



Amending a Budget

CITIES, TOWNS AND TOWNSHIPS

Legal requirements are found in Utah Code 10-6 (for cities and townships) & 10-5 (for towns).

- Department heads, with Budget Officer consent, may transfer any unspent amounts within their department at any time without the approval of the governing board.
- If the governing board determines that the budget needs to be amended, it places the intent to amend the budget on the agenda of a regular or special meeting.
- If a proposal to amend the budget does not include an increase of the total expenditures within any fund, no public hearing is required.
- If no public hearing is required, all members of the governing board who have not previously waived the requirement to do so, must be notified of the proposed action at least 5 days prior to the meeting where the action will be considered.
- If a public hearing is required, the 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 entity website, if one exists.
- The proposed budget amendment 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 = total expenditures.
 - Total revenues + contribution from fund balance = total expenditures.
 - Total revenues = total expenditures + 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 board adopts the amended budget.
- ☐ Make amended budget available to the public.
- ☐ If the amended budget contains a subsidy transfer out of an enterprise fund
 - Within 7 days after adoption:
 - Post specific enterprise fund data to entity website, if one exists.
 - Post specific enterprise fund data to all social media accounts of the entity.
 - Within 30 days after adoption:
 - Submit specific enterprise fund information to State Auditor.
 - Within 60 days after adoption:
 - Mail a notice of decision to transfer to users.
 - Email a notice of decision to transfer to users if bill is sent via email.