

Fourteenth. Out of the General Fund * * * the expense legally incurred for books, stationery and official blanks, as authorized by section eleven of this Act, and the necessary expense of constructing a fire proof vault, to be prepared for the Treasurer's office, as required by section seventy-nine of this Act; also, expenditures not exceeding two thousand dollars [Amended, Act April 26, 1862], during any one month for objects of urgent necessity other than those heretofore specified in this section, when the amount thereof in each particular case shall have been previously authorized and fixed by the Board of Supervisors, in the lawful exercise of their powers. Provisions relative to expenditures for Fire Department, construction of cisterns, etc., superseded by Act of March 2, 1868 and Amendments March 14, 1870. [See Supplemental II, page 804.]

Fifteenth. Out of the Surplus Fund, expenditures previously authorized by the Board of Supervisors, in the lawful exercise of their powers, for objects other than those specified in the preceding fourteen subdivisions of this section, may be paid out of the Surplus Fund, as specified in sections ninety-seven and ninety-eight, but not otherwise. At the end of each fiscal year, and after every lawful demand on the treasury then due and payable, or to accrue for that year, shall have been actually paid, taken up, and canceled, and record thereof made in the proper books, or cash in the treasury shall have been set apart and reserved, equal to the amount of said demands that may then be outstanding, or to accrue for that year, and a surplus of money shall still remain in the treasury, then and in such case, but not otherwise, the Board of Supervisors may, out of such Surplus Fund, and from no other source whatever, make appropriations for the various objects embraced within their lawful powers, other than those specified in the first fourteen subdivisions of this section, and may, in case the revenue of the year then next ensuing, will, in their opinion, be amply sufficient to satisfy all demands upon the General Fund and Police Fund, set apart and reserve the moneys so appropriated, to be expended from time to time, during such succeeding year, subject, however, to the provisions of section ninety-six. Every contract whereby any money is to be paid out of the treasury, for other objects than those specified in the first fourteen subdivisions of this section, shall be null and void as against the city and county, if made before such Surplus Fund exists in the treasury, and unless it be in writing, with a printed copy of sections ninety-five, ninety-six, ninety-seven, and ninety-eight, of this Act attached to it, and in such case, the officer or officers executing the same, in behalf of the city and county, in contravention of this provision, shall alone be liable in his or their individual capacity, to the other contracting party, for the fulfillment of such contract.—[Amendment April 18, 1857.]

SEC. 96. The demands specified in the first fourteen subdivisions of section ninety-five, shall be paid out of any moneys in the treasury, in preference to any and all other demands whatsoever; and in case of any deficiency of funds for the payment of any of the said demands, when presented, then all such demands, being presented and registered by the Treasurer, as in this Act required, shall be paid out of any moneys afterward coming into the said treasury applicable thereto, in the order in which the same are registered.

SEC. 97. The Board of Supervisors, Board of Education, and each and every officer of the said city and county, being absolutely prohibited to contract any debt or liability, in any form, against the said city and county hereafter, the powers of the Board of Supervisors, enumerated in this Act, so far as the exercise thereof may involve the expenditure of money otherwise than for the objects and demands referred to in the preceding section, shall be deemed to extend only to authorizing the appropriation and application of any surplus moneys remaining in the treasury during any one fiscal year, to the objects specified in such enumeration of powers, after the demands mentioned in the first fourteen subdivisions of section ninety-five, due and payable during such fiscal year, shall have been paid, and the several Sinking Funds shall have been provided and reserved for the redemption of said bonds and certificates of stock, to the amount hereinbefore specified.

SEC. 98. If any expenditures not authorized by this Act, be incurred, they can never be paid out of the treasury, nor shall they be deemed to constitute, or lay the foundation of any claim, demand, or liability, legal, equitable, or otherwise, against the said city and county. If expenditures be incurred, which are authorized by this Act to be paid out of the surplus funds in the treasury, but not for the preferred objects specified in section ninety-six, such expenditures can only be paid out of such surplus funds and revenues strictly appertaining to the fiscal year in which such expenditures have been ordered, or the contracts therefor entered into, and cannot be carried forward and paid out of any revenues accruing and receivable into the treasury for any subsequent year; nor shall any demand for, or arising out of, any such expenditure, contract, or consideration, be deemed to be a legal or equitable claim or liability against the said city and county, or the treasury thereof, or the taxable property of tax payers, otherwise than as in this section provided; and no demand preferred against the said city and county, or the treasury thereof, which is not legally obligatory under the provisions of this Act, can be recognized assumed, or legalized, so as to give it any validity, or authorize the payment thereof.