

be paid. Warrants issued by any such cities shall not be tendered or received by the county treasurer in payment of city taxes.

Sec. 3. The city auditor or other proper officer shall draw no single warrant for an amount in excess of five hundred dollars, (\$500.)

Approved April 12, 1888.

CHAPTER 4.

APPROPRIATION OF MONEY IN CERTAIN CITIES.

AN ACT To regulate the Appropriation of Money in certain Cities of the first class. H. F. 337.

Be it enacted by the General Assembly of the State of Iowa:

SECTION 1. All cities of the first class shall make their appropriation for all the different expenditures of the city government for each fiscal year at or before the beginning thereof, and it shall be unlawful for the city council or any officer, agent or employe of the city, to issue any warrant, enter into any contract, or appropriate any money in excess of the amount thus appropriated, for the different expenses of the city, during the year for which said appropriation shall be made, and any such city shall not appropriate in the aggregate, an amount in excess of its annual legally authorized revenue, but nothing herein shall prevent such cities from anticipating their revenues for the year for which such appropriation was made, or from bonding or refunding their outstanding indebtedness, Provided, that this section shall not apply to cities of the first class organized since 1881.

Appropriations to be made before beginning of year.

Sec. 2. Such cities shall advertise in at least two newspapers published in said cities for three weeks, two insertions each week for bids for furnishing all supplies of every kind, for the several departments of [the] city, not required to be advertised for by the board of public works; said advertisements to be published two weeks before the beginning of each fiscal year. Each officer or board in charge of any department in said cities, shall furnish and file in the city clerk's office thirty days before the beginning of each fiscal year, a sworn, detailed statement of the supplies necessary for his or their department during the next fiscal year.

Advertisements for bids for supplies.

This bill having remained with the Governor three days (Sunday excepted), the General Assembly being in session, has become a law this 12th day of April, A. D. 1888

FRANK D. JACKSON, *Secretary of State.*