

## Purpose

## Policy~~control~~

## I. Definitions—

- ~~Emergency~~ circumstances that require immediate remedial action by the Mayor.

- F. **County Funding:** The amount equal to total expenses minus total operating revenues from external sources.
- G. **Declared Emergency:** Declaration by the Mayor of a situation causing or threatening to cause widespread damage, injury or loss of life, or significant property damage resulting from an attack, internal disturbance, natural phenomena, public health emergency, or technological

hazard. A declared emergency creates an immediate need for goods and services that may preclude full and open competitive procurement.

H. **Expenditure**—~~a: A payment or encumbrance~~ for goods or services in compliance with the Uniform Fiscal Procedures Act ~~for Counties, Utah Code §17-36-1.~~

I. ~~Final~~**Interim Budget** ~~—means the budget finally~~**Adjustment:** An adjustment to an adopted by the budget occurring outside the regularly scheduled Council ~~pursuant to its legislative authority~~ budget opening sessions.

J. **Material New Revenue:** Revenue exceeding \$100,000, regardless of the source, that is not identified in the adopted budget.

K. **Organization**—~~means a:~~ A specifically recognized County budget entity ~~as identified in PeopleSoft.~~

**Program**—a separately identifiable and managerially discrete service or function within a total organization budget.

**Program Budget**—refers to budgets that are formulated by programs within recognized budget organizations.

L. **Proposed Budget**—~~means: A budget presented in the format of~~ the tentative budget, together with the ~~mayor's~~Mayor's recommended adjustments and revenue comments ~~presented~~forwarded to the Council pursuant to the Mayor's executive authority.

M. **Technical Adjustment**—~~adjustments made for the purpose of correcting:~~ An adjustment to correct errors or omissions in the adopted budget; and other technical updates prepared by the ~~Auditor's Office~~organizations.

N. **Tentative Budget**—~~means the:~~ The budget prepared ~~by the Auditor, including projected revenues, pursuant to the budget officer's statutory authority, and submitted by Mayor's Financial Administration~~ to the ~~mayor~~Mayor for further executive action and preparation of a proposed budget.

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## II. General Procedures —and Responsibilities

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- A. ~~The following procedures center around the need~~**Procedures that apply to make periodic adjustments** outside the regularly scheduled Council budget opening sessions and to fully disclose the cumulative and annualized effect of those adjustments currently and in the future. The "Request for Interim Budget Adjustment"**all interim budget adjustments:**

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1. ~~An interim budget adjustment form attached, SL County Budget Request/Adjustment Form,~~ must be completed for all ~~interim~~ budget adjustment requests. ~~Role of Council,~~

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**A completed SL County Budget Request/Adjustment Form, along with accompanying documentation, must be submitted to the Chief Financial Officer/Deputy Mayor, Auditor, District Attorney, and agency submitting request:**

2. ~~The responsibility of the Council is (or his/her designee in the Office of Finance) to be reviewed for completeness.~~

3. ~~The Mayor will review all requests for interim budget adjustments.~~

- a. ~~For requests submitted by the Mayor and independent elected officials, the Mayor will forward the request to the Council Fiscal Manager (or his/her designee) and may make a recommendation for either approval or denial of the request.~~
- b. ~~For requests submitted by Agencies under the Mayor's control, the requests will be forwarded to the Council Fiscal Manager for review and consideration only if the Mayor concurs with the request.~~

4. ~~A budget adjustment requesting a new FTE or eliminating all or part of an FTE, regardless of funding source or funding certainty, requires the submission of an interim budget adjustment request in accordance with this policy and may not be approved by the Council Fiscal Manager pursuant to subsection II.B.~~

5. ~~Approval of an interim budget adjustment by either the Council Fiscal Manager (Subsection II.B.) or the Council (Subsection II.C.) constitutes authority to expend funds.~~

- B. **Specific and additional procedures that apply to interim budget adjustments equaling \$50,000 or less:**

1. ~~The Council Fiscal Manager may approve an interim budget adjustment that conforms with adopted Legislative Intent and:~~
- a. ~~Is a technical budget adjustment; or~~
- b. ~~Is County Funding neutral, if the revenue is restricted for the same purpose as the requested expenditure (i.e., the revenue could not be used for another purpose); or~~
- c. ~~Shifts appropriations from one capital project to another substantially similar project and meets the requirements of subsection III.G.2.~~

- C. **Specific and additional procedures that apply to interim budget adjustments greater than \$50,000:**

1. ~~The Council Fiscal Manager will forward the request to the Council and may make a recommendation for either approval or denial of the request.~~
2. ~~The Council, during a public meeting, will review the interim budget adjustment request and will either approve or deny the request. For approved requests~~

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3. The Mayor may veto a Council-approved interim budget adjustment and the Council may override the Mayor's veto in accordance with applicable County ordinances.

