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Analysis of the appropriation ordinance or county budget

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Recommended Citation

Hendren, Gilbert H.; Orr, Lawrence F.; Owens, Walter G.; and Gemmill, Willard B., "Analysis of the appropriation ordinance or county budget" (1918). *State Publications*. 104.

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7-3-13

Analysis

OF THE

Appropriation Ordinance

OR

County Budget

The form of which has been prescribed and adopted by the State Board of Accounts.

For the guidance of County Auditors and County Councils.

To provide for the adoption of a more uniform Ordinance for Appropriations, for the expense of the County Government and its Institutions.

Also a Statement of the

Compensation

OF

County Officers

Containing only such Salary, Fees, Per Diem and other compensation that may be received by a County Officer and retained by him.



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ANALYSIS

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Appropriation Ordinance

OR

County Budget

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CHARLES A. ROCKWELL
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To the County Auditors and County Councils of the State of Indiana:

The State Board of Accounts has prepared and prescribed a form for an "Ordinance for Appropriations," to be known and designated as amended "County (Blank) Form No. 10."

This form is to be used, in a sense, as the basis of a uniform system of accounting, by the County Auditors of the State, of the receipts and disbursements of the County, and for the expenses of the County Government and its institutions. It is therefore important, in order to secure such uniformity, that County Councils, in making the appropriations, observe the form with as great particularity as possible.

The form has been prepared with a view to simplifying the work of accounting as much as possible, and yet it has been the purpose to make it sufficiently exhaustive to care for the needs and requirements of every County in the State.

It should be remembered that the form of ordinance is not intended to extend the powers of the County Council to make appropriations of money to be paid out of the county treasury, where such payment is not authorized by law, and such Council should therefore be particularly careful in making the appropriations, remembering that the power to fix the *purposes* for which the public funds may be expended is vested in the Legislature, and that the power of such Council is limited to the fixing of the *amount* which may be expended for the various purposes provided for by statute. See Sec. 29, County Reform Law (Sec. 5946, Burns' R. S. 1914).

Neither is it intended to abolish, or even abridge the itemized estimates required to be made by the various county officers, as set forth in Sec. 16 of the County Reform Law (Sec. 5933, Burns' R. S. 1914), but such estimates should be made and itemized with as great particularity as possible for the guidance of the Council in determining the amount required to be appropriated for each item in the Ordinance.

From a tabulation of the items contained in the appropriation ordinances of all the counties in the State, as adopted by the county councils at the regular September, 1909, meeting, the necessity for more uniformity in the appropriation ordinance was apparent. To complete such tabulation it required Five Hundred and Thirty distinct headings, there being a large number of small, insignificant items, such as "Care of Court House Clock," which should have been included under

the general head of Repairs for Court House; "Cleaning Time Lock in Safe," which should have been included in Office Expenses of County Treasurer; "Ice, Soap and Towels for Janitor," which should have been included in Supplies for Court House, and numerous other items such as "Postage, Telephones, Express Charges, etc.," which are all properly a part of the office expenses of the various offices, and should be included under the general head of Office Expenses.

All the items in the ordinance that are payable out of the "County Fund," commonly known as County Revenue, as set forth in Section 2 thereof, are arranged numerically from 1 to 186, for convenience in referring thereto in correspondence. And should it occur that any County Council did not choose to make an appropriation for any item contained in the ordinance, the item numbers should not be disturbed, but simply left blank without setting any amount opposite the number or name of the item, then taking up the next item, make the appropriation under its proper number; thus securing the uniformity of having the appropriations made for the same purpose, opposite the same item number, for every county in the State.

It will be observed that a large number of items in the ordinance will be applicable only to counties containing cities of the first and second classes, and such items should be passed, by the Councils in other counties, without making appropriations therefor but without disturbing the item numbers.

The subject of the Appropriation Ordinance has been given considerable thought by the State Board of Accounts, and in order that the best possible results may be obtained in the matter of establishing a uniform system of County Accounting, the most hearty co-operation of County Auditors and County Councils is desired. With this end in view, it has been deemed expedient that a brief analysis of the various items in the Ordinance be given as follows:

FOR EXPENSE OF OFFICE OF CLERK OF THE CIRCUIT COURT

Item 1. Salary of Clerk.

Should contain nothing but the salary of the Clerk of the Circuit Court, the specific amount of which is fixed by statute for every such officer in the State, and cannot be changed by the County Council, nor can the Clerk draw any part of such

salary without an appropriation. The same is true of all regular county officers whose salaries are specifically fixed by law.

Item 2. Clerk's Per Diem Attending Courts.

Should be made for a sufficient sum to cover the per diem of Clerk, at the rate of two dollars per day, for attending each court where the law makes it his duty to attend; and as such per diem is the property of the Clerk, and a part of his compensation for services as such officer, it is properly a part of the expense of such office, and should not be appropriated under the head of Court Expenses as found in many of the ordinances heretofore adopted by County Councils.

