

Effective 1/1/2015

17-36-32 Operating and capital budget -- Expenditures.

- (1)
 - (a) As used in this section, "operating and capital budget" means a plan of financial operation for an enterprise or other special fund embodying estimates of operating and nonoperating resources and expenses and other outlays for a fiscal period.
 - (b) Except as otherwise expressly provided, "budget" or "budgets" and the procedures and controls relating to them in other sections of this act are not applicable to the operating and capital budgets provided in this section.
- (2) At or before the time that the governing body adopts budgets for the budgetary funds specified in Section 17-36-8, the governing body shall adopt an operating and capital budget for the next fiscal period for:
 - (a) each enterprise fund; and
 - (b) any other special nonbudgetary fund for which operating and capital budgets are prescribed by the uniform system of budgeting, accounting, and reporting.
- (3)
 - (a) The governing body shall adopt and administer the operating and capital budget in accordance with this Subsection (3).
 - (b) At or before the first day of the next to last month of each fiscal period, the budget officer shall prepare for the next fiscal period on forms provided pursuant to Section 17-36-4, and file with the governing body a tentative operating and capital budget for:
 - (i) each enterprise fund; and
 - (ii) any other special fund that requires an operating and capital budget.
 - (c) The tentative operating and capital budget shall be accompanied by a supplementary estimate of all capital projects or planned capital projects:
 - (i) within the next fiscal period; and
 - (ii) within the fiscal period immediately following the fiscal period described in Subsection (3)(c)(i).
 - (d)
 - (i) Subject to Subsection (3)(d)(ii), the budget officer shall prepare all estimates after review and consultation, if requested, with a department proposing a capital project.
 - (ii) After complying with Subsection (3)(d)(i), the budget officer may revise any departmental estimate before it is filed with the governing body.
 - (e)
 - (i) Except as provided in Subsection (3)(e)(iv), if a governing body includes in a tentative budget, or an amendment to a budget, allocations or transfers between a utility enterprise fund and another fund that are not reasonable allocations of costs between the utility enterprise fund and the other fund, the governing body shall:
 - (A) hold a public hearing;
 - (B) prepare a written notice of the date, time, place, and purpose of the hearing, in accordance with Subsection (3)(e)(ii); and
 - (C) subject to Subsection (3)(e)(iii), mail the notice to each utility enterprise fund customer at least seven days before the day of the hearing.
 - (ii) The purpose portion of the written notice described in Subsection (3)(e)(i)(B) shall identify:
 - (A) the utility enterprise fund from which money is being transferred;
 - (B) the amount being transferred; and
 - (C) the fund to which the money is being transferred.
 - (iii) The governing body:

- (A) may print the written notice required under Subsection (3)(e)(i) on the utility enterprise fund customer's bill; and
- (B) shall include the written notice required under Subsection (3)(e)(i) as a separate notification mailed or transmitted with the utility enterprise fund customer's bill.
- (iv) The notice and hearing requirements in this Subsection (3)(e) are not required for an allocation or a transfer included in an original budget or in a subsequent budget amendment previously approved by the governing body for the current fiscal year.
- (f)
 - (i) The governing body shall review the tentative operating and capital budget at any regular or special meeting called for that purpose.
 - (ii) In accordance with Subsection (3)(f)(i), the governing body may make any changes to the tentative operating and capital budget that the governing body considers advisable.
 - (iii) Before the close of the fiscal period, the governing body shall adopt an operating and capital budget for the next fiscal period.
- (g)
 - (i) Upon final adoption by the governing body, the operating and capital budget shall be in effect for the budget period subject to amendment.
 - (ii) The governing body shall:
 - (A) certify a copy of the operating and capital budget for each fund with the budget officer; and
 - (B) make a copy available to the public during business hours in the offices of the county auditor.
 - (iii) The governing body shall file a copy of the operating and capital budget with the state auditor within 30 days after the day on which the operating and capital budget is adopted.
 - (iv) The governing body may during the budget period amend the operating and capital budget of an enterprise or other special fund by resolution.
 - (v) A copy of the operating and capital budget as amended shall be filed with the state auditor.
- (4) Any expenditure from an operating and capital budget shall conform to the requirements for budgets specified by Sections 17-36-20, 17-36-22, 17-36-23, and 17-36-24.

Amended by Chapter 17, 2012 General Session