**D. Responsibility of Council, Mayor, Council Fiscal Manager, and Agency submitting request:**

**1. Council Responsibilities:**

- a. It is the Council's responsibility to review a request for an interim budget adjustment submitted by the Mayor or forwarded by the Council Fiscal Manager and either approve or deny the request.
- b. For an approved request, the Council is responsible for ratifying the adjustment at the next scheduled Council budget opening.

**2. The Mayor responsibilities:**

- a. It is the Mayor's responsibility of the Mayor is to review each request for an interim budget adjustment forwarded by the Auditor and make a recommendation for either approval or denial of the request. The Mayor shall then forward

**3. Council Fiscal Manager responsibilities:**

- a. It is the Council Fiscal Manager's responsibility to review a request for interim budget adjustment equaling \$50,000 or less and either approve the request and recommendation or forward it to the Council for their consideration to either approve or deny the request.

~~The responsibility of the District Attorney is to receive and respond to requests for legal advice requested by It is the Auditor, Mayor, or Council concerning interim budget adjustment requests.~~

- b. The Council Fiscal Manager's responsibility of the Auditor is to receive requests review a request for interim budget adjustments and review requests and supporting documentation for compliance with this policy. The Auditor will perform an expeditious review of the request within five working days from the time that all required documentation is provided and assist requesting agencies, as necessary, with meeting the requirements of this policy. The Auditor will keep the Mayor and other elected officials informed on the status of the request. In addition, the Auditor will track the cumulative cost of prior approved budget adjustments added to the cost of the proposed budget adjustment and report this information greater than \$50,000 and forward it to the Mayor and Council and forward all requests to either approve or deny the Mayor request.

**4. The Agency responsibilities:**

- a. It is the Agency's responsibility of the agency submitting the request is to submit an interim budget adjustment requests request in compliance with this policy, including the required supporting documentation.
- b. For Agencies within independent elected officials' offices, the request must be signed by the elected official or designee and the Agency's fiscal manager.
- c. For Agencies under the Mayor's control, the request must be signed by the division director, department fiscal manager, and department director.

**III. Types of Interim Budget Adjustments and required supporting documentation supplemental procedures:**

**1.0A. Technical adjustments to correct errors and omissions in the ~~final~~ adopted and/or published interim budget documents:**

**1.11. ~~These technical~~ Technical** adjustments include, but are not limited to, corrections of errors or omissions that are identified after the ~~final~~ adopted budget documents are ~~adopted. These published and may~~ include clarification of Council intent with respect to the ~~final adopted and/or~~ published budget documents.

**1.22. A "Request for Interim Budget Adjustments" form (the Request) will be** completed by the requesting agency and submitted to the Auditor. The request must be signed by the elected official or his designee. For agencies under the Mayor's control, the request will not be submitted to the Auditor until it is initially reviewed and approved by the Mayor. Corrections of errors and omissions ~~shall~~ must be identified on the ~~form~~ SL County Budget Request/Adjustment Form by the ~~agencies~~ Agency with ~~adequate~~ detailed justification and complete explanation. Supporting

