

Chapter 6

Uniform Fiscal Procedures Act for Utah Cities

10-6-101 Short title.

This chapter shall be known and may be cited as the "Uniform Fiscal Procedures Act for Utah Cities."

Enacted by Chapter 26, 1979 General Session

10-6-103 Applicability.

This chapter applies to all cities, including charter cities.

Amended by Chapter 399, 2025 General Session

10-6-104 Withholding of state money from cities not filing budget or complying with reporting or auditing requirements.

- (1) The state auditor may withhold state money allocated to a city for its failure to file a copy of a formally adopted budget when required or its failure to comply substantially with the annual financial reporting or independent auditing requirements required under this chapter.
- (2) Upon the city's compliance with the requirement, the state auditor shall distribute the money to the city.

Amended by Chapter 300, 1999 General Session

10-6-105 Fiscal period -- Annual or biennial.

- (1) Except as provided in Subsection (2), the fiscal period for each city shall be an annual period beginning July 1 of each year and ending June 30 of the following year.
- (2)
 - (a) Notwithstanding Subsection (1), the legislative body of a city may, by ordinance, adopt for the city a fiscal period that is a biennial period beginning July 1 and ending June 30 of the second following calendar year.
 - (b) Each city adopting an ordinance under Subsection (2)(a) shall separately specify in its budget the amount of ad valorem property tax it intends to levy and collect during both the first half and the second half of the budget period.
 - (c) Each city that adopts a fiscal period that is a biennial period under Subsection (2)(a) shall:
 - (i) comply with Sections 59-2-912 through 59-2-926 as if it had adopted a fiscal period that is an annual period; and
 - (ii) allocate budgeted revenues and expenditures to each of the two annual periods in the biennial budget.
 - (d) The legislative body of each city that adopts a fiscal period that is a biennial period under Subsection (2)(a) shall, within 10 days after the adoption of the ordinance adopting the biennial period, deliver a copy of the ordinance to the state auditor.

Amended by Chapter 300, 1999 General Session

10-6-106 Definitions.

As used in this chapter:

- (1) "Account group" is defined by generally accepted accounting principles as reflected in the Uniform Accounting Manual for Utah Cities.
- (2) "Appropriation" means an allocation of money by the governing body for a specific purpose.
- (3)
 - (a) "Budget" means a plan of financial operations for a fiscal period which embodies estimates of proposed expenditures for given purposes and the proposed means of financing them.
 - (b) "Budget" may refer to the budget of a particular fund for which a budget is required by law or it may refer collectively to the budgets for all such funds.
- (4) "Budget officer" means the city auditor in a city of the first and second class, the mayor or some person appointed by the mayor with the approval of the city council in a city of the third, fourth, or fifth class, the mayor in the council-mayor optional form of government, or the person designated by the charter in a charter city.
- (5) "Budget period" means the fiscal period for which a budget is prepared.
- (6) "Budgetary fund" means a fund for which a budget is required.
- (7) "Check" means an order in a specific amount drawn upon a depository by an authorized officer of a city.
- (8) "City general fund" means the general fund used by a city.
- (9) "Current period" means the fiscal period in which a budget is prepared and adopted, i.e., the fiscal period next preceding the budget period.
- (10) "Department" means any functional unit within a fund that carries on a specific activity, such as a fire or police department within a city general fund.
- (11) "Encumbrance system" means a method of budgetary control in which part of an appropriation is reserved to cover a specific expenditure by charging obligations, such as purchase orders, contracts, or salary commitments to an appropriation account at their time of origin. Such obligations cease to be encumbrances when paid or when the actual liability is entered on the city's books of account.
- (12) "Enterprise fund" means a fund as defined by the Governmental Accounting Standards Board that is used by a municipality to report an activity for which a fee is charged to users for goods or services.
- (13) "Estimated revenue" means the amount of revenue estimated to be received from all sources during the budget period in each fund for which a budget is being prepared.
- (14) "Financial officer" means the mayor in the council-mayor optional form of government or the city official as authorized by Section 10-6-158.
- (15) "Fiscal period" means the annual or biennial period for accounting for fiscal operations in each city.
- (16) "Fund" is as defined by generally accepted accounting principles as reflected in the Uniform Accounting Manual for Utah Cities.
- (17) "Fund balance," "retained earnings," and "deficit" have the meanings commonly accorded such terms under generally accepted accounting principles as reflected in the Uniform Accounting Manual for Utah Cities.
- (18) "General fund" is as defined by the Governmental Accounting Standards Board as reflected in the Uniform Accounting Manual for All Local Governments prepared by the Office of the Utah State Auditor.
- (19) "Governing body" means a city council, or city commission, as the case may be, but the authority to make any appointment to any position created by this chapter is vested in the mayor in the council-mayor optional form of government.
- (20) "Interfund loan" means a loan of cash from one fund to another, subject to future repayment.
- (21) "Last completed fiscal period" means the fiscal period next preceding the current period.

(22)

- (a) "Public funds" means any money or payment collected or received by an officer or employee of the city acting in an official capacity and includes money or payment to the officer or employee for services or goods provided by the city, or the officer or employee while acting within the scope of employment or duty.
- (b) "Public funds" does not include money or payments collected or received by an officer or employee of a city for charitable purposes if the mayor or city council has consented to the officer's or employee's participation in soliciting contributions for a charity.

(23) "Special fund" means any fund other than the city general fund.

(24) "Utility" means a utility owned by a city, in whole or in part, that provides electricity, gas, water, or sewer, or any combination of them.

(25) "Warrant" means an order drawn upon the city treasurer, in the absence of sufficient money in the city's depository, by an authorized officer of a city for the purpose of paying a specified amount out of the city treasury to the person named or to the bearer as money becomes available.

Amended by Chapter 136, 2019 General Session

10-6-107 Uniform accounting system.

- (1) The accounting records of cities shall be established and maintained, and financial statements prepared from those records in conformance with generally accepted accounting principles promulgated from time to time by authoritative bodies in the United States.
- (2) The state auditor shall prescribe in the Uniform Accounting Manual for Utah Cities a uniform system of accounting that conforms to generally accepted accounting principles.
- (3) The state auditor shall maintain the manual so that it reflects current generally accepted accounting principles.

Amended by Chapter 354, 2025 General Session

10-6-108 Funds and account groups maintained.

Each city shall maintain, according to its own accounting needs, some or all of the funds and account groups in its system of accounts, as prescribed in the Uniform Accounting Manual for Utah Cities.

Enacted by Chapter 26, 1979 General Session

10-6-109 Budget required for certain funds -- Capital projects fund budget.

