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September 23, 1986

Opinion No. 86-178

Honorable Tom Tatum
Prosecuting Attorney
State of Arkansas
Fifteenth Judicial District
522 Main St.
Danville, AR 72833

Dear Prosecutor Tatum:

This is in response to your request for an opinion on whether the transfer of monies from the county general fund to the county road fund must be appropriated by the quorum court. The relevant portion of Act 742 of 1977 is found at Ark. Stat. Ann. §17-404 (1980 Repl.), which reads as follows:

Appropriation measures enacted by the quorum court shall include the following categories of financial management;

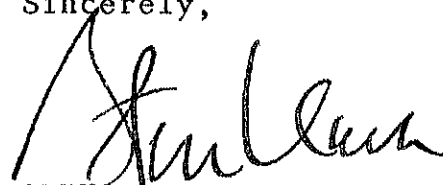
(b) the enactment of specific appropriations by which a specified sum has been set apart in the treasury, and devoted to the payment of a particular demand. Such specific appropriations may be enacted through the adoption of an annual budget, a statement of estimated receipts and expenditures, in a manner prescribed by law.

In the past one half of the Logan County judge's salary was appropriated in the general fund budget and one half in the road fund budget. Because of the passage of Act 742 there is no longer any provision for the payment of salaries from the county road fund. The county judge of Logan County has attempted to transfer monies from the county general fund to the county road fund as a means

of reimbursing that fund. However, the quorum court must appropriate those funds before they are transferred to the county road fund.

The foregoing opinion, which I hereby approve, was prepared by Assistant Attorney General E. Jeffery Story.

Sincerely,

A handwritten signature in dark ink, appearing to read "Steve Clark", written over the typed name.

STEVE CLARK
Attorney General

SC/EJS/ljm