

**Sunsets 1/1/2015**

**17-36-10.1 Preparation of tentative budget.**

- (1) This section does not apply to a county of the first class.
- (2) On or before the first day of the next to last month of every fiscal period, the budget officer shall prepare for the next budget period and file with the governing body a tentative budget for each fund for which a budget is required.
- (3) The tentative budget shall set forth in tabular form:
  - (a) actual revenues and expenditures in the last completed fiscal period;
  - (b) estimated total revenues and expenditures for the current fiscal period;
  - (c) the estimated available revenues and expenditures for the ensuing budget period computed by determining:
    - (i) the estimated expenditure for each fund after review of each departmental budget request;
    - (ii)
      - (A) the total revenue requirements of the fund;
      - (B) the part of the total revenue that will be derived from revenue sources other than property tax; and
      - (C) the part of the total revenue that shall be derived from property taxes; and
  - (d) if required by the governing body, actual performance experience to the extent available in work units, unit costs, man hours, and man years for each budgeted fund that includes an appropriation for salaries or wages for the last completed fiscal period and the first eight months of the current fiscal period if the county is on an annual fiscal period, or the first 20 months of the current fiscal period if the county is on a biennial fiscal period, together with the total estimated performance data of like character for the current fiscal period and for the ensuing budget period.
- (4) The budget officer may recommend modification of any departmental budget request under Subsection (3)(c)(i) before it is filed with the governing body, if each department head has been given an opportunity to be heard concerning the modification.
- (5) Each tentative budget shall contain the estimates of expenditures submitted by any department together with specific work programs and other supportive data as the governing body requests. The tentative budget shall be accompanied by a supplementary estimate of all capital projects or planned capital projects within the budget period and within the next three succeeding years.
- (6)
  - (a) Each tentative budget submitted in a county with a population in excess of 25,000 determined pursuant to Section 17-36-4 shall be accompanied by a budget message in explanation of the budget.
  - (b) The budget message shall contain an outline of the proposed financial policies of the county for the budget period and describe the important features of the budgetary plan. It shall also state the reasons for changes from the previous fiscal period in appropriation and revenue items and explain any major changes in financial policy.
  - (c) A budget message for counties with a population of less than 25,000 is recommended but not incumbent upon the budget officer.
- (7) The tentative budget shall be reviewed, considered, and tentatively adopted by the governing body in a regular or special meeting called for that purpose. It may thereafter be amended or revised by the governing body prior to public hearings thereon, except that no appropriation required for debt retirement and interest or reduction, pursuant to Section 17-36-17, of any deficits which exist may be reduced below the required minimum.