

Effective 5/13/2014

17-36-27 Emergency expenditures -- Deficit.

(1) As used in this section:

- (a) "Fiscal emergency" means a major disruption in county operations or services caused by the unforeseen and sudden significant decrease or elimination of funding from the United States government or Legislature that was appropriated in the county's current budget.
- (b) "Natural disaster" means widespread damage within a county caused by:
 - (i) an explosion;
 - (ii) fire;
 - (iii) a flood;
 - (iv) a storm;
 - (v) a tornado;
 - (vi) winds;
 - (vii) an earthquake;
 - (viii) lightning; or
 - (ix) any other adverse weather event.

(2)

(a) Subject to Subsection (2)(b), if the governing body determines that a natural disaster or fiscal emergency exists, and that the expenditure of money in excess of the county general fund budget is necessary to respond to the natural disaster or fiscal emergency, the county legislative body may make expenditures and incur deficits that are reasonably necessary to meet the natural disaster or fiscal emergency.

(b)

- (i) A county may not take an action in response to a natural disaster or fiscal emergency in accordance with Subsection (2)(a) or (3) unless the action:
 - (A) is for the current budget year only and the current budget year is the year in which the natural disaster or fiscal emergency occurs; and
 - (B) is approved by a majority of the elected members of the county legislative body.
- (ii) If a fiscal emergency occurs, the county may take an action described in Subsection (2)(a) or (3) only if the state or federal funding that was significantly decreased or eliminated was:
 - (A) ongoing funding appropriated by the county to a county program or service; and
 - (B) repeatedly relied on by the county for that program or service rather than a one-time or limited-time funding source.

(3)

- (a) Notwithstanding the provisions of Sections 17-36-21, 17-36-22, 17-36-23, 17-36-24, and 17-36-26, and subject to Subsections (3)(b) and (c), the county legislative body may respond to a natural disaster or fiscal emergency by:
 - (i) transferring, increasing, or decreasing an appropriation in a county budget or fund;
 - (ii) making or directing the making of an expenditure in excess of a budget or fund.
- (b) An action by the county legislative body described in Subsection (3)(a)(i) or (ii) may not result in an expenditure or change in an appropriation that exceeds the total unencumbered county budget.
- (c) If a county legislative body takes an action described in Subsection (3)(a)(i) or (ii), the county legislative body shall, as soon as possible, conduct a public hearing on the action and affirm the emergency action by adopting a resolution.

(4) Except to the extent provided for in Title 53, Chapter 2a, Part 6, Disaster Recovery Funding Act, the governing body of the county may not expend money in the county's local fund for

an emergency, if the county creates a local fund under Title 53, Chapter 2a, Part 6, Disaster Recovery Funding Act.

Amended by Chapter 176, 2014 General Session
Amended by Chapter 269, 2014 General Session