

***Effective 5/10/2016***

**10-6-117 Appropriations not to exceed estimated expendable revenue -- Appropriations for existing deficits.**

- (1) The governing body of any city may not make any appropriation in the final budget of any fund in excess of the estimated expendable revenue for the budget period of the fund.
- (2) If there is a deficit fund balance in a fund at the close of the last completed fiscal year, the governing body of a city shall include an item of appropriation for the deficit in the current budget of the fund equal to:
  - (a) at least 5% of the total revenue of the fund in the last completed fiscal year; or
  - (b) if the deficit is equal to less than 5% of the total revenue of the fund in the last completed fiscal year, the entire amount of the deficit.

Amended by Chapter 353, 2016 General Session