



## Adopting and Annual Budget

### FOR COUNTIES

Legal requirements can be found in State Code 17-36

- Budget Officer requests and gathers budget proposals from departments before Oct 1<sup>st</sup>
- Budget Officer determines preliminary budget for all non-departmental line items
- Budget Officer estimates capital project for the budget year and 3 succeeding years
- Budget Officer drafts a tentative budget
- If Budget Officer modifies a departmental proposal, the department head must be given an opportunity to be heard concerning the modification
- Budget Officer submits the tentative budget to the governing board
- If Governing board intends to adopt a tax rate greater than the certified tax rate for the budget year, the county must provide notice in accordance with State Code 59-2-919
- Governing board adopts the tentative budget prior to November 1<sup>st</sup>
- Governing board members review tentative budget
- Governing board considers holding a budget work meeting
- Governing board may revise or amend the tentative budget prior to public hearing
- Governing board set date for a public hearing concerning adoption of the budget
- Public hearing notice is posted at least 7 days prior to the date of the hearing
  - On Utah Public Notice Website
  - In local newspaper, if one exists
  - On county website, if one exists
- The proposed budget is made available to the public at least 10 days prior to hearing
- All governmental funds in the proposed budget must balance in one of the following ways:
  - Total revenues equal total expenditures
  - Total revenues plus contribution from fund balance equal total expenditures
  - Total revenues equal total expenditures plus contribution to fund balance
- All transfers to or from other funds must net to zero

- ❑ Transfers with other funds must indicate which fund the transfer is going to or coming from or provide a separate schedule of transfers that accomplished the same clarity
- ❑ If there is a deficit fund balance in a fund at the close of the last completed fiscal year, appropriate amounts in the current budget equal to:
  - At least 5% of the total revenue of the fund in the last completed fiscal year; or
  - If the deficit is equal to less than 5% of the total revenue of the fund in the last completed fiscal year, the entire amount of the deficit
- ❑ The public hearing is held on the appointed date
- ❑ Governing board considers making final adjustments
- ❑ Governing body adopts the budget prior to January 1<sup>st</sup>
- ❑ Make adopted budget available to the public
- ❑ Adopted budget submitted to Office of the State Auditor within 30 days of adoption