

CHAPTER 5A-04. EXPENDITURES

- 5A-04-010. Expenditures.**
- 5A-04-020. Purchasing Procedures.**
- 5A-04-030. Filing of Bids.**
- 5A-04-040. Emergency Expenditures.**

5A-04-010. 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 in this Chapter or the Uniform Fiscal Procedures Act. City officers or employees may 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 may 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 by the Uniform Fiscal Procedures Act.

5A-04-020. Purchasing Procedures.

All purchases or encumbrances shall be made in accordance with the purchasing procedures adopted by the City, including, but not limited to the procurement procedures adopted pursuant to Title 3A of this Code. All encumbrances reported as outstanding as of the fiscal period end shall be supported by a purchase order or some form of documentation authorizing expenditures issued on or before the last day of the fiscal period and approved by the City.

5A-04-030. Filing of Bids.

Whenever the City is required by State law to receive bids for purchases, construction, repairs, or any other purpose requiring the expenditure of funds, the City shall keep on file all bids received, together with proof of advertisement by publication or otherwise, for at least three (3) years following the letting of any contract pursuant to those bids or three (3) years following the first advertisement for the bids, if all bids pursuant to that advertisement are rejected pursuant to *Utah Code Ann.* § 10-6-122, as amended.

5A-04-040. Emergency Expenditures.

If 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. If the City creates a local fund under Title 53, Chapter 2, Disaster Recovery Funding Act, of the *Utah Code Annotated*, the City shall expend monies for applicable emergencies in accordance with the provisions of such Act.