

### **68.260 Adoption of budget by fiscal court.**

- (1) The proposed county budget, tentatively approved by the fiscal court and approved by the state local finance officer as to form and classification, shall be submitted to the fiscal court for adoption not later than July 1 of each year. The budget as presented and amended shall be adopted as of July 1. The county judge/executive shall cause a copy of the proposed budget to be posted in a conspicuous place in the courthouse near the front door, and be published pursuant to KRS Chapter 424, at least seven (7) days before final adoption by the fiscal court.
- (2) Any taxpayer or group of taxpayers may petition the fiscal court in respect to the budget or any part thereof before final adoption.
- (3) If the fiscal court rejects any part of the proposed budget, it shall make the changes in the nature and amount of funds a majority of the court considers desirable, but it has no power to make any change in the form or classification of the budget units or subdivisions of units.
- (4) The fiscal court may amend the budget on the basis of the assessment from the Department of Revenue. The fiscal court shall finalize the budget within thirty (30) days of the receipt of the certified assessment.

**Effective:** June 20, 2005

**History:** Amended 2005 Ky. Acts ch. 85, sec. 97, effective June 20, 2005. -- Amended 2000 Ky. Acts ch. 248, sec. 1, effective July 14, 2000. -- Amended 1998 Ky. Acts ch. 340, sec. 1, effective July 15, 1998. -- Amended 1988 Ky. Acts ch. 328, sec. 4, effective April 9, 1988. -- Amended 1980 Ky. Acts ch. 19, sec. 5, effective July 15, 1980. -- Amended 1978 Ky. Acts ch. 197, sec. 5, effective January 1, 1979. -- Amended 1970 Ky. Acts ch. 65, sec. 1. -- Amended 1968 Ky. Acts ch. 152, sec. 41. - - Amended 1944 Ky. Acts ch. 173, sec. 6. -- Recodified 1942 Ky. Acts ch. 208, sec. 1, effective October 1, 1942, from Ky. Stat. sec. 1851c-5.