CHAPTER 383C

ST. LOUIS COUNTY

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383C.019 383C.021	Repealed. Budget and financial administration.
383C.021	Capital program.
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383C.021 BUDGET AND FINANCIAL ADMINISTRATION.

Subdivision 1. **Duties of the county board.** The county board shall annually adopt a budget for the next fiscal year. The budget shall be a complete financial plan for the year. The board may create fund accounts in accordance with generally accepted accounting principles and state and federal laws and rules to account for the assets, liabilities, revenues, and expenditures of the county.

Subd. 2. Format. The board may use any combination of expenditure classifications by fund, organization, program, purpose, or activity. The budget shall begin with a general summary of its contents and shall detail all estimated revenues, including the property tax levy, and all estimated expenditures, including debt service, for the next fiscal year. The total of estimated expenditures for the next fiscal year shall not exceed the total of estimated revenues and any surplus amounts expected to be available at the end of the current fiscal year. Amounts in funds unexpended at the end of the fiscal year may be carried over from one fiscal year to the next in accordance with generally accepted accounting principles. Unexpended amounts may be restricted by the board to finance contingent obligations which may become payable in subsequent fiscal years.

- Subd. 3. **Operating budget.** The budget shall include information showing operating revenues, expenditures, and personnel for the fiscal year.
- Subd. 4. Capital budget. The budget shall include the capital expenditures proposed for the fiscal year by project and the proposed method and plan of financing of each capital project.

History: 1989 c 240 s 1

383C.022 CAPITAL PROGRAM.

The board may also prepare a five-year capital program to include:

(1) a clear, general summary of its contents;

- (2) a list of all capital improvements which are proposed to be undertaken during the next five fiscal years, with appropriate supporting information as to the necessity for the improvements;
- (3) cost estimates, method of financing, and recommended time schedules for each improvement; and
- (4) the estimated cost of operating and maintaining the facilities to be constructed or acquired.

The information may be revised and extended each year with regard to capital improvements still pending or in the process of construction or acquisition.

History: 1989 c 240 s 2

383C.023 REDUCTION OF APPROPRIATIONS.

If the maximum rate of taxation for the various purposes mentioned in the budget, for which the county may levy taxes, together with the estimated amount of other county revenues for the ensuing year, and the unappropriated fund balance does not equal the total amount of the budget, the county shall reduce the several funds mentioned in the budget. The items for bonds, interest on bonds, salaries, and other items, the charges for which are fixed by law, shall remain at the full amount that the law requires.

History: 1989 c 240 s 3

383C.024 APPROPRIATIONS AND TAX LEVY.

The county board shall adopt the budget by resolution which shall constitute appropriation of the amounts specified in the budget as expenditures from the funds indicated. It shall also adopt by resolution a levy of the tax proposed in the budget.

History: 1989 c 240 s 4

383C.025 AMENDMENTS.

Subdivision 1. Supplemental appropriations. The board may make supplemental appropriations during a budget year. The appropriations may authorize the use and expenditure of amounts accruing to the county which were not previously anticipated as revenues by the board in the adoption of the budget.

Subd. 2. Changes in appropriations. The board may by resolution modify the adopted budget or the appropriation to a department or fund, or transfer amounts from one department or fund to another except as otherwise restricted by law.

History: 1989 c 240 s 5

383C.026 LAPSE OF APPROPRIATIONS.

Each appropriation, except an appropriation for a capital expenditure, lapses at the close of the fiscal year to the extent that it has not been expended or encumbered. Amounts in funds unexpended at the end of the fiscal year may be carried over from one fiscal year to the next in accordance with generally accepted accounting principles.

An appropriation for a capital expenditure continues in force until the purpose for which it was made has been accomplished or abandoned. The purpose of a capital expenditure appropriation is abandoned if three years pass without a disbursement from or encumbrance of the appropriation.

History: 1989 c 240 s 6

383C.027 ADMINISTRATION OF BUDGET.

