

Chapter 36

Uniform Fiscal Procedures Act for Counties

17-36-1 Title.

This act shall be known and may be cited as the "Uniform Fiscal Procedures Act for Counties."

Enacted by Chapter 22, 1975 General Session

17-36-2 Purpose of chapter.

The purpose of this act is to codify and revise the law relating to county fiscal procedures in order to establish uniform accounting, budgeting, and financial reporting procedures for all counties. The act provides for the establishment of uniform procedures for the adoption and administration of fiscal and optional performance budgets.

The act is intended to enable counties to make financial plans for both current and capital expenditures, to ensure that executive staffs administer their respective functions in accordance with adopted budgets, and to provide taxpayers and investors with information about the financial policies and administration of the county in which they are interested.

Amended by Chapter 73, 1983 General Session

17-36-3 Definitions.

As used in this chapter:

- (1) "Accrual basis of accounting" means a method where revenues are recorded when earned and expenditures recorded when they become liabilities notwithstanding that the receipt of the revenue or payment of the expenditure may take place in another accounting period.
- (2) "Appropriation" means an allocation of money for a specific purpose.
- (3)
 - (a) "Budget" means a plan for financial operations for a fiscal period, embodying estimates for proposed expenditures for given purposes and the means of financing the expenditures.
 - (b) "Budget" may refer to the budget of a fund for which a budget is required by law, or collectively to the budgets for all those funds.
- (4) "Budgetary fund" means a fund for which a budget is required, such as those described in Section 17-36-8.
- (5) "Budget period" means the fiscal period for which a budget is prepared.
- (6) "Check" means an order in a specific amount drawn upon the depository by any authorized officer in accordance with Section 17-19a-301, or 17-24-1.
- (7) "County general fund" means the general fund used by a county.
- (8) "Countywide service" means a service provided in both incorporated and unincorporated areas of a county.
- (9) "Current period" means the fiscal period in which a budget is prepared and adopted.
- (10) "Department" means any functional unit within a fund which carries on a specific activity.
- (11) "Encumbrance system" means a method of budgetary control where part of an appropriation is reserved to cover a specific expenditure by charging obligations, such as purchase orders, contracts, or salary commitments to an appropriation account. An expenditure ceases to be an encumbrance when paid or when the actual liability is entered in the books of account.
- (12) "Estimated revenue" means any revenue estimated to be received during the budget period in any fund for which a budget is prepared.

- (13) "Finance officer" means:
- (a) the county auditor or the person selected to provide accounting services for the county in accordance with Section 17-19a-205; or
 - (b) notwithstanding Subsection (13)(a), for the purposes of preparing a tentative budget in a county operating under a county executive-council form of county government, the county executive.
- (14) "Fiscal period" means the annual or biennial period for recording county fiscal operations.
- (15) "Fund" means an independent fiscal and accounting entity comprised of a sum of money or other resources segregated for a specific purpose or objective.
- (16) "Fund balance" means the excess of the assets over liabilities, reserves, and contributions, as reflected by its books of account.
- (17) "Fund deficit" means the excess of liabilities, reserves, and contributions over its assets, as reflected by its books of account.
- (18) "General fund" is as defined by the Governmental Accounting Standards Board as reflected in the Uniform Accounting Manual for All Local Governments prepared by the Office of the Utah State Auditor.
- (19) "Interfund loan" means a loan of cash from one fund to another, subject to future repayment.
- (20) "Last completed fiscal period" means the fiscal period next preceding the current period.
- (21) "Modified accrual basis of accounting" means a method under which expenditures other than accrued interest on general long-term debt are recorded at the time liabilities are incurred and revenues are recorded when they become measurable and available to finance expenditures of the current period.
- (22) "Municipal capital project" means the acquisition, construction, or improvement of capital assets that facilitate providing municipal service.
- (23) "Municipal service" means a service not provided on a countywide basis and not accounted for in an enterprise fund, and includes police patrol, fire protection, culinary or irrigation water retail service, water conservation, local parks, sewers, sewage treatment and disposal, cemeteries, garbage and refuse collection, street lighting, airports, planning and zoning, local streets and roads, curb, gutter, and sidewalk maintenance, and ambulance service.
- (24) "Retained earnings" means that part of the net earnings retained by an enterprise or internal service fund which is not segregated or reserved for any specific purpose.
- (25) "Special fund" means any fund other than the county general fund, such as those described in Section 17-36-6.
- (26) "Unappropriated surplus" means that part of a fund which is not appropriated for an ensuing budget period.
- (27) "Warrant" means an order in a specific amount drawn upon the treasurer by the auditor.

Amended by Chapter 288, 2022 General Session

17-36-3.5 Fiscal period -- Annual or biennial.

- (1) Except as provided in Subsection (2), the fiscal period for each county shall be an annual period beginning on January 1 of each year and ending December 31 of the same calendar year.
- (2)
- (a) Notwithstanding Subsection (1), the legislative body of a county may, by ordinance, adopt for the county a fiscal period that is a biennial period beginning January 1 and ending December 31 of the following calendar year.

- (b) Each county adopting an ordinance under Subsection (2)(a) shall separately specify in its budget the amount of ad valorem property tax it intends to levy and collect during both the first half and the second half of the budget period.
- (c) Each county that adopts a fiscal period that is a biennial period under Subsection (2)(a) shall:
 - (i) comply with Sections 59-2-912 through 59-2-926 as if it had adopted a fiscal period that is an annual period; and
 - (ii) allocate budgeted revenues and expenditures to each of the two annual periods in the biennial budget.
- (d) The legislative body of each county that adopts a fiscal period that is a biennial period under Subsection (2)(a) shall, within 10 days after the adoption of the ordinance adopting the biennial period, deliver a copy of the ordinance to the state auditor.

Enacted by Chapter 300, 1999 General Session

17-36-4 State auditor -- Duties.

