levied and collected outside the limits of all incorporated towns or cities, shall be set apart as a special road and bridge fund for the use and benefit of the Election District from which it has been levied and collected, and for no other purposes. so levied and collected within the limits of all incorporated towns or cities, together with all other money receivable by Washington County for road and bridge purposes, including all fines and forfeitures on account of roads and bridges and all taxes collected on stocks and bonds not apportioned to or assessed in any district shall be and constitute a fund to be known as the General Road and Bridge Fund and may be expended for any lawful road or bridge purpose anywhere in Washington County and for no other purposes whatsoever. When there shall not be sufficient money in the County Treasury set apart as the General Road and Bridge Fund to meet the demand for an emergency the County Commissioners of Washington County shall have the power to borrow money, not exceeding Twenty Thousand Dollars (\$20,000.) in one year, on the credit of the County to be paid out of the road money provided in the next succeeding levy. All bills and claims on account of roads and bridges in the County shall receive the endorsement of the Road Engineer before payment and shall be passed upon by the County Commissioners at a regular or adjourned meeting, and no such bill or claim involving the expenditure of more than One Hundred Dollars (\$100.), and no contract or agreement involving a larger expenditure from the roads funds of the County shall be allowed or made except by a majority vote of the said County Commissioners. All claims allowed and passed as aforesaid shall be appoved by the President and attested by the Clerk of the said County Commissioners and when so approved an order for the amount of same shall be drawn against the County Tax Collector who shall pay the said amount out of the proper funds.

342-H. The said County Commissioners of Washington County shall not expend or contract to expend in any one year more money than shall have been provided by levy or otherwise for road and bridge expenses during such year, and shall incur no debts that are not payable out of the funds derived from such levy or other sources, except in case of an emergency as provided in the preceding section, and to this end the Clerk of the said County Commissioners shall compile and place before the Commissioners at the regular meeting immediately following the first and fifteeenth day of each month a detailed state-