

28 with the governing body a tentative operating and capital budget for each enterprise fund and for
29 other required special funds, together with specific work programs as submitted by the department
30 head and any other supporting data required by the governing body.

31 (b) First and second-class cities shall, and third-class cities may, submit a supplementary
32 estimate of all capital projects which the department head believes should be undertaken within
33 the three next succeeding fiscal [years] periods.

34 (c) The budget officer shall prepare estimates in cooperation with the appropriate
35 department heads. Each department head shall be heard by the budget officer prior to making final
36 estimates, but thereafter the officer may revise any department's estimate for the purpose of
37 presenting the budget to the governing body.

38 (d) If within any enterprise fund, allocations or transfers which cannot be defined as a
39 reasonable allocation of costs between funds are included in a tentative budget, a written notice
40 as to date, time, place, and purpose of the hearing is to be mailed to utility fund customers at least
41 seven days prior to the hearing.

42 (4) The tentative budget or budgets shall be reviewed and considered by the governing
43 body at any regular meeting or special meeting called for that purpose. The governing body may
44 make changes in the tentative budgets.

45 (5) Budgets for enterprise or other required special funds shall comply with the public
46 hearing requirements established in Sections 10-6-113 and 10-6-114.

47 (6) Before the last June 30 of each fiscal period, or, in the case of a property tax increase
48 under Sections 59-2-919 through 59-2-923, before August 31 of the year for which a property tax
49 increase is proposed, the governing body shall adopt an operating and capital budget for each
50 applicable fund for the ensuing fiscal period. A copy of the budget as finally adopted for each fund
51 shall be:

52 (a) certified by the budget officer;

53 (b) filed by the officer in the office of the city auditor or city recorder;

54 (c) available to the public during regular business hours; and

55 (d) filed with the state auditor within 30 days after adoption.

56 (7) Upon final adoption, the operating and capital budget shall be in effect for the budget
57 period, subject to later amendment. During the budget period the governing body may, in any
58 regular meeting or special meeting called for that purpose, review any one or more of the operating

59 and capital budgets for the purpose of determining if the total of any of them should be increased.
60 In the event the governing body decides that the budget total of one or more of these funds should
61 be increased, the procedures set forth in Section 10-6-136 shall be followed.

62 (8) Expenditures from operating and capital budgets shall conform to the requirements
63 relating to budgets specified in Sections 10-6-121[, 10-6-122, 10-6-123, 10-6-124, 10-6-125, and]
64 through 10-6-126.

Legislative Review Note
as of 11-14-01 5:33 PM

A limited legal review of this legislation raises no obvious constitutional or statutory concerns.

Office of Legislative Research and General Counsel

Committee Note

The Political Subdivisions Interim Committee recommended this bill.