Utah State Auditor's Office

Little Manual

Created for Small Towns

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LITTLE MANUAL FOR SMALL TOWNS

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Little Manual for Small Towns

INTRODUCTION

The State Auditor's Office has compiled this manual to be used by very small towns to help them more fully comply with financial accounting and reporting requirements prescribed by Utah Law and professional accounting standards. This manual is designed to provide a basic overview and ready reference to the most frequently asked questions regarding town governance and accountability. Copies of this manual may be obtained on the internet at: http://www.sao.utah.gov/lgResources.html then click on [Little Manual for Towns].

The State Auditor's Office also has a Uniform Accounting Manual for Towns (UAM-Towns) which is much more comprehensive. It should be used for areas not covered by this manual. The UAM-Towns may be found on the internet at http://www.sao.utah.gov/lgResources.html then click on [Uniform Accounting Manual for Towns].

Please keep this manual with your town records and pass it on to the next town clerk or treasurer. We hope this manual will help you in meeting your responsibilities, which are important. Your efforts in meeting those responsibilities are very much appreciated.

If you have any questions about this manual or your responsibilities, please call or e-mail Richard Moon at the State Auditor's Office. (801) 538-1334; toll free (800) 622-1243; or richardmoon@utah.gov.

FISCAL RESPONSIBILITIES

Town Council

The overall fiscal responsibility and accountability of a town rests with its governing body or town council. Even though specific fiscal responsibilities are given by law to specific elected or appointed town officials, the governing body, through their own powers to appoint, review and prescribe rules and regulations, are responsible, along with the mayor, for the overall fiscal affairs of the town.

The mayor, with the advice and consent of the council, shall appoint a recorder and treasurer and other town officials, as specified. The governing body has the following specific fiscal administrative responsibilities as set forth in the Uniform Fiscal Procedures Act for Towns.

- Council shall hold a public hearing on the budget prepared by the mayor to receive public comment.
- Before June 22, the proposed tax rate and budget is adopted by resolution or ordinance.
- If there is no increase in the certified tax rate, a final budget is adopted before June 22.
- Copy of budget to be certified by budget officer and filed with State Auditor within thirty days of adoption.
- The proposed or final tax rate must also be submitted to county auditor not later than June 22.
- If the town sets a proposed tax rate which exceeds the certified tax rate, it shall not adopt its final budget until the public hearing specified in *Utah Code* Section 59-2-919 has been held. Until the hearing is held and a final budget and tax rate adopted, the town may expend monies based on, (1) its tentative budget after adoption, or (2) its prior year's adopted final budget as amended, which must be readopted by resolution at a regular meeting of the governing body. Latest possible date for adoption in the case of an increased tax rate is August 17. A copy is due to the State Auditor within 30 days of adoption.
- Governing body may appropriate money for capital improvements if a formal long-range capital plan has been adopted.
- The council shall not make any appropriation in the final budget of any fund in excess of the estimated expendable revenue for the budget year of such fund.
- Council may amend (reduce or transfer) budgets.
- Council may increase budget (after public hearing).
- The council may approve emergency expenditures in excess of budget (without holding public hearing).
- The council is responsible for disposition of unneeded balances remaining in special funds.

- The council may authorize loans from one fund to another, or may use available cash to buy unmatured bonds of the town.

- Council shall approve all claims against the town.

- Council shall appoint a deputy treasurer to sign all checks prepared by the town clerk in the absence of the treasurer. The council may also designate any town officer to countersign checks.

- In addition, the town clerk or treasurer is required to prepare and present at the council meeting on a quarterly basis a financial statement showing the financial position of the town and the budgeted and actual revenues and expenditures to date. This report may be made on a monthly basis if the council prefers and considers it necessary.

Mayor

In addition to the responsibilities the mayor may have as a member of the governing body, as set forth above, the mayor's fiscal responsibilities as provided in the law include the following:

- The mayor shall be the chief executive officer to whom all employees of the municipality shall report.

- The mayor may at any reasonable time examine and inspect the books, papers, records or documents of the town or of any officer, employee or agent of the town.

- The mayor may not serve as recorder or treasurer.

- The mayor is identified as the budget officer of the town.

(NOTE: The mayor may appoint someone to assist him in the actual preparation of the budget, but the mayor is responsible for ensuring that the budget is prepared.)

Clerk

HISTORICAL BACKGROUND
The responsibilities of town clerks as defined by state law remained unchanged from 1943 until the 1983 State Legislature passed the Fiscal Procedures Act for Towns. The duties of town clerks were not changed from those previously defined except to clarify that the clerk is the town official responsible for ensuring that expenditures are not made in excess of those budgeted.

SEGREGATION OF CLERK AND TREASURER FISCAL RESPONSIBILITIES
The duties of the town clerk and treasurer regarding the town financial operations are segregated to provide control to help ensure that all town money is properly controlled and accounted for. These controls also provide protection to the town officials handling public funds.

It is anticipated that the town clerk maintains the accounting records of the town. By preparing and signing the expenditure checks (or a certification attached to the check) the clerk certifies that the

disbursement is within the debt limit and budget of the town and that it has been approved by the town council for payment. The treasurer receives money due the town and issues receipts, invests available town money, and certifies by signing checks that money is available for making the payment.

It is recognized that many towns have limited resources and may not be able to hire a treasurer or clerk with the knowledge and training necessary to perform all of the duties of their office as anticipated in the Fiscal Procedures Act for Towns. The important concept for town mayors and councils to keep in mind is that any modifications in assignment of duties to treasurers and clerks from that provided in law should be closely reviewed to ensure that some internal controls are maintained over town monies. Members of the town council (except the mayor) or other individuals within the town may be appointed as assistant clerks or treasurers to provide assistance where necessary. Where a proper segregation of duties is not maintained in areas such as the billing, collections, deposit and reconciliation of utility customer accounts, the mayor and council should require timely reports of such activities and should exercise the authority and responsibility provided in *Utah Code* Section 10-3-809 to examine and inspect the books, ledger, etc.

TOWN CLERK FISCAL RESPONSIBILITIES

The following fiscal responsibilities are identified for the town clerk in the Fiscal Procedures Act for Towns. Other fiscal responsibilities may be given to the clerk by the mayor and town council.

- The town clerk shall certify the ordinance or resolution setting the levy to the county auditor, or auditors if the town is located in more than one county, not later than the 22nd day of June of each year.

- The town clerk shall attend the meetings and keep the record of the proceedings of the council. Copies of all papers filed in the clerk's office and transcripts from all records of the council, if certified by the clerk under the town seal, are admissible in all courts as originals.

- The town clerk shall countersign all contracts made on behalf of the town and shall maintain an indexed record of all such contracts.

- The town clerk shall maintain the general books for each fund of the town and all subsidiary records relating thereto, including a list of the outstanding bonds, their purpose, amount, terms, date, and place payable.