Item 3. Clerk's Fees Payable Out of County Treasury.

This item should cover all other fees of the Clerk, except the per diem mentioned in the preceding section, which are payable out of the County Treasury, and which become the property of such Clerk, on allowance by either the Judge of the Court or the Board of County Commissioners. See Sec. 7324, Burns' R. S. 1914.

Item 4. Office Expenses and Supplies.

This item should include all reasonable office expenses and supplies necessary to properly conduct the business of such office, such as postage, telephones, express charges, all books, blanks, stationery, etc., and the appropriation should be made by the Council, only on a carefully prepared and itemized estimate of such expenses and supplies, furnished by such Clerk. This item should not include anything in the nature of special contract work, such as copying old indexes, making new indexes, copying old records, filing old papers, etc. Such service can be legally paid for, only when performed under contract with the Board of County Commissioners, and such Board of Commissioners should make the estimate and secure an appropriation by the Council under item No. 91 of the Ordinance, before entering into contract for any such service.

The matter of Office Expenses and Supplies, as well as Special Contract Work above referred to, is applicable to all county offices and in mentioning such items under the various offices, reference will simply be made to the explanation given under item 4.

FOR EXPENSE OF COUNTY AUDITOR'S OFFICE.**Item 5. Salary of County Auditor.**

Should include nothing but the regular salary of the County Auditor, as fixed by law.

Item 6. Additional Salary as Clerk County Council, etc.

Should include all pay of County Auditor for additional services as Clerk of the County Council and as Secretary of the County Board of Finance. The Auditor's compensation for services as clerk of the County Council can not be less than \$200 nor more than \$600 at the discretion of the Council. For his services as secretary of the County Board of Finance, the amount is fixed by Statute at \$50 per annum, and cannot be changed by the Council:

Item 7. Office Expenses and Supplies.

See explanation of item 4. And in addition to the necessary supplies for the County Auditor's office, the law makes it the duty of the County Auditor to furnish all supplies for the Township Assessors, this item should therefore be included in the Auditor's estimate, and in the appropriation made for supplies for the County Auditor's office.

FOR EXPENSE OF COUNTY TREASURER'S OFFICE.**Item 8. Salary of County Treasurer.**

Should include nothing but the regular salary of the County Treasurer as fixed by law.

Item 9. Office Expenses and Supplies.

See explanation of item 4. It has been observed that in a number of counties, under the head of expense of County Treasurer's office, Councils have made appropriations for Treasurer's six per cent. fees on delinquent collections. These items are deducted from the settlement sheet by the County Auditor, as provided for by law, and no appropriation is necessary. But the record should provide a column for this item that the same may be charged and a warrant drawn therefor.

FOR EXPENSE OF COUNTY RECORDER'S OFFICE.

Item 10. Salary of County Recorder.

Should include nothing but the regular salary of the County Recorder as fixed by law.

Item 11. Additional Salary on Account of Fees Collected.

This item should be for a sufficient sum to cover thirty per cent. of the fees collected by the County Recorder in excess of the salary fixed by law. All fees collected by such Recorder should be paid into the County Treasury, the Recorder then filing his bill with the Board of County Commissioners for thirty per cent. of such excess, and receive the same on allowance by such Board of Commissioners after a warrant is drawn by the County Auditor. While the law is not clear as to when this excess should be paid, as the Recorder's salary is fixed at so much per annum, it is the opinion of the State Board of Accounts that it should be adjusted once each year.

Item 12. Office Expenses and Supplies.

See explanation of item 4.

FOR EXPENSE OF COUNTY SHERIFF'S OFFICE.

Item 13. Salary of County Sheriff.

Should include nothing except the regular salary of the Sheriff as fixed by law.

Item 14. Sheriff's Per Diem Attending Courts, Etc.

Should include all per diem of the Sheriff for attending Courts, Board of Review, County Council or any other body where the law makes it his duty to attend either by self or deputy, and where such per diem is payable out of the County Treasury.

Item 15. Sheriff's Fees Payable Out of County Treasury.

Should include all fees of the Sheriff, except the per diem referred to in the preceding item, which are payable out of the County Treasury, and which become the property of such Sheriff, on allowance by either the Judge of the Court or the Board of County Commissioners. See Acts 1915, page 634.

This item should also include all allowances to Sheriff for Board and care of prisoners.

Item 16. Office Expenses and Supplies.

See explanation of item 4.

FOR EXPENSE OF COUNTY SURVEYOR'S OFFICE.

Item 17. Fees of County Surveyor or Deputy.

This item should contain only such fees of the County Surveyor as are payable out of the County Treasury, when such officer by himself or deputy is employed by the Board of County Commissioners to perform a specific service, such as making plans and specifications for bridges, etc. The County Surveyor is not a salaried officer, neither does the statute provide a regular per diem, but simply fixes the amount of fees or per diem such officer may legally charge when engaged in the performance of any service which the law requires or allows him to perform. (Except Marion County, where the Surveyor and his Deputies are on salary.)

