



Amending a Budget

COUNTIES

Legal requirements are found in Utah Code 17-36.

- 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 waved the requirement to do so, and all affected department heads 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.