

COUNTY BUDGET ACT: County Treasurer can meet December, 1936, accounts if he has the money on hand.

December 31, 1936



Honorable William E. Stewart
Prosecuting Attorney Knox County
Edina, Missouri

Dear Mr. Stewart:

This Department is in receipt of your letter of December 29, wherein you make a request as follows:

"The County Treasurer of this county asked me if, under the law, he could pay warrants that were issued in December, 1936, after the 1st of the year before the budget was made out. I am sure that this question has come before you and I would like to have your ruling on it. It looks to me like he should pay the warrant issued in 1936 if he has the money. "

The County Budget Act has never received any construction by the Supreme Court except in the case of *Graves v. Jackson County* 75 S. W. (2d) 842; however, it did not involve any construction or bearing on the first eight sections except as to the title of the Act. And your county, being less than 50,000 in population, is governed exclusively by the first eight sections.

Section 1 of the Act, page 341, Laws of 1933, contains the following sentence: "The receipts shall show the cash balance on hand as of January first and not obligated."

Section 4, page 343, in enumerating the duties of the county clerk, states that not later than the first day of February, among the data to be prepared by the clerk is as follows:

"Cash balance in county revenue fund January 1 of current year.

"Less outstanding warrants for preceding years as follows:
(list total by years)

"Less all known lawful obligations against the county December 31, last, and for which warrants were not drawn at that date (itemized list of these obligations must be attached to the estimate)

"Total unpaid obligations of the county on January 1st of current year. (This shall include unpaid warrants and outstanding bills for which warrants may issue)

"Net cash balance on hand January 1st of current year.

Section 8, page 345, makes it the mandatory duty of the county court, at the February term, to go over the estimates and revise and amend the same in such a way as to promote efficiency and economy in county government.

You state in your letter that it is your conclusion that it would be proper for warrants to be issued for December, 1936, obligations, if the county has the money. In this we concur and agree for the reason that the budget is not made up until February and the complete data as of January 1 will be before the county court, and the balance of cash or unobligated funds may at that time be placed before the court for consideration in balancing the budget. The only provision we offer is to the effect that the funds out of which the December, 1936, obligations are paid should be from the revenue of that year and not from the 1937 revenue.

Respectfully submitted,

OLLIVER W. NOLEN
Assistant Attorney General

APPROVED:

J. E. TAYLOR
(Acting) Attorney General

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