Item 18. Office Expenses and Supplies.

See explanation of item 4.

FOR EXPENSE OF COUNTY SUPERINTENDENT'S OFFICE.

Item 19. Salary of County Superintendent.

This item should contain nothing except salary as fixed by law.

Item 20. Expense of County Teachers' Institute.

The amount of this item is fixed by statute not to exceed \$100 per annum, and it is properly a part of the expense of the County Superintendent's office, for the reason that the law makes it his duty to conduct the teachers' institute, and requires the money to be paid to him for such expense. Amount based on attendance. See Sec. 6638, Burns' R. S. 1914.

Item 21. Office Expenses and Supplies.

See explanation of item 4.

Item 21a. Traveling Expense.

Can not exceed \$100 per year.

Item 21b. Deputy Hire.

Can not exceed \$360 per year and must be fixed by the Board of County Commissioners.

FOR EXPENSE OF COUNTY ASSESSOR'S OFFICE.**Item 22. Salary of County Assessor.**

Should include only the salary of the County Assessor as fixed by law, which varies in different counties according to population and necessary services required. See Sec. 10276, Burns' R. S. 1914.

Item 23. Per Diem of Deputy Assessor.

This item should be made for the amount necessary to pay the Deputy County Assessor, where such deputies are legally appointed. See Secs. 10275 and 10277, Burns R. S. 1914.

Item 24. Office Expense and Supplies.

See explanation of item 4. And including expense of attending meeting of State Board of Tax Commissioners. See Sec. 10278, Burns' R. S. 1914. Also including actual expenses in visiting other counties in this State and adjoining States to discover omitted or sequestered property, on order of the Board of County Commissioners. See Sec. 10275, Burns R. S. 1914.

FOR EXPENSE OF COUNTY CORONER'S OFFICE.**Item 25. Salary or Per Diem of County Coroner.**

This item should include all compensation of the County Coroner for services as such officer, whether it be a salary, per diem or fees. The statute provides that in counties having a population of one hundred thousand or more, the salary of the Coroner shall be \$3,000 per annum, in all other counties the Coroner is only entitled to per diem or fees for services rendered.

Item 26. Office Expenses and Supplies.

See explanation of item 4.

Item 27. All Other Expenses of Coroner's Inquests and Post Mortems.

Should include all expenses of Coroner's inquests and post mortem examinations, such as pay of clerk, witnesses, constables, physicians, etc., and any other expense that may legally be paid out of the County Treasury.

FOR EXPENSE OF COUNTY HEALTH COMMISSIONER'S OFFICE.**Item 28. Salary of County Health Commissioner.**

Should consist of only the salary of the County Health Commissioner, which salary is fixed by statute for the various counties of the State on a per capita basis.

Item 29. Office Expenses and Supplies.

See explanation of item 4.

Item 30. All Other Expenses.

This item should include all necessary expenses incident to the protection of the public health of the county, outside the corporation of cities and towns, including the establishing and maintaining of quarantine for the prevention or suppression of contagious diseases, etc. Also for expense of attending State Board meetings. See Secs. 7609 and 7617, Burns' R. S. 1914.

FOR EXPENSE OF COMMISSIONERS' COURT.**Item 31. Salary of County Commissioners.**

While there are three members of the Board, they act as a body, and the salary as fixed by law for all three members should be included in this item.

Item 32. Office Expenses and Supplies.

See explanation of item 4.

Item 33. Salary of County Council.

Should be for a sufficient sum to pay the salary of all the members of the County Council, which salary is fixed by statute for the various counties of the State, on the basis of population, but in no county can the salary exceed \$20 per annum for each member.

Item 34. Salary of County Attorney.

This item should be for the salary of the County Attorney as fixed by the Board of County Commissioners.

Item 35. Salary of Pauper Attorney.

In some counties the Board of County Commissioners appoint a regular pauper attorney to defend all poor persons entitled to such legal services at the expense of the county. In other counties the appointment is made by the Judge of the Court. This item should cover all such legal service.

FOR EXPENSE OF COUNTY BOARD OF REVIEW.**Item 36. Per Diem of Members.**

The County Board of Review is composed of five members, but as the law requires the County Assessor to serve on such Board under the salary provided by law, this item should be made for the per diem of the other four members only.

Item 37. All Other Expenses.

Should provide for all expenses of the Board of Review, except the per diem of the four members, which are legally payable out of the County Treasury.

FOR EXPENSE OF COUNTY BOARD OF TRUANCY.**Item 38. Per Diem of Truant Officer.**

This item should be for a sufficient sum to pay the per diem of all truant officers in the county at \$2.00 per day for the number of days of actual service.

Item 39. Office Expenses and Supplies.

See explanation of item 4.

FOR EXPENSE OF ASSESSING.

Items 40 to 60, Inclusive. For Expense of Assessing.