- (1) The budget officer shall prepare for each budget period a budget for each of the following funds:
 - (a) the city general fund, including the class "C" and collector road funds;
 - (b) special revenue funds;
 - (c) debt service funds; and
 - (d) capital improvement funds.
- (2)
 - (a) Major capital improvements financed by general obligation bonds, capital grants, or interfund transfers, shall use a capital projects fund budget.
 - (b) The term of the budget shall coincide with the term of the individual project or projects.

- (c) To the extent appropriate, the requirements for preparation, adoption, and execution of the budgets of the funds enumerated in Subsection (1), as set forth in this chapter, shall apply to budgets of capital projects funds.

Amended by Chapter 176, 2014 General Session

10-6-110 Budget -- Contents -- Total of revenues to equal expenditures.

- (1) The budget for each fund set forth in Subsection 10-6-109(1) shall provide a complete financial plan for the budget period. Each budget shall specify in tabular form:
 - (a) estimates of all anticipated revenues, classified by the account titles prescribed in the Uniform Accounting Manual for Utah Cities; and
 - (b) all appropriations for expenditures, classified by the account titles prescribed in the Uniform Accounting Manual for Utah Cities.
- (2) The total of the anticipated revenues shall equal the total of appropriated expenditures.

Amended by Chapter 300, 1999 General Session

10-6-111 Tentative budget to be prepared -- Contents -- Estimate of expenditures -- Budget message -- Review by governing body.

- (1)
 - (a) On or before the first regularly scheduled meeting of the governing body in the last May of the current period, the budget officer shall, in accordance with Subsection (1)(b), prepare for the ensuing fiscal period, and file with the governing body, a tentative budget for each fund for which a budget is required.
 - (b) The tentative budget of each fund shall set forth in tabular form:
 - (i) the actual revenues and expenditures in the last completed fiscal period;
 - (ii) the estimated total revenues and expenditures for the current fiscal period;
 - (iii) the budget officer's estimates of revenues and expenditures for the budget period, computed as provided in Subsection (1)(c); and
 - (iv) if the governing body elects, the actual performance experience to the extent established by Section 10-6-154 and available in work units, unit costs, man hours, or man years for each budgeted fund on an actual basis for the last completed fiscal period, and estimated for the current fiscal period and for the ensuing budget period.
 - (c)
 - (i) In making estimates of revenues and expenditures under Subsection (1)(b)(iii), the budget officer shall estimate:
 - (A) on the basis of demonstrated need, the expenditures for the budget period, after:
 - (I) hearing each department head; and
 - (II) reviewing the budget requests and estimates of the department heads; and
 - (B)
 - (I) the amount of revenue available to serve the needs of each fund;
 - (II) the portion of revenue to be derived from all sources other than general property taxes; and
 - (III) the portion of revenue that shall be derived from general property taxes.
 - (ii) The budget officer may revise any department's estimate under Subsection (1)(c)(i)(A) (II) that the officer considers advisable for the purpose of presenting the budget to the governing body.

- (iii) From the estimate made under Subsection (1)(c)(i)(B)(III), the budget officer shall compute and disclose in the budget the lowest rate of property tax levy that will raise the required amount of revenue, calculating the levy upon the latest taxable value.
- (2)
- (a)
 - (i) Each tentative budget, when filed by the budget officer with the governing body, shall contain the estimates of expenditures submitted by department heads, together with specific work programs and such other supporting data as this chapter requires or the governing body may request.
 - (ii) Each city of the first or second class shall, and a city of the third, fourth, or fifth class may, submit a supplementary estimate of all capital projects which each department head believes should be undertaken within the next three succeeding years.
 - (b) Each tentative budget submitted by the budget officer to the governing body shall be accompanied by a budget message that:
 - (i) explains the budget;
 - (ii) contains an outline of the proposed financial policies of the city for the budget period;
 - (iii) describes the important features of the budgetary plan;
 - (iv) provides the reasons for salient changes from the previous fiscal period in appropriation and revenue items; and
 - (v) explains any major changes in financial policy.
- (3)
- (a) Subject to Subsection (3)(b), a governing body in any regular public hearing or special public hearing:
 - (i) shall review, consider, and tentatively adopt each tentative budget; and
 - (ii) may, before the public hearing described in Section 10-6-114, amend or revise each tentative budget.
 - (b) A governing body may not reduce an appropriation required for debt retirement and interest or reduction of any existing deficits in accordance with Section 10-6-117, or otherwise required by law or ordinance, below the required minimums.
- (4)
- (a) If the municipality is acting in accordance with Section 10-2a-218, the tentative budget shall:
 - (i) be submitted to the governing body-elect as soon as practicable; and
 - (ii) cover each fund for which a budget is required from the date of incorporation to the end of the fiscal year.
 - (b) The governing body shall substantially comply with all other provisions of this chapter, and the budget shall be passed upon incorporation.

Amended by Chapter 353, 2016 General Session

10-6-112 Tentative budget and data -- Availability for public inspection.

Each tentative budget adopted by the governing body and all supporting schedules and data shall be a public record in the office of the city auditor or the city recorder, available for public inspection for a period of at least 10 days prior to the adoption of a final budget, as hereinafter provided.

Enacted by Chapter 26, 1979 General Session

10-6-113 Budget -- Notice of hearing to consider adoption.

At the meeting at which each tentative budget is adopted, the governing body shall establish the time and place of a public hearing to consider its adoption and shall order that notice of the public hearing be published for the city, as a class A notice under Section 63G-30-102, for at least seven days before the day of the hearing.

Amended by Chapter 438, 2024 General Session

10-6-114 Budget -- Public hearing on tentatively adopted budget.

- (1) At the time and place advertised, or at any time and place to which the public hearing may be adjourned, the governing body shall hold a public hearing on the budgets tentatively adopted.
- (2) All interested persons in attendance shall be given an opportunity to be heard, for or against, the estimates of revenue and expenditures or any item thereof in the tentative budget of any fund.

Amended by Chapter 354, 2025 General Session

10-6-115 Budget -- Continuing authority of governing body.

- (1) After the conclusion of the public hearing, the governing body may continue to review any tentative budget and may insert such new items or may increase or decrease items of expenditure that were the proper subject of consideration at the public hearing, except there shall be no decrease in the amount appropriated for debt retirement and interest or reduction of any existing deficits, as provided by Section 10-6-117.
- (2) It shall also increase or decrease the total anticipated revenue to equal the net change in proposed expenditures in the budget of each fund.

Amended by Chapter 354, 2025 General Session

10-6-116 Accumulated fund balances -- Limitations -- Excess balances -- Unanticipated excess of revenues -- Reserves for capital improvements.

