

COUNTY FUNDS: Classes should be paid in order of their priority; not necessary to retain funds in Class 1 to detriment of other classes in advance of time payments are due; balance in special road fund and grand and petit jury funds for 1933 can be transferred to 1934 county revenue fund after out outstanding warrants are paid.

June 21, 1934.



Miss Carrie Williams,  
Treasurer of Barry County,  
Cassville, Missouri.

Dear Madam:

This department acknowledges receipt of your letter of May 10, same being as follows:

"Heretofore the county court has apportioned the county revenue as follows: 30% to the State and county pauper fund, 30% to the official fund, 20% to the contingent fund, 10% to the grand and petit jury and election fund, and 10% to the special road fund. This amount has been sufficient to take of the warrants for the years for which they were written.

As our warrants for 1934 are to be paid in classes, it seems to be the general opinion that as the county revenue is paid in it is all to be applied to class 1 until all of same have been paid before paying any others, instead of the revenue being apportioned and the warrants on each fund being paid in order of protest, according to the amount paid in and apportioned as before.

We now have a balance in our special road fund and in the grand and petit jury and election fund for the year 1933. Should this amount be transferred to 1933 county revenue and apportioned to pay outstanding warrants on the other funds for that year, or should it be transferred to 1934 county revenue and be paid on class 1?

There are some other items paid into the

treasury such as abstract of fees from the Circuit Clerk's office and Prosecuting Attorney fees which have been credited to the official fund, and board of prisoners from the state in criminal costs, bank interest, etc. which has been credited to the contingent fund. Should this be continued as before or credited to the county revenue and apportioned to the different funds?"

As you appear to be familiar with the County Budget Law as passed by the 1933 Legislature, we will not quote the same here.

You are correct in inferring from the six classes as mentioned in the law and the fact that Class 1 has priority over all others, that the funds as collected should be placed in Class 1 until the amount of the budget in that class is reached, and likewise as to the other classes; however, we can readily see the situation, when this procedure is followed, of the remaining classes of funds and it is our opinion that while the classes in the order of their priority should be followed so far as practical, yet funds should be placed in the other classes from time to time so that the warrants from all the other classes will not have to be protested.

It is the opinion of this department, further bearing in mind that each preceding class is a priority over the other classes, that each preceding class cannot demand priority until the close of the year. It is the custom of many of the courts to issue warrants to the state institutions, or the Insane Fund, twice a year, i.e., April and October. We assume that your county has paid its April obligation. It is therefore our opinion that it would not be necessary to retain funds in Class 1 to the detriment of the other classes so long in advance of the time that payments are again due.

With reference to the balance in the Special Road Fund and the Grand Jury and Petit Jury Funds for 1933, if all the outstanding warrants have been paid, these funds could be transferred to the 1934 County Revenue Fund, as was held in the opinion of this department rendered to the Honorable Ralph W. Haselwood, Clark of the County Court, Edina, Missouri, copy of which is enclosed herewith.

Regarding the last paragraph of your letter, we are enclosing herewith copy of an opinion written on June 13, 1934 to Honorable Red Frossard, Prosecuting Attorney, Cassville, Missouri,

Miss Carrie Williams

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which we believe fully answers your question.

Respectfully submitted,

OLLIVER W. NOLEN,  
Assistant Attorney General.

APPROVED:

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ROY MCKITTRICK,  
Attorney General

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