



STATE OF KANSAS

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November 15, 1982

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ATTORNEY GENERAL OPINION NO. 82- 244

John C. Herman
Ellis County Attorney
P. O. Box 725
Hays, Kansas 67601

Re: Counties and County Officers -- Economic Development Programs -- Use of Funds

Schools -- Vocational Education -- Sources of Revenues for Capital Outlay Fund

Synopsis: K.S.A. 72-4440 et seq. provide no authority for a transfer of moneys raised pursuant to the Economic Development Programs tax levy established according to K.S.A. 19-4101 et seq. to the vocational education capital outlay fund. Cited herein: K.S.A. 19-4101, 19-4102, 72-4423, 72-4440, 72-4441, 72-4442, 72-4443.

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Dear Mr. Herman:

You have requested an opinion regarding whether moneys raised pursuant to the tax levy authorized by K.S.A. 19-4102, to finance a countywide economic development program, may be transferred to the North Central Kansas Area Vocational-Technical School capital outlay fund. This fund is established by K.S.A. 72-4441, which provides in relevant part:

"There is hereby established in every area vocational-technical school a fund which should be called the 'vocational education capital outlay fund,' which shall consist of all moneys deposited therein or transferred thereto according to law."

John C. Herman

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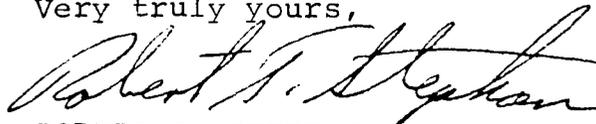
Thus, the vocational education capital outlay fund consists of "all moneys deposited therein or transferred thereto according to law." K.S.A. 72-4442 requires that capital outlay aid payments authorized by the state board of education be deposited by the treasurer of the particular vocational-technical school in the school's capital outlay fund. K.S.A. 72-4443 authorizes transfers from the school's operating budget fund to the capital outlay fund. We find no other statutes authorizing moneys to be deposited in or transferred to this fund. Accordingly, it is our opinion these two sources constitute the exclusive means by which moneys may be placed in the capital outlay fund.

We realize that K.S.A. 72-4423 allows the board of a vocational-technical school to receive gifts, donations, grants and bequests. However, K.S.A. 72-4423 specifies that such moneys must be utilized only for a "vocational education course or program heretofore or hereafter approved by the state board [of education]." Therefore, if moneys from the economic development fund were donated or granted to the vocational-technical school pursuant to K.S.A. 72-4423, such could not be utilized for capital improvements.

Moreover, our review of K.S.A. 19-4101 et seq. (Economic Development Programs Act) indicates that moneys raised pursuant to the tax levy authorized by K.S.A. 19-4102 are to be utilized essentially for promoting county-wide economic development. We realize that the expansion of the North Central Kansas Area Vocational-Technical School's facilities may have some positive effect on the economic development of Ellis County. However, such expansion would serve primarily to benefit vocational-technical education while K.S.A. 19-4101 et seq. contemplates that Economic Development fund moneys will be expended to directly promote and stimulate the economy of the entire county.

In conclusion, it is our opinion that K.S.A. 72-4440 et seq. provide no authority for a transfer of moneys raised pursuant to the Economic Development Programs tax levy established according to K.S.A. 19-4101 et seq. to the vocational education capital outlay fund.

Very truly yours,



ROBERT T. STEPHAN
Attorney General of Kansas



Robert V. Eye
Assitant Attorney General

RTS:BJS:RVE:hle