- (1)
 - (a) A city may accumulate retained earnings or fund balances, as appropriate, in any fund. With respect to the city general fund only, any accumulated fund balance is restricted to the following purposes:
 - (i) to provide working capital to finance expenditures from the beginning of the budget period until general property taxes, sales taxes, or other applicable revenues are collected, thereby reducing the amount the city must borrow during the period;
 - (ii) to provide a resource to meet emergency expenditures under Section 10-6-129; and
 - (iii) to cover a pending year-end excess of expenditures over revenues from an unavoidable shortfall in revenues.
 - (b) Notwithstanding Subsection (1)(a)(i), a city may not appropriate a fund balance for budgeting purposes except as provided in Subsection (4).
 - (c) Notwithstanding Subsection (1)(a)(iii), a city may not appropriate a fund balance to avoid an operating deficit during any budget period except as provided under Subsection (4), or for emergency purposes under Section 10-6-129.
- (2) The accumulation of a fund balance in the city general fund may not exceed 35% of the total revenue of the city general fund for the current fiscal period.
- (3) If the fund balance at the close of any fiscal period exceeds the amount permitted under Subsection (2), the excess shall be appropriated in the manner provided in Section 10-6-117.

- (4) Any fund balance in excess of 5% of the total revenues of the city general fund may be utilized for budget purposes.
- (5)
 - (a) Within a capital improvements fund, the governing body may, in any budget period, appropriate from estimated revenue or fund balance to a reserve for capital improvements for the purpose of financing future specific capital improvements, under a formal long-range capital plan adopted by the governing body.
 - (b) The reserves described in Subsection (5)(a) may accumulate from fiscal period to fiscal period until the accumulated total is sufficient to permit economical expenditure for the specified purposes.
 - (c) Disbursements from reserves described in Subsection (5)(a) shall be made only by transfer to a revenue or transfer account within the capital improvements fund, under a budget appropriation in a budget for the fund adopted in the manner provided by this chapter.
 - (d) Expenditures from the above appropriation budget accounts shall conform to all requirements of this chapter relating to execution and control of budgets.

Amended by Chapter 52, 2021 General Session

10-6-117 Appropriations not to exceed estimated expendable revenue -- Appropriations for existing deficits.

- (1) The governing body of any city may not make any appropriation in the final budget of any fund in excess of the estimated expendable revenue for the budget period of the fund.
- (2) If there is a deficit fund balance in a fund at the close of the last completed fiscal year, the governing body of a city shall include an item of appropriation for the deficit in the current budget of the fund equal to:
 - (a) at least 5% of the total revenue of the fund in the last completed fiscal year; or
 - (b) if the deficit is equal to less than 5% of the total revenue of the fund in the last completed fiscal year, the entire amount of the deficit.

Amended by Chapter 353, 2016 General Session

10-6-118 Adoption of final budget -- Certification and filing.

- (1) Before June 30 of each fiscal period, or, in the case of a property tax increase under Sections 59-2-919 through 59-2-923, before September 1 of the year for which a property tax increase is proposed, the governing body shall by resolution or ordinance adopt a budget for the ensuing fiscal period for each fund for which a budget is required under this chapter.
- (2) The budget officer of the governing body shall certify a copy of the final budget and file the copy with the state auditor within 30 days after adoption.

Amended by Chapter 322, 2019 General Session

10-6-119 Budgets in effect for budget period -- Amendment -- Filing for public inspection.

- (1) Upon final adoption, the budgets shall be in effect for the budget period, subject to later amendment.
- (2) A certified copy of the adopted budgets shall be filed in the office of the city auditor or city recorder and shall be available to the public during regular business hours.

Amended by Chapter 354, 2025 General Session

10-6-120 Property tax levy -- Amount in budget as basis for determining.

From the effective date of the budget or of any amendment enacted prior to the date on which property taxes are levied, the amount stated therein as the amount of estimated revenue from property taxes shall constitute the basis for determining the property tax levy to be set by the governing body for the corresponding tax year, subject to the applicable limitations imposed by law.

Enacted by Chapter 26, 1979 General Session

10-6-121 Departmental expenditures -- Encumbrances -- Purchase order.

- (1) The budget officer shall require all expenditures by any department to conform with the departmental budget.
- (2) No appropriation may be encumbered and no expenditure may be made against any departmental appropriation unless there is sufficient unencumbered balance in the department's appropriation, except in cases of emergency as provided by this chapter.
- (3) All encumbrances reported as outstanding as of the fiscal period end shall be supported by a purchase order issued on or before the last day of the fiscal period and approved by the mayor in the council-mayor optional form of government or the governing body or its delegate in other cities, as provided under this chapter.

Amended by Chapter 300, 1999 General Session

10-6-122 Purchasing procedures and file of bids received and proof of advertisement -- Time for keeping.

- (1) All purchases or encumbrances thereof by a city shall be made or incurred according to the purchasing procedures established by each city by ordinance or resolution and only on an order or approval of the person duly authorized to act as a purchasing agent for the city.
- (2) Whenever any city is required by law to receive bids for purchases, construction, repairs, or any other purpose requiring the expenditure of funds, that city shall keep on file all bids received, together with proof of advertisement by publication or otherwise, for:
 - (a) at least three years following the letting of any contract pursuant to those bids; or
 - (b) three years following the first advertisement for the bids, if all bids pursuant to that advertisement are rejected.

Amended by Chapter 206, 2004 General Session

10-6-123 Expenditures or encumbrances in excess of appropriations prohibited -- Processing claims.

- (1) City officers may not make or incur expenditures or encumbrances in excess of total appropriations for any department in the budget as adopted or as subsequently amended.
- (2) Any obligation contracted by any such officer may not be or become valid or enforceable against the city.
- (3) No check or warrant to cover any claim against any appropriation shall be drawn until the claim has been processed as provided by this chapter.

Amended by Chapter 354, 2025 General Session

10-6-124 Transfer of appropriation balance between accounts -- Excess expenditure within departments.

With the consent of the budget officer, or the approval in charter cities as required by charter, 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 period, or an excess expenditure of one or more line items may be permitted by any department head with the consent of the budget officer, or his equivalent in charter cities, provided the total of all excess expenditures or encumbrances do not exceed total unused appropriations within the department at the close of the budget period.

Amended by Chapter 300, 1999 General Session

10-6-125 Transfer of appropriation balance between departments in same fund.

At the request of the budget officer or upon its own initiative, the governing body by resolution may transfer any unencumbered or unexpended appropriation balance or portion thereof from one department in a fund to another within the same fund, 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 minimums required.

