

Counties—Poor Fund—Road Fund—Funding Bonds—General Fund—Transfer of Funds from One Fund to the Other.

1. Money may be transferred from the General Fund to the Poor Fund at the end of the year if there is a surplus in the general fund.

2. Where there is a surplus in the Bridge Fund the same may be used to pay outstanding registered warrants of the Road Fund.

3. Where the general fund has a surplus such surplus may be used to take up and pay off outstanding funding bonds.

Dec. 18th, 1917.

Mr. Lester H. Loble,
County Attorney,
Helena, Montana.

Dear Sir:

I am in receipt of your letter of the 10th inst., submitting the following:

"1. At the end of the fiscal year the Poor Fund of Lewis and Clark County is in debt \$15,000.00. There is a surplus in the General Fund of \$12,000.00. May the \$12,000.00 in the General Fund be taken (not borrowed) from the General Fund and used to pay off the indebtedness against the Poor Fund?"

"2. The Road Fund of Lewis and Clark County has an indebtedness of \$12,000.00. This twelve thousand dollar indebtedness is represented by registered warrants. There is a surplus in the Bridge Fund of \$15,000.00. May the fifteen thousand dollar surplus in the Bridge Fund be used to pay the outstanding registered warrants?"

"3. Lewis and Clark County has certain outstanding six per cent funding bonds. These bonds represent an actual indebtedness of all funds except the Road Fund. The General Fund has a surplus of \$55,000.00. May the fifty-five thousand dollars be used to take up and pay off these funding bonds?"

In 5 Op. Atty. Gen. 452-453, it was held that surplus money in the general fund may be transferred and used for the purpose of paying interest and principal of bonds issued for the construction of bridges, while in 5 Op. Atty. Gen. 454 it was held that surplus money in the general fund may be transferred and used for the purpose of redeeming registered outstanding warrants drawn against the Bridge Fund.

As was stated in those opinions, Section 2921 Rev. Codes, is very general and comprehensive in its terms, not only authorizing the board to transfer surplus moneys from one fund to another when it is deemed for the best interests of the county so to do, but it also authorizes the

board to appropriate such surplus money to the payment of outstanding indebtedness of the county, no limitation being placed on the character of this indebtedness.

Unless there is some provision in a statute providing for a particular fund prohibiting the use of the moneys in such fund for any purpose other than that for which the fund is created, such for instance as the provision contained in Section 2912 prohibiting the use of moneys belonging to the "bond fund" for any other purpose than the payment of principal and interest of bonds, under Section 2921, surplus moneys in a fund may be transferred to any other fund, or used for the payment of any outstanding indebtedness or interest thereon. Chapter V of Chapter 141 Sess. Laws, 1915, providing for the raising of revenue for the construction of bridges, and creating a special fund, contains no such prohibition.

I am, therefore, of the opinion that each of your three questions should be answered in the affirmative.

Respectfully,

S. C. FORD,

Attorney General.