

ROADS AND BRIDGES:
COUNTY BUDGET:

General county revenue funds may be budgeted and expended for the purchase of road machinery, repair and upkeep of bridges other than on state highways and not in special road districts, and for the construction and maintenance of roads.

May 2, 1968

OPINION NO. 147



Honorable Haskell Holman
State Auditor
State of Missouri
Jefferson City, Missouri 65101

Dear Mr. Holman:

This is in answer to your request for an opinion which is as follows:

"Under the provisions of Section 50.550 RSMo., 1959, are county courts of all third and fourth class counties authorized to appropriate and subsequently make expenditures from the general county revenue fund, said fund being that derived from the annual tax levied for county purposes as provided and limited by the provisions of Section 137.065 RSMo., 1959, for the following purposes?

1. For the purchase of road machinery?
2. For the repair and upkeep of bridges other than on state highways and not in any special road district?
3. For the construction and maintenance of roads?"

On January 1, 1967, Section 50.540, RSMo Supp. 1967, became applicable also to third and fourth class counties. Under subsection 4 of Section 50.540, supra, the budget officer prepares the county budget in the form prescribed by Section 50.550, RSMo 1959, etc.

Section 50.550, is as follows:

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"The annual budget shall present a complete financial plan for the ensuing budget year. It shall set forth all proposed expenditures for the administration, operation and maintenance of all offices, departments, commissions, courts and institutions; the actual or estimated operating deficits or surpluses from prior years; all interest and debt redemption charges during the year and expenditures for capital projects. The budget shall contain adequate provisions for the expenditures necessary for the care of insane pauper patients in state hospitals, for the cost of holding elections and for the costs of holding circuit court in the county that are chargeable against the county, for the repair and upkeep of bridges other than on state highways and not in any special road district, and for the salaries, office expenses and deputy and clerical hire of all county officers and agencies. In addition, the budget shall set forth in detail the anticipated income and other means of financing the proposed expenditures. All receipts of the county for operation and maintenance shall be credited to the general fund, and all expenditures for these purposes shall be charged to this fund; except, that receipts from the special tax levy for roads and bridges shall be kept in a special fund and expenditures for roads and bridges may be charged to the special fund. All receipts from the sale of bonds for any purpose shall be credited to the bond fund created for the purpose, and all expenditures for this purpose shall be charged to the fund. All receipts for the retirement of any bond issue shall be credited to a retirement fund for the issue, and all payments to retire the issue shall be charged to the fund. All receipts for interest on outstanding bonds and all premiums and accrued interest on bonds sold shall be credited to the interest fund, and all payments of interest on the bonds shall be charged to the interest fund. The county court may create other funds as are necessary from time to time."

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Under the previous county budget law which classified county expenditures in various classes and which provided that monies derived from the road and bridge tax should be placed in Class 3, it was held in the Case of State ex rel vs. Cribb 273 S.W.2d 246, that road working machinery could be purchased from General County Revenue placed in Class 5 of the County Budget.

In the Case of Everett vs. Clinton County, 282 S.W.2d 30, the Supreme Court held that expenditures for rentals or purchase of road machinery could be paid from Class 5 of the county budget from County General Revenue Funds.

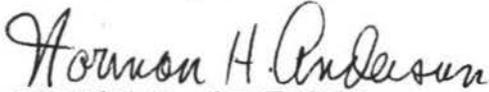
It appears that the purchase of road machinery, repair and upkeep of bridges other than on state highways and not in special road districts and for the construction and maintenance of roads are normal and proper expenditures of the county general revenue fund, and may be so budgeted. There is no prohibition against spending such funds for the purposes enumerated in your request.

CONCLUSION

It is therefore the opinion of this office that general county revenue funds may be budgeted and expended for the purchase of road machinery, repair and upkeep of bridges other than on state highways and not in special road districts, and for the construction and maintenance of roads.

The foregoing opinion, which I hereby approve, was prepared by my assistant, Arnold Brannock.

Yours very truly,


NORMAN H. ANDERSON
Attorney General