Enacted by Chapter 26, 1979 General Session

10-6-126 Reduction of total budget appropriation of department by resolution -- Notice to governing body.

- (1) The total budget appropriation of any department may be reduced for purposes other than transfer to another department by resolution of the governing body at any regular meeting, or special meeting, called for that purpose, if notice of the proposed action is given to all members of the governing body at least five days before such action.
- (2) The notice may be waived in writing or orally during attendance at the meeting by any member of the governing body.

Amended by Chapter 354, 2025 General Session

10-6-127 Review of individual fund budgets -- Hearing.

- (1)
 - (a) Upon the written request of one of the members of the governing body, or upon its own motion setting forth the reason therefor, the governing body may, at any time during the budget period, review the individual budgets of the funds set forth in Section 10-6-109, for the purpose of determining if the total of any of them should be increased.
 - (b) If the governing body decides that the budget total of one or more of these funds should be increased, it shall follow the procedures set forth in Sections 10-6-113 and 10-6-114 for holding a public hearing.
- (2)
 - (a) In a city that has adopted a fiscal period that is a biennial period under Subsection 10-6-105(2), the governing body shall, in a public hearing before June 30 of the first year of the biennial period, review the individual budgets of the funds set forth in Sections 10-6-109 and 10-6-135 for the second year of the biennial period.
 - (b) In each review under Subsection (2)(a), the governing body shall follow the procedures of Sections 10-6-113 and 10-6-114 for holding a public hearing.

Amended by Chapter 300, 1999 General Session

10-6-128 Amendment and increase of individual fund budgets.

- (1) After the conclusion of the hearing, the governing body, by resolution or ordinance, may amend the budgets of the funds proposed to be increased, so as to make all or part of the increases therein, both estimated revenues and appropriations, which were the proper subject of consideration at the hearing.
- (2) Final amendments in the current period to the budgets of any of the funds set forth in Section 10-6-109 shall be adopted by the governing body on or before the last day of the fiscal period.

Amended by Chapter 354, 2025 General Session

10-6-129 Emergency expenditures.

- (1) If the governing body of a city 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 city general fund, the governing body may by resolution amend the budget and authorize such expenditures and incur such deficits in the fund balance of the city general fund as may be reasonably necessary to meet the emergency.
- (2) Except to the extent provided for in Title 53, Chapter 2a, Part 6, Disaster Recovery Funding Act, the governing body of a city may not expend money in the city's local fund for an emergency, if the city creates a local fund under Title 53, Chapter 2a, Part 6, Disaster Recovery Funding Act.

Amended by Chapter 176, 2014 General Session

10-6-130 Lapse of appropriations -- Exceptions.

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

Amended by Chapter 300, 1999 General Session

10-6-131 Transfer of balances in special funds.

If the necessity for maintaining any special fund of a city has ceased to exist and a balance remains in the fund, the governing body shall authorize the transfer of the balance to the fund balance account in the city general fund of the city, subject to all of the following:

- (1) Any balance remaining in a special assessment fund and any unrequired balance in the city's special improvements guaranty fund shall be treated in the manner provided in Sections 11-42-413 and 11-42-701.
- (2) Any balance remaining in a capital improvements or capital projects fund shall be transferred to:
 - (a) the appropriate debt service fund or other fund as required by the bond ordinance; or
 - (b) to the fund balance account in the city general fund.
- (3)
 - (a) If the governing body proposes to transfer a balance held in a trust fund for a specific purpose, other than a cemetery perpetual care trust fund, because the trust fund's original purpose or restriction has ceased to exist, the governing body shall hold a public hearing in accordance with Sections 10-6-113 and 10-6-114.

- (b) In addition to the notice requirements of Section 10-6-113, the published notice shall invite those original contributors who contributed to the fund to appear at the hearing.
 - (c)
 - (i) If the governing body determines that the fund balance amounts are refundable to the original fund contributors, the original contributors shall have 30 days after the day on which the hearing in Subsection (3)(a) is held to file with the governing body a verified claim only for the amount of each original contributor's contribution.
 - (ii) Any claim not filed in accordance with this section is invalid and barred.
 - (d) Any balance remaining, after refunds to eligible original contributors, shall be transferred to the fund balance account in the city general fund.
- (4)
- (a) If the governing body decides, in accordance with applicable laws and ordinances, that the need for continued maintenance of its cemetery perpetual care trust fund no longer exists, the governing body may, subject to Subsection (4)(b), transfer the balance in the cemetery perpetual care trust fund to the capital improvements fund.
 - (b) The balance transferred from the cemetery perpetual care trust fund to the capital improvements fund shall be used for cemetery purposes only, including land, buildings, or major improvements.

Amended by Chapter 176, 2014 General Session

10-6-132 Loans by one fund to another -- Acquiring bonds for investment.

- (1) Subject to this section, restrictions imposed by bond ordinance, or other controlling regulations, the governing body of a city may:
 - (a) subject to the restrictions in Section 53-2a-605, authorize an interfund loan from one fund to another; and
 - (b) with available cash in any fund, purchase or otherwise acquire for investment an unmatured bond of the city or of any fund of the city.
- (2) An interfund loan under Subsection (1)(a) shall be in writing and specify the terms and conditions of the loan, including the:
 - (a) effective date of the loan;
 - (b) name of the fund loaning the money;
 - (c) name of the fund receiving the money;
 - (d) amount of the loan;
 - (e) subject to Subsection (3), term of and repayment schedule for the loan;
 - (f) subject to Subsection (4), interest rate of the loan;
 - (g) method of calculating interest applicable to the loan;
 - (h) procedures for:
 - (i) applying interest to the loan; and
 - (ii) paying interest on the loan; and
 - (i) other terms and conditions the governing body determines applicable.
- (3) The term and repayment schedule specified under Subsection (2)(e) may not exceed 10 years.
- (4)
 - (a) In determining the interest rate of the loan specified under Subsection (2)(f), the governing body shall apply an interest rate that reflects the rate of potential gain had the funds been deposited or invested in a comparable investment.
 - (b) Notwithstanding Subsection (4)(a), the interest rate of the loan specified under Subsection (2)(f):

- (i) if the term of the loan under Subsection (2)(e) is one year or less, may not be less than the rate offered by the Public Treasurers' Investment Fund as defined in Section 51-7-3; or
 - (ii) if the term of the loan under Subsection (2)(e) is more than one year, may not be less than the greater of the rate offered by:
 - (A) the Public Treasurers' Investment Fund as defined in Section 51-7-3; or
 - (B) a United States Treasury note of a comparable term.
- (5)
- (a) For an interfund loan under Subsection (1)(a), the governing body shall:
 - (i) hold a public hearing;
 - (ii) prepare a written notice of the date, time, place, and purpose of the hearing, and the proposed terms and conditions of the interfund loan under Subsection (2);
 - (iii) provide notice of the public hearing in the same manner as required under Section 10-6-113 as if the hearing were a budget hearing; and
 - (iv) authorize the interfund loan by ordinance or resolution in a public meeting.
 - (b) The notice and hearing requirements in Subsection (5)(a) are satisfied if the interfund loan is included in an original budget or in a subsequent budget amendment previously approved by the governing body for the current fiscal year.
- (6) Subsections (2) through (5) do not apply to an interfund loan if the interfund loan is:
- (a) a loan from the city general fund to any other fund of the city; or
 - (b) a short-term advance from the city's cash and investment pool to individual funds that are repaid by the end of the fiscal year.

