



STATE OF KANSAS

## Office of the Attorney General

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**Curt T. Schneider**  
Attorney General

August 10, 1978

ATTORNEY GENERAL OPINION NO. 78- 258

The Honorable Patrick B. Augustine  
State Representative  
713 Ross Street  
Ellis, Kansas 67637

Re: Counties--Mental Health Centers--Funds

Synopsis: The proceeds of any levy imposed for mental health services under K.S.A. 19-4004 must be paid over to the treasurer of the governing board of the community mental health center established pursuant to K.S.A. 19-4001 *et seq.*, and the responsibility for the expenditure of said funds is vested solely in that governing board.

\* \* \*

Dear Representative Augustine:

You inquire whether a board of county commissioners may, "after levying and budgeting for a mental health purpose under their statutory authority, refuse to disburse funds after collection of those taxes for that purpose" by the county treasurer.

Although you do not identify the particular statutory authority involved, I assume you refer to levies for the operation of community mental health centers under K.S.A. 19-4001 *et seq.* A board of county commissioners which establishes a center under that act shall appoint a governing board for the center, which in turn elects from its membership a treasurer. K.S.A. 19-4004 authorizes levies for mental health services and directs that the "proceeds thereof shall be placed in the hands of the appropriate governing board to be administered as provided by this act. . . ." K.S.A. 19-4003 further directs thus:

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"All money provided for mental health and/or mental retardation purposes under the provisions of this act shall, when collected, be paid over to the treasurer of said governing board for the purposes of this act. Such governing board shall have exclusive control over the expenditures of all moneys paid to the credit of its treasurer under the provisions of this act, and no money shall be paid therefrom, except upon vouchers signed by the treasurer and on order of the governing board."

Thus, the proceeds of any levy for mental health services under K.S.A. 19-4004 must be turned over to the governing board, and the expenditure of such funds is solely the responsibility of that board. The proceeds of the levy may be spent only for the purpose for which it was imposed, the furnishing of mental health services. The board of county commissioners has no authority to expend all or any portion of said funds for that authority is vested solely with the governing board of the mental health center.

Yours truly,



CURT T. SCHNEIDER  
Attorney General

CTS:JRM:kj