It will be observed that there are twenty-one items under this head, with a blank line on which to write the name of the township opposite each item number. The law requires each township assessor to furnish an estimate of the cost of assessing his township; it is, therefore, no doubt, the intent of the law, that the appropriations should be made by townships, instead of in one lump sum for the entire county as observed in a number of the ordinances heretofore adopted. The largest number of townships in any one county in the State is twenty-one, hence the twenty-one items. Counties having a smaller number of townships will use only sufficient of these items to make an appropriation for assessing each township in such county, beginning with item 40, and the appropriation for each township should include the per diem of the assessor and all necessary deputies.

It has been the custom in a number of counties to make a special tax levy for the expense of making the assessment. This is unnecessary, as the law provides that this expense be paid out of the County Fund, and the amount necessary to meet the payment of the same should be added to the regular levy for County Revenue.

Item 61. For Expense of Township Poor.

This item should be made for a sufficient sum to furnish the temporary aid to all the poor of the county, outside of the county institutions, including expense of poor under the compulsory education law for one full year. Thus far this is a county matter, and should be appropriated in one sum for the entire county. The matter of accounting as to the amount paid out for each township is a duty of the County Auditor, the law requiring him to keep a debit and credit account thereof, charging each township with the amount paid out by the county, and crediting such township with the amount realized by the township poor levy the following year, reimbursing the county with such credits.

FOR EXPENSE OF COURT HOUSE.

Item 62. New Buildings and Grounds.

This item is only intended where counties are contemplating the building of a new court house, and in such cases the amount should be for such sum as is expected to be expended during the year for which the appropriation is made.

Item 63. Repair of Buildings and Care of Grounds.

Should include all necessary repairs to the court house, either inside or outside. Repairs to furnaces or other heating apparatus, repairs to the clock, if any, in tower, etc., and should also include insurance, special improvement taxes, such as sidewalk or street assessments, etc.

Item 64. Janitors and Other Employes.

Should include the pay of the regular janitor or custodian, and all necessary helpers or other employes about the building where provided for by law.

Item 65. Supplies.

Should provide for all necessary supplies, such as fuel, light, water, furniture, janitor's supplies, etc. And this appropriation like all others under the head of Court House, or any other public building, should be made on a carefully prepared estimate, furnished by the Board of County Commissioners.

FOR EXPENSE OF COUNTY JAIL.

Item 66. New Buildings and Grounds.

See explanation of item 62.

Item 67. Repair of Buildings and Care of Grounds.

See explanation of item 63.

Item 68. Janitors and Other Employes.

See explanation of item 64.

Item 69. Supplies.

See explanation of item 65. This item, however, should not include any of the expenses of boarding or caring for

prisoners. This is cared for under the head of Expense of Sheriff's Office.

FOR EXPENSE OF COUNTY POOR FARM.

Item 70. New Buildings and Grounds.

See explanation of item 62.

Item 71. Repair of Buildings and Care of Grounds.

See explanation of item 63.

Item 72. Salary of Superintendent and Employes.

This item should provide for the pay of all employes, including Superintendent, matron, if any, farm laborers, physicians, etc.

Item 73. Supplies and Maintenance.

This item should include all necessary supplies for the proper management of the institution and the maintenance of the inmates thereof, whether for use in or about the buildings, or on the farm.

FOR EXPENSE OF COUNTY HOME FOR ORPHANS.

Item 74. New Buildings and Grounds.

See explanation of item 62.

Item 75. Repair of Buildings and Care of Grounds.

See explanation of item 63.

Item 76. Salary of Superintendent and Employes.

See explanation of item 72.

Item 77. Supplies and Maintenance.

See explanation of item 73.

Item 78. For Expense of Orphan Poor in Other Institutions.

This item should cover all expense of orphan poor, including transportation, where such orphan poor are kept in other institutions than the County Home for Orphans.

Item 79. For Expense of Inmates of State Penal and Benevolent Institutions.

There appears to be no good reason for the appropriation for expense of the inmates of State Penal and Benevolent Institutions to be made separately for each institution, as appears in a number of the ordinances heretofore adopted. This expense is payable to the State semi-annually on the itemized bill of the Auditor of State, which bill includes the total amount due from all institutions, and should be paid by one warrant issued by the County Auditor. This appropriation should therefore be made to cover the expense in total of inmates of all such state institutions for which the County is liable, and should be made on the itemized estimate of the Board of County Commissioners.

Item 80. For Expense of Insanity Inquests.

This appropriation should be made on the itemized estimate of the Clerk of the Court, and should include all expenses of Insanity Inquests.

Item 81. For Expense of Epileptic Inquests.

See explanation of item 80.

Item 82. For Expense of Elections.

The appropriation for election expenses should be made in total, and should include every item of expense of both primary and general elections. The itemized estimate for such expenses must be made by the Board of County Commissioners.

Item 83. For Expense of Burial of Soldiers, etc.

This item should be made for a sufficient sum to pay the burial expenses, not to exceed \$50.00, of all soldiers, sailors or marines, their wives or widows who die during the year, and the purchase of a burial place when necessary, at not to exceed \$25.00. See Acts 1915, page 12.

