POLICY 2010

Budget Planning/Development/Adoption

A. The District participates in the Uniform School Fund, which the State Board of Education apportions annually among school districts according to the provisions of the Minimum School Program

Utah Constitution, Article X, Sec. 5
Utah Code § 53F-9-202(2) (2019)
Utah Code Title 53F, Chapter 2

B. The Superintendent shall serve as Budget Officer for the School District.

Utah Code § 53G-7-302 (2018)

C. The District shall participate in all appropriate state funding programs and conform to all state laws and rules concerning participation.

Utah Code § 53F

D. Prior to June 1 of each year, the Superintendent shall prepare and file with the School Board a tentative budget. The tentative budget and supporting documents shall include the following items:

1. The revenues and expenditures of the preceding fiscal year.

2. The estimated revenues and expenditures of the current fiscal year.

3. An estimate of the revenues for the succeeding fiscal year based upon the lowest tax levy that will raise the required revenue, using the current year's taxable value, state and federal levied taxes, current financial climate, and obligations as the basis for this calculation.

4. A detailed estimate of the essential expenditures for all purposes for the next succeeding fiscal year.

5. The estimated financial condition of the district by funds at the close of the current fiscal year.

E. The tentative budget shall be filed with the district business administrator for public inspection at least 15 days prior to the date of its proposed adoption by the local school board.

Utah Code § 53G-7-302 (2018)

F. School Board Budget

1. Prior to 30 June of each year, the Board shall adopt a budget and make appropriations for the next fiscal year. If the budget includes a tax rate exceeding the certified tax rate, the Board shall adopt an interim budget by June 30 and shall adopt the final budget as provided for in Utah Code § 59-2-919. The budget for the previous year may be revised as needed concurrently with adoption of the following year budget.

Utah Code 53G-7-303 (2025)

G. Tax Rate

1. The Board shall comply with the provisions of the Utah Code § 59-2-919 ~~Tax Increase Disclosure Act~~ if the tax rate in the proposed budget exceeds the tax rate defined in Utah Code § 59-2-924, unless one of the exceptions to those provisions (relating to prior voted local levy increases) set forth in Utah Code § 53F-8-301 applies.

Utah Code § 53G-7-303(2)(b) (2025)
Utah Code § 53F-8-301 (2018)

H. Adoption of a Budget

1. Prior to adoption of a budget or budget revision, the Board shall hold an open, public hearing on the proposed budget, at which public comment is received. In preparation of the hearing, the Board shall:

   a. In addition to complying with the open meeting notice requirements set forth in Policy 1072 Board Meetings: Notice Requirements, ~~P~~publish notice that the Board will consider and adopt a budget at the designated Board meeting in a newspaper of general circulation within the District at least ten days ~~one week~~ prior to the meeting;

   b. Publish notice electronically on the public legal notice website established under Utah Code § 45-1-101(2)(b);

c. File a copy of the proposed budget with the ~~Board's~~ Business Administrator for public inspection at least ten days prior to the hearing~~.~~; and

d. Post the proposed budget on the District's website.

Utah Code § 45-1-101 (2023)
Utah Code § 53G-7-303(3) (2025)

2. Where the Board is considering adopting a budget that includes a tax rate in excess of the certified tax rate, the Board will follow the notice, public hearing, and adoption requirements set out in Utah Code § 52-9-919 and Utah Code § 52-9-924.

Utah Code § 59-2-919 (2026)
Utah Code § 59-2-924(8), (9) (2026)

I. Filing Budget

1. The Board shall file a copy of the adopted budget with the state auditor and the State Board of Education ~~within 20 days after it is adopted~~.

Utah Code § 53G-7-303(5) (2025)

J. Undistributed Reserve

1. The Board may place an undistributed reserve in the budget that does not exceed 5% of the maintenance and operation budget in accordance with the schedule adopted by the State Board of Education.

Utah Code § 53G-7-304 (2018)

K. Application of Undistributed Reserve

1. The Board may appropriate all or part of the undistributed reserve made to any expenditure classification in the maintenance and operation budget by a written resolution adopted by a majority vote of the Board. The resolution ~~writing~~ shall state the reasons for the appropriation. A copy of the ~~written~~ resolution shall be filed with the State Board of Education and the State Auditor.

Utah Code § 53G-7-304(2) (2019)

L. Restrictions on Use of Undistributed Reserve

1. The Board may not use the undistributed reserve in the negotiation or settlement of contract salaries for District employees.

   Utah Code § 53G-7-304(3) (2018)

M. Restriction on Use of Tax Increase Revenue

1. Where the Board adopts an interim budget which includes a tax rate in excess of the certified tax rate, the Board will set aside in a restricted budget account no less than the amount of general fund revenue which would be generated by the proposed tax rate increase. The Board will not expend or otherwise obligate that revenue during the period from July 1 until the final budget is adopted.

N. Limit on Appropriations

1. The Board shall not make any appropriation in excess of the District's estimated expendable revenue, including undistributed reserves, for the following fiscal year.

   Utah Code 53G-7-305(2) (2019)

O. Reduction of Budget Appropriations

1. The Board may reduce any budget appropriation at its regular meetings if notice of the proposed action is given to all Board members and the Superintendent at least one week prior to the meeting.

   Utah Code § 53G-7-305(3) (2018)

P. Increase in Budget Appropriations

1. The Board may increase any budget appropriation only if:

   a. The Superintendent sets forth in a writing delivered to the Board a request to increase a specified budget appropriation and states the reasons for the proposed increases; and

   b. Notice that the request will be considered by the Board is published in a newspaper of general circulation at least one week prior to the board meeting at which the request is considered; and

c. The Board holds a public hearing on the request prior to acting on the request and approves the increase by a majority vote of board members.

Utah Code § 53G-7-305(7) (2019)

Q. Prohibition of Inter-fund Transfers

1. District revenues shall only be spent within the fund for which those revenues were originally authorized, levied, collected, or appropriate, and inter-fund transfers of residual equity may not be made unless expressly authorized by the State Board of Education.

Utah Code § 53G-7-306 (2021)