

**Opinion No. 469****Schools—High Schools—Budget—  
Transportation of Students—Rent of  
Quarters for Students.**

HELD: Upon recommendation of the county superintendent the county commissioners may include in any high school budget an amount sufficient to pay for the transportation of, or rent of quarters for, students eligible for high school.

Nothing in addition to the general

budget or general levy can be made available for this purpose.

February 17, 1934.

You ask whether or not the limitations of the high school budget and levy laws, Sections 5 and 11 of Chapter 178 of the Laws of Montana, 1933, require that the cost of transportation or rent for students as authorized by Section 44 of Chapter 148, Laws of 1931, as amended by Chapter 156, Laws of 1933, and as authorized by Section 18, sub-Chapter 4 of Chapter 148, Laws of 1931, be included within the general terms of preliminary budgets and general levy or whether they may be provided for in addition to such preliminary budget and general levy. We advise you as follows:

The requirements for the preliminary budget and the levy are not identical. Section 18, sub-Chapter 4 of Chapter 148 of the Laws of 1931, relating to transportation of children by boards of trustees of a school district, provides that the moneys needed to defray the expenses of such rent of quarters or of such transportation may be included in the amount to be raised by the special county tax for the maintenance of such high schools. Upon recommendation of the county superintendent the county commissioners may include in any high school budget an amount sufficient to pay for the transportation of or rent of quarters for students eligible for high school.

This statute requires that the money required must be included within the budget as limited and the levy as authorized. Nothing in addition to the general budget or general levy can be made available for this purpose.

Section 18, sub-Chapter 4 of Chapter 148 of the Laws of 1931, does not authorize any increase of the preliminary budget to carry out its provisions. Section 11 of Chapter 178 of the Laws of 1933 is a later statute than the statute in relation to the transportation of high school students or the expenses for their rent and therefore controls. It is apparently intended that its requirements should be a limit upon the taxation for all purposes; and therefore the expenses of transportation and rent of pupils cannot be made a subject to levy, except as provided in such Section 11.