- The town clerk shall pre-audit all claims and demands against the town before they are allowed and shall prepare the necessary checks in payment. The town clerk shall certify on the voucher or check copy, as appropriate, that:
    1. The claim has been pre-audited and documented;
    2. The claim has been directly approved by the council;
    3. The claim is within the lawful debt limit of the town; and
    4. The claim does not over-expend the appropriate departmental budget established by the council.

- If the town is without funds on deposit in one of its appropriate bank accounts with which to pay any lawfully approved claim, the town clerk may draw and sign a warrant on the treasurer of the town for payment of the claim, the warrant to be tendered to the payee named thereon.

- Within 180 days after the close of each fiscal year the town clerk or other delegated person shall present to the council an annual financial report. This section may be satisfied by an audit report or annual financial report of an independent auditor.

Treasurer

The following fiscal responsibilities are identified for the town treasurers in the Fiscal Procedures Act for Towns:

- All fees, fines, forfeitures or any other sums collected by the justice of the peace shall be paid to the municipal treasurer within seven days of receipt.

- The town treasurer shall: (1) be custodian of all money, bonds, or other securities of the town; (2) determine the cash requirements of the town and provide for the investment of all idle cash; (3) receive all money payable to the town, within three business days after collection, including all taxes, licenses, fines, and intergovernmental revenue, and keep an accurate detailed account thereof in the manner provided in this chapter, and as the council of the town may by ordinance or resolution from time to time direct; and (4) collect all special taxes and assessments as provided by law and ordinance.

- The town treasurer shall give or cause to be given to every person paying money to the town treasury, a receipt or other evidence of payment therefor, specifying, as appropriate, the date of payment and on which account the payment was made and shall file the duplicate of the receipt, summary report, or other evidence of payment in the office of the clerk.

- The town treasurer, or in his absence a deputy treasurer appointed by the council, shall sign all checks prepared by the town clerk. 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 town to honor the check. The council may also designate any town officer to countersign checks.

- The treasurer shall promptly deposit all town funds in the appropriate bank accounts of the town. It shall be unlawful for any person to commingle town funds with his or her own money. Wherever it shall appear that the treasurer or any 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.

- Municipal treasurers may transfer funds to state treasurer for investment purposes and may withdraw them from state treasurer.

- The treasurer shall establish specific authorized deposits or investments of public funds.

- The treasurer shall follow the “Prudent man rule” as described in *Utah Code* 51-7-14 for investments and selling investments at less than cost.

Amounts of treasurers' bonds set by the Money Management Council is found on page 26.

Investment report to be filed with the Money Management Council (on forms provided by the State Treasurer) is found in Appendix E.

NOTE: See the Uniform Accounting Manual for Towns for criteria for investments.

SIGNIFICANT ISSUES TO CONSIDER

Ethics

Utah Code 67-16 addresses ethics and conflicts of interest. Generally, ethics prohibit the acceptance and solicitation of gifts, compensation or loans by a public officer or employee. A public officer may accept an occasional gift having a value of $50, or less. A conflict of interest may be allowed as long as full and proper disclosure is made. Please refer to *Utah Code* 67-16-7 and 67-16-8 or your legal advisor for specific disclosure requirements. It is very important to understand this part of *Utah Code* because the penalties for violations can be significant.

Nepotism

Utah Code 52-3 addresses nepotism. Generally, it means that no public officer may employ, appoint, vote for, or recommend a relative for employment. Further, no public officer may directly supervise an appointee who is a relative. Relative means a father, mother, husband, wife, son, daughter, sister, brother, aunt, uncle, nephew, niece, first cousin, mother-in-law, father-in-law, brother-in-law, sister-in-law, son-in-law, or daughter-in-law.

There are several exceptions addressed in *Utah Code* 52-3-1(2)(a). The most important exception is that the relative may be employed if they are the only person available, qualified, or eligible for the position.

MEETINGS

Utah Code 52-4 addresses open and public meetings. The law recognizes that town councils exist to conduct the people's business and contains provisions designed to help ensure that a council's actions and deliberations are conducted openly.

Open Meetings

An open and public meeting is when the majority of a governing board or council meets to discuss or act upon a matter for which they have responsibility. Public meetings include workshops or executive sessions, but do not include chance or social meetings. (See *Utah Code* 52-4-103, 52-4-201(2) and 52-4-208)

Closed Meetings

All meetings shall be open to the public, except for discussion of the following:

- The character, competence or health of an individual.
- Deployment of security personnel, devices, or systems.
- Collective bargaining issues.
- Pending or reasonably imminent litigation.
- Purchase, exchange, lease, or sale of real property, if such discussion prevents the town from completing a transaction on the best possible terms.
- Investigative proceedings regarding allegations of criminal misconduct.

If a meeting is closed to discuss the character, competence or health of an individual or the deployment of security personnel, devices, or systems, then the person presiding shall sign a sworn written statement affirming that the sole purpose for closing the meeting was to discuss these issues. No recorded or written minutes are required when a meeting is closed for this purpose.

If a meeting is closed for a purpose other than those mentioned in the paragraph above, the council must record the closed portion of the meeting and may keep detailed written minutes. (See the Meeting Minutes section below for required elements of minutes of a closed meeting.) (See *Utah Code* 52-4-206)

Remember, no ordinance, resolution, rule, regulation, contract, or appointment may be approved in a closed meeting. Also, a closed meeting may be held only upon the affirmative vote of two-thirds of the council members present at a public meeting.

Public Hearing

A public hearing is the portion of an open meeting at which members of the public are provided a reasonable opportunity to comment on the subject of the hearing. Public hearings are required when a town imposes or increases a fee or adopts a budget.

Electronic Meetings

An electronic meeting is a public meeting convened or conducted by means of a conference using electronic communications. A town may convene an electronic meeting if they have adopted a resolution, rule, or ordinance governing the use of electronic meetings. See *Utah Code* 52-4-207(2)(b) for a list of items that the resolution or rule may include and *Utah Code* 52-4-207(3) for a list of things the district must do in order to convene or conduct an electronic meeting.

Meeting Minutes

Written minutes and an audio recording shall be kept of all open meetings except for the following where a recording is not required to be kept:

- During a site visit or traveling tour where no vote or action is taken.
- If the town's annual budgeted expenditures for all funds, excluding capital expenditures and debt service, are $50,000 or less. (See *Utah Code* 52-4-203)

When a meeting (whether open or closed) is required to be recorded, the recording shall be complete and unedited and include all portions of the meeting from the commencement of the meeting through adjournment of the meeting. The written minutes and recordings of open meetings are public records under GRAMA as follows:

- Written minutes that have been prepared in a form awaiting only formal approval by the public body are a public record.
- Written minutes shall be available to the public within a reasonable time after the end of the meeting.
- Written minutes that are made available to the public before approval by the public body shall be clearly identified as "awaiting formal approval" or "unapproved" or with some other appropriate notice that the written minutes are subject to change until formally approved.
- A public body shall establish and implement procedures for the public body's
- approval of the written minutes of each meeting.
- Written minutes are the official record of action taken at the meeting.
- A recording of an open meeting shall be available to the public for listening within three business days after the end of the meeting. Both a recording and written minutes of closed meetings are protected records and may be disclosed only pursuant to a court order as provided in *Utah Code* 52-4-206(5).

