

School Districts—Library Fund—Budget—Cash—Delinquent Taxes.

A budget is a limitation on expenditures. Budget items cannot be exceeded except where a transfer is made to cover excess. Cash on hand cannot be expended unless covered by budget.

Mr. Bert I. Packer,
County Attorney,
Choteau, Montana.

September 12, 1931.

My dear Mr. Packer:

I have copies of two opinions rendered by you to Mrs. Anna E. Stafford, county superintendent of schools of Choteau, presumably, for concurrence therein by this office.

As to the opinion in regard to the library fund, the statement is made that a number of districts did not provide in their budgets for library books because they have the required amount in their library fund. Your contention is that they may issue warrants on this fund. The objection to this opinion is that the budget is a limitation upon expenditures; every item for which the district can spend money must be included in the budget and no budgeted item can be exceeded except where a transfer from some other item is made; cash on hand has nothing to do with the budget and constitutes no authority to expend money. I am therefore unable to agree with your conclusion.

In regard to the opinion authorizing the use of delinquent taxes for building purposes, I am also unable to agree.

Subdivision 11 of the budget act under section 3 of chapter 146 is the item "New Buildings and Alterations." The buildings in this case, or alterations, do not constitute an emergency as contemplated by section 16 of this chapter, which covers emergencies caused by destruction or impairment of school property necessary for the maintenance of school.

The fact that delinquent taxes are collected has nothing whatever to do with the budget. The budget is made up and becomes a limitation upon the amount that can be expended for any purpose therein. The item of "New Buildings and Alterations" not being budgeted no expenditure can be made for that purpose at this time, in my opinion.

Very truly yours,

L. A. FOOT,
Attorney General.