

FILE

Subject

*Special Welfare  
Funds Taxes*

Copy to



STATE OF KANSAS

*Office of the Attorney General*

State Capitol Bldg. (913) 296-2215 Topeka, Kansas 66612

VERN MILLER  
Attorney General

November 25, 1974

Opinion No. 74-369

Board of County Commissioners  
Rawlins County  
Atwood, Kansas 67730

Gentlemen:

You inquire whether moneys remaining in the county welfare fund may be used to aid in construction of a county home for the aged. This question is prompted by our Opinion No. 74-248 in which we concluded that funds remaining in or attributable to the county welfare fund could not constitutionally be transferred to and expended from the county general fund, but must be spent only for purposes consistent with the purposes for which they were raised, in this instance, social welfare purposes.

Social welfare funds have historically and traditionally been used to provide services, as distinguished from use for capital improvements. Thus, to use welfare funds for capital improvements, such as construction of a home for the aged, would depart somewhat from the purpose for which these monies were raised. The county welfare fund was created under K.S.A. 39-715, to be used in such a fashion

"as shall guarantee that said county will be able to meet fully all obligations for assistance to the aged, blind, disabled, dependent children, and general assistance recipients...."

Thus, funds remaining in the welfare fund should be for assistance and services, and not for capital improvements, even though the structure for which they are proposed to be spent will be used for housing the aged of the county.

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Funds so spent would be spent for construction of a county facility, and not directly for service and assistance to the aged. It would be proper, in our view, for the county to use these funds for operation of the home and the offering of services to residents after it is operative, however.

I hope this will be helpful to you.

Yours very truly,

  
VERN MILLER  
Attorney General

VM:JRM:tp