Amended by Chapter 387, 2024 General Session

10-6-133 Property tax levy -- Time for setting -- Computation of total levy -- Apportionment of proceeds -- Maximum levy.

- (1)
- (a) Before June 22 of each year, or September 1 in the case of a property tax rate increase under Sections 59-2-919 through 59-2-923, the governing body of each city, including charter cities, at a regular meeting or special meeting called for that purpose, shall by ordinance or resolution set the real and personal property tax levy for various municipal purposes.
 - (b) Notwithstanding Subsection (1)(a), the governing body may set the levy at an appropriate later date with the approval of the State Tax Commission.
- (2) In the governing body's computation of the total levy, the governing body shall determine the requirements of each fund for which property taxes are to be levied and shall specify in the governing body's ordinance or resolution adopting the levy the amount apportioned to each fund.
- (3) The proceeds of the levy apportioned for city general fund purposes shall be credited as revenue in the city general fund.
- (4) The proceeds of the levy apportioned for special fund purposes shall be credited to the appropriate accounts in the applicable special funds.
- (5) For the first fiscal year after the year in which a county imposes a levy under Section 11-46-104, a city shall reduce the levy imposed under this section for general tax purposes by the amount necessary to offset the revenue described in Subsection 11-46-104(5)(c)(iii).
- (6) The combined levies for each city, including charter cities, for all purposes in any year, excluding the retirement of general obligation bonds and the payment of any interest, and taxes expressly authorized by law to be levied in addition, may not exceed .007 per dollar of taxable value of taxable property.

Amended by Chapter 434, 2021 General Session

10-6-133.4 Property taxes levied for specified services -- Special revenue fund -- Limitations on use -- Collection, accounting, and expenditures.

- (1) A city may account separately for the revenues derived from a property tax, that is lawfully levied for a specific purpose, in accordance with this section.
- (2) To levy a property tax under this section, the legislative body of the city that levies the property tax shall indicate through ordinance:
 - (a) that the city levies the tax under this section; and
 - (b) the specific service for which the city levies the tax.
- (3) A property tax levied under this section is subject to the maximum rate a city may levy for property taxes under Section 10-6-133.
- (4)
 - (a) A city that collects a property tax under this section shall:
 - (i) create a special revenue fund to hold the revenues collected under this section; and
 - (ii) deposit revenues collected from that tax into the special revenue fund described in Subsection (4)(a)(i).
 - (b) A city may only expend revenues from a special revenue fund described in Subsection (4)(a) for a purpose that is solely related to the provision of the service described in Subsection (2)(b) for which the city created the special revenue fund.
- (5) Except as provided in Subsections (2) and (4), a city that levies a property tax under this section shall:
 - (a) levy and collect the tax in accordance with Title 59, Chapter 2, Property Tax Act;
 - (b) account for revenues derived from the tax in accordance with this chapter; and
 - (c) levy and collect and account for revenues derived from the tax in the same general manner as for the city's other property taxes.

Enacted by Chapter 301, 2019 General Session

10-6-133.5 Property tax levy for culinary water, wastewater treatment, hospitals, recreational facilities, and libraries.

- (1) A city may levy a property tax for a purpose described in this section in accordance with this section.
- (2)
 - (a) A city that is not in an improvement district created to establish and maintain a wastewater collection, treatment, or disposal system or a system for the supply, treatment, or distribution of water under Title 17B, Chapter 2a, Part 4, Improvement District Act, may levy a tax annually not to exceed .0008 per dollar of taxable value of taxable property in the city.
 - (b) The city shall place revenue raised by the levy described in Subsection (2)(a) in a special fund and may only use the revenue to:
 - (i) finance the construction of facilities to purify the city's drinking water; or
 - (ii) construct facilities to treat and dispose of the city's wastewater.
 - (c) The city may accumulate from year to year and reserve in the special fund described in Subsection (2)(b) the revenue collected through the levy described in Subsection (1).
 - (d) The city shall make and collect the levy described in this Subsection (2) in the same manner as the city levies and collects other property taxes.

- (3) A city of the third, fourth, or fifth class may levy a tax not exceeding .001 per dollar of taxable value of taxable property to own or operate a hospital under Section 10-8-90.
- (4) The governing body of a city may, under Section 11-2-7, annually appropriate and cause to be raised by taxation, money to cover an expense described in Section 11-2-7 for the provision of recreational facilities or other services described in Title 11, Chapter 2, Playgrounds.
- (5)
 - (a) A city that establishes or maintains a public library under Title 9, Chapter 7, Part 4, City Libraries, may levy annually a tax not to exceed .001 of taxable value of taxable property in the city.
 - (b) If bonds are issued for a library described in Subsection (5)(a) to purchase a site, or construct or furnish a building, the city may levy taxes sufficient for the payment of the bonds and any interest on the bonds.
 - (c) The city shall, for the taxes described in Subsection (5)(a) or (b):
 - (i) levy and collect the taxes in the same manner as other general taxes of the city; and
 - (ii) deposit revenues from the tax into a city library fund.
 - (d) The city library fund described in Subsection (5)(c) shall receive a portion of:
 - (i) the statewide uniform fee described in Section 59-2-405, in accordance with the procedures established in Section 59-2-405;
 - (ii) the statewide uniform fee described in Section 59-2-405.1, in accordance with the procedures established in Section 59-2-405.1;
 - (iii) the uniform statewide fee described in Section 59-2-405.2, in accordance with the procedures established in Section 59-2-405.2;
 - (iv) the uniform statewide fee described in Section 59-2-405.3, in accordance with the procedures established in Section 59-2-405.3; and
 - (v) the uniform fee described in Section 72-10-110.5, in accordance with the procedures established in Section 72-10-110.5.

