

LOCAL DISTRICT MODIFICATIONS

2022 GENERAL SESSION

STATE OF UTAH

Chief Sponsor: Adam Robertson

Senate Sponsor: _____

LONG TITLE

General Description:

This bill modifies provisions related to a local district.

Highlighted Provisions:

This bill:

► requires a local district to make the local district's tentative budget, including any proposed changes to the tentative budget, available to the public at least seven days before adopting the tentative budget:

- at the local district's principal office during regular business hours; and
- on the local district's website, or if the local district does not have a website, the

public finance website under the direction of the state auditor; and

► makes technical changes.

Money Appropriated in this Bill:

None

Other Special Clauses:

None

Utah Code Sections Affected:

AMENDS:

17B-1-607, as last amended by Laws of Utah 2015, Chapter 436

17B-1-608, as renumbered and amended by Laws of Utah 2007, Chapter 329



28 *Be it enacted by the Legislature of the state of Utah:*

29 Section 1. Section **17B-1-607** is amended to read:

30 **17B-1-607. Tentative budget to be prepared -- Review by governing body.**

31 (1) On or before the first regularly scheduled meeting of the board of trustees in
32 November for a calendar year entity and May for a fiscal year entity, the budget officer of each
33 local district shall prepare for the ensuing year, in a format prescribed by the state auditor, and
34 file with the board of trustees a tentative budget for each fund for which a budget is required.

35 (2) (a) Each tentative budget under Subsection (1) shall provide in tabular form:

36 (i) actual revenues and expenditures for the last completed fiscal year;

37 (ii) estimated total revenues and expenditures for the current fiscal year; and

38 (iii) the budget officer's estimates of revenues and expenditures for the budget year.

39 (b) The budget officer shall estimate the amount of revenue available to serve the needs
40 of each fund, estimate the portion to be derived from all sources other than general property
41 taxes, and estimate the portion that shall be derived from general property taxes.

42 (3) ~~[The]~~ A tentative budget, when filed by the budget officer with the board of
43 trustees, shall contain the estimates of expenditures together with specific work programs and
44 any other supporting data required by this part or requested by ~~[the]~~ a board.

45 (4) The board of trustees shall review, consider, and tentatively adopt ~~[the]~~ a tentative
46 budget in any regular meeting or special meeting called for that purpose and may ~~[amend or~~
47 ~~revise the]~~ propose changes to the tentative budget in any manner that the board considers
48 advisable prior to public hearings, but:

49 (a) no appropriation required for debt retirement and interest or reduction of any
50 existing deficits under Section 17B-1-613, or otherwise required by law, may be reduced below
51 the minimums so required[-]; and

52 (b) a tentative budget, including any proposed changes to a tentative budget, shall be
53 made publicly available at least seven days before adopting the tentative budget and any
54 proposed changes in accordance with Section 17B-1-608.

55 (5) When a new district is created, the board of trustees shall:

56 (a) prepare a budget covering the period from the date of incorporation to the end of
57 the fiscal year;

58 (b) substantially comply with all other provisions of this part with respect to notices

59 and hearings; and

60 (c) pass the budget as soon after incorporation as feasible.

61 Section 2. Section **17B-1-608** is amended to read:

62 **17B-1-608. Tentative budget and data -- Public records.**

63 (1) The tentative budget adopted by the board of trustees and all supporting schedules
64 and data are public records~~], and are available for public inspection for a period of at least~~
65 ~~seven days prior to the adoption of a final budget].~~

66 (2) At least seven days before adopting a tentative budget in a public meeting,
67 including adopting any proposed changes to a tentative budget in a public meeting, the local
68 district shall:

69 (a) make the tentative budget and any proposed changes to the tentative budget
70 available for public inspection at the local district's principal place of business during regular
71 business hours; and

72 (b) (i) publish the tentative budget and any proposed changes to the tentative budget on
73 the local district's website, if the local district has a website; or

74 (ii) submit the tentative budget and any proposed changes to the tentative budget to the
75 state auditor in a format approved by the state auditor for posting on the public finance website
76 described in Section [67-3-12](#).