Content of Minutes

Open meeting minutes shall include the:

- date, time and place of the meeting.
- names of council members present and absent.
- substance of all matters proposed, discussed, and decided.
- votes taken by individual members of the public body.
- names of each person who is not a member of the public body, and after being recognized by the presiding member of the public body, provided testimony or comments and the substance in brief of their testimony or comments.
- any other information that any member requests to be entered in the minutes.

When a governing body closes a meeting, the following must be publicly announced and entered into the minutes of the open meeting at which the closed meeting was approved:

- the reason or reasons for holding the closed meeting.
- the location where the closed meeting will be held.
- the vote of each member of the governing board, either for or against the motion.

The recorded and any written minutes of a closed meeting shall include the:

- date, time and place of the meeting.
- names of council members present and absent.
- names of all others present except where the disclosure would infringe on the confidentiality necessary to fulfill the original purpose of closing the meeting.

Notice Requirements

A town that holds regular meetings that are scheduled in advance over the course of a year shall give public notice at least once a year of its meeting schedule, giving dates, time, and place. If regular meetings are not held, the town shall give no less than 24 hours public notice specifying the date, time, and place. All meetings whether regularly scheduled in advance over the course of a year or scheduled as needed must provide no less than 24 hours notice of meeting agendas. The method of providing public notice for meetings and agendas depends upon whether a public hearing will be held during a portion of the meeting. It is important to distinguish between notice requirements for regular meetings and notice requirements for a meeting that will include a public hearing.

The table below contrasts notice requirements for a regular meeting and a public hearing held for the purpose of adopting a budget.

Requirement	Regular Meeting	Public Hearing
Media	Must notify at least one newspaper of general circulation within the town's boundaries, or a local media correspondent. The town does not need to pay for this notice if the newspaper chooses not to publish the notice.	Must publish notice in at least one issue of a newspaper of general circulation in which the town is located. If the newspaper requires payment to publish the notice, then the town must pay the fee. If a newspaper of general circulation is not available, then post written notice in three public places within the town.
Posting	Post written notice at the town hall, or if no town hall exists, at the building where the meeting is to be held.	**(Same as Regular Meeting)** Post written notice at the town hall, or if no town hall exists, at the building where the meeting is to be held.
Number of days	At least 24 hours before meeting.	At least seven days prior to the hearing.

Utah Public Notice Web-Site

All public bodies are required to post notices for a public meeting on the Utah Public Notice Website (see www.utah.gov/pmn/index.html). Currently, entities with annual budgets less than $1,000,000 are encouraged, but not required to post notice on the website. However, it is anticipated that by December 2012, the $1,000,000 threshold will be lowered or eliminated, so stay tuned. (See *Utah Code* 52-4-202(3)(b) and 63F-1-701(7)).

By posting on the website, public bodies comply with the requirement to notify a newspaper or local media correspondent; however, all other notice requirements for a public hearing, such as publishing notice in a newspaper, still apply. The website allows the public to subscribe to the town's notices and receive notification of upcoming meetings and updates to current meetings. The website is designed to provide:

- Greater accessibility to public meeting information, which encourages greater participation by the public.
- A central source for all public meeting information statewide.
- Standardized format for publishing.
- Access to past public meeting minutes.

The website is administered by Utah State Archives who has prepared a training manual and quick guide for owners and posters as well as training sessions that can be accessed on their website at www.archives.utah.gov.

Questions regarding the use of the Public Notice Website can be directed to Utah Interactive by calling 801-983-0275 or through e-mail at Support@utahinteractive.org. (See *Utah Code* 52-4-202 to 208)

BUDGETING

Budgets are required by law. In addition to the general fund, budgets are required for the special revenue fund, debt service fund, capital improvements fund and the enterprise fund. It is an important way for the public to have input on town expenditures and plans. Upon formal adoption, the budget constitutes spending authority for the town and a formal plan for spending. At adoption, the town has legally bound itself to spend this much and no more. Any expenditure in excess of the budget is illegal, even if the town has money available to spend.

Budget Amendments

Original budgets may be amended during the budget year to increase the original budget; however, budgets may not be changed after the budget year end. Generally, budget amendments must follow the same procedures as the adoption of the original budget (public notice and hearing); however, there are some exceptions.

A town council may move budgeted expenditures from one budgeted line item to another, without a public hearing. Adjusting line items is allowed as long as the adjustment is within the same fund and as long as the adjustment does not increase total expenditures or involve reducing the amount budgeted for debt retirement or reduction of a deficit (see *Utah Code* 10-5-116).

The budget of an enterprise fund may be amended by a resolution of the council at any regular or special meeting called for that purpose without a public hearing. This includes increasing total expenditures of the fund. (See *Utah Code* 10-5-117).

Budget Calendar

By the first council meeting in May, the budget officer (the Mayor) prepares a tentative budget for the council to review at its first meeting in May. After their review and consideration of the budget, the council shall then adopt a tentative budget and set the date, time and place for a public hearing to hear public comment on the proposed budget.

At least 7 days before the hearing date, public notice must be given of the hearing. (Public Notice means publication in at least one issue of a newspaper of general circulation. If the town has no newspaper of general circulation, then the notice may be posted in three public places.) Notice of the meeting must also be posted on the Utah Public Notice Website for all public entities beginning after December 2012.

The tentative budget must be available to the public for ten days prior to the public hearing for the adoption of the final budget. Before June 22, the town council shall adopt the budget for the next fiscal year which starts July 1. The town shall then submit the final budget to the State

Auditor within 30 days. The town should, of course, keep a copy of the budget for the town's use and public inspection.

If the town is increasing its property tax rate, it must go through "truth in taxation." The State Auditor's Office strongly suggests that they contact the Property Tax Division of the State Tax Commission (801)297-3617 to seek assistance and guidance with this process. The deadline for budget adoption in this case is August 17 and then 30 days later it must be submitted to the State Auditor's Office. (See Appendix A for a sample budget form.)

ACCOUNTING

Accounting is the process of keeping track of money, other items of worth (assets), and what is owed to others (liabilities). It is very important for the town to accurately keep track of such information not only for its own use, but also to be accountable to its constituents and to complete legally required reports. Accounting need not be complicated. At a minimum, towns should maintain a carefully kept, readable checkbook which has been reconciled to the bank statements.