- (1) The state auditor shall:
 - (a) prescribe a uniform system of fiscal procedures for the several counties;
 - (b) conduct a constant review and modification of such procedures to improve them;
 - (c) prepare and supply each county finance officer with suitable budget forms; and
 - (d) prepare instructional materials, conduct training programs, and render other services deemed necessary to assist counties in implementing the uniform system.
- (2) The uniform system of procedure may include reasonable exceptions and modifications applicable to counties with a population of 25,000 or less, such population to be determined by the Utah Population Committee. Counties may expand the uniform system to serve better their needs. Deviations from or alterations to the basic prescribed classification system for the identity of funds and accounts should not be made.

Amended by Chapter 288, 2022 General Session

17-36-6 Required funds and accounts.

- (1) In its system of accounts, each county shall maintain the following funds or account groups that are appropriate to its needs:
 - (a) a county general fund;
 - (b) special revenue funds;
 - (c) debt service funds to account for the retirement of general obligation bonds or other long-term indebtedness including the payment of interest;
 - (d) capital project funds, as required to account for the application of proceeds from the sale of general obligation bonds or other general long-term debt, or funds derived from other sources, to the specific purposes for which they are authorized;
 - (e) a separate fund for each utility or enterprise such as an airport fund, a sewer fund, a water fund, or other similar funds;
 - (f) intragovernmental service funds;
 - (g) fiduciary funds such as a cemetery perpetual-care fund or a retirement fund;
 - (h) a separate fund for each special improvement district, which shall be known as a special assessment fund;
 - (i) a ledger or group of accounts to record the details relating to the general fixed assets of the county;

- (j) a ledger or group of accounts to record the details relating to the general obligation bonds or other long-term indebtedness of the county;
 - (k) municipal services fund as required in Section 17-36-9; and
 - (l) any other funds for special purposes required or established under the uniform system of budgeting, accounting, and reporting.
- (2) The county shall classify the funds and account groups established under the authority of this section according to the uniform procedures established by this chapter.

Amended by Chapter 451, 2022 General Session

17-36-7 Basis of accounting.

The basis of accounting to record transactions by counties shall be either accrual or modified accrual as prescribed in the uniform system of budgeting, accounting, and reporting.

Enacted by Chapter 22, 1975 General Session

17-36-8 Preparation of budgets.

The finance officer of each county shall prepare each budget period, in a format provided pursuant to Section 17-36-4, a tentative budget for each of the following funds which are included in the county's system of accounts:

- (1) county general fund;
- (2) special revenue funds;
- (3) debt service funds;
- (4) capital project funds; and
- (5) any other fund or funds for which a budget is required by the uniform system of budgeting, accounting, and reporting.

Amended by Chapter 288, 2022 General Session

17-36-9 Budget -- Financial plan -- Contents -- Municipal services and capital projects funds.

- (1)
- (a) The budget for each fund shall provide a complete financial plan for the budget period and shall contain in tabular form classified by the account titles as required by the uniform system of budgeting, accounting, and reporting:
 - (i) estimates of all anticipated revenues;
 - (ii) all appropriations for expenditures; and
 - (iii) any additional data required by Section 17-36-10 or by the uniform system of budgeting, accounting, and reporting.
 - (b) The total of appropriated expenditures shall be equal to the total of anticipated revenues.
- (2)
- (a) Each first-, second-, and third-class county that provides municipal-type services under Section 17-34-1 shall:
 - (i) establish a special revenue fund, "Municipal Services Fund," and a capital projects fund, "Municipal Capital Projects Fund," or establish a special district or special service district to provide municipal services; and
 - (ii) budget appropriations for municipal services and municipal capital projects from these funds.

- (b) The Municipal Services Fund is subject to the same budgetary requirements as the county general fund.
- (c)
 - (i) Except as provided in Subsection (2)(c)(ii), the county may deposit revenue derived from any taxes otherwise authorized by law, income derived from the investment of money contained within the municipal services fund and the municipal capital projects fund, the appropriate portion of federal money, and fees collected into a municipal services fund and a municipal capital projects fund.
 - (ii) The county may not deposit revenue derived from a fee, tax, or other source based upon a countywide assessment or from a countywide service or function into a municipal services fund or a municipal capital projects fund.
- (d) The maximum accumulated unappropriated surplus in the municipal services fund, as determined prior to adoption of the tentative budget, may not exceed an amount equal to the total estimated revenues of the current fiscal period.

Amended by Chapter 15, 2023 General Session

17-36-10 Preparation of tentative budget.

- (1)
 - (a) On or before the first day of the next to last month of every fiscal period, the finance 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.
 - (b) During the preparation of a tentative budget described in Subsection (1)(a), the following may participate in the creation of the tentative budget:
 - (i) for a county commission or expanded county commission form of county government, the county commission;
 - (ii) for a county executive-council form of county government, the county council and the county executive; and
 - (iii) for a council-manager form of county government, the county council and the county manager.
- (2)
 - (a) A department for which county funds are appropriated shall file with the finance officer not less than three months before the commencement of each fiscal year on forms furnished by the finance officer a detailed estimate and statement of the revenue and necessary expenditures of the department for the next budget year.
 - (b) The estimate and statement described in Subsection (2)(a) shall set forth:
 - (i) the number of persons to be regularly employed;
 - (ii) the kinds of service the department will perform;
 - (iii) the salaries and wages the department expects to pay;
 - (iv) the kind of work the department will perform and the improvements the department expects to make; and
 - (v) the estimated cost of the service, work, and improvements.
 - (c) The finance officer shall make the estimate and statement described in Subsection (2)(a) available to:
 - (i) for a county commission or expanded county commission form of county government, the county commission;
 - (ii) for a county executive-council form of county government, the county council and the county executive; and

