

AN ACT TO ESTABLISH A BOARD OF AUDIT AND FINANCE FOR THE CITY OF WILMINGTON.

The General Assembly of North Carolina do enact:

SECTION 1. That in the month of March, A. D. 1877, and biennially thereafter, the Governor of this State shall appoint five disinterested and proper persons among the electors of the City of Wilmington, one from each of the five wards of said city, who shall constitute and be styled, "The Board of Audit and Finance of the City of Wilmington."

SECTION 2. Said Board shall, from their body, elect a chairman, who with the clerk hereinafter provided for, shall certify all orders of the Board; and in case such chairman shall be absent at any meeting of the Board, a temporary chairman shall be chosen, who, during such absence, shall exercise the powers of the chairman.

SECTION 3. The Board shall appoint a clerk, prescribe his duties, and require him to give bond, payable to the City of Wilmington, in such amount as said Board may consider sufficient, secured by two or more good securities, and conditioned for the faithful performance of the duties of his office.

SECTION 4. Said Board shall hold regular meetings twice during every month, and at other times as may be necessary, in some room in the City Hall, at such times as the Board may determine, and of which due notice shall be given by advertisements to be posted at the Court House door and ten other public places in the city, and which notices shall be opened to the public, and the times of holding the regular semi-monthly meetings shall not be changed, unless ten days notice of any such change shall be given as aforesaid.

SECTION 5. It shall be the duty of said Board to audit and pass upon the validity of all claims and demands against the City of Wilmington; and no claim or demand against said city shall be paid by the Treasurer of said city, or by any other person, out of any funds belonging to said city, until the same has been duly audited and approved by said Board, and a warrant signed by the chairman of said Board, given for the payment of the same. All claims, demands and accounts presented to said Board to be audited in all respects as is provided in Section 13, Chapter 27 of the Revised Code, in reference to claims or accounts against counties. Any member of said Board, who shall knowingly or untrue claim against said city, shall be deemed guilty of a misdemeanor, and upon conviction, shall be punished by a fine, not less than five hundred dollars, and by imprisonment for not less than one year.

SECTION 6. No ordinance of the Board of Aldermen of said city, levying any tax whatever, shall be valid or of any effect, unless an estimate and a certificate of assessment of the taxes so to be levied, shall be first submitted to said Board of Audit and Finance, and approved by at least three of its members. The estimates aforesaid shall specify the amount required during the next coming fiscal year, to pay interest on the debt of said city, and to provide a sinking fund for its ultimate payment, and the same shall be required as nearly as can be ascertained to meet the necessary expenditures for the several departments of the City Government; and said estimates shall be expended under the authority of said Board of Audit and Finance, according to the specifications accompanying the same, among the several departments of the city, of which apportionment a copy shall be delivered to the Clerk and Treasurer of said City. All warrants which may be drawn on account of any duly audited particular debt from which the same is to be paid, and all such warrants shall be paid from any other fund than the one designated therein; and if any such warrant shall be paid in violation of this provision, or if any claim against said city shall be paid or received on account of any debt indebted to said city, before a proper warrant for the same has been issued, the Treasurer of said city, or any other person paying the same out of any fund belonging to said city, shall be deemed guilty of a misdemeanor.

SECTION 7. The said Board of Audit and Finance shall once in every three months, cause to be posted at the Court House and ten other public places in said city, a statement, duly verified by its oath, in which shall be set forth the names of all persons to whom he has paid any money during the month, the amount so paid to each person, the particular fund from which such

payment has been made, and the whole amount of money belonging to the city then remaining in his hands.

SECTION 8. It shall be the duty of said Board, that all laws and parts of laws in conflict with the provisions of this act are hereby repealed, and this act shall be in force from and after the ratification of the same.