3. ~~Supporting documentation (including which may include applicable budget workshop minutes or financial schedules), must be attached to accompany the form request.~~
4. ~~The burden of proof will be on the requesting agency to clearly demonstrate that an error or omission occurred in the adopted and/or published adopted budget document.~~
- 1.3** ~~The Auditor will review the request and all accompanying documentation and forward it to the Mayor with any findings. If the request pertains to a possible error, omission, or other technical adjustment, the Auditor may make a recommendation for either denial of the request or favorable consideration. The Mayor will review the request and the Auditor's findings and recommendation.~~
- 1.4** ~~For requests submitted by elected officials, the Mayor will forward the request and the Auditor's findings and recommendations to the Council and may also make a recommendation for either denial or approval of the request. For requests submitted by agencies under the Mayor's control, the requests and the Auditor's findings and recommendation will be forwarded to the Council for their review and consideration once the request is reviewed and approved by the Mayor.~~
- 1.5** ~~The Council will review each interim budget adjustment request, the Auditor's findings and recommendation, and the Mayor's recommendation, and either approve or deny the request. **Approval of an interim budget adjustment request by the Council constitutes authority to expend funds,**~~
- 1.6** ~~The Mayor may veto Council approved interim budget adjustments and the Council may override the Mayor's veto in accordance with applicable County ordinances.~~
- 1.7** ~~The tentative and proposed budgets for the next scheduled Council budget opening session shall include a schedule of all previously approved interim budget adjustments. All approved interim budget adjustments shall be included in the Council's final budget, unless the Council removes an item (approved earlier as an interim budget adjustment) by individual vote.~~
- 2.0B. "New revenue" and respective expenditure appropriation requirements:**
- 2.11.** ~~Organizations may find, as they proceed through the year, that if new revenue becomes available from grants, contracts, endowments, or other sources beyond that those included in the adopted budget. **As these revenues become available, the new revenue and any new related expenditures must also be approved/appropriated through the interim budget adjustment process before any funds may be expended.**~~
- 2.2** ~~A Request form will be completed by the requesting agency and submitted to the Auditor. The request must be signed by the elected official or his designee. For agencies under the Mayor's control, the request will not be submitted to the Auditor~~

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~~until it is initially reviewed and approved by the Mayor. A detailed written explanation of the new or expanded program shall be attached to the form. The new revenue and required appropriations must be identified on the form by the agency.~~

2. For grants, all annual "match" requirements and all ancillary costs (each year for the duration of the grant) ~~which that~~ the County will incur if the grant is accepted ~~shall must~~ be fully disclosed either ~~on in~~ the form request or on an attached schedule.

~~2.2.13.~~ Match requirements and ancillary cost information ~~shall must~~ be presented in a format so that the projected financial impact is clearly set forth ~~for~~ each year for the duration of the grant.

~~2.2.24.~~ If there is an expectation or requirement that the County will continue to fund the new program after the grant is phased out, this information ~~shall also must~~ be fully disclosed on the interim budget adjustment form.

~~2.3~~ The Auditor will review the request and all accompanying documentation and forward any findings to the Mayor. The purpose of the Auditor's review is to determine if the request complies with the policy and that any new revenue meets the Auditor's standard for revenue projection as that standard is applied in preparing the "Tentative Budget".

~~2.4~~ The Mayor will review the request and the Auditor's findings. For requests submitted by elected officials, the Mayor will forward the request and the Auditor's findings to the Council and may make a recommendation for either approval or denial of the request.

~~2.5~~ For requests submitted by agencies under the Mayor's control, the requests and the Auditor's findings will be forwarded to the Council for their review and consideration only if the request is approved by the Mayor.

~~2.6~~ The Council will review each interim budget adjustment request, the Auditor's findings and the Mayor's recommendation, and either approve or deny the request. ***Approval of an interim budget adjustment request by the Council constitutes authority to expend funds.***

~~2.7~~ The Mayor may veto Council approved interim budget adjustments and the Council may override the Mayor's veto in accordance with applicable County ordinances.

5. ~~The tentative and proposed budgets for the next scheduled Council budget opening session shall include a schedule of all previously approved interim budget adjustments. All approved interim budget adjustments shall be included in the Council's final budget, unless the Council removes an item (approved earlier as an interim budget adjustment) by individual vote~~New revenue exceeding \$100,000 per annum is considered 'material new revenue' and should be reviewed by staff from the Mayor, Council, Auditor, Treasurer, and Recorder's offices

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before an interim budget adjustment can be prepared in accordance with this policy. The staff from these offices will consider the nature, amount, timing, certainty of funds and expected performance standards and outcomes related to any new material revenue (See the Revenue Policy section of *Policy 1060 Financial Goals and Policies* for additional guidance).

**C. Budget adjustments for Declared Emergencies:**

1. In the event of a Declared Emergency, the Mayor or designee may authorize emergency procurement and reimbursement in accordance with *Policy 1410 Emergency Management*, the *2018 Emergency Operations Plan*, *Salt Lake County Code of Ordinance*, and *Utah Code*
2. Funds expended on the Declared Emergency are subject to later review by the Mayor and review and approval by the Council in accordance with this policy.