- (iii) for a council-manager form of county government, the county council and the county manager.
- (d) The statement shall also record performance data expressed in work units, unit costs, man hours, and man years sufficient in detail, content, and scope to permit the finance officer to prepare and process the county budget.
- (3) In the preparation of the budget, the finance officer and all other county officers are subject to Sections 17-36-1 through 17-36-44 and to the uniform system of budgeting, accounting, and reporting established therein.
- (4) In the tentative budget, the finance officer 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; and
 - (ii) the total revenue requirements of the fund, including:
 - (A) the part of the total revenue that will be derived from revenue sources other than property tax; and
 - (B) the part of the total revenue that will 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.
- (5) The finance officer may recommend modification of any departmental budget request under Subsection (4)(c)(i) before the budget request is filed with the governing body, if each department head has been given an opportunity to be heard concerning the modification.
- (6)
 - (a) A 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.
 - (b) The finance officer shall include with the tentative budget a supplementary estimate of all capital projects or planned capital projects within the budget period and within the next three succeeding years.
- (7)
 - (a) A finance officer that submits a tentative budget in a county with a population of more than 25,000 shall include with the tentative budget a budget message in explanation of the budget.
 - (b) The budget message shall:
 - (i) include an outline of the proposed financial policies of the county for the budget period;
 - (ii) describe the important features of the budgetary plan;
 - (iii) state the reasons for changes from the previous fiscal period in appropriation and revenue items; and
 - (iv) explain any major changes in financial policy.
 - (c) A finance officer of a county with a population of less than 25,000 may prepare a budget message in explanation of the tentative budget.
- (8)

- (a) The governing body shall review, consider, and adopt a tentative budget in a regular or special meeting called for that purpose.
- (b)
 - (i) Subject to Subsection (8)(b)(ii), the governing body may thereafter amend or revise the tentative budget prior to public hearings on the tentative budget.
 - (ii) A governing body may not:
 - (A) reduce below the required minimum an appropriation required for debt retirement and interest; or
 - (B) reduce, in accordance with Section 17-36-17, an existing deficit.

Amended by Chapter 288, 2022 General Session

17-36-11 Tentative budget -- Public record prior to adoption.

A tentative budget and all supportive schedules and data shall be a public record available for inspection during business hours at the office of the finance officer for at least 10 days before the public hearing on the adoption of a final budget.

Amended by Chapter 288, 2022 General Session

17-36-12 Notice of budget hearing.

- (1) The governing body shall determine the time and place for the public hearing on the adoption of the budget.
- (2) Notice of such hearing shall be published for the county, as a class A notice under Section 63G-30-102, for at least seven days before the day of the hearing.

Amended by Chapter 435, 2023 General Session

17-36-13 Public hearing on budget.

At the specified time and place or at any time and place to which such public hearing may be adjourned, the governing body shall hold a public hearing on the budget where all interested persons shall have an opportunity to be heard for or against the estimates of revenue and expenditures and performance data or any item in any fund.

Enacted by Chapter 22, 1975 General Session

17-36-14 Adjustments to tentative budget.

After the public hearing the governing body shall make final adjustments to the tentative budget as it deems appropriate, giving due consideration to matters discussed at the hearing. Nevertheless, there shall be no decrease in the amount appropriated, as provided in Section 17-36-17, for reduction of any deficit which exists, nor shall any budget increase exceed the estimated revenue for such budget.

Enacted by Chapter 22, 1975 General Session

17-36-15 Adoption of budget -- Immunity.

- (1)
 - (a) On or before the last day of each fiscal period, the governing body by resolution shall adopt the final budget.

- (b) A final budget adopted in accordance with Subsection (1)(a) is, unless amended, in effect for the next fiscal period.
 - (c) The finance officer shall:
 - (i) certify a copy of the final budget, and of any subsequent budget amendment; and
 - (ii) file a copy with the state auditor not later than 30 days after the day on which the governing body adopts the budget.
 - (d) The finance officer shall file a certified copy of the budget in the office of the finance officer for inspection by the public during business hours.
- (2)
- (a) Except as provided in Subsection (2)(b), a county officer or county employee may not file a legal action in state or federal court against the county, a department, or a county officer for any matter related to the following:
 - (i) the adoption of a county budget;
 - (ii) a county appropriation;
 - (iii) a county personnel allocation; or
 - (iv) a fund related to the county budget, a county appropriation, or a county personnel allocation.
 - (b) A county or district attorney may enforce a procedural requirement that governs the adoption or approval of a budget in accordance with this chapter.

Amended by Chapter 288, 2022 General Session

17-36-16 Retained earnings -- Accumulation -- Restrictions -- Disbursements.

- (1)
- (a) A county may accumulate retained earnings in any enterprise or internal service fund or a fund balance in any other fund.
 - (b) Notwithstanding Subsection (1)(a), use of the county general fund shall be restricted to the following purposes:
 - (i) to provide cash to finance expenditures from the beginning of the budget period until general property taxes, sales taxes, or other revenues are collected;
 - (ii) to provide a fund or reserve to meet emergency expenditures; and
 - (iii) to cover unanticipated deficits for future years.
- (2)
- (a) The maximum accumulated unappropriated surplus in the county general fund, as determined prior to adoption of the tentative budget, may not exceed an amount equal to the greater of:
 - (i)
 - (A) for a county with a taxable value of \$750,000,000 or more and a population of 100,000 or more, 25% of the total revenues of the county general fund for the current fiscal period; or
 - (B) for any other county, 65% of the total revenues of the county general fund for the current fiscal period; and
 - (ii) the estimated total revenues from property taxes for the current fiscal period.
 - (b) Any surplus balance in excess of the above computed maximum shall be included in the estimated revenues of the county general fund budget for the next fiscal period.
- (3) Any fund balance exceeding 5% of the total county general fund revenues may be used for budgetary purposes.
- (4)

- (a) A county may appropriate funds from estimated revenue in any budget period to a reserve for capital improvements within any capital improvements fund which has been duly established by ordinance or resolution.
- (b) Money in the reserves shall be allowed to accumulate from fiscal period to fiscal period until the accumulated total is sufficient to permit economical expenditure for the specified purposes.
- (c) Disbursements from the reserves shall be made only by transfer to a revenue account within a capital improvements fund pursuant to an appropriation for the fund.
- (d) Expenditures from the capital improvement budget accounts shall conform to all requirements of this act as it relates to the execution and control of budgets.

