



STATE OF KANSAS

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July 18, 1979

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ATTORNEY GENERAL OPINION NO. 79- 146

Mr. Thomas H. Sullivan
Phillips County Attorney
P. O. Box 571
Phillipsburg, Kansas 67661

Re: Counties--Investment of Public Moneys--Interest
Income Credited to County General Fund

Synopsis: The investment of moneys accumulated in a county solid waste fee fund, which moneys are not immediately required for the maintenance and operation of the county solid waste management plan, is governed by the provisions of K.S.A. 12-1675 et seq. Pursuant to said statutory provisions, any moneys earned and collected from the investment of such fund must be credited to the general fund of the county.

* * *

Dear Mr. Sullivan:

You request our opinion as to whether interest earned from the investment of idle funds accumulated in the Phillips County Solid Waste Fee Fund must be credited to the county general fund, or whether such interest may properly be credited to such fee fund.

In our judgment, the investment of such revenue is governed by the provisions of K.S.A. 12-1675 et seq. While K.S.A. 1978 Supp. 65-3410 provides that the county is authorized to levy fees and charges upon persons receiving solid waste management services, and that the revenue from such fees is to be used for the maintenance and operation of the county's solid waste management plan, neither this statute nor the other provisions of K.S.A. 65-3401 et seq. provide for the investment of such revenue if it is not

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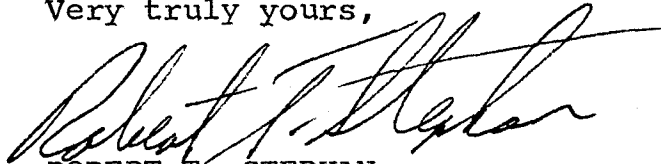
immediately required for such maintenance and operation. Further, we find no other provisions of law, except those contained in K.S.A. 12-1675 et seq., which regulate the investment of such revenue.

Pursuant to K.S.A. 1978 Supp. 12-1675, the governing body of any county may invest any moneys which are not immediately required for the purposes for which said moneys were collected, and the investment of which is not subject to, or regulated by, any other act of the legislature. However, K.S.A. 12-1677, in relevant part, provides:

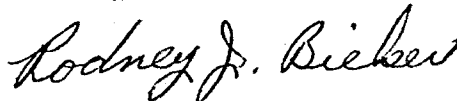
"Except as otherwise required by state or federal law, all moneys earned and collected from investments by counties . . . shall be credited to the general fund of such county."
(Emphasis added.)

Given the clear and unambiguous nature of the above statutory provisions, and the fact that our research discloses no state or federal law which would abrogate the mandate contained in 12-1677 relative to moneys earned and collected from the investment of idle funds contained in the Phillips County Solid Waste Fee Fund, we are of the opinion that any moneys earned and collected from the investment of such funds must be credited to the Phillips County General Fund.

Very truly yours,



ROBERT T. STEPHAN
Attorney General of Kansas



Rodney J. Bieker
Assistant Attorney General

RTS:BJS:RJB:gk