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~~3.0 Budget adjustments for declared emergencies~~

~~3.1 County organizations could encounter emergencies during the year which may require immediate action. The procedures in this section are applicable only if an~~

emergency declaration is invoked by the Mayor or designee. A declared emergency shall not exceed 30 days in duration unless an extension is approved by the Council.

**3.2** — Emergencies shall be referred to the Mayor for immediate resolution. If an emergency is declared, the Mayor will invoke emergency procedures, inform the Council and the Auditor, and resolve the problem.

**3.** Upon resolution, the organization(s) will or conclusion of the emergency declaration, whichever occurs first, Agencies must prepare a Request and submit it to the Auditor. The form will interim budget adjustment requests in accordance with this policy.

**3.3.4.** Accurate documentation for each expenditure must include a detailed description of the emergency/Declared Emergency, the funds lawfully incurred debt expended to respond in response to the emergency, and additional funds, if any, anticipated to be expended.

**3.4** — The Auditor will review the request and all accompanying documentation and forward the request and any findings to the Mayor. The Mayor will review the request and the Auditor's findings. The Mayor will forward the request and the Auditor's findings to the Council and may make a recommendation for either denial or approval of all or part of the request.

**3.5** — Declaration of an emergency by the Mayor or designee constitutes authority to expend necessary funds to appropriately respond to the emergency. The Council will be responsible for approving necessary interim budget adjustments and, if necessary, adjusting tax rates.

**3.6** — The tentative and proposed budgets for the next scheduled Council budget opening session shall include a schedule of all previously approved interim budget adjustments. All approved interim budget adjustments shall be included in the Council's final budget, unless the Council removes an item (approved earlier as an interim budget adjustment) by individual vote.

**D. Budget adjustments for unforeseen expenditure requirements and exigencies:**

**4.1.1.** Organizations may encounter unforeseen expenditure requirements during the year which that may require immediate action.

**2.** It is the general expectation of the Mayor and Council that unforeseen expenditures be absorbed within existing budgets. However, if

**4.2.3.** If unforeseen expenditure requirements cannot reasonably be absorbed into an existing budget without adversely impacting mission-critical services, the agency

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~~will submit a Request to the Auditor explaining how the unforeseen expenditures impairs their service levels. The request must be signed by the elected official or his designee. For agencies under the Mayor's control, the request will not be submitted to the Auditor until it is initially reviewed and approved by the Mayor.~~Agency must submit an interim budget adjustment request in accordance with this policy.

~~4.3 — The Auditor will review the request and all accompanying documentation and forward the request and any findings to the Mayor. The Mayor will review the request and the Auditor's findings. For requests submitted by elected officials, the~~

Mayor will forward to the Council the request and the Auditor's findings and may make a recommendation for either denial or approval of the request.

~~4.4 For requests submitted by agencies under the Mayor's control, the requests and the Auditor's findings will be forwarded to the Council for their review and consideration, only if the request is approved by the Mayor.~~

~~4.5 The Council will review each interim budget adjustment request, the Auditor's findings and the Mayor's recommendation, and either approve or deny the request. **Approval of an interim budget adjustment request by the Council constitutes authority to expend funds.**~~

~~4.6 The Mayor may veto Council approved interim budget adjustments and the Council may override the Mayor's veto in accordance with applicable County ordinances.~~

~~4.7 The tentative and proposed budgets for the next scheduled Council budget opening session shall include a schedule of all previously approved interim budget adjustments. All approved interim budget adjustments shall be included in the Council's final budget, unless the Council removes an item (approved earlier as an interim budget adjustment) by individual vote.~~

#### **Adjustments to existing capital project budgets**

~~5.1 Capital construction projects inherently require adjustments to budgeted costs. Each approved project should generally incorporate a contingency provision. Projects funded from the general fund and municipal services fund have an additional contingency provision included within each fund.~~

~~5.1.1 To complete projects within the original scope, adjustments may be necessary and should be covered with available contingencies. If a project requires additional funding beyond the original project budget and available contingency, Council approval is necessary prior to expending additional funds. Furthermore, all projects approved by the Council must be completed within their original scope and within the total amount appropriated by fund. If the Mayor subsequently determines a previously approved project is not feasible, the Council shall be notified. If the Council concurs with the Mayor's determination that a previously approved project is no longer feasible, then this project will be cancelled.~~

