

**458D.08 BUDGET.**

The board shall prepare and adopt, on or before December 31, 1971, and on or before November 1, 1972, and each year thereafter, a budget showing for the following calendar year or other fiscal year determined by the board, sometimes referred to in sections 458D.01 to 458D.24 as the budget year, the estimated revenue from all sources, including but not limited to, income earned in the operation of the district disposal system, federal or state grants, taxes on property, and funds on hand at the beginning of the year, and estimated expenses for:

- (1) credits to each local government unit under section 458D.06, subdivision 4;
- (2) deferred payments under section 458D.09, subdivision 3;
- (3) costs of operation, administration and maintenance of the district disposal system;
- (4) costs of acquisition and betterment of the district disposal system; and

(5) debt service, including principal and interest, on general obligation bonds and certificates issued pursuant to section 458D.14, obligations assumed under section 458D.06, subdivision 3, and any money judgments entered by a court of competent jurisdiction. Expenses within these general categories, and such others as the board may from time to time determine, shall be itemized in such detail as the board shall prescribe. The board and its officers, agents and employees shall not incur an expense for any purpose other than debt service without having set forth such expense in the budget nor in excess of the amount set forth in the budget therefor, and no obligation to incur such an expense shall be enforceable except as the obligation of the person or persons incurring it; providing that the board may amend the budget at any time by transferring from one purpose to another any revenue except for debt service and bond proceeds and by increasing expenses in any amount by which revenue during the budget year is estimated to exceed the total amounts designated in the original budget. The creation of any obligation pursuant to section 458D.14 or the award of any federal or state grant is a sufficient budget designation of the proceeds for the purpose for which it is authorized, and of the tax or other revenue pledged to pay the obligation and interest on it, whether or not specifically included in any annual budget. The budget shall contain, in addition to the provisions above, the estimated revenue from income earned in the operation of solid waste disposal sites or facilities and estimated expenses for the operation of such solid waste disposal sites or facilities. Revenues from the operation of disposal sites or facilities shall not be used to fund in whole or in part the maintenance or operation of the district disposal system as that term is defined in section 458D.02.

**History:** 1971 c 478 s 8; 1974 c 377 s 9; 1982 c 514 s 2; 1991 c 55 s 2