

**Joint School District — School Districts — Transfers —
Funds—Elementary Grades—Budget.**

While chapter 146, laws of 1931, does not specifically provide for a transfer of funds to the county where the school is located a transfer is necessary in order to prevent warrants being issued in excess of items as fixed in the budget.

Miss Gladys Garr,
County Superintendent of Schools,
Dillon, Montana.

October 29, 1931.

My dear Miss Garr:

I have the joint request for an opinion, signed by yourself and Miss Maybelle Hogan, county superintendent of schools of Silver Bow county, on the matter of transferring the funds of a joint school district from one county to the county in which the school house is located.

I find no direct authority in the statute for this. However, section 24 of chapter 146, laws of 1931, provides:

“In the case of a joint school district when all of the schools are located in one (1) county, the county superintendent, the board of school budget supervisors and the county treasurer of the county in which the school or schools of the district are located, shall be the county superintendent, the budget board and the county treasurer to perform the duties imposed by this Act with reference to the budgets for such joint districts.”

Chapter 146 is an act providing for a budget system for making and controlling estimates, budget expenditures and tax levies by school districts, creating a board of school budget supervisors in each county and prescribing the powers and the duties of such boards, prescribing the duties of school trustees, school clerks and county officers in connection with school budgets.

The county commissioners of the county in which the school budget board adopts and approves the budget of the joint school district make and fix all of the tax levies for the whole of such joint district and the county clerk of such county immediately after the tax levies have been so fixed and made certifies to the county clerk of every other county in which any part of the district is situated the number of mills levied for each fund for such joint district, and taxes for such joint district in each of such counties shall be computed on such levies by such county clerks. (Section 24, chapter 146, laws of 1931.)

In cases of joint districts where schools are located in each county having territory in the district the state superintendent of public instruction designates the budget board, the county superintendent of schools and the county treasurer to perform the duties imposed by this act with reference to the budget for such joint district. The county treasurer receives a copy of the budget as finally adopted and approved. He is required to consult this budget as to all warrants drawn by the district for the reason that when it appears that the item appropriated against which a warrant is issued is nearly exhausted so that the issuance of any additional warrant or warrants against the same will exhaust or exceed such appropriation he is required to immediately notify the clerk of the school district of the condition and see that no further warrants are drawn against the item which will exhaust it. In order that the county treasurer can perform these duties it will be necessary that he have all of the funds of the district collected for the various counties in which territory of the district is located.

It is therefore my opinion that while not so specifically stating the act requires that a transfer be made from the county of Beaverhead to the county of Silver Bow, these being the only two counties having territory in the district, and it further appearing that the schoolhouse is located in Silver Bow county.

Very truly yours,

L. A. FOOT,

Attorney General.