

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 district 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. Prior to 30 June of each year, the Board shall adopt a budget and make appropriations for the next fiscal year. The budget for the previous year may be revised as needed concurrently with adoption of the following year budget.

[Utah Code 53G-7-303 \(2018\)](#)

- G. The Board shall comply with the provisions of the Tax Increase Disclosure Act if the tax rate in the proposed budget exceeds the tax rate defined in [Utah Code § 59-2-924](#).
- H. Prior to adoption of a budget or budget revision, the Board shall hold an open, public hearing on the proposed budget. In preparation of the hearing, the Board shall:
 1. 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 one week prior to the meeting; and
 2. File a copy of the proposed budget with the Board's business administrator for public inspection at least ten days prior to the hearing.

[Utah Code § 53G-7-303 \(2018\)](#)

- I. 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\(3\) \(2018\)](#)

- J. The Board may place an undistributed reserve in the budget that does not exceed 5% of the maintenance and operation budget.

[Utah Code § 53G-7-304 \(2018\)](#)

- K. 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 writing shall state the reasons for the appropriations. A copy of the written resolution shall be filed with the State Board of Education and the State Auditor.

[Utah Code § 53G-7-304 \(2018\)](#)

- L. The Board may not use the undistributed reserve in the negotiation or settlement of contract salaries for school district employees.

[Utah Code § 53G-7-304\(3\) \(2018\)](#)

- M. 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 \(2018\)](#)

- N. 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 district superintendent at least one week prior to the meeting.

[Utah Code § 53G-7-305\(3\) \(2018\)](#)

- O. The Board may increase any budget appropriation only if:

1. 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
2. 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
3. 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\(c\) \(2018\)](#)