The following should be done:

- All money coming into the town should be deposited into the town bank account and recorded in the accounting records.
- Payments should not be made using cash on hand unless the cash is part of a properly established petty cash fund.
- A running checkbook balance should be kept.
- All entries made in the checkbook should be 1) immediate, so nothing is forgotten, 2) clearly written, and 3) well explained (for example, it is not necessary to write "Deposit" because that is obvious by the column it is placed in, but it is necessary to explain where it came from and what it was for).
- The checkbook should be reconciled monthly to the bank statement. (Bank statements should be kept for four years and check registers should be kept for seven years.)

For small towns, the checkbook could be the official financial record of the town and should be safeguarded. The balances, deposits and check amounts in the checkbook should be used to complete the required annual financial statements. (See Appendix B for a sample small town financial statement form.)

REQUIRED REPORTS

The following schedule shows which reports are required by law, when they are due, and where they should be sent.

	Report	When Due	E-mail or Mail To:
1.	Budget	No later than 30 days after adoption. (Usually in July)	sao@utah.gov Utah State Auditor PO Box 142310 Salt Lake City, UT 84114
2.	Financial Statements	No later than 180 days after year end. (Usually by Dec 31)	
3.	UT or Survey of Local Government Finances	No later than 180 days after year end. (Usually by Dec 31)	
4.	Report of Impact Fees on Hand at Year End	No later than 180 days after year end. (Usually by Dec 31)	
5.	Deposit and Investment Report	Bank Balances as of June 30 and December 31. (Twice per year)	mmcouncil@utah.gov Utah State Treasurer PO Box 142315 Salt Lake City, UT 84114

Budget, Financial Statement, UT, format for the Impact Fee Report, and Deposit and Investment forms can be obtained on the internet at: http://www.sao.utah.gov/lgForms.html. These forms are no longer automatically mailed to local governments each year. The State Auditor's Office can send them to you upon request. (See the Appendix for an example of each of these forms.)

Financial Statement Requirements

Utah Code 51-2a-201 outlines reporting requirements. If revenues or expenditures of all funds are:

- greater than $350,000 – an audit is required;
- between $200,000 and $350,000 – a review is required;
- between $100,000 and $200,000 – a compilation is required;
- less than $100,000 – a report may be completed on forms provided by the State Auditor.

The following describes the different types of annual financial reports:

- Audit – an examination completed by an independent certified public accountant (CPA). Reasonable assurance that the financial statements are fairly presented is provided.
- Review – an examination completed by an independent CPA. Limited assurance that the financial statements are fairly presented is provided.
- Compilation – a report completed by a CPA. No assurance that the financial statements are fairly presented is provided. The CPA assists in the preparation of financial statements that conform to professional reporting standards.
- State Auditor Form – a form that contains a Certification, Balance Sheet, and Statement of Revenues and Expenditures. This form is generally prepared by the town clerk who may receive assistance from our office, a CPA or other qualified individual.

A town may choose to have a report prepared that exceeds the reporting requirements outlined above if the town wants to obtain greater assurance that their financial statements are correct. For example, a town with $150,000 in revenues may choose to have an audit when only a compilation is required.

Utah Public Finance Web Site

As of May 15, 2011, towns with annual budgets of $1 million or more are required to provide public financial information through the Utah Public Finance Website (www.transparent.utah.gov) or their own website and provide a link to their website through the Utah Public Finance Website. Detailed revenue and expenditure transactions are required to be posted quarterly within one month after fiscal quarter end. In addition, employee compensation information is required to be posted annually within 3 months of fiscal year-end. (See *Utah Code* 63A-3-401 to 405). For questions regarding specific requirements or for help in posting information to the website contact the Utah Division of Finance at 801-538-3082.

INTERNAL CONTROL

An internal control is a process designed to provide reasonable assurance regarding the achievement of objectives. For example, if the objective is to minimize the risk that town assets (cash, equipment, etc.) will be lost or stolen, then procedures would be designed that separate responsibilities and put a system of checks and balances in place.

Internal control is meant to keep honest people honest and to protect those who handle money and other assets. In order to properly design "checks and balances," several people will usually be involved in the accounting. In small towns, it is especially important for council members to be involved in reviewing and approving financial transactions.

The following procedures should be followed by town officers:

- NEVER SIGN A BLANK CHECK. Signing blank checks is an open invitation for theft. Consider writing checks weekly or monthly; then check signers are only inconvenienced once a week or once a month.
- Deposits and disbursements should be reviewed by the town council at least quarterly. Council members should ask questions if something is unclear or looks unusual.
- In small towns, the monthly reconciliation of the checkbook to the bank statement should be made, or at least reviewed, by a council member who does not sign checks. In larger towns, a review of the bank reconciliation by a council member is also an effective control.
- The council members should take a healthy interest in the finances of the town by reviewing the annual financial statements and physically inspecting other assets, such as pipes, trucks, lawnmowers, etc., to be sure they have not been lost or stolen and are in good condition.

PERSONNEL

Personnel Policy

Following is a list of items that should be considered when developing a personnel policy. The list is not all inclusive, but is intended to be a starting point:

- Vacation, Sick Leave and Holidays
- Reimbursement of expenses such as mileage, meals and lodging while traveling
- Grievance process
- Work hours, approval of leave and overtime pay
- Reporting of accidents (vehicle and workers compensation)
- Sexual Harassment
- Drugs

Independent Contractor or Employee?

As a potential employer, you may choose to hire an employee to get a job done, or you may hire an independent contractor. You should consider the following factors in making your decision:

- In most cases, an employee must be granted all benefits, including health insurance, retirement, etc., that are provided generally for employees by the town. An independent contractor is not paid these benefits.
- An employer must withhold federal and state income taxes, pay social security taxes, workers compensation contributions, and unemployment insurance for an employee. No taxes or unemployment insurance are paid for an independent contractor.
- Firing an employee can be more difficult than canceling a contract with an independent contractor.
- You may specify the results desired, but may not control the performance of work of an independent contractor. An employee may be given explicit directions about how, when, and where to perform a job and may be closely supervised.
- Generally, the liability of an organization for its employees is much greater than the liability of an organization for an independent contractor.

The following is an excerpt from IRS publication 1779 regarding factors determining whether a worker is an employee or independent contractor. Understanding these factors is important because you may be able to design an agreement that meets your needs.

IRS Publication 1779
The courts have considered many facts in deciding whether a worker is an independent contractor or an employee. These relevant facts fall into three main categories: behavioral control; financial control; and relationship of the parties. In each case, it is very important to consider all the facts – no single fact provides the answer. Carefully review the following definitions.