Subdivision 1. Records; rules. A record of every appropriation shall be kept by the county auditor, or by an officer, agent, or employee designated by rule, which will at all times show the amount of any appropriation which has been expended, contracted, or obligated, and the remaining unencumbered amount which is available for expenditure, to the extent necessary to enable every officer, agent, or employee who has

authority to incur an obligation to know whether incurring an additional obligation will exceed the appropriation. The auditor shall make and may amend rules governing in detail the manner in which boards, commissions, administrative officers, and employees of the county incur, record, and report obligations as reasonably necessary to regulate the keeping of the records required by this section and to enable the auditor to determine and certify whether an obligation is within and pursuant to an appropriation made as required by sections 383C.021 to 383C.026. The rules, upon adoption by the county board, shall bind all boards, commissions, officers, agents, and employees. No contract or obligation shall be valid for any purpose unless it is incurred, recorded, reported, and certified in accordance with the rules. No claim or payroll shall be presented to the county board or other board, commission, or agency for allowance, or allowed unless it has been audited by the auditor and certified by the auditor to have been incurred within and pursuant to an appropriation as required by sections 383C.021 to 383C.026. The auditor shall not certify a claim or payroll without ascertaining that it has been so incurred. No claim or payroll shall be allowed or paid until certified by the auditor. Before certifying any claim or payroll, the auditor shall ascertain that the goods or services have actually been received by the county as shown by a receiving report or time record signed by an officer, agent, or employee who has personal knowledge that the goods or services were received or furnished to the county. A person who falsely or fraudulently signs a receiving report or time record is personally liable to the county for any loss sustained.

- Subd. 2. Payments and obligations prohibited. No payment shall be made or obligation incurred against an allotment or appropriation except in accordance with an appropriation duly made in the adopted budget. An authorization of payment or incurring of obligation in violation of this section is void and a payment so made is illegal.
- Subd. 3. Accounting principles. The county shall use generally accepted accounting principles in the management of its accounting records.

History: 1989 c 240 s 7

383C.19 ST. LOUIS COUNTY EMERGENCY JOBS PROGRAM.

St. Louis county may establish an emergency employment program to meet the needs of its unemployed residents. The county board of commissioners shall establish rules governing the operation of the employment program. Rules shall include but not be limited to number of hours worked, wages, benefits, and methods and terms of payment. Limits imposed by civil service rules shall not apply to an emergency jobs program established under the authority of this section. Service in a St. Louis county emergency jobs program shall not constitute employment under chapter 268 but shall come within the exclusion established in section 268.04, subdivision 12, clause (10)(d), and St. Louis county shall not be liable for contributions to the unemployment compensation fund for participants of an emergency jobs program.

History: 1984 c 501 s 1

383C.28 ST. LOUIS COUNTY OFF-SALE LICENSE.

- (a) Notwithstanding any law to the contrary, the St. Louis county board may issue one off-sale liquor license to a premises located within Sturgeon township, with the approval of the commissioner of public safety. The fee for the license shall be fixed by the county board in an amount not to exceed \$500 per year. A license issued under this clause shall otherwise be governed by chapter 340A.
- (b) The St. Louis county board may issue one off-sale intoxicating liquor license to a premises located in Clinton township notwithstanding the town powers requirement of section 340A.405, subdivision 2, paragraph (b). All other requirements of chapter 340A apply to a license issued under this clause.

History: 1987 c 24 s 1

383C.293 ST. LOUIS COUNTY; SEASONAL TERM ON-SALE LIQUOR LICENSES.

In addition to the number of licenses permitted by law, the county board of St. Louis county may issue seasonal on-sale licenses for the sale of intoxicating liquor. The fee for such licenses, which shall be valid for a specified period of not to exceed six months, shall be fixed by the county board. Not more than one license shall be issued for nay one premises during any consecutive 12-month period. All other provisions of chapter 340A governing the issuance of licenses and the sale of intoxicating liquor shall apply to a license issued pursuant to Laws 1986, chapter 437.

History: 1973 c 663 s 1; 1974 c 335 s 1; 1986 c 437 s 2

383C.331 DUTIES OF PURCHASING AGENT.

The county purchasing agent of any such county shall:

- (a) purchase or contract for all supplies, materials, equipment, and contractual services required by any department, board, commission, or agency of the county government, subject to the provisions set forth in sections 383C.33 to 383C.34;
- (b) negotiate leases for all grounds, buildings, office, or other space required by all county departments, boards, commissions, or agencies;
- (c) have charge of all central storerooms now operated by, or hereafter established by the county government or any department, board, commission, or agency thereof;
- (d) transfer to or between county departments, boards, commissions, and agencies, or sell supplies, materials, and equipment which are surplus, obsolete, or unused; and
- (e) establish and operate a central duplicating and mailing room for the county departments, boards, commissions, and agencies at the county seat.

