

Budget

Record Title	Description	Retention	Classification	Comments	Schedule #
Adopted Budget Files	These files document the adoption of the county's annual budget. Includes recommended budget, tape recordings of public hearings associated with finalizing budget, and all related correspondence. Files may also contain budget amendments and any other actions affecting budget.	Duplicates: 1 year after the budget has been adopted.	Public	Originals maintained permanently as part of Council Correspondence	BU-002
Annual Budget	The budget is a "plan for financial operations for a fiscal year, embodying estimates for proposed expenditures for given purposes and the means of financing the expenditures" (UCA 17-36-3(14) (1995)). "On or before the 15th day of the last month of each fiscal year, the governing body by resolution shall adopt the budget which, subject to further amendment, shall thereafter be in effect for the next fiscal year. A copy of the final budget, and of any subsequent amendment thereof, shall be certified by the budget officer and filed with the state auditor not later than thirty days after its adoption" (UCA 17-36-15 (1995)).	Permanent. May be transferred to the County Archives.	Public	If published on web or electronically only, print paper copy prior to transfer.	BU-001
Budget Apportionment Records	These are apportionment and reapportionment schedules that propose quarterly obligations under each authorized appropriation.	5 years after close of the fiscal year.	Public		BU-003
Budget Background Records	These records are used to assist in the preparation of department budget requests presented to the county legislative body.	2 years	Primary Public Secondary Private UCA 63-2-302(1)(f) (1995)		BU-004
Budget Estimate and Justification Files	These are copies of budget estimates and justifications prepared or consolidated in formally organized budget proposals. Included are appropriation sheets, narrative statements, and related schedules and data.	5 years	Primary Public Secondary Private UCA 63-2-302(1)(f) (1995).		BU-005
Budget Working Files	These files contain working papers used to assist in the preparation of county budgets and to justify budget requests presented to the county legislative body. Includes departmental budget requests, work-up sheets, cost estimates, and rough data accumulated in the preparation of annual budget estimates, related correspondence, and documentation for approval of final budget.	1 year after the close of the budget's calendar year.	Primary Public Secondary Private UCA 63-2-302(1)(f) (1995)		BU-006
Periodic Budget Reports	These are routine budget reports prepared monthly or quarterly. They document the status of county appropriation accounts and apportionment and are only used for reference purposes.	Retain for 1 year or until administrative need ends and then destroy.	Public		BU-007
Regular Budget Reports	These regular reports are prepared monthly and quarterly. They document the status of county accounts and apportionment comparing budgets and actual expenditures. They are used for audit purposes.	3 years	Public		BU-008
Tentative Budget Files	These files contain tentative budget requests. "On or before the first day of the next to last month of every fiscal year, the budget officer shall prepare for the next budget year and file with the governing body a tentative budget for each fund for which a budget is required" (UCA 17-36-10 (1995)).	5 years	Public		BU-009