

**OPINION
50-191**

April 20, 1950 (OPINION)

TOWNSHIPS

RE: Firefighting Equipment

Yours of the 17th inst. re above chapter has been received and referred to my desk.

You state that several townships in Richland County and two adjoining townships in Sargent County have been jointly authorized by the elections of said townships to purchase firefighting equipment under the provisions of chapter 18-06 N.D.R.C. 1943, and that the only legal problem that has arisen is one of finances.

Section 18-0603 expressly provides that "the equipment shall be paid for out of the general fund of the township." You state that each township has the same problem, since none of them have sufficient money to spare the necessary sums from their general funds.

The general rule is that taxing districts must levy specifically for the several funds such as general fund, road and bridge fund, road graveling fund, etc., and that each purpose must be financed from its specific fund. There is a further rule which, in general, allows the municipal board at the time the levies are voted to transfer unexpended balances in any or all of these several funds to the general fund. Section 57-15192 1949 Supplement specifically authorizes such a transfer to a special road fund.

It is our opinion that the township board, at the time of the annual township meeting, may make such transfers to the general fund or to the special road fund as they deem proper. This should be done before the electors vote the amounts to be raised for the several funds, so that they may know what levies are necessary. However, it is our further opinion that, after the levies for the several funds are made, they may be expended only for the purpose for which they were levied, that is, a charge against the road and bridge fund may be paid only from the road and bridge fund.

This rule does not apply to the general fund for that is levied for general and not specific purposes. The general fund is, however, chargeable with the necessary costs of township business.

What we have said relative to transfer of funds does not apply to funds referred to in sections 57-15191 to 57-15193.

You state that one township made a specific levy of \$300.000 for payment of its share of the cost of the firefighting equipment. In such case it is our opinion that warrants for that purpose may be drawn upon this fund for payment of the township's share of the costs up to the amount of such levy, and that such warrants may be registered and paid out of the fund as it is realized from payment of the taxes levied for this special fund.

In the case of the other townships we see no escape from the statute which specifically provides for payment from the general fund. They surely can make some payment from their general fund. These townships should have included their necessary shares in their levies for their general funds.

WALLACE E. WARNER

Attorney General