

Effective 5/12/2015

Superseded 5/10/2016

10-6-111 Tentative budget to be prepared -- Contents -- Estimate of expenditures -- Budget message -- Review by governing body.

- (1)
 - (a) On or before the first regularly scheduled meeting of the governing body in the last May of the current period, the budget officer shall prepare for the ensuing fiscal period, on forms provided by the state auditor, and file with the governing body, a tentative budget for each fund for which a budget is required.
 - (b) The tentative budget of each fund shall set forth in tabular form:
 - (i) the actual revenues and expenditures in the last completed fiscal period;
 - (ii) the budget estimates for the current fiscal period;
 - (iii) the actual revenues and expenditures for a period of 6 to 21 months, as appropriate, of the current fiscal period;
 - (iv) the estimated total revenues and expenditures for the current fiscal period;
 - (v) the budget officer's estimates of revenues and expenditures for the budget period, computed as provided in Subsection (1)(c); and
 - (vi) if the governing body elects, the actual performance experience to the extent established by Section 10-6-154 and available in work units, unit costs, man hours, or man years for each budgeted fund on an actual basis for the last completed fiscal period, and estimated for the current fiscal period and for the ensuing budget period.
 - (c)
 - (i) In making estimates of revenues and expenditures under Subsection (1)(b)(v), the budget officer shall estimate:
 - (A) on the basis of demonstrated need, the expenditures for the budget period, after:
 - (I) hearing each department head; and
 - (II) reviewing the budget requests and estimates of the department heads; and
 - (B)
 - (I) the amount of revenue available to serve the needs of each fund;
 - (II) the portion of revenue to be derived from all sources other than general property taxes; and
 - (III) the portion of revenue that shall be derived from general property taxes.
 - (ii) The budget officer may revise any department's estimate under Subsection (1)(c)(i)(A)
 - (II) that the officer considers advisable for the purpose of presenting the budget to the governing body.
 - (iii) From the estimate made under Subsection (1)(c)(i)(B)(III), the budget officer shall compute and disclose in the budget the lowest rate of property tax levy that will raise the required amount of revenue, calculating the levy upon the latest taxable value.
- (2)
 - (a) Each tentative budget, when filed by the budget officer with the governing body, shall contain the estimates of expenditures submitted by department heads, together with specific work programs and such other supporting data as this chapter requires or the governing body may request. Each city of the first or second class shall, and a city of the third, fourth, or fifth class may, submit a supplementary estimate of all capital projects which each department head believes should be undertaken within the next three succeeding years.
 - (b) Each tentative budget submitted by the budget officer to the governing body shall be accompanied by a budget message, which shall explain the budget, contain an outline of the proposed financial policies of the city for the budget period, and shall describe the important

features of the budgetary plan. It shall set forth the reasons for salient changes from the previous fiscal period in appropriation and revenue items and shall explain any major changes in financial policy.

- (3) Each tentative budget shall be reviewed, considered, and tentatively adopted by the governing body in any regular meeting or special meeting called for the purpose and may be amended or revised in such manner as is considered advisable prior to public hearings, except that no appropriation required for debt retirement and interest or reduction of any existing deficits pursuant to Section 10-6-117, or otherwise required by law or ordinance, may be reduced below the minimums so required.
- (4)
 - (a) If the municipality is acting pursuant to Section 10-2a-218, the tentative budget shall:
 - (i) be submitted to the governing body-elect as soon as practicable; and
 - (ii) cover each fund for which a budget is required from the date of incorporation to the end of the fiscal year.
 - (b) The governing body shall substantially comply with all other provisions of this chapter, and the budget shall be passed upon incorporation.