

## **212.540 Budget.**

- (1) When the respective appropriations have been duly made by the city and county and an estimate of the amount of moneys that the board will receive from appropriations and from any and all other sources, for a fiscal year has been made, the board shall prepare and certify to the fiscal court of the county and the legislative body of the city for their approval, a revised financial budget setting forth the total amounts of funds available from all sources for expenditures during the board's fiscal year, and also setting forth, in as great detail as possible with respect to each administrative division, the estimated expenditures of the board for the said fiscal year.
- (2) A contingent fund for unanticipated expenditures may, with the approval of the fiscal court of the county and the legislative body of the city, be established in order to provide for such contingent and unanticipated needs as may arise during the board's said fiscal year and to supplement allotments to divisions which may require the same. The board, as nearly as may be practicable, shall make all disbursements and expenditures in each fiscal year in conformity with the revised budget allotments; but in the event of an emergency the board may, with the approval of the county judge/executive and the mayor of the city, reduce, withhold or transfer from one division to another, funds or assets so allotted.

**Effective:** June 17, 1954

**History:** Amended 1954 Ky. Acts ch. 168, sec. 4, effective June 17, 1954. --  
Created 1942 Ky. Acts ch. 41, sec. 14.