

17-36-17 Appropriations in final budget -- Limitations.

- (1) The governing body of a county may not make any appropriation in the final budget of any fund in excess of the estimated expendable revenue of the fund for the budget period.
- (2) There shall be included as an item of appropriation in the budget of each fund for any fiscal period any existing deficit as of the close of the last completed fiscal period to the extent of at least 5% of the total revenue of the fund in the last completed fiscal period or if the deficit is less than 5% of the total revenue, an amount equal to the deficit.

Amended by Chapter 297, 2011 General Session