Item 84. For Expense of Public Printing and Advertising.

This item should include all public printing and advertising, including the publication of the delinquent tax list, where

such printing or advertising is not properly a part of the expense of some county office.

The estimate of this item should be made by the Board of County Commissioners.

Item 85. For Expense of Highways.

This item should include the expense of Highway Viewers, and may provide for the payment of damages at the option of the Board of County Commissioners.

Item 86. For Expense of Board of County Charities.

The Statute provides that any county in the State may appropriate not to exceed \$50.00 for expenses of the Board of County Charities.

Item 87. For Expense of Farmers' Institute.

The County Council shall appropriate a sum not to exceed twenty-five cents for each square mile of territory in the county for the expense of a county farmers' institute, where such institute is conducted as provided for by law. See Acts 1911, page 82.

Item 88. For Expense of Ditches.

In the matter of the expense of ditches, the statutes are not very clear as to what part, if any, of such expenses are legally payable out of the County Treasury. If it should appear to the Council, however, that any such expenses may be so paid under section 6160, Burns' R. S. 1914 or other statute, the appropriation should be made under this item.

Item 89. For Expense of Justices of the Peace Returning Fines.

This item should be made for a sufficient sum to pay the mileage of Justices of the Peace for making return of fines, at the rate of ten cents per mile for each mile necessary to travel. See Acts 1903, page 172, or Burns' R. S. 1914, Sec. 1865.

Item 90. For Expense of Bridge Superintendent.

If a bridge superintendent is appointed by the Board of County Commissioners, such Board should fix the compensa-

tion of such appointee and include the same in their estimates to the Council, and the appropriation should be made under this item for the expense thereof.

Item 91. For Expense of Employes Under Special Contract.

This item should be made in compliance with section 6016, Burns' R. S. 1914. The statute clearly provides that where an indispensable public necessity exists, and is so entered of record, Boards of County Commissioners may enter into contract for the performance of certain services not specifically provided for by law. But before such contract will be binding the indispensable public necessity must actually exist, and such Board of Commissioners must file with the County Council an itemized estimate of all such services contemplated or material required and secure an appropriation by such council before the contract is let. Appropriation for all such expenses should be made under this item.

Item 92. For Deficiency in School Funds, Principal and Interest.

Should cover all losses of the School Fund principal where any may occur, and provide for any deficit in the interest on said fund, as each county is liable for one full year's interest on all the school funds held in trust by such county, as well as any loss to the principal for any cause.

Item 93. For Expense of Game Warden.

The fees to be paid out of the County Treasury for destroying seines, etc., are set out in section 2533, Burns' R. S. 1914, Acts 1907, page 501.

Item 94. For Expense of County Agent.

This item was originally for expense of poor under the Compulsory Education Law, and was a county expense, but under Sec. 6683, Burns' R. S. 1914, it is made a township expense and should be provided for under Item 61, Expense of Township Poor, and this item used for Salary and Expense of County Agent, not to exceed \$1,500.00, to pay the expense, and one-half of the salary of such County Agent. The other one-half of salary to be paid by the State through Purdue University.

Item 95. For Rent of County Offices.

This item should provide for the rent of all county offices not in the court house, if the law requires that such officer be furnished an office. And in case a new court house is under construction and it becomes necessary to pay rent for all the offices for a time, such expense should be included in this item.

Item 96. For Expense of Making School Fund Loans.

There should be an appropriation made under this item, only in counties where the Board of County Commissioners have made the order of record for the payment of such expenses out of the county treasury. See Sec. 6259, Burns' R. S. 1914.

FOR EXPENSE OF COUNTY INSPECTOR OF WEIGHTS AND MEASURES.**Item 96a. For Salary and Expense of County Inspector of Weights and Measures.**

See Section 10525c, Burns' R. S. 1914.

FOR EXPENSE OF COUNTY PENAL AND BENEVOLENT INSTITUTIONS.**Items 97, 98, 99 and 100.**

Under the general head of County Penal and Benevolent Institutions, will perhaps be applicable to Marion County alone, as it is doubtful if any other county in the State maintains such institutions at the county's expense. Where any such institutions exist, however, and are maintained in whole or in part at the expense of the county, the council should take notice of the same and make the appropriations under the proper item number.

Item 101. Donations to Charitable Institutions.

Should cover all donations to charitable institutions, if any such are made by the Council. There seems to be no specific statute giving authority to county councils to make such appropriations, but attention is called to a decision of the Superior Court of Marion County, Indiana, in the case of State of Indiana, on the relation of the Board of Commissioners of

Marion County, State of Indiana, vs. Harry B. Smith, Auditor of Marion County, wherein it is held to be within the discretion of the Council to make such appropriations, provided a request therefor be included in the estimate of expenses made by the County Commissioners.

Item 102. Donations or Advancements to County Agricultural Societies.

Where county councils appropriate money as a donation or advancement to any agricultural society, it should be done in compliance with sections 3197 and 6081, Burns' R. S. 1914.

