August 8, 1945

LAW LIBRARY
ARIZONA ATTORNEY GENERAL

Mr. Todd L. Greer
County Attorney
Navajo County
Holbrook, Arizona

Dear Mr. Greer:

This will acknowledge receipt of your letter of June 14, 1945 in which you ask our opinion on the following:

> "The Sheriff of Navajo County, intends to install a radio system for his office and the sheriff's official cars, and has asked me to write to inquire whether or not the County would be authorized to purchase this equipment on the instalment plan.
>
> "I understand that the reason why the Sheriff requires your opinion is that some bank is going to handle the paper in the event the sale is made, and the bank particularly wants to know whether or not the County is authorized to purchase such equipment and pay for it in annual instalments."

The Legislature of Arizona of 1921 adopted what is commonly called the budget law being Chapter 32, Regular Session, Fifth Legislature. The purpose of the budget law was to endeavor to compel the various counties and municipalities to keep their current expenses within their current receipts.

We will call your attention to Chapter 17-310, Arizona Code Annotated, 1939. Upon examining the above cited section you will note that the supervisors must first prepare an estimate of all the expenses of every nature which must be met by the county during the ensuing year. If any proposed expenditure is not shown in the budget no liability for that purpose can even be incurred for no debt, obligation or liability shall be incurred or created in any year in excess of the amount specified therein as an amount proposed and finally adopted for each purpose therein named.

Therefore, it is our opinion that the Board of Supervisors is without jurisdiction to authorize the actual expenditures of any county moneys for any purpose whatsoever unless the expenditure be provided for in the budget of the current year or the money be already on hand from some source other than the taxes of such year.

Nor has the Board of Supervisors jurisdiction to incur any indebtedness whatsoever except:

1. as shown by the budget
2. as authorized by the Tax Commission

for emergencies to be incurred only during the fiscal year the order of the Commission is made

3. as covered by funds already on hand and produced by other means than the current year's taxes.

In support of our views we will cite the following cases:

Leisnes vs. Oglesby
20 Ariz. 494

Bank of Lowell vs. Cox
38 Ariz. 403

Board of County Supervisors vs. Udall
38 Ariz. 497

Automatic Register and Machine Company vs. Pima County
36 Ariz. 367

Trusting the above answers your questions satisfactorily.

Yours very truly,

JOHN L. SULLIVAN
Attorney General

MAURICE EARTH
Assistant Attorney General

ME:jw