



30 **11-50-101. Title.**

31 This chapter is known as "Contingency Plans."

32 Section 2. Section **11-50-102** is enacted to read:

33 **11-50-102. Definitions.**

34 As used in this chapter:

35 (1) "Federal receipts" means the federal financial assistance, as defined in 31 U.S.C.  
36 Sec. 7501, that is reported as part of a single audit.

37 (2) "Political subdivision" means:

38 (a) a county, as defined in Section 17-50-101;

39 (b) a municipality, as defined in Section 10-1-104;

40 (c) a local district, as defined in Section 17B-1-102;

41 (d) a special service district, as defined in Section 17D-1-102;

42 (e) an interlocal entity, as defined in Section 11-13-103;

43 (f) a community development and renewal agency created under Title 17C, Limited  
44 Purpose Local Government Entities - Community Development and Renewal Agencies Act;

45 (g) a local building authority, as defined in Section 17D-2-102; or

46 (h) a conservation district, as defined in Section 17D-3-102.

47 (3) "Single audit" has the same meaning as defined in 31 U.S.C. Sec. 7501.

48 Section 3. Section **11-50-103** is enacted to read:

49 **11-50-103. Developing and publishing a contingency plan.**

50 A political subdivision that, during a fiscal year of the political subdivision, receives  
51 federal funds or federal receipts that comprise 10% or more of the political subdivision's annual  
52 budget shall, before the beginning of the next fiscal year:

53 (1) develop a contingency plan explaining how the political subdivision will operate in  
54 the event that the total amount of federal funds and federal receipts that it receives are reduced  
55 by 5% or more, but by less than 25%, in the next fiscal year;

56 (2) develop a contingency plan explaining how the political subdivision will operate in  
57 the event that the total amount of federal funds and federal receipts that it receives are reduced

58 by 25% or more in the next fiscal year;

59 (3) submit a copy of the contingency plan to the state auditor; and

60 (4) publish the contingency plan on the political subdivision's website, if the political

61 subdivision maintains a website.