Enacted by Chapter 301, 2019 General Session

10-6-134 Certification of ordinance or resolution setting levy.

The city recorder shall certify the ordinance or resolution setting the levy to the county auditor, or auditors if the municipality is located in more than one county, before the fifteenth day of June of each year.

Amended by Chapter 71, 1982 General Session

10-6-135 Operating and capital budgets.

- (1)
 - (a) As used in this section, "operating and capital budget" means a plan of financial operation for an enterprise fund or other required special fund that includes estimates of operating resources, expenses, and other outlays for a fiscal period.
 - (b) Except as otherwise expressly provided, any reference to "budget" or "budgets" and the procedures and controls relating to a budget or budgets in other sections of this chapter do not apply or refer to the operating and capital budgets described in this section.
- (2) At or before the time the governing body adopts budgets for the funds described in Section 10-6-109, the governing body shall adopt:
 - (a) an operating and capital budget for each enterprise fund for the ensuing fiscal period; and

- (b) the type of budget for other special funds as required by the Uniform Accounting Manual for Utah Cities.
- (3)
 - (a) The governing body shall adopt and administer an operating and capital budget in accordance with this Subsection (3).
 - (b) At or before the first regularly scheduled meeting of the governing body in the last May of the current fiscal period, the budget officer shall:
 - (i) prepare for the ensuing fiscal period and file with the governing body a tentative operating and capital budget for:
 - (A) each enterprise fund; and
 - (B) other required special funds;
 - (ii) include with the tentative operating and capital budget described in Subsection (3)(c) specific work programs as submitted by each department head; and
 - (iii) include any other supporting data required by the governing body.
 - (c) Each city of the first or second class shall, and each city of the third, fourth, or fifth class may, submit a supplementary estimate of all capital projects which a department head believes should be undertaken within the three next succeeding fiscal periods.
 - (d)
 - (i) Subject to Subsection (3)(d)(ii), the budget officer shall prepare all estimates after review and consultation with each department head described in Subsection (3)(c).
 - (ii) After complying with Subsection (3)(d)(i), the budget officer may revise any departmental estimate before it is filed with the governing body.
- (4)
 - (a) Each tentative budget, amendment to a budget, or budget shall be reviewed and considered by the governing body at any regular meeting or special meeting called for that purpose.
 - (b) The governing body may make changes in the tentative budgets.
- (5) Budgets for enterprise or other required special funds shall comply with the public hearing requirements established in Sections 10-6-113 and 10-6-114.
- (6)
 - (a) Before the last June 30 of each fiscal period, or, in the case of a property tax increase under Sections 59-2-919 through 59-2-923, before September 1 of the year for which a property tax increase is proposed, the governing body shall adopt an operating and capital budget for each applicable fund for the ensuing fiscal period.
 - (b) A copy of the budget as finally adopted for each fund shall be:
 - (i) certified by the budget officer;
 - (ii) filed by the budget officer in the office of the city auditor or city recorder;
 - (iii) available to the public during regular business hours; and
 - (iv) filed with the state auditor within 30 days after the day on which the budget is adopted.
- (7)
 - (a) Upon final adoption, the operating and capital budget is in effect for the budget period, subject to later amendment.
 - (b) During the budget period the governing body may, in any regular meeting or special meeting called for that purpose, review any one or more of the operating and capital budgets for the purpose of determining if the total of any of them should be increased.
 - (c) If the governing body decides that the budget total of one or more of the funds should be increased under Subsection (7)(b), the governing body shall follow the procedures set forth in Section 10-6-136.

- (8) Expenditures from operating and capital budgets shall conform to the requirements relating to budgets specified in Sections 10-6-121 through 10-6-126.

Amended by Chapter 322, 2019 General Session

10-6-135.5 Transfer of enterprise fund money to another fund -- Notice.

- (1) As used in this section:
- (a) "Budget hearing" means a public hearing required under Section 10-6-114.
 - (b) "Enterprise fund accounting data" means a detailed overview of the various enterprise funds of the city that includes:
 - (i) a cost accounting breakdown of how money in the enterprise fund is being used to cover, as applicable:
 - (A) administrative and overhead costs of the city attributable to the operation of the enterprise for which the enterprise fund was created; and
 - (B) other costs not associated with the enterprise for which the enterprise fund was created; and
 - (ii) specific enterprise fund information.
 - (c) "Enterprise fund hearing" means the public hearing required under Subsection (3)(d).
 - (d) "Specific enterprise fund information" means:
 - (i) the dollar amount of transfers from an enterprise fund to another fund; and
 - (ii) the percentage of the total enterprise fund expenditures represented by each transfer to another fund.
- (2) Subject to the requirements of this section, a city may transfer money in an enterprise fund to another fund to pay for a good, service, project, venture, or other purpose that is not directly related to the goods or services provided by the enterprise for which the enterprise fund was created.
- (3) The governing body of a city that intends to transfer money in an enterprise fund to another fund shall:
- (a) provide notice of the intended transfer as required under Subsection (4);
 - (b) clearly identify in a separate section or document accompanying the city's tentative budget or, if an amendment to the city's budget includes or is based on an intended transfer, in a separate section or document accompanying the amendment to the city's budget:
 - (i) the enterprise fund from which money is intended to be transferred; and
 - (ii) the specific enterprise fund information for that enterprise fund;
 - (c) provide notice of an enterprise fund hearing, as required in Subsection (4); and
 - (d) hold an enterprise fund hearing before the adoption of the city's budget or, if applicable, the amendment to the budget.
- (4)
- (a) For at least seven days before holding an enterprise fund hearing, a governing body shall provide the notice described in Subsection (4)(b) for the city, as a class A notice under Section 63G-30-102.
 - (b) The notice required under Subsection (4)(a) shall:
 - (i) explain the intended transfer of enterprise fund money to another fund;
 - (ii) include specific enterprise fund information for each enterprise fund from which money is intended to be transferred;
 - (iii) provide the date, time, and place of the enterprise fund hearing; and
 - (iv) explain the purpose of the enterprise fund hearing.
- (5)