Behavioral Control
These facts show whether there is a right to direct or control how the worker does the work. A worker is an employee when the business has the right to direct and control the worker. The business does not have to actually direct or control the way the work is done as long as the business has the right to direct and control the work. For example:

- Instructions – if you receive extensive instructions on how work is to be done, this suggests that you are an employee. Instructions can cover a wide range of topics, for example: how, when, or where to do the work; what tools or equipment to use; what assistants to hire to help with the work; and where to purchase supplies and services. If you receive less extensive instructions about what should be done, but not how it should be done, you may be an independent contractor. For instance, instructions about time and place may be less important than directions on how the work is performed.
- Training – if the business provides you with training about required procedures and methods, this indicates that the business wants the work done in a certain way, and this suggests that you may be an employee.

Financial Control
These facts show whether there is a right to direct or control the business part of the work. For example:

- Significant Investment – if you have a significant investment in your work, you may be an independent contractor. While there is no precise dollar test, the investment must have substance. However, a significant investment is not necessary to be an independent contractor.
- Expenses – if you are not reimbursed for some or all business expenses, then you may be an independent contractor, especially if your unreimbursed business expenses are high.
- Opportunity for Profit or Loss – if you can realize a profit or incur a loss, this suggests that you are in business for yourself and that you may be an independent contractor.

Relationship of the Parties
These are facts that illustrate how the business and the worker perceive their relationship. For example:

- Employee Benefits – if you receive benefits, such as insurance, pension, or paid leave, this is an indication that you may be an employee. If you do not receive benefits, however, you could be either an employee or an independent contractor.
- Written Contracts – a written contract may show what both you and the business intend. This may be very significant if it is difficult, if not impossible, to determine the status based on other facts. If you have a special situation, you should contact your legal advisor for assistance.

PURCHASING

The 1980 Utah State Legislature modified the "Utah Procurement Code" and exempted towns from the provisions of the Code. However, Utah cities are required to adopt by ordinance or resolution formal purchasing procedures. While Utah towns do not have this same legal requirement, it is recommended that guidelines be established by towns for the purchase of materials, services, etc.

Essentially, a purchasing policy should establish a competitive procurement process which safeguards against bias or conflicts of interest. The policy should also consider the cost of soliciting or advertising bids with the benefits of competition among vendors.

A sample purchasing policy has been included under Appendix F of this manual. This sample policy is intended to assist the town in preparing a purchasing policy and may not address all of the needs of the town. It is recommended that a town work with their legal advisor for assistance. The following is a list of items that should be considered when developing a purchasing policy. The list is not all inclusive, but is intended to be a starting point:

- Amount under which competitive quotes are not required. (Example – Purchases less than $500 do not require competitive quotes.)
- Amount over which verbal quotes will be obtained. (Example – Purchases between $501 and $2,000 require at least two verbal quotes.)
- Amount over which written quotes will be obtained. (Example – Purchases between $2,001 and $50,000 require at least three written quotes.)
- Amount over which public advertising is required. (Example – Purchases greater than $50,000 will be publicly advertised and subject to competitive sealed bidding.)
- Method of soliciting quotes.
- Purchases made from a single or sole source provider.
- Emergency purchases.
- Cancellation and rejection of bids.

Construction Projects

Procurement for construction projects are subject to *Utah Code* 11-39, which, among other things, mandates bidding on most building and public works construction projects and specifies how the bidding is to be conducted.

RECORDS (GRAMA)

Utah Code 63G-2 addresses government records and the management of those records. It recognizes that the public has a right to access information regarding the conduct of the Public's business and the right of privacy in relation to personal data gathered by governmental entities.

Policy
A town should adopt a records policy that is consistent with *Utah Code* and procedures established by Utah State Archives.

Record Series
A record series means "a group of records that may be treated as a unit for purposes of designation, description, management, or disposition." (*Utah Code* 63G-2-103(23)) Record series reflect the natural organization of groups of records and their relationships to each other. For example, council meeting minutes would be a record series.

Retention
There are different retention requirements for each record series. Towns are to follow record retention schedules for municipalities which may be found on the web at: http://archives.utah.gov/recordsmanagement/grs/mungrs-list.html.

State Archives is available as a resource to help you comply with record retention requirements. For questions call or e-mail: Rosemary Cundiff, Utah State Archives and Records Service, at (801) 531-3866 or rcundiff@utah.gov .

Classification
Classification indicates the level of access to your records. A classification is assigned to each record series. There are four classifications defined in the law: public, private, controlled and protected. Only public records are open to the public (most records are public). Some record series may have more than one classification. If you need help contact the State Archives.

- *Public* records are records that are open to everyone. They include: minutes from open meetings; compensation paid to a contractor; names, gender and gross compensation paid to public employees.

- *Private* records are information about individuals that may only be accessed by those individuals and others specified in *Utah Code* 63G-2-202. They include: unemployment insurance, social service and welfare benefits; medical history, diagnosis, condition, treatment and evaluation; public employees home address, home telephone number, social security number and marital status.

- *Controlled* records are records that may only be released to certain individuals such as social workers and health care providers and may not be disclosed to the individual to whom they pertain. They include: medical, psychiatric, or psychological data; information detrimental to the subject's mental health or to the safety of any individual.

- *Protected* records are non-personal data that may only be released to the person who submitted the information. They include: trade secrets; test questions and answers; records that would jeopardize the life or safety of an individual; records that would jeopardize the security of a correctional facility.

The following is a schedule of records a town may typically have; it includes the type of record, classification and retention requirements:

Record	Classification	Retention
Meeting Minutes	Public	Permanent
Meeting Agenda	Public	2 Years
Annual Financial Reports	Public	Permanent
Budgets	Public	Permanent
Bank Statements	Public	4 Years
General Ledger	Public	10 Years
Timesheets	Public	3 Years
Accounts Payable & Receivable	Public	4 Years
Deposit Slips	Public	4 Years
Check Register	Public	7 Years
Receipt Books	Public	3 Years
Fixed Asset Lists	Public	10 Years

GRAMA Requests

The following information is an excerpt from GRAMA training prepared by State Archives.

Preparing for a GRAMA Request

- Make a policy within the town about who handles record requests. (Designating and training a records officer will help ensure that the response is consistent and complies with the law.)
- Make sure everyone within the town knows who handles record requests.
- Create a standard GRAMA request form. A sample form can be found on the State Archives website at: http://archives.utah.gov/recordsmanagement/forms/forms.html or in Appendix F at the back of this manual. (A properly designed form will help collect information that will assist the district in properly responding to the request and minimize misunderstandings.)
- Get advice from administration and legal counsel in responding to a request.