Item 103. For Payment of Bounties for Animal or Bird Scalps.

Sections 6032, 6033, 6033a and 6037, Burns' R. S. 1914, make it legal to pay certain bounties, and where it is contemplated by the Board of Commissioners to make such payments, they should include the same in their estimate, and the Council should make the appropriation under this item.

FOR EXPENSE OF NEW BRIDGES.

Items 104 to 118, Inclusive.

Are for the use of the Council in making appropriations for new bridges. It seems to be the intent of the law that an appropriation should be made for each bridge, the location of which should be given in the ordinance. In case there should not be sufficient numbers on the ordinance to care for the needs of any county under this head, half numbers may be inserted between the regular item numbers, and thus avoid disturbing the other item numbers.

The Board of County Commissioners should submit to the County Council an estimate of the cost of each bridge which they contemplate building during the ensuing year, the cost of which will exceed \$100.00. See Section 3823a, Burns' R. S. 1914, for bridges, the cost of which shall not exceed \$100.00.

Item 119. For Expense of Bridge Repairs.

This item should include all bridge repairs in one sum, as it would be practically impossible to make an appropriation for the repair of each bridge separately, but no bridge shall be

repaired at the expense of the county unless the cost thereof exceeds \$100.00. See Section 3823a, Burns' R. S. 1914.

Item 120. For Payment of Temporary Loans.

This item should include principal and interest of any temporary loans maturing in the year for which the appropriations are made. The statutes provide that such temporary loans be paid out of the regular County Fund, hence the appropriation should be included in this section of the ordinance.

Item 121. For Payment of Judgments Against the County.

See Sections 5945 and 6001, Burns' R. S. 1914.

FOR EXPENSE OF PROSECUTING ATTORNEY'S OFFICE.

Item 122. Salary of Prosecuting Attorney.

This item is only applicable to judicial circuits consisting of one county, and having a population of not less than seventy-one thousand, and not more than one hundred and fifty thousand. See Acts 1907, page 330, or Burns' R. S. 1914, Sec. 7220.

Item 123. Salary of Deputy Prosecuting Attorney.

See explanation of item 122.

Item 124. Other Expense Prosecuting Attorney.

See same Act referred to under item 122.

Item 125. For Expense of Changes of Venue.

This appropriation should be made on the itemized estimate of the Clerk of the Circuit Court, and should be for a sufficient sum to meet the expenses of all changes of venue to other counties.

FOR EXPENSE OF CIRCUIT COURT.

Item 126. Salary of Judge if Any Payable by County.

This item will only apply to counties wherein the Board of County Commissioners has made an order increasing the salary of the Judge, which increase must be paid out of the county treasury. The regular salary of the Judge and the ex-

pense of Special Judges are paid by the State and need no appropriation.

Item 127. Expense of Jurors and Jury Commissioners.

Should cover all expenses of Jurors and Jury Commissioners of whatsoever character. There can be no good reason for having a half dozen accounts to care for this item of court expenses, as appears in a number of the ordinances heretofore adopted.

Item 128. Witness Fees Allowed by Law.

Should provide for all witness fees that may legally be paid out of the county treasury.

Item 129. Per Diem and Expense of Official Reporter.

This item should include all expenses of the Official Reporter that may legally be paid out of the county treasury, including his per diem.

Item 130. Per Diem of Bailiffs, Allowed by Law.

The per diem of all bailiffs necessary, either in attendance on the court, or riding bailiffs, should be included in this item.

Item 131. Salary and Expenses of Probate Commissioners.

In all counties of the State except Marion, where a Probate Court is established, the Judge of the Circuit Court may appoint a probate commissioner. All expense of such probate commissioner, including his salary, should be provided for in this item.

Item 132. Expense of Board of Children's Guardians.

This item should include all expenses of the Board of Children's Guardians in counties where such board is created. See Sec. 3657, Burns' R. S. 1914.

Item 133. Expense of Juvenile Court, Probation Officers, etc.

This item should include all expenses which may be incurred by reason of the appointment of probation officers, by the Judge of the Circuit Court as provided for in Sec. 1631,

Burns' R. S. 1914. Acts 1903, page 516. This item will apply to all counties of the State except Marion, where a separate Juvenile Court is created by statute.

Item 134. Expense of Supplies and Repairs for Court Room.

Should include all necessary supplies and repairs for the court room ordered by the judge of the court, including the expense of the Law Library.

Item 135. Expense of Circuit Court Ditches.

This appropriation should be made only as an advancement by the County, for the payment of the preliminary expenses of circuit court ditches, and the county should be reimbursed out of the first money collected by the drainage commissioner.

FOR EXPENSE OF SUPERIOR COURT ROOM I.

Items 136 to 141, Inclusive.

