

**68.110 Expenditure in excess of revenue or diversion of funds forbidden.**

- (1) The fiscal court shall not in any year expend any money in excess of the amount annually levied and collected for that year or levied, collected or appropriated for any special purpose.
- (2) The fiscal court shall not expend, or permit or authorize to be expended, any county revenue raised by taxes levied for one (1) purpose, for any other purpose than that specified in the order or resolution levying the tax.
- (3) No member of the fiscal court shall knowingly vote for any appropriation or contract in violation of this section or KRS 68.100, and no county officer shall knowingly do any act to impose upon the county any pecuniary liability in excess of the limitations of this section, KRS 68.090 and 68.100.

**Effective:** October 1, 1942

**History:** Recodified 1942 Ky. Acts ch. 208, sec. 1, effective October 1, 1942, from Ky. Stat. sec. 4281u-4.