Receiving a GRAMA Request (Utah Code 63G-2-204(1),(2))

- The law requires that the requester submit the request to the agency that
- prepares, owns, or retains the record. (Records are subject to the classification
- and retention schedules of the originating entity. Releasing another entity's
- record, even if a copy is held by your town, could violate the records classification.)
- The requester is also required to provide the following information in writing:
    1) Name
    2) Address
    3) Phone Number
    4) Description which identifies the record requested with reasonable specificity.

Responding to a GRAMA Request (Utah Code 63G-2-204(3),(4))

- The town must respond within 10 business days, or 5 business days for an expedited response, providing a referral if the town does not maintain the record.
- The town may deny the request if necessary.
- Failure to respond is considered a denial.
- The town must notify the requester of EXTRAORDINARY CIRCUMSTANCES (see below).

Extraordinary Circumstances Include: (Utah Code 63G-2-204(5)

- Another agency is using the record.
- The town is processing a large quantity of records.
- The requester asks for a voluminous quantity of records.
- The records may be undergoing an audit by a government entity.

Appropriate Response to Extraordinary Circumstance (Utah Code 63G-2-204(5)

- If only part of the records can be located, disclose a portion or provide the requester with an estimate of time required to respond.
- Provide the request as soon as reasonably possible.

In Response to a Request, a town is Required to: (Utah Code 63G-2-201(1),(11),(12)

- Allow every person the right to inspect a public record free of charge.
- Provide electronic copies in lieu of paper if requestor prefers electronic copy and the town currently maintains the record in a reproducible electronic format.
- Avoid using a physical format to unreasonably hinder access.

In Response to a Request, a town is not Required to: (Utah Code 63G-2-201(8)

- Compile, format, manipulate, summarize or tailor records.
- Provide a record in a format different than normally maintained.
- Fill the request if the record is available in a public publication.

Fees

The town is required to adopt a uniform fee structure if it decides to charge for record requests. The following information will assist the town in preparing a policy that complies with the law.

An Agency May Charge For: (Utah Code 63G-2-203(2))

- The actual cost of providing a record when it is provided in a form other than normally maintained.
- Staff time for direct costs such as search, retrieval, summarization, and compilation, not to exceed the salary of the lowest paid, capable employee.

An Agency May Not Charge For: (Utah Code 63G-2-203(2)(c),(5)(b))

- The first 15 minutes of a search.
- Allowing the requestor to inspect the record.
- Reviewing a record to determine whether it is the subject of a request.

An Agency is Encouraged to Fill The Request Without Charge When(Utah Code 63G-2-203(1),(4))

- Releasing the record will benefit the public.
- The requester is the subject of the record.
- The requester's legal rights are implicated, and they claim hardship.

Denial of Request (Utah Code 63G-2-204(7), 63G-2-205(1),(2),(3))

- If the agency denies a request in whole or in part, it must provide notice of denial to the requester in writing (See Appendix F for a notice of denial form).
- The notice of denial shall contain a description of the record, citations to the applicable provisions of GRAMA, and a statement that the requester can appeal the denial to the chief administrative officer (CAO) of the agency with the name and address of the CAO.
- An agency must maintain the record until time limits for appeals have expired.

Access

- In the interest of security and keeping records in their proper place, town personnel should not allow individuals to thumb through records. Requests for copies of records from the public should be specific and consistent with town policy.

INSURANCE

All public treasurers are required to be bonded in accordance with Rule Number 4 of the Utah State Money Management Council. *Utah Code* 51-7-3(27) states that, "A 'Public Treasurer' includes … the official of any…political subdivision, or other public body who has the responsibility for the safekeeping and investment of any public funds." This is a broad definition that includes the person or persons of a town with the responsibilities defined above. The schedule below sets forth the amount for which each public treasurer should be bonded according to the annual budget for the governmental unit. The basis used shall be budgeted gross revenue for the previous year. Budgeted gross revenue includes all funds collected or handled by the public treasurer.

Budget	Percent for Bond	Minimum Bond
$0 to 10,000	N/A	$0
$10,001 to $100,000	9% but not less than	$5,000
$100,001 to $500,000	8% but not less than	$9,000
$500,001 to $1,000,000	7% but not less than	$40,000
$1,000,001 to $5,000,000	6% but not less than	$70,000
$5,000,001 to $10,000,000	5% but not less than	$300,000
$10,000,001 to $25,000,000	4% but not less than	$500,000
$25,000,001 to $50,000,000	3% but not less than	$1,000,000
$50,000,001 to $500,000,000	2% but not less than	$1,500,000
Over $500,000,000		$10,000,000

Bonds must be issued by a corporate surety licensed to do business in the State of Utah and rated XII or better by the latest issue of Bests Rating Guide. Bonds should be effective as of the date the treasurer assumes the duties of the office or is sworn in.

It would also be wise to consider in which areas the town and its council members should be insured. The law requires a town with an annual operating budget of at least $50,000 to obtain liability insurance as considered appropriate by the council.

The Utah Local Governments Trust was created by and for local governments in Utah to assist in meeting insurance needs. They will be glad to help you with insurance matters.

The Salt Lake City phone number is (801) 936-6400.
The toll-free number is 1-800-748-4440.

FUND BALANCE LIMITATION

A common problem for towns is the accumulation of large fund balances or cash reserves. Large fund balances are inappropriate for governmental units and are generally a violation of state law.

Utah Code 10-5-113 limits the amount that can be retained as unreserved fund balance in the General Fund. The accumulation of a fund balance in the General Fund may not exceed 75% of the total estimated revenue of the General Fund.

There are provisions in the law that allow the council to accumulate funds for the purpose of financing future specific capital projects, including new construction, capital repairs, replacement, and maintenance, under a formal long-range capital plan adopted by the governing body. Generally, the accumulation of these funds should be reported in a capital projects fund.

The concept is basically that a government should tax its constituents on a “pay as you go” basis. This means that purchases of economic resources which benefit taxpayers today should not be made with funds accumulated from prior taxpayers or by issuing excessive debt that places the burden on future taxpayers. Essentially, taxpayers should be allowed to determine the best use of their funds while being taxed in a manner that allows a government to meet its current obligations.

APPENDIX A –

- **CERTIFICATION OF BUDGET for TOWNS**
- **BUDGET FORM for TOWNS**

Certification of Budget Town Form: MB-BUD-1-2012	Name _____ Fiscal Year Ended June 30, _____

Part I — Certification

ADOPTION OF BUDGET INFORMATION:

In compliance with Utah Code Sections 10-5-107, 10-5-109, 59-2-919,through 59-9-923, as amended which states in effect:

At least seven days prior to its adoption, the mayor shall prepare for the ensuing year, on forms provided by the State Auditor, a tentative budget for each fund for which a budget is required. The council shall review, consider and tentatively adopt the tentative budget and shall establish the time and place of the public hearing to receive public comment on the budget. Before June 22, or in the case of a property tax increase before August 17, 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. A copy of the final budget for each fund shall be filed with the State Auditor within 30 days after adoption.