~~5.1.2 These adjustments shall be forwarded on the Request form, by the agency administrator, to the Facilities Management Director. The request must be signed by the elected official (or designee). The Facilities Management Director shall review the request and may convene the Capital Construction Committee for assistance in completing this review. If it appears the proposed change could constitute a change of scope, then the Facilities Management~~

Director shall consult with the District Attorney's Office on

~~whether the proposed change does constitute a change of scope. If the District Attorney's Office advises that the proposed adjustment is not a scope change, then the Facilities Management Director shall forward the interim budget adjustment request together with all supporting documentation and a brief summary of the District Attorney's advice regarding potential change of scope to the Auditor. The Facilities Management Director shall also make a recommendation on whether the request should be approved. For requests submitted by agencies under the Mayor's control, the requests and the Auditor's findings will be forwarded to the Council for their review and consideration only if the request is approved by the Mayor.~~

~~5.2 If the District Attorney's Office advises that the scope of the project has changed, the requesting agency shall consult with the District Attorney's Office for legal advice on whether the project should be re-bid in accordance with the purchasing ordinance. The requesting agency shall submit to the Facilities Management Director an amended operating cost projection which will include the following:~~

~~5.2.1 number of full time equivalent employees~~

~~5.2.2 salary and benefit costs~~

~~5.2.3 operating and maintenance costs~~

~~5.3 This information shall include the full annualized cost of operating the facility. Cost projections will need to be prepared and submitted for the first five years of operation.~~

~~5.4 The Auditor will review the request and all accompanying documentation and forward any findings to the Mayor. The Mayor will review the request and the Auditor's findings. For requests submitted by elected officials, the Mayor will forward to the Council the request and the Auditor's findings and may make a recommendation for either denial or approval of the request.~~

~~5.5 The Council will review each interim budget adjustment request, the Auditor's findings and the Mayor's recommendation, and either approve or deny the request. **Approval of an interim budget adjustment request by the Council constitutes authority to expend funds,**~~

~~5.6 The Mayor may veto Council approved interim budget adjustments and the Council may override the Mayor's veto in accordance with applicable County ordinances.~~

~~5.7 The tentative and proposed budgets for the next scheduled Council budget opening session shall include a schedule of all previously approved interim budget adjustments. All approved interim budget adjustments shall be included in the Council's final budget, unless the Council removes an item (approved earlier as an interim budget adjustment) by individual vote.~~

## New capital project requests

6.1 — It is possible that new capital projects may be proposed between budget sessions. Any new projects will be approved by the Mayor and require approval by the Salt Lake County Council.

4. The supporting documentation must explain how the unforeseen expenditures will impair the Agency's service levels.

### E. Budget adjustments for new capital projects:

1. It is the expectation of the Mayor and Council that new capital projects should only be considered only during scheduled budget opening sessions. However, if

6.2. If a new capital project is proposed at a time other than the budget opening session, a Request form shall be submitted to the Facilities Management Director. The Facilities Management Director shall convene the Capital Construction Committee which shall prioritize and rank the requested project with those already included in the final budget. The Facilities Management Director and Committee shall prepare a recommendation on the proposed project and forward it along with the interim budget adjustment request and all supporting documentation to the Auditor. the Agency requesting the project must follow the procedures set forth in Policy 1102 Capital Project Guidelines before an interim budget adjustment request can be submitted for review and consideration under this policy.

6.3 — The requesting agency will attach a written description of the project and the need for it. This explanation shall also include the reasons why the project must be considered prior to the next scheduled budget opening session.

6.4 — The requesting agency shall also submit to the Auditor an operating cost projection for the proposed project which will include the following:

6.4.1 — number of full time equivalent employees

6.4.2 — salary and benefit costs

6.4.3 — operating and maintenance costs

6.5 — This information shall include the full annualized cost of operating the facility. Cost projections shall be prepared and submitted for the first five years of operation.

6.6 — The Auditor will review the request and all accompanying documentation and forward any findings to the Mayor. The Mayor will review the request and the Auditor's findings. For requests submitted by elected officials, the Mayor will forward to the Council the request and the Auditor's findings and may make a recommendation for either denial or approval of the request.