Amended by Chapter 52, 2021 General Session

17-36-17 Appropriations in final budget -- Limitations.

- (1) The governing body of a county may not make any appropriation in the final budget of any fund in excess of the estimated expendable revenue of the fund for the budget period.
- (2) There shall be included as an item of appropriation in the budget of each fund for any fiscal period any existing deficit as of the close of the last completed fiscal period to the extent of at least 5% of the total revenue of the fund in the last completed fiscal period or if the deficit is less than 5% of the total revenue, an amount equal to the deficit.

Amended by Chapter 297, 2011 General Session

17-36-18 Estimated revenue from property tax.

The amount of estimated revenue from property tax required by the budget shall constitute the basis for determination of the property tax to be levied for the corresponding tax year subject to legal limitations.

Enacted by Chapter 22, 1975 General Session

17-36-19 Encumbrance system.

Each county shall use an encumbrance system or other budgetary controls to ensure that no expenditure is made for any item of an appropriation unless there is a sufficient unencumbered balance in the appropriation and available funds, except in cases of an emergency as hereinafter provided in Section 17-36-27.

Amended by Chapter 73, 1983 General Session

17-36-20 Purchases or encumbrances by purchasing agent.

- (1) A person may not make a purchase or incur an encumbrance on behalf of a county unless that person acts in accordance with an order by, or approval of, the person duly authorized to act as purchasing agent for the county, except encumbrances or expenditures directly investigated and specifically approved by the executive or legislative body.
- (2) Unless otherwise provided by the governing body, the finance officer or the finance officer's agents shall serve as a purchasing agent.

Amended by Chapter 288, 2022 General Session

17-36-21 Expenditure limitation.

No officer or employee of a county shall make any expenditure or encumbrance in excess of the total appropriation for any department. Any obligation that is contracted by any such officer or employee in excess of the total departmental appropriation is the personal obligation of the officer or employee and is unenforceable against the county.

Enacted by Chapter 22, 1975 General Session

17-36-22 Transfer of unexpended appropriation balance by department.

- (1) After review by the finance officer and in accordance with budgetary and fiscal policies or ordinances adopted by the county legislative body, any department may:
 - (a) transfer any unencumbered or unexpended appropriation balance or any part from one expenditure account to another within the department during the budget year; or
 - (b) incur an excess expenditure of one or more line items.
- (2) A transfer or expenditure under Subsection (1) may not occur if the transfer or expenditure would cause the total of all excess expenditures or encumbrances to exceed the total unused appropriation within the department at the close of the budget period.

Amended by Chapter 288, 2022 General Session

17-36-23 Transfer of unexpended appropriation balance by governing body.

At the request of the finance officer or upon the governing body's own motion, the governing body may by resolution transfer any unencumbered or unexpended appropriation balance or part thereof from one department in a fund to another department within the same fund, provided that no appropriation for debt retirement and interest, reduction of deficit, or other appropriation required by law may be reduced below the required minimum.

Amended by Chapter 288, 2022 General Session

17-36-24 Budget appropriation reduction.

The budget appropriation for any department may be reduced, for any purpose other than to transfer funds to another department, by resolution of the governing body provided that five days' notice of the proposed action is given to all members of the governing body and to the director of the department affected, and that such director is permitted to be heard on the proposed reduction. Notice may be waived in writing by the affected department or by any member of the governing body.

Enacted by Chapter 22, 1975 General Session

17-36-26 Increase in budgetary fund or county general fund -- Public hearing -- Notice.

- (1) Before the governing body may, by resolution, increase a budget appropriation of any budgetary fund, increase the budget of the county general fund, or make an amendment to a budgetary fund or the county general fund, the governing body shall hold a public hearing giving all interested parties an opportunity to be heard.
- (2) Notice of the public hearing described in Subsection (1) shall be published for the county, as a class A notice under Section 63G-30-102, for at least five days before the day of the hearing.

Amended by Chapter 435, 2023 General Session

17-36-26.5 Review of second year's budget for biennial budgets.

- (1) In a county that has adopted a fiscal period that is a biennial period under Subsection 17-36-3.5(2), the governing body shall, in a public hearing before December 31 of the first year of the biennial period, review the individual budgets of the funds set forth in Sections 17-36-8 and 17-36-32 for the second year of the biennial period.
- (2) In each review under Subsection (1), the governing body shall follow the procedures of Sections 17-36-12 and 17-36-13 for holding a public hearing.

Enacted by Chapter 300, 1999 General Session

17-36-27 Emergency expenditures -- Deficit.

- (1) As used in this section:
 - (a) "Fiscal emergency" means a major disruption in county operations or services caused by the unforeseen and sudden significant decrease or elimination of funding from the United States government or Legislature that was appropriated in the county's current budget.
 - (b) "Natural disaster" means widespread damage within a county caused by:
 - (i) an explosion;
 - (ii) fire;
 - (iii) a flood;
 - (iv) a storm;
 - (v) a tornado;
 - (vi) winds;
 - (vii) an earthquake;
 - (viii) lightning; or
 - (ix) any other adverse weather event.
- (2)
 - (a) Subject to Subsection (2)(b), if the governing body determines that a natural disaster or fiscal emergency exists, and that the expenditure of money in excess of the county general fund budget is necessary to respond to the natural disaster or fiscal emergency, the county legislative body may make expenditures and incur deficits that are reasonably necessary to meet the natural disaster or fiscal emergency.
 - (b)
 - (i) A county may not take an action in response to a natural disaster or fiscal emergency in accordance with Subsection (2)(a) or (3) unless the action:
 - (A) is for the current budget year only and the current budget year is the year in which the natural disaster or fiscal emergency occurs; and
 - (B) is approved by a majority of the elected members of the county legislative body.
 - (ii) If a fiscal emergency occurs, the county may take an action described in Subsection (2)(a) or (3) only if the state or federal funding that was significantly decreased or eliminated was:
 - (A) ongoing funding appropriated by the county to a county program or service; and
 - (B) repeatedly relied on by the county for that program or service rather than a one-time or limited-time funding source.
- (3)
 - (a) Notwithstanding the provisions of Sections 17-36-21, 17-36-22, 17-36-23, 17-36-24, and 17-36-26, and subject to Subsections (3)(b) and (c), the county legislative body may respond to a natural disaster or fiscal emergency by:
 - (i) transferring, increasing, or decreasing an appropriation in a county budget or fund; or

