proportionately the several funds mentioned in the itemized statement, except that the items for sinking fund, bonds, interest on bonds, salaries, and other items, the charges for which are fixed by law, shall remain at the full amount required by law.

[R. L. s. 477] (816)

**383.10 ITEMIZED STATEMENT; EXPENDITURES, HOW LIMITED.** At the first regular meeting of the county board in November of each year the county auditor shall present to it, to be embodied in its official proceedings, a statement showing the several amounts included in the itemized statement, or amendment thereof, if any, and in a parallel column the amounts of the several funds as they will be when the total tax levied for county purposes, as finally fixed and determined upon, 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 those derived from taxation, have all been properly apportioned to the funds as in this chapter provided. The amounts so apportioned will show the sum permitted to be expended for each of the purposes specified in the itemized statement during the next fiscal year, but the amount so permitted to be expended for each specified purpose shall in no case exceed the amount mentioned in the itemized statement or amendment thereof.

[R. L. s. 478] (817)

**383.11 MONEY EXPENDED ONLY AS SPECIFIED.** Any contract entered into by the county board which provides for expenditures for a specific purpose during any fiscal year in excess of the amount apportioned therefor, and the voting of any money for any specific purpose in excess of the amount specified therefor for any fiscal year, shall be void. The board shall indicate, upon the minutes of its proceedings and in the official publication thereof, the fund from which the claim allowed by it is to be paid, its amount, to whom payable, and the purpose and account for which it was incurred, and no such claim shall be charged to or paid from any fund but that to which it legally belongs.

[R. L. s. 479] (818)

**383.12 EXCESSIVE EXPENDITURE; GROSS MISDEMEANOR.** Any county commissioner who shall contract, vote, or bargain for the expenditure of money from a fund, the payment of which, including the amount already contracted, voted, or appropriated, shall exceed in any fiscal year the amount specifically apportioned to such fund at the beginning of such year, shall be guilty of a gross misdemeanor.

[R. L. s. 480] (819)