I, the undersigned, certify that the attached budget document is a true and correct copy of the budget for the above mentioned Town and fiscal year as approved and adopted by resolution or ordinance. A public hearing meeting the requirements specified in Utah Code section (indicate below) was held for all budgetary funds.

[ ] 10-5-109 (no increase in tax rate - final budget adopted before June 22)
[ ] 59-2-919 through 923, 10-5-109 (increase in tax rate - final budget adopted before August 17)

Date of resolution or ordinance: _____
Public hearing date: _____

_____	_____
Budget Officer	Date
_____	_____
Phone Number	Email Address

CONTINUE ON PAGE 2 WITH PART II

Town Adopted Budget Form: TN-BUD-1-2012	Town Name: _____ Fiscal Year Ended June 30, _____

Basic Form Instructions

1) Budget forms submitted must present a balanced budget as required by Utah Code. Budgeted expenditures must equal budgeted revenues in the general and special revenue funds.
2) In the general and special revenue fund budgets, if prior year surplus amounts are to be appropriated in this budget, the amount is to be presented as a source of revenue in the budget. Also, any budgeted increase in a fund balance must be presented as an expenditure within the appropriate budget.
3) A copy of the final budget should be sent to the State Auditor's Office within 30 days of adoption.
4) Please report amounts rounded to the nearest dollar. Some items may not apply to your town.
5) If you have questions about the form, call Richard Moon at (801) 538-1334 or 1-800-622-1243, or send an email to richardmoon@utah.gov.
6) Send completed budgets electronically to sao@utah.gov or mail a printed form to:

Utah State Auditor
Utah State Capitol Complex
East Office Building Suite E310
PO Box 142310
Salt Lake City, UT 84114

Part II General Fund Revenues

	Source of Revenue (a)	Prior Year Actual Revenue (b)	Current Year Estimate (c)	Ensuing Year Approved Budget Appropriation (d)
	Taxes			
1.1	General Property Taxes - Current			
1.2	Prior Years' Taxes - Delinquent			
1.3	General Sales and Use Taxes			
1.4	Franchise Taxes			
1.5	Transient Room Tax			
1.6	Fee-in-Lieu of Property Taxes			
1.7				
1.8				
	Licenses and Permits			
2.1	Business Licenses and Permits			
2.2	Non-business Licenses and Permits			
2.3	Cemetery - Burial Permits			
2.4	Animal Licenses			
2.5				
2.6				
	Charges for Services			
3.1	General Government			
3.2	Public Safety			
3.3	Streets and Public Improvements			
3.4	Street Sanitation Charges			
3.5	Refuse Collection Charges			
3.6	Parks and Public Property			
3.7	Cemeteries			
3.8	Miscellaneous Services:			
3.9				
3.10				

CONTINUE ON PAGE 3 WITH PART II

Town Name:		Fiscal Year Ended June 30, _____		
Part II	**General Fund Revenue - Continued**			
	Source of Revenue (a)	**Prior Year Actual Revenue (b)**	**Current Year Estimate (c)**	**Ensuing Year Approved Budget Appropriation (d)**
	Fines and Forfeitures			
4.1	Fines			
4.2	Forfeitures			
4.3	Other:			
4.4	Other:			
	Intergovernmental Revenue			
5.1	Federal Grants			
5.2	State Grants			
5.3	State Shared Revenue			
5.4	Class "C" Road Fund Allotment			
5.5	Liquor Fund Allotment			
5.6	Grants from Local Units:			
5.7				
5.8				
	Miscellaneous Revenue			
6.1	Interest Earnings			
6.2	Rents and Concessions			
6.3	Sale of Fixed Assets - Compensation for Loss			
6.4	Sale of Materials and Supplies			
6.5	Sales of Bonds			
6.6	Other Financing - Capital Lease Obligations			
6.7				
6.8				
	Contributions and Transfers			
7.1	Transfer From:			
7.2	Transfer From:			
7.3	Transfer From:			
7.4	Loan From:			
7.5	Contribution from Private Sources			
7.6	Beg. Class "C" Road Fund Bal. to be Appropr.			
7.7				
7.8				
7.9				
7.10	**Beg. General Fund Balance to be Appropriated**			
	TOTAL REVENUES			

CONTINUE ON PAGE 4 WITH PART III

Town Name:		Fiscal Year Ended June 30, _____		
Part III	**General Fund Expenditures**			
	Expenditure (a)	**Prior Year Actual Exp. (b)**	**Current Year Estimate (c)**	**Ensuing Year Approved Budget Appropriation (d)**
	General Government			
1.1	Administration			
1.2	Auditor			
1.3	Other Professional Services			
1.4	Elections			
1.5	Other			
1.6				
1.7				
1.8				
	Public Safety			
2.1	Police Department			
2.2	Fire Department			
2.3	Animal Control and Regulation			
2.4				
2.5				
2.6				
	Public Health			
3.1	Health Services			
3.2				
3.3				
3.4				
	Highway and Public Improvements			
4.1	Construction			
4.2	Repair and Maintenance			
4.3				
4.4				
4.5				
	Parks, Rec., and Public Property			
5.1	Park and Park Areas			
5.2	Recreation and Culture			
5.3	Libraries			
5.4	Cemeteries			
5.5				
5.6				
5.7				

CONTINUE ON PAGE 5 WITH PART III

Town Name:		Fiscal Year Ended June 30, _____		
Part III	**General Fund Expenditures - Continued**			
	Expenditure (a)	**Prior Year Actual Exp. (b)**	**Current Year Estimate (c)**	**Ensuing Year Approved Budget Appropriation (d)**
	Community and Economic Devel.			
6.1	Community Planning			
6.2	Community Development			
6.3	Economic Development and Assistance			
6.4				
6.5				
6.6				
	Debt Service			
7.1	Principal and Interest			
7.2				
	Transfers and Other Uses			
8.1	Transfer To:			
8.2	Transfer To:			
8.3	Other:			
8.4				
	Miscellaneous			
9.1	Judgments and Losses			
9.2	FEMA Reimbursement of Flood Costs			
9.3	Other Flood Costs			
9.4				
9.5				
9.6				
9.7	**Budgeted Increase in Fund Balance**			
	TOTAL EXPENDITURES			

CONTINUE ON PAGE 6 WITH PART IV

Town Name:		Fiscal Year Ended June 30, _____		
Part IV	**Special Revenue Fund**			
	Nature of the Fund:			
	Description (a)	**Prior Year Actual (b)**	**Current Year Estimate (c)**	**Ensuing Year Approved Budget Appropriation (d)**
	Revenues			
1.1				
1.2				
1.3				
1.4				
1.5				
1.6				
1.7				
	Other Sources			
2.1	Transfer From:			
2.2	Usage of Beginning Fund Balance			
2.3				
2.4				
2.5				
2.6				
	TOTAL REV AND OTHER SOURCES			