- (ii) making or directing the making of an expenditure in excess of a budget or fund.
- (b) An action by the county legislative body described in Subsection (3)(a)(i) or (ii) may not result in an expenditure or change in an appropriation that exceeds the total unencumbered county budget.
- (c) If a county legislative body takes an action described in Subsection (3)(a)(i) or (ii), the county legislative body shall, as soon as possible, conduct a public hearing on the action and affirm the emergency action by adopting a resolution.
- (4) Except to the extent provided for in Title 53, Chapter 2a, Part 6, Disaster Recovery Funding Act, the governing body of the county may not expend money in the county's local fund for an emergency, if the county creates a local fund under Title 53, Chapter 2a, Part 6, Disaster Recovery Funding Act.

Amended by Chapter 176, 2014 General Session

Amended by Chapter 269, 2014 General Session

17-36-28 Lapse of appropriations.

All appropriations shall lapse following the close of the budget period to the extent that they are unexpended or encumbered.

Amended by Chapter 300, 1999 General Session

17-36-29 Special fund ceases -- Transfer.

- (1)
 - (a) Except as provided in Subsection (1)(b), if a county legislative body determines that the purpose no longer exists for which the legislative body created a special fund or any portion of the special fund, the legislative body may authorize the transfer of the remaining balance or a portion of the remaining balance to the fund balance account in the county general fund.
 - (b) The legislative body may redistribute the remaining balance or a portion of the remaining balance described in Subsection (1)(a) in accordance with Subsection (1)(c) if:
 - (i) the county levied the fund primarily on property in the unincorporated areas of the county;
 - (ii) the county established a municipal services fund to provide municipal services under Sections 17-34-1 and 17-36-9; and
 - (iii) the area from which the county levied the fund has since incorporated as a city or town.
 - (c) The legislative body of a county described in Subsection (1)(b) may set aside the remaining balance or a portion of the remaining balance described in Subsection (1)(a) in a fund from which the county may make disbursements to support and benefit the area and the residents in the area from which the county originally derived the special fund.
- (2) Any balance which remains in a special assessment fund and any unrequired balance in a special improvement guaranty fund shall be treated as provided in Subsection 11-42-701(5).
- (3) Any balance which remains in a capital projects fund shall be transferred to the appropriate debt service fund or such other fund as the bond ordinance requires or to the county general fund balance account.

Amended by Chapter 438, 2024 General Session

17-36-30 Interfund loans -- Acquisition of issued unmatured bonds.

- (1) Subject to this section, restrictions imposed by bond covenants, or other controlling regulations, the governing body may:

- (a) subject to the restrictions in Section 53-2a-605, authorize an interfund loan from one fund to another; and
 - (b) with available cash in any fund, purchase or otherwise acquire for investment an unmatured bond of the county or of any county fund.
- (2) An interfund loan under Subsection (1)(a) shall be in writing and specify the terms and conditions of the loan, including the:
- (a) effective date of the loan;
 - (b) name of the fund loaning the money;
 - (c) name of the fund receiving the money;
 - (d) amount of the loan;
 - (e) subject to Subsection (3), term of and repayment schedule for the loan;
 - (f) subject to Subsection (4), interest rate of the loan;
 - (g) method of calculating interest applicable to the loan;
 - (h) procedures for:
 - (i) applying interest to the loan; and
 - (ii) paying interest on the loan; and
 - (i) other terms and conditions the governing body determines applicable.
- (3) The term and repayment schedule specified under Subsection (2)(e) may not exceed 10 years.
- (4)
- (a) In determining the interest rate of the loan specified under Subsection (2)(f), the governing body shall apply an interest rate that reflects the rate of potential gain had the funds been deposited or invested in a comparable investment.
 - (b) Notwithstanding Subsection (4)(a), the interest rate of the loan specified under Subsection (2)(f):
 - (i) if the term of the loan under Subsection (2)(e) is one year or less, may not be less than the rate offered by the Public Treasurers' Investment Fund as defined in Section 51-7-3; or
 - (ii) if the term of the loan under Subsection (2)(e) is more than one year, may not be less than the greater of the rate offered by:
 - (A) the Public Treasurers' Investment Fund as defined in Section 51-7-3; or
 - (B) a United States Treasury note of a comparable term.
- (5)
- (a) For an interfund loan under Subsection (1)(a), the governing body shall:
 - (i) hold a public hearing;
 - (ii) prepare a written notice of the date, time, place, and purpose of the hearing, and the proposed terms and conditions of the interfund loan under Subsection (2);
 - (iii) provide notice of the public hearing in the same manner as required under Section 17-36-12 as if the hearing were a budget hearing; and
 - (iv) authorize the interfund loan by ordinance or resolution in a public meeting.
 - (b) The notice and hearing requirements in Subsection (5)(a) are satisfied if the interfund loan is included in an original budget or in a subsequent budget amendment previously approved by the governing body for the current fiscal year.
- (6) Subsections (2) through (5) do not apply to an interfund loan if the interfund loan is:
- (a) a loan from the county general fund to any other fund of the county; or
 - (b) a short-term advance from the county's cash and investment pool to individual funds that are repaid by the end of the fiscal year.

Amended by Chapter 387, 2024 General Session

17-36-31 Tax levy -- Amount.

