

**68.240 Proposed budget -- Contents -- Duties of fiscal court.**

- (1) The county judge/executive shall annually prepare a proposed budget for the expenditure of all funds, including those from state and federal sources, which are to be expended by the fiscal court in the next fiscal year. The proposed budget shall be classified into budget units as outlined in subsection (2) of this section. In addition to preparing a reasonable estimate of the funds actually needed for both general and special purposes, the county judge/executive shall prepare an estimated statement of receipts to be anticipated from local, state and federal sources. The county judge/executive shall submit the proposed budget and estimate of receipts to the fiscal court by May 1 of each year.
- (2) The fiscal court, at a meeting or meetings held not later than June 1 of each year, shall make a detailed investigation of each separate activity of the county for which the county judge/executive proposes that county funds are to be expended by the fiscal court. All expenditures shall be classified into budget units as prescribed by the state local finance officer, including but not limited to:
  - (a) General expenses of county government.
  - (b) Protection to persons and property.
  - (c) General health and sanitation.
  - (d) Social services.
  - (e) Recreation and culture.
  - (f) Transportation facilities and services.
  - (g) Debt service.
  - (h) Administration and miscellaneous.
  - (i) Jail operations.
- (3) The county budget shall have a fund known as the "sinking fund principal account" and a fund known as the "sinking fund interest account." There shall be allocated annually to the sinking fund principal account a sum equal to the proportional yearly amount necessary to retire each bond issue of the county at maturity, and to the sinking fund interest account a sum equal to the interest on bonded indebtedness payable during the current budget year.
- (4) The county budget shall include such budget units as may be required by the activities of the county. When necessary, the county budget may be subdivided into separate budget funds so that the cost of each class of expenditures can be ascertained at any time and regulated according to the financial condition and needs of the county.
- (5) The funds set apart in the county budget for a budget unit, or any subdivision thereof, shall constitute a separate budget fund and shall be appropriated and accounted for separately.
- (6) The fiscal court shall comment upon the proposed budget, and may amend it according to its desires prior to the date when it is sent to the state local finance officer according to the procedures of KRS 68.250.

**Effective:** April 9, 1988

**History:** Amended 1988 Ky. Acts ch. 328, sec. 5, effective April 9, 1988. -- Amended 1984 Ky. Acts ch. 14, sec. 3, effective July 13, 1984; and ch. 141, sec. 5, effective July 13, 1984. -- Amended 1980 Ky. Acts ch. 19, sec. 1, effective July 15, 1980. -- Amended 1979 (1st Extra Sess.) Ky. Acts ch. 22, sec. 2, effective May 12, 1979. -- Amended 1978 Ky. Acts ch. 197, sec. 3, effective January 1, 1979. -- Amended 1965 (1st Extra. Sess.) Ky. Acts ch. 2, sec. 8(1) to (5). -- Recodified 1942 Ky. Acts ch. 208, sec. 1, effective October 1, 1942, from Ky. Stat. secs. 1851c-3, 1851c-6.