6.7 — For requests submitted by agencies under the Mayor's control, the requests and the Auditor's findings will be forwarded to the Council for their review and consideration only if the request is approved by the Mayor.

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- ~~6.8 — The Council will review each interim budget adjustment request, the Auditor's findings and the Mayor's recommendation, and either approve or deny the request. ***Approval of an interim budget adjustment request by the Council constitutes authority to expend funds.***~~
- ~~6.9 — The Mayor may veto Council approved interim budget adjustments and the Council may override the Mayor's veto in accordance with applicable County ordinances.~~



~~6.10 The tentative and proposed budgets for the next scheduled Council budget opening session shall include a schedule of all previously approved interim budget adjustments. All approved interim budget adjustments shall be included in the Council's final budget, unless the Council removes an item (approved earlier as an interim budget adjustment) by individual vote.~~

#### **New "Program" budget adjustments**

~~7.1 Upon implementation of program budgeting, Organization budgets will be based on Council approved programs. In the event, an organization seeks to add a new program or delete a Council approved program, then the following procedures will apply.~~

~~7.2 To provide organizations with authority and appropriate flexibility to manage Council approved programs, these adjustments should be accommodated at the organization level as long as the sum of budget appropriations is within the total adopted organization budget.~~

~~7.3 Until budgets are formally adopted by program by the Council, organizations can adjust existing Council approved programs within their level of funding provided that such adjustments do not exceed the adopted budget and provided that such adjustments comply with any legislative intent expressed by the Council in adoption of the organization budget. However, new programs may not be added without Council approval.~~

~~7.4 Organizations will provide the Auditor, Mayor and the Council with adequate support for these new program budget adjustments. The organization will provide the Auditor, Mayor, and Council with adequate written program/function justification through the Request form with verification of the new program's impact on the current and subsequent four budget years. The Council will provide written approval to proceed. Until budgets are formally adopted by program, organizations will provide existing program adjustment information to the Auditor, Mayor, and Council for informational purposes only.~~

~~7.5 In the event that any proposed program budget adjustment exceeds the total adopted organization budget, a Request form will be completed and submitted to the Auditor. The request must be signed by the elected official or his designee. For agencies under the Mayor's control, the request will not be submitted to the Auditor until it is initially reviewed and approved by the Mayor. The proposed adjustment(s) shall be identified by the agency and explained in writing. If additional funds, associated with the proposed adjustment, are available; the source and amount shall be disclosed. The full annualized cost of the new program shall be disclosed.~~

~~7.6 The Auditor will review the request and all accompanying documentation and forward the request and any findings to the Mayor. The Mayor will review the request and the Auditor's findings. For requests submitted by elected officials, the~~

~~Mayor will forward to the Council the request and the Auditor's findings and may make a recommendation for either denial or approval of the request.~~

~~7.7 For requests submitted by agencies under the Mayor's control, the requests and the Auditor's findings will be forwarded to the Council for their review and consideration only if the request is approved by the Mayor.~~

~~7.8 The Council will review each interim budget adjustment request, the Auditor's findings and the Mayor's recommendation, and either approve or deny the request.~~  
~~**Approval of an interim budget adjustment request by the Council constitutes authority to expend funds.**~~

~~7.9 The Mayor may veto Council approved interim budget adjustments and the Council may override the Mayor's veto in accordance with applicable County ordinances.~~

~~7.10 The tentative and proposed budgets for the next scheduled Council budget opening session shall include a schedule of all previously approved interim budget adjustments. All approved interim budget adjustments shall be included in the Council's final budget, unless the Council removes an item (approved earlier as an interim budget adjustment) by individual vote.~~

#### **Appropriation Unit Adjustments**

**F. Organizations may encounter unforeseen Budget adjustments for approved capital projects:**

1. It is the expectation of the Mayor and the Council that approved capital projects be completed within the approved scope of work and budget, including the budgeted contingency.
2. If an approved capital project requires additional funds beyond the project budget and contingency, the Mayor and Council expect the additional expenditures to be absorbed within existing budgets.
3. If the additional capital project expenditure requirements cannot reasonably be absorbed into an existing budget, the Agency must demonstrate an adverse impact on mission-critical services if the request is not approved.