History: 1989 c 209 art 2 s 39

383C.334 PURCHASES; CONTRACTS; LIMITATIONS.

All purchases of, and contracts for, supplies, materials, equipment, or contractual services, and all sales of personal property which has become obsolete and unusable, shall be based wherever possible on competitive bids. If the amount of the expenditure or sale is estimated to exceed \$1,000, sealed bids shall be solicited by public notice inserted at least once in a newspaper of general circulation and at least five calendar days before the final date of submitting bids. Such notice shall include a general description of the commodities or contractual services to be purchased, or personal property to be sold, and shall state where bid blanks and specifications may be obtained and the time and place for the opening of bids. The county purchasing agent shall also solicit sealed bids by sending requests by mail to prospective suppliers and by posting notice on a public bulletin board in the purchasing agent's office.

All purchases or sales of less than \$1,000 in amount shall be made in the open market without newspaper notice, but shall wherever possible be based on at least three competitive bids.

Sales shall be made to the highest responsible bidder.

The purchasing agent shall accept the lowest bid and award the contract to such lowest bidder unless the agent on account of the quality or character of the goods, materials, or supplies proposed to be furnished by the lowest bidder or because of the financial responsibility and reputation of said bidder, deems it not to the best advantage of the county to accept such bid, and, in the case of capital expenditures, the agent shall present to the county board, or to the interested board or commission, as the case may be, a written statement of the reasons why such lowest bid should not be accepted and shall advise the appropriate body which bid in the purchasing agent's judgment is to the best advantage of the county, and the county board or such interested board or commission, may thereupon concur with the agent to accept the recommended bid or reject all bids. All bids may be rejected and new bids solicited if the public interest shall

be served thereby. If all bids received on a pending contract are for the same unit price or total amount, the county purchasing agent shall have authority to award the contract to one of the tie bidders by drawing lots in public, or to reject all bids and to purchase the required supplies, materials, equipment, or contractual services in the open market, provided the price paid in the open market shall not exceed the lowest responsible bid. It shall be the duty of the purchasing agent to discourage uniform bidding and to endeavor to obtain as full and open competition as possible on all purchases and sales. Each bid, with the name of the bidder, shall be entered on a record, and each record with the successful bid indicated thereon, shall, after the award of the order or contract, be open to public inspection.

All contracts shall be approved as to form by the county attorney and a copy of each contract shall be filed with the county auditor of any such county.

History: 1989 c 209 art 2 s 40

383C.42 JUVENILE DETENTION CENTERS; TAX LEVY.

Subdivision 1. Authority. To provide necessary funds to construct and maintain county or regional juvenile detention and/or treatment centers and to provide matching funds for any federal, state, or regional grant, the county boards of St. Louis, Carlton, Cook, Lake, Itasca, Koochiching, and Aitkin counties may levy annually upon all taxable property in their respective counties a tax that does not exceed 0.01209 percent of market value.

[For text of subds 2 and 3, see M.S.1988]

History: 1989 c 277 art 4 s 42

383C.725 RECORDER'S FEES.

In St. Louis county the following fees supersede those provided by the cited provisions of Minnesota Statutes:

Section 357.18, clause (1), a minimum fee of \$15.

History: 1989 c 240 s 8

383C.808 TELEVISION SERVICE: ST. LOUIS COUNTY.

St. Louis county may assess the cost of maintenance of television relay service upon residents of the following townships in St. Louis county who use the service: T67N, R19W; T67N, R20W; T67N, R21W; T68N, R19W; T68N, R20W; T68N, R21W; T69N, R19W; T69N, R20W; T69N, R21W; T70N, R19W; T70N, R20W; T70N, R21W; T71N, R20W; T71N, R21W. The costs shall be assessed annually against improved property and may be billed directly to them or collected with the property tax levied on real property owned by users. The costs must not be apportioned on the value of the property, but on the basis of the services provided. If the assessment is billed directly, it may be collected in the same manner as any other debt. If the assessment is collected with the property tax, it shall be administered as far as possible in the same manner as the property tax and be subject to the same penalties and conditions.

History: 1989 c 240 s 9