- (a) An enterprise fund hearing shall be separate and independent from a budget hearing and any other public hearing.
 - (b) At an enterprise fund hearing, the governing body shall:
 - (i) explain the intended transfer of enterprise fund money to another fund;
 - (ii) provide enterprise fund accounting data to the public; and
 - (iii) allow members of the public in attendance at the hearing to comment on:
 - (A) the intended transfer of enterprise fund money to another fund; and
 - (B) the enterprise fund accounting data.
- (6)
- (a) If a governing body adopts a budget or a budget amendment that includes or is based on a transfer of money from an enterprise fund to another fund, the governing body shall:
 - (i) within 60 days after adopting the budget or budget amendment:
 - (A) mail a notice to users of the goods or services provided by the enterprise for which the enterprise fund was created, if the city regularly mails users a periodic billing for the goods or services; and
 - (B) email a notice to users of the goods or services provided by the enterprise for which the enterprise fund was created, if the city regularly emails users a periodic billing for the goods or services;
 - (ii) within seven days after adopting the budget or budget amendment:
 - (A) post enterprise fund accounting data on the city's website, if the city has a website;
 - (B) using the city's social media platform, publish notice of the adoption of a budget or budget amendment that includes or is based on a transfer of money from an enterprise fund to another fund, if the city communicates with the public through a social media platform; and
 - (iii) within 30 days after adopting the budget, submit to the state auditor the specific enterprise fund information for each enterprise fund from which money will be transferred.
 - (b) A notice required under Subsection (6)(a)(i) shall:
 - (i) announce the adoption of a budget or budget amendment that includes or is based on a transfer of money from an enterprise fund to another fund; and
 - (ii) include the specific enterprise fund information.
 - (c) The governing body shall maintain the website posting required under Subsection (6)(a)(ii)(A) continuously until another posting is required under Subsection (4)(a).

Amended by Chapter 435, 2023 General Session

10-6-136 Increase in appropriations for operating and capital budget funds -- Notice.

- (1) The total budget appropriation of any fund described in Section 10-6-135 may be increased by resolution of the governing body at any regular meeting, or special meeting called for that purpose, provided that written notice of the time, place and purpose of the meeting shall have been mailed or delivered to all members of the governing body at least five days prior to the meeting.
- (2) The notice may be waived in writing or orally during attendance at the meeting by any member of the governing body.

Amended by Chapter 354, 2025 General Session

10-6-137 City recorder -- Office -- Meetings and records -- Certified records as evidence.

- (1) The office of the city recorder shall be located at the place of the governing body or at some other place convenient to the place of the governing body, as the governing body directs.

- (2)
- (a) Except as provided in Subsection (2)(b), the city recorder or a deputy city recorder shall attend the meetings and keep the record of the proceedings of the governing body.
 - (b) An individual designated by a municipal services district to provide recorder or clerk services to a city is not required to attend a meeting of the city governing body if the individual ensures compliance with the meeting minutes and recording requirements of Section 52-4-203.
 - (c) Copies of all papers filed in the recorder's office and transcripts from all records of the governing body, if certified by the recorder under the corporate seal, are admissible in all courts as originals.

Amended by Chapter 438, 2024 General Session

10-6-138 City recorder to countersign contracts -- Indexed record of contracts.

The city recorder shall countersign all contracts made on behalf of the city and shall maintain a properly indexed record of all such contracts.

Enacted by Chapter 26, 1979 General Session

10-6-139 City auditor or recorder -- Bookkeeping duties -- Duties with respect to payment of claims.

- (1) The city auditor in each city of the first and second class, and the city recorder in each city of the third, fourth, or fifth class shall maintain the general books for each fund of the city and all subsidiary records relating thereto, including a list of the outstanding bonds, their purpose, amount, terms, date, and place payable.
- (2)
- (a) The city auditor or city recorder shall:
 - (i) keep accounts with all receiving and disbursing officers of the city;
 - (ii) preaudit all claims and demands against the city before the claims or demands are allowed; and
 - (iii) prepare the necessary checks in payment.
 - (b) The city auditor or city recorder shall verify that:
 - (i) a claim has been preaudited and documented;
 - (ii) a claim has been approved in one of the following ways:
 - (A) purchase order directly approved by the mayor in the council-mayor optional form of government, or the governing body or the governing body's delegate in other cities;
 - (B) claim directly approved by the governing body; or
 - (C) claim approved by the financial officer;
 - (iii) a claim is within the lawful debt limit of the city; and
 - (iv) a claim does not overexpend the appropriate departmental budget established by the governing body.

Amended by Chapter 353, 2016 General Session

10-6-140 Warrants for payment of claims.

In the event the city is without funds on deposit in one of its appropriate bank accounts with which to pay any lawfully approved claim, the city auditor or recorder shall draw and sign a warrant upon the treasurer of the city for payment of the claim, the warrant to be tendered to the payee named thereon.

Enacted by Chapter 26, 1979 General Session

10-6-141 City treasurer -- Duties generally.

- (1) The city treasurer is custodian of all money, bonds, or other securities of the city.
- (2) The city treasurer shall:
 - (a) determine the cash requirements of the city and provide for the investment of all money by following the procedures and requirements of Title 51, Chapter 7, State Money Management Act;
 - (b) receive all public funds and money payable to the city, within three business days after collection, including all taxes, licenses, fines, and intergovernmental revenue;
 - (c) keep an accurate detailed account of all money received under Subsection (2)(b) in the manner provided in this chapter and as directed by the legislative body of the city by ordinance or resolution; and
 - (d) collect all special taxes and assessments as provided by law and ordinance.

Amended by Chapter 285, 1992 General Session

10-6-142 City treasurer -- Receipts for payment.

The city treasurer shall give or cause to be given to every person paying money to the city treasury, a receipt or other evidence of payment therefor, specifying, as appropriate, the date of payment and upon which account paid and shall file the duplicate of the receipt, a summary report, or other evidence of payment in the office of the auditor or recorder.

Enacted by Chapter 26, 1979 General Session

10-6-143 City treasurer or deputy -- Duties with respect to issuance of checks.

- (1) The treasurer, or in his absence a deputy treasurer appointed by the governing body, shall sign all checks prepared by the auditor or recorder.
- (2) Prior to affixing the signature, the treasurer or deputy treasurer shall determine that a sufficient amount is on deposit in the appropriate bank account of the city to honor the check.
- (3) The governing body may also designate a person, other than the city auditor or the city recorder, to countersign checks.

Amended by Chapter 354, 2025 General Session

10-6-144 City treasurer -- Warrants -- Order of payment.

- (1) In the absence of appropriate money, as set forth in Section 10-6-140, the treasurer shall pay all warrants in the order in which presented and as money becomes available for payment thereof in the appropriate funds of the city.
- (2) The treasurer shall note upon the back of each warrant presented the date of presentation and the date of payment.

Amended by Chapter 354, 2025 General Session

10-6-145 City treasurer -- Special assessments -- Application of proceeds.

- (1) All money received by the treasurer on any special assessment shall be applied to the payment of the improvement for which the assessment was made.

