

Monday in July to consider the preliminary budgets. (Section 12, Chapter 178, Laws 1933.) Section 13 of said chapter, provides:

"At such meeting the budget board shall have the power to make any changes or corrections it may deem necessary or proper in any item or amount contained in any high school budget, either by eliminating or striking out any item or amount contained therein, or by increasing or reducing the amount of any item, and when it appears to the budget board that the amount proposed to be expended for any item, as shown by a preliminary high school budget, is in excess of the amount actually required to be expended for such item, the board must reduce such amount to the amount actually required to be expended therefor; provided, however, that in the event the board of budget supervisors shall reject any such budget in whole or in part it shall cause the reasons for its rejection to be spread upon its minutes and a copy thereof to be immediately furnished to the chairman of the board of trustees which has submitted the budget, and provided further, that no final action on said budget shall be taken by the said board of budget supervisors until after a hearing thereon shall have been had, which hearing shall be held by the said board of budget supervisors on the first Monday in August after said budgets shall have been submitted. At said hearing the chairman of the board of budget supervisors, or a member of that body appointed by him; the chairman of the board of trustees of the district or county high school submitting such budget, or a member of the board appointed by him; and the county superintendent of schools shall constitute a board of review. This board of review shall have the power and it shall be its duty to consider such rejected budget and to arrive at a budget by a majority vote which shall not be subject to further review."

It will be noted that the budget board may "eliminate," "increase," or "decrease" any item in the budget submitted, but before final action the budget supervisors must, if it has rejected such budget in whole or in part, give notice to the trustees and hold a hearing, which shall be held before the

#### Opinion No. 261

#### Schools—High Schools—Budgets— County Commissioners—Board of Review.

HELD: The Board of County Commissioners has the power to change the budget of a high school district in any particular it may deem advisable, but the final decision, in certain instances, is vested in the board of review.

June 20, 1933.

You request an opinion on the following question: "After the Budget Board has arrived at and submitted a budget as provided in Section 90 aforesaid, then may the county commissioners change such budget or is it their duty to make a levy strictly in accordance with it?"

The board of county commissioners is the board of budget supervisors. (Section 2, Chapter 146, Laws of 1931). The budget board shall meet on the fourth

board of review provided for therein, and the decision of the board of review shall be final.

The board of county commissioners has the power to change the budget in any particular it may deem advisable but the final decision, in certain instances, is vested in the board of review.