

Opinion No. 72.**High Schools—Budgets—Items of Receipts in High School Budgets.**

Held: Items in determining income for high school purposes to be taken into consideration for budget purposes are: Cash on hand, less obligations, registered warrants and reserve; and income from state and other sources; and county wide levy.

June 21, 1943.

Mr. Arthur C. Erickson
County Attorney
Sheridan County
Plentywood, Montana

Dear Mr. Erickson:

You request my opinion as to the sources of income to be used in determining the available funds to meet the maximum budget for high schools, as provided by Section 1263.5, Revised Codes of Montana, 1935, as amended by Chapter 166, Laws of 1939, and Chapter 64, Laws of 1941, and Chapter 191, Laws of 1943.

It is to be noted Chapter 191, Laws of 1943, merely provides authority for the board of trustees of any high school and the county board of budget supervisors to increase the maximum budget permitted by Section 1263.5, Revised Codes of Montana, 1935, as amended by Chapter 166, Laws of 1939, and Chapter 64, Laws of 1941, by ten per cent for the school years beginning July 1, 1943, and ending June 30, 1944, and beginning July 1, 1944, and ending June 30, 1945, and is in the nature of an emergency measure to meet increased costs which may be occasioned by present war conditions. It is specifically provided none of the provisions of the chapter shall be deemed or construed to be in conflict with or repeal any of the provisions of certain sections of the code and amendments thereto; in other words, there is no intention to change any of the laws relating to budgeting of revenues and expenditures, other than permitting increases, when deemed necessary by the board of trustees of any high school and the county board of budget supervisors.

The items going to make up the estimated receipts are set forth in Sections 1263.2, 1263.3, 1263.10 and 1263.18, Revised Codes of Montana, 1935, and

confine these receipts to cash on hand, less obligations to be met and unpaid registered warrants, if any, and required reserve to maintain school from July 1 to December 1, county high school levy, district high school levy, state funds for high schools, and other sources for high schools. Chapter 191, Laws of 1943, provides moneys received by any school district from the federal government shall not be included in the maximum budget permitted by Section 1263.5, supra.

The high school levy is provided by Section 1263.11, as amended by Chapter 131, Laws of 1941, as amended by Chapter 191, Laws of 1943; Chapter 64, Laws of 1941, permits, but not requires, any school district maintaining a high school to vote upon itself an additional levy for high school purposes, in accordance with the general school laws pertaining to voting of additional levies for school districts.

In the absence of a school district voting a special levy, I agree with your conclusion that, in determining the income for the maximum budget a high school might adopt under Section 1263.5, Revised Codes of Montana, 1935, as amended, you should:

(1) Count the cash on hand, less obligations to be met, unpaid registered warrants, if any, and reserve for maintaining the school from July 1 to December 1;

(2) Take into consideration the income from state and the income from other sources, but not funds received from the federal government.

(3) And the balance must be raised from the county wide levy provided by Section 1263.11, Revised Codes of Montana, 1935, as amended by Chapter 131, Laws of 1941, and Chapter 191, Laws of 1943, said county wide levy not to exceed \$135.00 per pupil; and also being subject to the maximum expenditure per pupil permitted by Section 1263.5, Revised Codes of Montana, 1935, as amended by Chapter 166, Laws of 1939, and Chapter 64, Laws of 1941, plus the ten per cent permitted by Chapter 191, Laws of 1943.

Sincerely yours,
R. V. BOTOMLY
Attorney General