- (1)
 - (a) Before June 22 of each year, the county legislative body shall levy a tax on the taxable real and personal property within the county.
 - (b) In the legislative body's computation of the total levy subject to Sections 59-2-908 and 59-2-911, the legislative body shall determine the requirements for each fund and specify the amount of the levy apportioned to each fund.
- (2) The proceeds of the tax apportioned for purposes of the county general fund shall be credited in the county general fund.
- (3) The proceeds of the tax apportioned for utility and other special fund purposes shall be credited to the appropriate accounts in the utility or other special funds.
- (4) For the first calendar year in which a county imposes a levy under Section 11-46-104, the county shall reduce the levy imposed under this section for general tax purposes by the amount necessary to offset the revenue described in Subsection 11-46-104(5)(c)(ii).

Amended by Chapter 434, 2021 General Session

17-36-31.5 Property taxes levied for specified services -- Special revenue fund -- Limitations on use -- Collection, accounting, and expenditures.

- (1) A county may account separately for the revenues derived from a property tax, that is lawfully levied for a specific purpose, in accordance with this section.
- (2) To levy a property tax under this section, the legislative body of the county that levies the property tax shall indicate through ordinance:
 - (a) that the county levies the tax under this section; and
 - (b) the specific service for which the county levies the tax.
- (3) A property tax levied under this section is subject to the maximum rate a county may levy for property taxes under Section 59-2-908.
- (4)
 - (a) A county that collects a property tax under this section shall:
 - (i) create a special revenue fund to hold the revenues collected under this section; and
 - (ii) deposit revenues collected from that tax into the special revenue fund described in Subsection (4)(a)(i).
 - (b) A county may only expend revenues from a special revenue fund described in Subsection (4)
 - (a) for a purpose that is solely related to the provision of the service described in Subsection (2)(b) for which the county created the special revenue fund.
- (5) Except as provided in Subsections (2) and (4), a county that levies a property tax under this section shall:
 - (a) levy and collect the tax in accordance with Title 59, Chapter 2, Property Tax Act;
 - (b) account for revenues derived from the tax in accordance with this chapter; and
 - (c) levy and collect and account for revenues derived from the tax in the same general manner as for the county's other property taxes.

Enacted by Chapter 301, 2019 General Session

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 finance 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 finance 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 finance 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 finance 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 288, 2022 General Session

17-36-34 Special assessment.

Money received by the county treasurer from any special assessment shall be applied towards payment of the improvement for which the assessment was approved. Such money shall be used exclusively for the payment of the principal and interest on the bonds or other indebtedness incurred to finance such improvements, except as provided in Section 17-36-29.

Enacted by Chapter 22, 1975 General Session

17-36-35 County officials -- Profit from public funds.

If the governing body receives evidence that a county official is profiting from public money or uses it for any unauthorized purpose, the matter shall be promptly referred to the county attorney or district attorney for appropriate action. If convicted for any such offense, the county official shall immediately forfeit his office.

Amended by Chapter 212, 1996 General Session

17-36-36 Financial statements.

- (1) The finance officer shall present to the governing body the following financial statements prepared in the manner prescribed by the uniform system of budgeting, accounting, and reporting:
 - (a) a summary of cash receipts and disbursements for each fund or group of funds and for each department within each fund reportable at the end of each month showing the cash and invested balance at the beginning of the period, the total receipts collected during the period, the total disbursements made during the period, and the cash and invested balance at the end of the period;
 - (b) not less than once each quarter or more often if requested by the governing body, a condensed statement of revenues and expenditures and comparison with the budget of the county general fund and the allotments thereof, as reflected by the books of account;
 - (c) a comparative quarterly income and expense statement for each enterprise fund showing a comparative analysis between the operations of such fund for the current fiscal reporting period and the same period in the previous year;
 - (d) a condensed statement of the operating and capital budget of each enterprise fund showing revenues and expenses and balances compared with the budget for any period requested by the governing body or required by the uniform system of budgeting, accounting, and reporting; and
 - (e) any other statements of operations or reports on financial condition as the governing body or the uniform system of budgeting, accounting, and reporting may require.
- (2) All financial statements made pursuant to this section shall be open for public inspection during regular business hours.

Amended by Chapter 288, 2022 General Session

17-36-37 Finance officer -- Annual financial statement -- Contents -- Duties of state auditor.

- (1) The finance officer of each county, within 180 days after the close of each fiscal period, or, for a county that has adopted a fiscal period that is a biennial period, within 180 days after both the midpoint and the close of the fiscal period, except as provided by Section 17-36-38, shall prepare and make available to the governing body an annual financial report that shall contain:
 - (a) a statement of revenues and expenditures and a comparison with the budget of the county general fund, similar statements of all other funds for which budgets are required, and statements of revenues and expenditures or of income and expense for all other operating funds of the county;
 - (b) a balance sheet of each fund and a combined balance sheet of all funds as of:
 - (i) for a county that has adopted a fiscal period that is a biennial period, the midpoint and the close of the fiscal period; and
 - (ii) for each other county, the close of the fiscal period; or
 - (c) any other reports the governing body may require, including work performance data, tax levies, taxable values, details of bonded indebtedness, and historical facts of interest to the governing body and the public.
- (2) Copies of the annual report shall be furnished to the state auditor and made a matter of public record in the office of the finance officer.
- (3) The statement of revenues and expenditures described in Subsection (1)(a) shall specifically identify when revenue is restricted for only statutorily authorized expenditures, including:
 - (a) transient room tax, according to the expenditure authorizations described in Section 17-31-2; and