**G. Budget adjustments for during the year which may require shifting of the transfer of funds between approved capital projects:**

1. If a capital project is completed for a sum less than the approved project budget amount, an interim budget adjustment request to transfer the unexpended funds to another capital project may be considered.
2. Requests to transfer under-expended funds from a completed capital project to another capital project within the Agency's adopted budget may be considered only if:
  - a. The capital project receiving the available funds is an approved capital project; and
  - b. The transfer is within the same Project Fund; and
  - c. The transfer is within the same Agency or Organization.

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**H. Budget adjustments for transfers of funds between Appropriation Units:**

~~8.1. A request to transfer~~ funds from one appropriation unit to another within the organization's ~~Agency's~~ adopted budget; will be considered only:

~~8.2 — For those adjustments greater than 2% of the appropriation unit or \$5,000, whichever is the lesser amount, the agency will submit a letter to the Auditor requesting an appropriation unit adjustment. The letter shall also include the reasons an appropriation adjustment is necessary. The request must be signed by the elected official or his designee. For agencies under the Mayor's control, the request will not be submitted to the Auditor until it is initially reviewed and approved by the Mayor.~~

~~8.3 — The Auditor will review the request and all accompanying documentation and forward the request and any findings to the Mayor. The Mayor will review the request and the Auditor's findings. For requests submitted by elected officials, the Mayor will forward to the Council the request and the Auditor's findings and may make a recommendation for either denial or approval of the request.~~

~~8.4 — The Council will review each interim budget adjustment request, the Auditor's findings, and the Mayor's recommendation, and either approve or deny the request.~~

**Adjustments to Personnel and Operations Appropriations Units**

~~9.1 — Notwithstanding the provisions of section 8.0, adjustments to the personnel and operations appropriations units may take place as prescribed in section 9.0. All~~

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~~other adjustments of appropriations units shall be processed in accordance with section 8.0.~~

~~9.2 Upon review by the County budget officer, the County Auditor, and in accordance with budgetary and fiscal policies or ordinances of Salt Lake County, any County organization may transfer any unencumbered or unexpended appropriation balance or any part from the personnel expenditure unit account to the operations unit (or vice versa) within the organization's budget during a given budget year, or incur an excess expenditure of one or more line items so long as the transfer or expenditure does not cause the total of all expenditures or encumbrances to exceed the total unused appropriation within the organization's combined personnel and operations appropriations units at the close of the budget year.~~

~~9.3 Such transfers shall still require submission to the County Auditor of the Request for Interim Budget Adjustment form. However, only approval of the Director and Fiscal Manager of the County organization shall be required to prepare and sign this budget adjustment.~~

~~9.4 These adjustments to the County organizations' appropriations units will be formally adjusted in the Budget Reporting and Analysis Support System at the end of each fiscal year.~~

~~9.5 County organizations shall not be permitted to transfer funds from an operations appropriation unit to its personnel appropriation unit for the purpose of funding the hiring of additional FTE's without prior approval of the increased number of FTE's by the County Council through the procedures outlined in section 8.0.~~

~~9.6 During the budget process, each county organization shall report to the Council through the applicable Elected Official any reductions in FTE positions that are subsequently filled with temporary employees.~~

- ~~a. APPROVED and PASSED this 17 day of November, 2009. If unforeseen expenditures cannot be absorbed within approved Appropriation Unit budgets; and~~
- ~~b. If the Agency can demonstrate an adverse impact on mission-critical services without the transfer.~~

### IV. References

- A. Utah Code §17-36-1 Uniform Fiscal Procedures Act for Counties
- B. Utah Code §17-36-27 Emergency Expenditures

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- C. Utah Code §53-2a-208 Local Emergency Declarations
- D. Salt Lake County Code of Ordinances § 2.86.030 Declaration of an Emergency
- E. Salt Lake County Code of Ordinances §2.95.020 County Budget Process, Definitions
- F. Salt Lake County Code of Ordinances §3.3.15 Revenue & Finance, Definitions
- G. Salt Lake Countywide Policies and Procedures: No. 1410 Emergency Management
- H. Salt Lake Countywide Policies and Procedures: No. 1102 Capital Project Planning Guidelines
- I. Legislative Intent for 2014, No. 11 Restrict Certain Appropriation Unit Shifts, 12/10/2013
- J. Legislative Intent for 2017, No. 9 Continue to Restrict Certain Appropriation Unit Shifts, 12/06/2016

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