

201.190 Budgets -- Accounting system.

- (1) When the fiscal court of the county and the city legislative body make the appropriations authorized by KRS 201.160 and 201.170, the board shall prepare and certify to the fiscal court of the county and the legislative body of the city for their approval:
 - (a) A revised budget setting forth the receipts, funds and assets from all sources, available and estimated to become available for expenditure during the next succeeding fiscal year, for the purposes named in KRS 201.160, and the estimated expenditures by branches or departments for such year under KRS 201.160; and
 - (b) A revised budget setting forth the estimated receipts, funds and assets from all sources available and estimated to become available for expenditure during the next succeeding fiscal year for the purposes named in KRS 201.170, and the estimated expenditures by branches or departments for such year under KRS 201.170.
- (2) In making the revised budgets, the board shall allocate the revenues and assets estimated to be and to become available for such fiscal year, to the various branches or departments of expenditures to be made under KRS 201.160 and 201.170 respectively, and in making disbursements and expenditures for such fiscal year, the board shall conform thereto, but in the event of an emergency, the board, with the approval of the county judge/executive and the mayor, may deviate therefrom.
- (3) The board shall inaugurate and maintain a modern and efficient accounting system in the home.

Effective: June 17, 1954

History: Amended 1954 Ky. Acts ch. 169, sec. 4, effective June 17, 1954. -- Recodified 1942 Ky. Acts ch. 208, sec. 1, effective October 1, 1942, from Ky. Stat. sec. 938b-6.