- (b) tourism, recreation, cultural, convention, and airport facilities tax, according to the expenditure authorizations described in Sections 59-12-602 and 59-12-603.
- (4) The state auditor:
 - (a) may provide guidance to the finance officer of each county to ensure uniform reporting across counties;
 - (b) may include the information described in Subsection (3) on the public finance website described in Section 67-3-12;
 - (c) shall, on a regular basis determined by the state auditor, evaluate a county's annual financial report in regard to revenues and expenditures described in Subsection (3) and determine whether a county's reporting is sufficient to ensure transparency and accountability; and
 - (d) shall, upon receipt of a county's written report under Section 17-31-5.5 and in conjunction with evaluating the information described in Subsection (3), determine if a county is compliant with the expenditure authorizations described in Sections 17-31-2, 59-12-602, and 59-12-603.
- (5) If the state auditor determines under Subsection (4)(c) that a county is not sufficiently reporting or determines under Subsection (4)(d) that a county is not compliant, the state auditor:
 - (a) shall provide the county finance officer with written notice of the determination, including the rationale for the determination; and
 - (b) shall provide the county finance officer with an opportunity to respond to the determination in writing, including an opportunity to correct any deficiencies identified by the state auditor.
- (6) If the auditor determines, after providing a county with an opportunity to respond and correct any deficiencies as described in Subsection (5)(b), that a county is still not in compliance with this section, the auditor:
 - (a) shall provide notice of the determination to the Division of Outdoor Recreation created in Section 79-7-201;
 - (b) may provide notice to the Revenue and Taxation Interim Committee and the Political Subdivisions Interim Committee, or if the Legislature is in session, the Legislative Management Committee; and
 - (c) may take any action authorized in Section 51-2a-401 or other provision of law.

Amended by Chapter 270, 2025 General Session

17-36-38 Presentation of annual report by independent auditor.

The annual report required by Section 17-36-37 may be satisfied by a county by the presentation of the report of the independent auditor on the results of operations for the year and financial condition at the midpoint of the fiscal period or at the close of the fiscal period if it is prepared in conformity with the uniform system of budgeting, accounting, and reporting.

Amended by Chapter 300, 1999 General Session

17-36-39 Independent audits.

Independent audits are required for all counties as provided in Title 51, Chapter 2a, Accounting Reports from Political Subdivisions, Interlocal Organizations, and Other Local Entities Act.

Amended by Chapter 189, 2014 General Session

17-36-40 Notice that audit complete.

- (1) Within 10 days after the receipt of the audit report furnished by the independent auditor, the county auditor shall prepare and publish a notice to the public that the county audit is complete:

- (a) at least twice in a newspaper of general circulation within the county; and
 - (b) as required in Section 45-1-101.
- (2) A copy of the county audit may be inspected at the office of the county auditor.

Amended by Chapter 388, 2009 General Session

17-36-41 Analysis and evaluation of accounting practices and systems by state auditor -- Regional accounting services.

- (1) The state auditor shall analyze and evaluate the accounting practices and systems used by the counties and provide advice and consultation to them in improving and updating their practices and systems.
- (2) Any county or group or association of counties may by agreement pursuant to the Interlocal Co-operation Act provide accounting services upon a regional basis for other counties or other local governmental units. The state auditor shall evaluate the county or other organization's ability to provide such service and shall periodically review the internal controls maintained by such a county or organization.

Amended by Chapter 73, 1983 General Session

17-36-43 Financial administration ordinance -- Purposes.

The county legislative body, after consultation with the county auditor, may adopt a financial administration ordinance authorizing the county auditor, county executive, county manager, or, in the case of county operated hospitals or mental health districts, an appointed administrator, to act as the financial officer for the purpose of approving:

- (1) payroll checks, if the checks are prepared in accordance with a salary schedule established in a personnel ordinance or resolution; or
- (2) routine expenditures, such as utility bills, payroll-related expenses, supplies, materials, and payments on county-approved contracts and capital expenditures which are referenced in the budget document and approved by an appropriation resolution adopted for the current fiscal year.

Amended by Chapter 17, 2012 General Session

17-36-44 Financial administration ordinance -- Required provisions.

The financial administration ordinance, adopted pursuant to Section 17-36-43, shall provide:

- (1) a maximum amount over which purchases may not be made without the approval of the county executive;
- (2) that the financial officer be bonded for a reasonable amount; and
- (3) any other provisions the county legislative body considers advisable.

Amended by Chapter 17, 2012 General Session

17-36-45 Internal control structure.

- (1) Each county legislative body shall, with the advice and assistance of the county auditor and county treasurer, implement an internal control structure to ensure, on a reasonable basis, that all valid financial transactions of the county are identified and recorded accurately and timely. The objectives of the internal control structure shall be to ensure:
 - (a) the proper authorization of transactions and activities;

- (b) the appropriate segregation of:
 - (i) the duty to authorize transactions;
 - (ii) the duty to record transactions; and
 - (iii) the duty to maintain custody of assets;
 - (c) the design and use of adequate documents and records to ensure the proper recording of events;
 - (d) adequate safeguards over access to and use of assets and records; and
 - (e) independent checks on performance and proper valuation of recorded amounts.
- (2) The state auditor shall evaluate procedures implemented to effectuate this section and shall provide advice and consultation in approving and updating these procedures.

Enacted by Chapter 212, 1996 General Session

17-36-46 Reserve fund for capital improvements -- Creation -- Purpose -- Limitation.

- (1) The legislative body of any county may establish and maintain, by ordinance, a cumulative reserve fund to be accumulated by levy for the purpose of financing the purchase of real property and the cost of planning, constructing or rehabilitating public buildings or other public works and capital improvements.
- (2)
- (a) Before a reserve fund under Subsection (1) may be established, the county legislative body shall designate by ordinance the specific purpose for which the fund is established.
 - (b) Except as provided in Section 17-36-50, all funds in a reserve fund under Subsection (1) shall be expended for the designated purposes.

Renumbered and Amended by Chapter 133, 2000 General Session

17-36-47 Reserve fund for capital improvements -- Estimate of amount required -- Tax levy -- Accumulation from year to year -- Restriction on use.

- (1) Subject to Subsection (4) the legislative body of a county that has established a reserve fund under Section 17-36-46 may:
- (a) include in the annual budget or estimate of amounts required to meet the public expenses of the county for the ensuing year such sum as it considers necessary for the uses and purposes of the fund; and
 - (b) include those amounts in the annual tax levy of the county.
- (2) Subject to Subsection (4), the money in the fund shall be allowed to accumulate from year to year until the county legislative body determines to spend any money in the fund for the purpose specified.
- (3) Subject to Subsection (4), money in the fund at the end of a fiscal year shall remain in the fund as surplus available for future use, and may not be transferred to any other fund or used for any other purpose.
- (4) The amount of money in a reserve fund established under Section 17-36-46 may not exceed .6% of the taxable value of the county.

