

## **CHAPTER 5-09: EXPENDITURES AND APPROPRIATIONS**

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### **5-09-010. Expenditures.**

All expenditures by any department must conform with the department budget. No appropriation may be encumbered and no expenditure may be made against any department appropriation unless there is sufficient unencumbered balance in the department's appropriation, except in the cases of emergency as provided herein. City officers or employees shall not make or incur expenditures or encumbrances in excess of total appropriations for any department in the budget as adopted or subsequently amended. Any obligation contracted by any such officer or employee shall not be or become valid or enforceable against the City. No check or warrant to cover any claim against any appropriation shall be drawn until the claim has been processed as provided herein.

### **5-09-020. Purchasing Procedures.**

All purchases or encumbrances shall be made in accordance with the purchasing procedures set forth in the Title 3 of this Code. All encumbrances reported as outstanding as of the fiscal year-end shall be supported by a purchase order issued on or before the last day of the fiscal year and approved by the City.

### **5-09-030. Emergency Expenditures.**

In the event the City Council determines that an emergency exists, such as widespread damage from fire, flood or earthquake, and that the emergency necessitates the expenditure of money in excess of the budget of the general fund, the City Council may by resolution or ordinance amend the budget and authorize such expenditures and incur such deficits in the fund balance of the general fund as may be reasonably necessary to meet the emergency.

### **5-09-040. Transfer of Appropriations between Accounts.**

Upon written consent of the Budget Officer, the head of any department may transfer any unencumbered or unexpended appropriation balance or any portion thereof from one expenditure account to another within the department during the budget year. Upon written consent of the Budget Officer, the head of any department may permit an excess expenditure of one or more line items provided the total of all excess expenditures or encumbrances do not exceed total unused appropriations within the department at the close of the budget year.

### **5-09-050. Transfer of Appropriations between Departments.**

At the request of the Budget Officer, or upon its own initiative, the City Council by resolution may transfer any unencumbered or unexpended appropriation balance or portion thereof from one department fund to the same fund of another department, provided that no appropriation for debt retirement and interest, reduction of deficit, or other appropriation required by law or ordinance shall be reduced below the minimum required.

**5-09-060. Transfer of Special Fund Balances.**

Whenever the necessity for maintaining any special fund of the City ceases to exist and a balance remains in the fund, the City Council shall authorize the transfer of the balance to the fund balance account in the general fund of the City except as follows.

(a) Special Assessment Fund. Any balance remaining in a special assessment fund and any unrequired balance in its special improvements guarantee fund shall be treated in the manner provided in Title 17A of the *Utah Code Annotated*, as amended, regarding municipal improvement districts.

(b) Capital Fund. Any balance remaining in a capital improvements or capital projects fund shall be transferred to the appropriate debt service fund or other fund as the bond ordinance may require and otherwise to the fund balance account in the general fund.

(c) Trust Fund. Whenever any balance held in a trust fund for a specific purpose, other than cemetery perpetual care, is to be transferred because its original purpose or restriction has ceased to exist, a public hearing shall be held in a manner set forth in this Title. Published notice of the public hearing shall invite those persons who contributed to the fund to appear at the hearing. If the City Council determines the fund balance amounts are refundable to the original contributors, a thirty (30) day period following the hearing shall be allowed for persons having an interest in the fund to file with the City Council a verified claim for the amount of each claimant's contribution. Any claim not so filed shall be forever barred. Any balance remaining after refunds to eligible contributors shall be transferred to the fund balance account in the general fund.

**5-09-070. Interfund Loans.**

The City Council may authorize interfund loans from one fund to another at such interest rates and upon such repayment terms and conditions as it may prescribe, and with available cash in any fund, may purchase or otherwise acquire for investment unmaturing bonds of the City or of any fund of the City, subject to restrictions imposed by applicable statutes, ordinances or regulations.

**5-09-080. Reduction of Budget Appropriations.**

The total budget appropriation of any department may be reduced for purposes other than transfers to another department by resolution of the City Council. Notice of the proposed action must be given to all members of the City Council at least five (5) days before such action, unless such notice is waived in writing or orally during attendance at the meeting by any member of the City Council.

**5-09-090. Lapse of Appropriations.**

All unexpended or unencumbered appropriations except capital projects fund appropriations shall lapse at the end of the budget year.

