

CHAPTER 11-23 COUNTY BUDGET

11-23-01. Officers required to furnish commissioners with departmental budget.

Every officer in charge of any institution, office, or undertaking supported wholly or in part by the county shall file with the board of county commissioners a departmental budget that is prescribed by the state auditor. The departmental budget must include an itemized statement of the estimated amount of money that will be required for the maintenance, operation, or improvement of the institution, office, or undertaking for the ensuing year. The board of county commissioners may require additional information to clarify the departmental budget.

11-23-02. Auditor to prepare budget of county expenditures. The county auditor shall prepare an annual budget for the general fund, each special revenue fund, and each debt service fund of the county in the form prescribed by the state auditor. The budget must set forth specifically:

1. The detailed breakdown of the estimated revenues and appropriations requested for each fund for the ensuing year.
2. The detailed breakdown of the revenues and expenditures for each fund for the preceding year.
3. The detailed breakdown of estimated revenues and expenditures for each fund for the current year.
4. The transfers in or out for each fund for the preceding year and the estimated transfers in or out for the current year and the ensuing year.
5. The beginning and ending balance of each fund or estimates of the balances for the preceding year, current year, and ensuing year.
6. The tax levy request for any funds levying taxes for the ensuing year.
7. The certificate of levy showing the amount levied for each fund and the total amount levied.
8. The budget must be prepared on the same basis of accounting used by the county for its annual financial reports.
9. The amount of cash reserve for the general fund and each special revenue fund, not to exceed seventy-five percent of the appropriation for the fund.

11-23-03. Notice of meeting to act on county budget. The estimates of necessary expenditures and the tax levies required therefor as shown by the auditor's budget statement, together with a notice that the board of county commissioners will meet on a specified date for the purpose of making tax levies as set forth in the estimates, naming the time and place of holding such meeting, shall be published in at least one issue of the official newspaper of the county. The county auditor shall notify by mail the township and city officers in regard to the date of such meeting.

11-23-04. Hearing on budget - Taxpayer may appear. The board of county commissioners shall meet at the time and place designated in the notice prescribed by section 11-23-03. Any taxpayer who may appear shall be heard in favor of or against any proposed expenditures or tax levies. When the hearing shall have been concluded, the board shall adopt such estimate as finally is determined upon. All taxes shall be levied in specific amounts and shall not exceed the amount specified in the published estimates.

11-23-05. Computing amount of levy. The amount which the board of county commissioners shall levy as the county tax shall be computed by adding together the amounts of the annual appropriation and of that part of any special appropriation which is to be raised by taxation and deducting therefrom so much of the probable receipts from all sources, except loans, and so much of the unappropriated balance in the county treasury at the close of the auditor's books for the previous year as the board deems advisable. The board, on or before the October meeting required by section 11-11-05, shall determine the amount of taxes that shall be levied for county purposes and shall levy all such taxes in specific amounts.

11-23-06. Expenditure cannot be made in excess of appropriation. No county expenditure may be made or liability incurred, nor may a bill be paid for any purpose, in excess of the appropriation, except as provided in section 11-23-07.

11-23-07. Transfer of money from other funds. If the appropriation for any purpose is not sufficient to meet the expenditures required by law, the county auditor, on the order of the board of county commissioners, may make a transfer to the required fund from any other fund, except from sinking and interest funds set aside to pay the principal or interest on outstanding bond issues, or from funds set aside to retire any other outstanding indebtedness, or from funds received from the state for road, bridge, and highway purposes. The board shall place on its records a statement of all of such transfers, with the reasons therefor in detail, and shall report fully and specifically thereon in the published statements of its proceedings.

11-23-08. Expenditure when no appropriation made. Repealed by S.L. 1989, ch. 153, § 3.

11-23-09. Expenditures - Bills approved - Unexpended balances. The expenditure of money by a county shall be in accordance with the annual appropriations of the board of county commissioners. All bills in connection with any public office or undertaking shall be approved by the official or officials in charge of the office or undertaking before being allowed by the board of county commissioners. At the closing of the auditor's books on December thirty-first, the balance to the credit of each annual appropriation shall become a part of the general unappropriated balance in the county treasury. A special appropriation, however, shall not lapse until the work for which it was made has been completed, the bills paid, and the account closed, provided that the county fair fund mentioned in section 4-02-27.2 shall not be affected by this section but shall be maintained as a continuing fund for the maintenance of the county fair.

11-23-10. Auditor's report of county receipts and expenditures. At the end of each fiscal year, the county auditor shall render to the board of county commissioners an account of all county receipts and expenditures.

11-23-11. Penalty for violating county budget provisions. Repealed by S.L. 1975, ch. 106, § 673.