SECTION 9. Said Board shall, at such times during each year as may be deemed judicious, and at the end of each fiscal year, audit and cause to be settled the accounts of the City Treasurer, and of all other persons holding any funds belonging to said city, and of all such settlements, all benefits, advantages, received or to be received, directly or indirectly, from the use, disposal or deposit of any funds belonging to said city, by any officer or agent of the city, shall be accounted for, and such officers or agents, upon making any such settlements, shall be required to make and file with said Board an affidavit, declaring, as the facts may be, whether he has or has not received, or is not to receive, directly or indirectly, any interest, benefit or advantage from the use, deposit, or any disposal of said funds, and shall also be examined orally on the matters referred to. In the event that any officer of said city, upon the investigation of his accounts as aforesaid, shall be found to be in default, said Board of Audit and Finance is hereby authorized and empowered to declare his office vacant.

SECTION 10. The Board of Aldermen of said city shall annually, at least one month before the time of the annual assessment of taxes by said Board, and at such other times as may be necessary, advertise for proposals for all labor and for all materials required by said city for the opening, gutting, grading and paving, or for otherwise improving the streets, alleys, or sidewalks of said city; for lighting and repairing the lamps of the city; for all the labor and materials for the repair or construction of all buildings belonging to the city; for all printing or advertising required by the city; for all supplies of any kind, required for the use of the city, or any department thereof, and shall contract for the same with the lowest bidder, who may be determined by said Board, but no such contract shall be binding on the city until approved by the said Board of Audit and Finance, by which all such contractors shall be required to enter into bonds, secured to his satisfaction, for the faithful performance of their several contracts.

SECTION 11. The Chairman of the Board of Audit and Finance shall be the Commissioner of the Sinking Fund of the City of Wilmington, and shall have all the powers and perform all the duties incident to that office, by any and all acts of the General Assembly authorizing or requiring the appointment of such an officer. He shall enter into bond, with two or more good and sufficient sureties, to be approved by the Board of Aldermen of said city, in such sum as said Board of Aldermen shall fix, and payable to the City of Wilmington, and conditions for the faithful performance of all the duties incident to said office, or which may be hereafter imposed on such officer. The Chairman of said Board, as Commissioner of the Sinking Fund of the City of Wilmington, shall, in the months of January and July, of each year, cause to be published in one or more of the newspapers published in said city, a statement showing the true condition of the same, and which may be required by law; and in making investments from the securities in which the same may be invested, preference shall be given to such of the bonds of said city which will yield the largest income on the amount invested. All of such bonds of the City of Wilmington, which may be purchased for the purpose aforesaid, and all the coupons thereon, shall be immediately and indelibly stamped with the words "The Sinking Fund of the City of Wilmington," and the number, amount, and date of issue of every such bond shall be recorded by said Commissioner in proper books, to be kept by said Board of Audit and Finance for that purpose, and a duly certified copy of such record shall, from time to time, as additional investments for said fund shall be made, be furnished by said Commissioner to the Board of Aldermen of said city, who shall cause the same to be filed by the Clerk and Treasurer of said city, and recorded in a proper book in his office. All bonds as aforesaid, and all other securities purchased as investments of any fund, belonging to said Sinking Fund, and all interest accruing thereon, shall be held exclusively for the use of and as part of said Sinking Fund, and shall not be disposed of or transferred, or in any way used for any other purpose whatever. The Chairman of said Board of Audit and Finance, as Commissioner of the Sinking Fund of the City of Wilmington, shall be entitled to a salary of four hundred dollars per annum, and the Treasurer of said city, upon the proper warrant as aforesaid, signed by the Chairman and Clerk of said Board of Audit and Finance, shall pay the same to the said Chairman, and the salary of their Clerk, and the salary as aforesaid, of his Chairman.

SECTION 12. The Treasurer of the City of Wilmington shall, at the end of every month, cause to be posted at the Court House and ten other public places in said city, a statement, duly verified by his oath, in which shall be set forth the names of all persons to whom he has paid any money during the month, the amount so paid to each person, the particular fund from which such

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Change of Schedule. ON AND AFTER WEDNESDAY, JAN. 3, THE following Schedule will be run on this Road:

ON AND AFTER WEDNESDAY, JANUARY 3, 1877, Passenger Trains on the Wilmington & Weldon Railroad will run as follows:

Change of Schedule. On and after SUNDAY, the 17th inst., trains will run over this Railway as follows:

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Change of Schedule. On and after SUNDAY, the 17th inst., trains will run over this Railway as follows:

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