- (2) The money shall be used for the payment of interest and principal on bonds or other indebtedness issued in settlement thereof, and shall be used for no other purpose whatever, except as otherwise provided in Section 10-6-131.

Amended by Chapter 354, 2025 General Session

10-6-146 City treasurer -- Deposit of city funds -- Commingling with personal funds unlawful -- Suspension from office.

- (1) The treasurer shall promptly deposit all city funds in the appropriate bank accounts of the city.
- (2) It shall be unlawful for any person to commingle city funds with his or her own money.
- (3) Whenever it shall appear that the treasurer or any other officer is making profit out of public money, or is using the same for any purpose not authorized by law, such treasurer or officer shall be suspended from office.

Amended by Chapter 354, 2025 General Session

10-6-147 Quarterly financial reports -- First and second class cities.

The city auditor in cities of the first and second class shall prepare and present to the governing body appropriate quarterly financial reports, prepared in the manner prescribed in the Uniform Accounting Manual for Utah Cities.

Amended by Chapter 48, 1981 General Session

10-6-148 Monthly and quarterly financial reports -- Cities of the third, fourth, and fifth class.

The city recorder or other delegated person in each city of the third, fourth, or fifth class shall prepare and present to the governing body monthly summary financial reports and quarterly detail financial reports, prepared in the manner prescribed in the Uniform Accounting Manual for Utah Cities.

Amended by Chapter 292, 2003 General Session

10-6-150 Annual financial reports -- Independent audit reports.

- (1) Within 180 days after the close of each fiscal period or, for a city that has adopted a fiscal period that is a biennial period, within 180 days after both the mid-point and the close of the fiscal period, the city recorder or other delegated person shall present to the governing body an annual financial report prepared in conformity with generally accepted accounting principles, as prescribed in the Uniform Accounting Manual for Utah Cities.
- (2)
 - (a) The requirement under Subsection (1) to present an annual financial report may be satisfied by presentation of the audit report furnished by the independent auditor, if the financial statements included are appropriately prepared and reviewed with the governing body.
 - (b) Notwithstanding the acceptability of the audit report furnished by the independent auditor in substitution for financial statements prepared by an officer of the city, the governing body has the responsibility for those financial statements.
 - (c) The independent auditor has the responsibility of reporting whether the governing body's financial statements are prepared in conformity with generally accepted accounting principles.

- (3) Copies of the annual financial report or the audit report furnished by the independent auditor shall be filed with the state auditor and shall be filed as a public document in the office of the city recorder.

Amended by Chapter 323, 2009 General Session

10-6-151 Independent audit requirements.

Independent audits of all cities are required to be performed in conformity with Title 51, Chapter 2a, Accounting Reports from Political Subdivisions, Interlocal Organizations, and Other Local Entities Act.

Amended by Chapter 19, 2008 General Session

10-6-152 Notice that audit completed and available for inspection.

Within 10 days following the receipt of the audit report furnished by the independent auditor, the city auditor in cities having an auditor and the city recorder in all other cities shall:

- (1) prepare a notice to the public that the audit of the city has been completed;
- (2) provide the notice for the city, as a class A notice under Section 63G-30-102, for at least 10 days; and
- (3) make a copy of the notice described in Subsection (1) available for inspection at the office of the city auditor or recorder.

Amended by Chapter 438, 2024 General Session

10-6-154 Duties of state auditor -- Adoption and expansion of uniform system.

- (1) The state auditor shall:
 - (a) prescribe uniform accounting and reporting procedures for cities, in conformity with generally accepted accounting principles;
 - (b) conduct a continuing review and modification of such procedures to improve them;
 - (c) prepare and supply each city with suitable budget and reporting forms; and
 - (d) prepare instructional materials, conduct training programs and render other services deemed necessary to assist cities in implementing the uniform accounting, budgeting and reporting procedures.
- (2) The Uniform Accounting Manual for Utah Cities shall prescribe reasonable exceptions and modifications for fourth and fifth class cities to the uniform system of accounting, budgeting, and reporting.
- (3) The state auditor shall establish and conduct a continuing review of suggested measurements and procedures for program and performance budgeting and reporting which may be evaluated on a statewide basis.
- (4) Cities may expand the uniform accounting and reporting procedures to better serve their needs; however, no deviations from or alterations to the basic prescribed classification systems for the identity of funds and accounts shall be made.

Amended by Chapter 413, 2013 General Session

10-6-156 State auditor to evaluate fiscal practices.

The state auditor shall continually analyze and evaluate the accounting, budgeting and reporting practices and experiences of specific cities selected by the state auditor and shall make such information available to all cities.

Enacted by Chapter 26, 1979 General Session

10-6-157 Director of finance in certain cities and towns.

- (1) The legislative body of a city of the third, fourth, or fifth class or of a town may, by resolution or ordinance, create a director of finance position to perform the financial duties and responsibilities of the city recorder or town clerk, as the case may be, as established by this chapter.
- (2) A director of finance:
 - (a) shall be:
 - (i) a qualified person; and
 - (ii) appointed and removed by the mayor, with the advice and consent of the legislative body; and
 - (b) may not assume the duties of the city or town treasurer.
- (3) The legislative body may adopt the financial administrative duties of the director of finance prescribed in the Uniform Accounting Manual for Utah Cities.

Amended by Chapter 375, 2010 General Session

10-6-158 Financial administration ordinance -- Adoption -- Purpose.

The governing body under the council-mayor optional form of government shall, and the governing body of any other city may, adopt a financial administration ordinance, which would, with appropriate budgetary controls, authorize the mayor, director of finance, or other official approved by the council, to act as the financial officer for the purpose of approving:

- (1) payroll checks, if the checks are prepared in accordance with a salary schedule established in a personnel ordinance or resolution; or
- (2) routine expenditures, such as utility bills, payroll-related expenses, supplies, materials, and payments on city-approved contracts and capital expenditures which were referenced in the budget document and approved by an appropriation resolution adopted for the current fiscal year.

Amended by Chapter 119, 1985 General Session

10-6-159 Financial administration ordinance -- Provisions.

The financial administration ordinances adopted pursuant to Section 10-6-158 shall provide for the following:

- (1) a maximum sum over which all purchases may not be made without the approval of the mayor in the council-mayor optional form of government or the governing body in other cities; however, this section does not prevent the mayor in the council-mayor optional form of government or the governing body in other cities from approving all or part of a list of verified claims, including a specific claim in an amount in excess of the stated maximum, where certified by the appropriate financial officer or officers of the city;
- (2) that the financial officer be bonded for a reasonable amount; and
- (3) such other provisions as the governing body may deem advisable.

Amended by Chapter 378, 2010 General Session