Under the head of "Expense of Superior Court (Room I)," are all of a similar character as items 126, 127, 128, 129, 130 and 134 respectively under the head of "Expense of Circuit Court," and should be treated by the Council in making the appropriations for such Superior Court, in a similar manner. It will be necessary to use these items, only in counties where Superior Courts have been created by statute. In Marion County there are five Superior Courts, designated as Superior Court Room 1, Superior Court Room 2, etc. In counties having but one Superior Court the items under the head of Superior Court Room I, should be used, the items under the other four headings being applicable to Marion County alone, being numbers 142 to 165 inclusive.

It will be observed that all the remaining items in Section 2 of the Ordinance, being items 166 to 186, inclusive, under the three headings of Expense of Criminal Court, Expense of Probate Court and Expense of Juvenile Court, are applicable to Marion County alone, this being the only county in the State in which such courts are created by statute. These items being similar to the items under the head of Expense of Circuit Court, should be treated by the Council in a similar manner.

Section 3 of the Ordinance provides for the payment of any Bonded Indebtedness of the county. County Councils should appropriate under item I of this section a sufficient sum to pay all bonds and interests maturing within the year for which the appropriation is made. This section only has reference to the Bonds of the county, and should not include any special improvement bonds that are payable by assessment on territory less than that of the whole county, such as Gravel Road Bonds, Ditch Bonds, etc., as no appropriation is necessary for the payment of such special improvement bonds. See Sec. 5939, Burns' R. S. 1914, for items which may be paid without appropriation.

In this connection attention is also called to Sec. 5949, Burns' R. S. 1914, which makes it the duty of the County Council to levy a Bond or Sinking Fund Tax to meet the payment of such county bonds. Such levy should therefore be included in the Ordinance for Tax Levy as separate from the regular County Fund Levy.

Sections 4 and 5 of the Ordinance are left blank, both as to funds and items, and should be used only in cases where it is desired to create any other Fund provided by statute. And should such other special funds be created, the appropriations therefrom should be listed under the proper section by items, the same as in Sections 2 and 3 of the ordinance.

It appears that under existing statutes, no appropriation is necessary by County Councils for the repair of Free Gravel Roads. The Act of 1913 provides for the appointment of a County Highway Superintendent, under whose management and control all such roads are exclusively placed, making it the duty of the Board of County Commisisoners to annually levy a tax for such purpose, and prescribing the manner in which the proceeds of such levy shall be expended by such commissioners, all without any reference to the County Council whatsoever.

This item has therefore been omitted from the appropriation ordinance, and county auditors, and county commissioners should take notice of the same, and arrange to conduct this part of the county business according to such statute.

COMPENSATION OF COUNTY OFFICERS

Clerk of the Circuit Court.

- 1st. Annual salary as fixed by the statute.
- 2d. Per diem for attending court, either in person or by deputy, \$2.00 for each day the court is *actually* in session.
- 3d. For all the duties required by law in original cases of insanity\$5 00
For cases of recurrence..... 1 50
- 4th. For going after state ballots, each mile necessarily traveled5 cents.
Also reasonable compensation for services required in canvassing the vote as ex-officio member of the Board of Canvassers.
- 5th. Each fish and game license.....10 cents.
- 6th. One-half of fees in naturalization cases.
- 7th. Compensation received from copying any record or paper, except otherwise provided in the fee bill, 8 cents per 100 words, etc. This does not apply to probate matters, the fees for this service all belonging to the County.

No other compensation except under Sec. 6016, B. R. S. 1914.

County Auditor.

- 1st. Salary as fixed by statute.
Additional for Clerk of Board of Finance.....\$50 00
Additional on account of County Reform Law, not less than \$200.00 nor more than \$600.00, as fixed by the County Council.
- 2d. For services preparing transcripts in Gravel Road Cases where bonds are sold.....\$35 00
- 3d. Member of Board of Review—\$3.00 per day.
- 4th. For services as member of the Board of Canvassers where the Auditor performs the duties of the Clerk of the Circuit Court in general elections.
- 5th. For services where the County Treasurer acts as City Treasurer.
In cities of the first class.....\$1,000 00
In cities of the second class..... 500 00
In cities of the third class..... 400 00
In cities of the fourth class not to exceed..... 300 00
In cities of the fifth class not to exceed..... 300 00

No other compensation except under Sec. 6016, B. R. S. 1914.

County Treasurer.

1st. Salary as fixed by statute.

2d. Five per cent. on all delinquent collections for cities of the fourth and fifth classes where the County Treasurer acts as City Treasurer, and 6 per cent. on all other delinquent collections. This includes special assessments as street, sewer, etc., where the penalty is collected.

3d. Fifty cents on each personal demand for delinquent taxes.

4th. Twenty-five cents notice fee in street or sewer assessments.

5th. \$3.00 per diem as a member of the Board of Review.

6th. County Treasurer acting as City Treasurer:

| | |
|----------------------------------|------------------------|
| First class cities..... | \$8,500 00 |
| Second class cities..... | \$2,000 00 to 3,000 00 |
| Third class cities..... | 1,000 00 to 1,600 00 |
| Fourth class cities..... | 600 00 to 1,000 00 |
| Fifth class cities..... | 300 00 to 800 00 |
| Amount to be fixed by ordinance. | |

7th. Not to exceed \$300.00 per annum for maintaining temporary offices for the collection of taxes to be fixed by the Board of Commissioners.

