

Opinion No. 121.

**Schools and School Districts—High
School Students, Transfer—
Bridges.**

HELD: 1. High school students may transfer by filing application any time prior to September 1.

2. No supplemental budget for transfers on applications made after adoption of final budget may be made.

3. Cost of transfers made between adoption of final budget and September 1 may not be pro-rated.

August 18, 1939.

Mr. Phil G. Greenan
County Attorney
Cascade County
Great Falls, Montana

My Dear Mr. Greenan:

You have submitted to this office for my opinion the inquiry as to the proper method, if any, to be followed authorizing the expenditure of funds for the transfer of high school students to another county where the transfers have been made subsequent to the adoption of the final budget and prior to September 1.

Section 4, Chapter 217, L. 1939, provides that transfers of high school pupils to another county must be au-

thorized when proper application has been made on or before September 1.

Section 5 of said chapter makes it the duty of the county superintendent on or before the third Monday in July to prepare a preliminary budget authorizing the expenditure of funds to meet the cost of transferring pupils. Thereafter, the board of school budget supervisors must make due authorization for such expenditures. Final adoption of the budget as well as the levy is made on the second Monday in August. Chapter 217 permits transfers to be made up until September 1, yet no budgetary authority exists authorizing supplemental appropriation, expenditure, or otherwise after the adoption of the final budget.

Section 1263.14 limits the expenditures or liabilities incurred to the amount provided for in the final budget. Disbursements for transfers between the second Monday in August and the first day of September cannot be authorized as an emergency, because such disbursements are not defined as an emergency under the provisions of Section 1263.16. Cost of transfers made between the date of the adoption of the final budget and September 1 cannot be pro-rated with the expenditures authorized in the final budget, for the reason that funds cannot be expended unless budgeted.