

tricts and not to bonds and warrants created under the provisions of Section 5244, R. C. M. 1935.

Public Libraries—Fines and Fees for Book Rental—Expenditure.

HELD: Fines and fees for book rental are a part of the public revenues from sources other than taxation and within the budget provisions of cities and towns. They should be included with other revenues and expended as such by warrants regularly issued and paid by city and county treasurers.

January 24, 1938.

Hon. W. A. Brown
State Examiner
The Capitol

Dear Mr. Brown:

You have submitted the following:

"1. When sidewalk and curb warrants or bonds created under the provisions of Section 5244, R. C. M. 1935, become due and payable and there shall then be either no money or not sufficient to make up the deficiency, do they come under the provisions of the special improvement district revolving fund laws as provided for by Sections 5277.1, 5277.2, 5277.3, 5277.4 and 5277.5, or do only regular formed improvement districts come within the provisions of the special improvement district revolving fund act?"

"2. Is it legal for librarians of city and county libraries to keep library book rental fees and expend such revenue directly or must such revenue be deposited with the county or city treasurer and expended upon warrants regularly issued and paid by the treasurer? Also, does all county and city library revenue, including collection of fines and book rental fees, come within the provisions of the city and county budget act?"

Opinion No. 231.

**Cities and Towns—Revolving Fund—
Special Improvement Districts.**

HELD: The revolving fund provided by Section 5277.1 applies to special improvement district or dis-

A strict construction of Section 5277.1, R. C. M. 1935, et seq., would limit the application thereof to the bonds and warrants of "special improvement district or districts" as such, as specifically provided for therein and exclude bonds and warrants created under the provisions of Section 5244, R. C. M. 1935.

While the city and county budget acts do not expressly mention fines and book rental fees, it would seem that they come within the phrase "the probable revenues from sources other than taxation," as used in Section 5083.3 and Section 4613.1, R. C. M. 1935, and, therefore, within the city and county budget acts. There is nothing in the statutes, as far as we can find, from which we can infer that such revenue was intended to be excluded from the budget estimates. On the other hand, we are unable to find any good reason why they should not be included and expended in the same manner as all other revenue, by warrants regularly issued and paid by the city and county treasurers. Since, however, this office is not the legal adviser for cities and towns, we suggest that the city or town affected by the above be permitted to show any law to the contrary, if it is able to do so.