



Adopting an Annual Budget

FOR COUNTIES

Legal requirements are found in Utah Code 17-36.

- Budget Officer requests and gathers budget proposals from departments before Oct 1.
- Budget Officer determines preliminary budget for all non-departmental line items.
- Budget Officer estimates capital projects 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 Utah Code 59-2-919.
- Governing board adopts the tentative budget prior to November 1.
- 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 the 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 provides 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.
- ❑ Make adopted budget available to the public.
- ❑ Adopted budget submitted to Office of the State Auditor within 30 days of adoption.