Renumbered and Amended by Chapter 133, 2000 General Session

17-36-48 Reserve fund for capital improvements -- Transfer to fund of unencumbered surplus county funds.

At any time after the creation of a reserve fund under Section 17-36-46, the county legislative body may transfer to the fund any unencumbered surplus county funds remaining at the end of a fiscal year.

Renumbered and Amended by Chapter 133, 2000 General Session

17-36-49 Reserve fund for capital improvements -- Investment -- Interest and income.

- (1) All money belonging to a reserve fund created under Section 17-36-46 shall be invested in such securities as are legal for other funds of the county.
- (2) The interest and income from the investments shall be a part of the fund.

Renumbered and Amended by Chapter 133, 2000 General Session

17-36-50 Reserve fund for capital improvements -- Use for projects other than originally specified -- Special election.

- (1) The legislative body of any county may submit the proposition of using funds in a reserve fund established under Section 17-36-46 for projects other than originally specified to the electors of the county at a special election if the projects are for the purposes set forth in Section 17-36-46.
- (2) If a proposition under Subsection (1) is proposed, the county legislative body shall fix a time and place for a special election on the proposition, to be held as provided by law.

Renumbered and Amended by Chapter 133, 2000 General Session

17-36-51 Establishment of tax stability and trust fund -- Increase in tax levy.

- (1)
 - (a) Notwithstanding anything to the contrary contained in statute, the legislative body of any county may by ordinance establish and maintain a tax stability and trust fund, for the purpose of preserving funds during years with favorable tax revenues for use during years with less favorable tax revenues.
 - (b) Each fund under Subsection (1)(a) shall be subject to all of the limitations and restrictions imposed by this section and Sections 17-36-52 and 17-36-53.
 - (c) The principal of the fund shall consist of all sums transferred to it in accordance with Subsection (2) and interest or other income retained in the fund under Subsection 17-36-52(2)(a).
- (2)
 - (a) After establishing a tax stability and trust fund as provided in Subsection (1), the legislative body, in establishing the levy for the property tax levied by the county under Section 59-2-908, may establish the levy at a level not to exceed .0001 per dollar of taxable value of taxable property increase per year that will permit the county to receive during that fiscal year sums in excess of what may be required to provide for the purposes of the county.
 - (b) Any excess sums so received are to be transferred from the county general fund into the tax stability and trust fund.

Amended by Chapter 176, 2014 General Session

17-36-52 Tax stability and trust fund -- Deposit or investment of funds -- Use of interest or other income.

- (1)

- (a) All amounts in the tax stability and trust fund established by a county under Section 17-36-51 may be deposited or invested as provided in Section 51-7-11.
 - (b) The amounts described in Subsection (1)(a) may also be transferred by the county treasurer to the Public Treasurers' Investment Fund, as defined in Section 51-7-3, for the treasurer's management and control under Title 51, Chapter 7, State Money Management Act.
- (2)
- (a) The interest or other income realized from amounts in the tax stability and trust fund shall be returned to the county general fund during the fiscal year in which the income or interest is paid to the extent the interest or income is required by the county to provide for its purposes during that fiscal year.
 - (b) An amount returned in accordance with Subsection (2)(a) may be used for all purposes as other amounts in the county general fund.
 - (c) Any interest or income that is not returned to the county general fund in accordance with Subsection (2)(a) shall be added to the principal of that county's tax stability and trust fund.

Amended by Chapter 387, 2024 General Session

17-36-53 Tax stability and trust fund -- Amount in fund limited -- Disposition of excess.

- (1) The total amount in a county's tax stability and trust fund established under Section 17-36-51 shall be limited to the percentage of the total taxable value of property in that county not to exceed the limits provided in the following schedule:

Total Taxable Value	Fund Limits Percentage of Taxable Value	but not to exceed:
Less than \$500,000,000	1.6%	\$5,000,000
From 500,000,000 to 1,500,000,000	1.0%	7,500,000
Over 1,500,000,000	.5%	15,000,000

- (2) If any excess occurs in the tax stability and trust fund over the percentage or maximum dollar amounts specified in Subsection (1), this excess shall be transferred to the county general fund and may be used for all purposes as other amounts in the county general fund are used.
- (3)
- (a) Subject to Subsection (3)(b), if any excess in the fund exists because of a decrease in total taxable value, that excess may remain in the fund.
 - (b) If the excess amount in the fund is decreased below the limitations of the fund for any reason, the fund limitations established under Subsection (1) apply.

Amended by Chapter 176, 2014 General Session

17-36-54 Tax stability and trust fund -- Use of principal -- Determination of necessity -- Election -- Exception.

- (1)
- (a) Except as provided in Subsection (2), if the legislative body of a county that has established a tax stability and trust fund under Section 17-36-51 determines that it is necessary for purposes of that county to use any portion of the principal of the fund, the county legislative body shall submit this proposition to the electorate of that county in a special election called

and held in the manner provided for in Title 11, Chapter 14, Local Government Bonding Act, for the holding of bond elections.

- (b) If the proposition is approved at the special election by a majority of the qualified electors of the county voting at the election, then that portion of the principal of the fund covered by the proposition may be transferred to the county general fund for use for purposes of that county.
- (2)
- (a) The requirements of Subsection (1) do not apply to the use of any portion of the principal of a tax stability and trust fund established under Section 17-36-51 for payment of any refund of property taxes owed by the county as a result of an objection to the assessment of property assessed by the State Tax Commission under Section 59-2-1007.
 - (b) The legislative body of a county may, by ordinance or resolution, authorize the use of any portion of the tax stability and trust fund for the purpose described in Subsection (2)(a).

Amended by Chapter 258, 2024 General Session