No other compensation except as provided by Sec. 6016, B. R. S. 1914.

County Recorder.

1st. Salary as fixed by statute.

2d. 30 per cent. of fees in excess of salary.

No other except under Sec. No. 6016, B. R. S. 1914. The 30 per cent. of excess fees allowed to the Recorder must be allowed on the basis of total fees collected for each whole year. If this per cent. is allowed for the first three-quarters of a year, the Commissioners should make proper adjustment on final quarterly allowance. We believe that the law contemplates that the per cent. above referred to should only be ascertained and paid to the Recorder at the close of each year and if this policy were adopted it would save the work of adjusting these fees in many counties.

County Sheriff.

1st. Annual salary as provided by statute.

2d. Per diem for attending court, attendance in person or by deputy for each day's attendance when court is actually in session\$2 00

3d. For removing a person to the state prison and other state institutions for each mile necessarily traveled for each person in custody and for each attendant, 4 cents per mile—and the 1915 amendment includes and fixes all of these items. Payable out of County Treasury.

4th. Attendance upon Board of Canvassers, \$2.00 for each eight hours. For every mile necessarily traveled in going to and returning from comparing the vote for Joint Senator or Representative, 3 cents per mile.

5th. Boarding prisoners.....40 cents per day.

6th. Fees for the execution of all processes issued in any other county.

7th. For serving and posting notices in gravel road proceedings. (Roads by taxation only.)

8th. The Sheriff may be allowed for expenses incident to dangerous insane.

9th. Expenses of agent—returning prisoners. Sec. 1909, B. R. S. 1914.

No other compensation except as provided by Sec. 6016, B. R. S. 1914.

County Surveyor.

1st. Per diem as follows:

Locating roads, \$2.50 per day.

Construction and cleaning ditches, \$4.00 per day.

Preparing plans and specifications and supervising the construction of bridges and other public work, a reasonable per diem to be fixed by the Board of County Commissioners. The reasonableness of the amount of the per diem a County Surveyor should receive for this kind of work can only be ascertained by implication from the per diem allowed for other work and in no case does that exceed \$4.00 per day.

County Surveyor when acting as County Highway Superintendent, \$4.00 per day.

This does not apply to Marion County, where the County Surveyor receives a salary and no fees.

2d. Reasonable expense in locating and constructing high-ways.

County Superintendent of Schools.

1st. Salary as fixed by law.

2d. Traveling expenses incurred while in the discharge of the duties of his office, not to exceed \$100.00 per annum.

3d. County Superintendent may, when authorized by the Board of Commissioners, appoint an assistant who shall be paid \$3.00 per day from the County Treasury for not to exceed 120 days in any year.

County Assessor.

1st. Entitled to salary as provided by law.

2d. Annual meetings called by State Board of Tax Commissioners. The County Assessor shall receive three cents per mile for distance actually traveled by most expeditious route and three dollars per day for expenses not to exceed three days in any year.

3d. In counties having a population of less than 100,000 the County Assessor acts as inheritance tax appraiser and shall receive the compensation provided for said appraisers. No other compensation except as provided under Sec. 6016, B. R. S. 1914.

County Coroner.

1st. In counties of 40,000 inhabitants or less according to the United States census of 1880, \$5.00 for the first day, \$2.50 for each additional day and five cents per mile for each mile necessarily traveled in holding the inquest.

2d. In counties having a population of over 40,000, according to the United States census of 1880, \$10.00 for the first day, \$2.50 for each additional day and five cents per mile for each mile necessarily traveled in holding the inquest.

3d. In counties having a population of 100,000 or more according to the last census, the Coroner receives a salary of \$3,000.00 per annum.

4th. Same fees as Sheriff when acting as Sheriff.

County Highway Superintendent.

1st. Counties having fewer than 400 miles of county highways, \$4.00 per day.

2d. Counties having more than 400 miles of county highways, \$5.00 per day. All per diem to be for the time actually employed in the discharge of his duties as such superintendent.

County Agent.

1st. Salary not to exceed \$2,000.00 per annum.

2d. Expenses while discharging the duties of his office. All bills to be approved by Purdue University.

County Commissioners.

1st. Salary as fixed by statute.

2d. Actual expenses incurred in and about the establishment of highways by taxation.

Note: It shall be unlawful for any County Commissioner to receive, directly or indirectly, any compensation in addition to the salary herein fixed or to make or join in making any allowance to himself or to any other Commissioner, for any service or expense rendered by him or them to the County as Commissioner or in any office or position the duties of which devolve upon the Board of Commissioners, or the members thereof by reason of being a member of the Board of Commissioners or to make to himself or to any member of the Board, any allowance for any services rendered the county other than as Commissioners. (See Sec. 6101, B. R. S. 1914.)