11-23-01. Officers required to furnish commissioners with departmental budget.
1. 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.
2. a. The departmental budget submitted by the human service zone may not exceed an amount determined by the department of health and human services and the human service zone director pursuant to section 50-35-04 and must include the county's cost allocation of indirect costs based on an amount established by the department of health and human services.
b. The county share of the human service zone's indirect costs must be funded entirely from the county's general fund.
c. The department of health and human services shall develop a process to review a request from a human service zone for any proposed increase in staff. As part of its review process, the department of health and human services shall review pertinent factors, which may include caseload information. If the department of health and human services approves a request for a proposed increase in staff, the human service zone budget may be increased by the amount determined necessary by the department of health and human services to fund the approved additional staff. The human service zone director shall submit the proposed increase in staff to the human service zone board for review. The human service zone director shall work with the department to achieve equitable compensation and salary increases for all human service zone team members within the human service zone. The human service zone director shall notify appropriate host county staff of all staffing changes for administrative purposes.
3. For purposes of this section, "host county" means the county within the human service zone in which the human service zone administrative office is located and in which the human service zone team members are employed.

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 board of county commissioners shall meet at the time and place designated in the notice prescribed by section 57-15-02.2. 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.

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 11-39-02 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.