	Expenditures			
3.1				
3.2				
3.3				
3.4				
3.5				
3.6				
3.7				
3.8				
3.9				
	Other Uses			
4.1	Transfer To:			
4.2	Budgeted Increase in fund Balance			
4.3				
4.4				
4.5				
4.6				
4.7				
4.8				
	TOTAL EXP AND OTHER USES			

Town Name:		Fiscal Year Ended June 30, _____		
Part V	**Debt Service Fund**			
	Description (a)	**Prior Year Actual (b)**	**Current Year Estimate (c)**	**Ensuing Year Approved Budget Appropriation (d)**
	Revenues			
1.1	Bond Issues (Except Enterprise)			
1.2	Property Taxes			
1.3	Fee-in-Lieu of Property Taxes			
1.4	Interest Income			
1.5	Transfer From:			
1.6	Other:			
1.7				
1.8				
1.9				
1.10				
1.11				
1.12				
	TOTAL REVENUE			
1.13	**Beginning Fund Balance**			
	TOTAL AVAILABLE FOR APPROPRIATION			
	Expenditures			
3.1	Debt Service			
3.2	Retirement of bonds			
3.3	Interest on bonds			
3.4	Agent's Fees			
3.5	Other:			
3.6				
3.7				
3.8				
3.9				
3.10				
3.11				
	TOTAL EXPENDITURES			
3.12	**Ending Fund Balance**	0	0	0

Town Name:		Fiscal Year Ended June 30, _____		
Part VI	**Capital Projects Fund**			
	Nature of the Fund:			
	Description (a)	**Prior Year Actual (b)**	**Current Year Estimate (c)**	**Ensuing Year Approved Budget Appropriation (d)**
	Revenues			
1.1	Transfers from General Fund			
1.2	Interest Income			
1.3	Other Additions			
1.4				
1.5				
1.6				
1.7				
1.8				
1.9				
1.10				
1.11				
1.12				
	TOTAL REVENUE			
1.13	**Beginning Fund Balance**			
	TOTAL AVAILABLE FOR APPROPRIATION			
	Expenditures			
3.1				
3.2				
3.3				
3.4				
3.5				
3.6				
3.7				
3.8				
3.9				
3.10				
3.11				
	TOTAL EXPENDITURES			
3.12	**Ending Fund Balance**			

Town Name:		Fiscal Year Ended June 30, _____		
Part VII	**Other Fund**			
	Nature of the Fund:			
	Description (a)	**Prior Year Actual (b)**	**Current Year Estimate (c)**	**Ensuing Year Approved Budget Appropriation (d)**
	Revenues			
1.1	Transfers from General Fund			
1.2	Interest Income			
1.3	Other Additions			
1.4				
1.5				
1.6				
1.7				
1.8	**Beginning Fund Balance to be Appropriated**			
	TOTAL REVENUE			
	Expenditures			
2.1				
2.2				
2.3				
2.4				
2.5				
2.6				
2.7				
2.8	**Appropriated Increase in fund Balance**			
	TOTAL EXPENDITURES			

Part VIII	Enterprise Fund Instructions

INSTRUCTIONS:

- The enterprise budget form is an accrual basis budget. While we acknowledge that a cash flow analysis is critical to the effective operation of any organization, it is more important to know whether the enterprise is operating at a profit or loss on current year revenues and expenses in a fiscal year period. Since enterprise funds are required to follow the same accounting principles for determining profit or loss that a private company is, it must be recognized that certain items such as bond proceeds are not revenues even though they provide cash, and items such as construction and major improvements of systems and debt repayment are not expenses even though they use cash. Accordingly, it would be helpful for the town to use the cash reconciliation section provided at the bottom of the form for cash flow analysis. Net income (loss) should not reflect retained earnings.

- A separate budget should be submitted for each enterprise function, such as water and electric. A combined budget may be prepared only if the function of the enterprise is closely related, such as water and sewer.

- Bonds to be repaid from enterprise funds should be budgeted and reported in the enterprise fund rather than the debt service fund.

See page 2 of section IV.C.02 in the Uniform Accounting Manual

Town Name:		Fiscal Year Ended June 30, _____		
Part IX	**Enterprise or Internal Service Fund:**			
	Description (a)	**Prior Year Actual (b)**	**Current Year Estimate (c)**	**Ensuing Year Approved Budget Appropriation (d)**
	Operating Revenue			
1.1	Charge for Services			
1.2	Interest Earned			
1.3	Other:			
1.4	Other:			
1.5	Other:			
	TOTAL OPERATING REVENUE			
	Operating Expense			
2.1	Personnel Services			
2.2	Contractual Services			
2.3	Material and Supplies			
2.4	Depreciation			
2.5	Other:			
2.6	Other:			
2.7	Other:			
	TOTAL OPERATING EXPENSE			
	Non-Operating Revenue (Expense) and Transfers			
3.1	Connection Fees			
3.2	Interest Expense			
3.3	Capital Contributions From Outside Sources			
3.4	Operating Transfers From:			
3.5	Operating Transfers From:			
3.6	Operating Transfers From:			
3.7	Operating Transfers From:			
3.8	Operating Transfers To:			
3.9	Operating Transfers To:			
3.10	Operating Transfers To:			
3.11	Operating Transfers To:			
3.12	Other:			
	NET INCOME (LOSS)			
	Cash Operating Needs			
4.1	Net Income (Loss)			
4.2	Plus: Depreciation			
4.3	Plus:			
4.4	Plus:			
4.5	Plus:			
4.6	Less: Major Improvements and Capital Outlay			
4.7	Less: Bond Principal Payments			
4.8	Less:			
4.9	Less:			
4.10	Less:			
	TOTAL CASH PROVIDED (REQUIRED)			
	Source of Cash Required			
5.1	Cash Balance at Beginning of Year			
5.2	Sale of Investment and Other Current Assets			
5.3	Issuance of Bonds and Other Debt			
5.4	Loans from Other Funds			
5.5	Other:			
5.6	Other:			
	TOTAL CASH PROVIDED (REQUIRED)			

APPENDIX B –

- **CERTIFICATION OF FINANCIAL REPORT for SMALL TOWNS**
- **FINANCIAL REPORT FORM for SMALL TOWNS**
- **INSTRUCTIONS FOR FINANCIAL REPORT FORM for SMALL TOWNS**

Submit by Email | Print Form

Certification of Financial Report
For Towns with Revenues or Expenditures Less than $100,000

Form: **MF-FS-1-2010**

Name Select Name

Fiscal Year Ended June 30,

Part I Certification

We certify that the following schedules properly present the financial operations of the above named entity and fiscal year.

Mayor	Date
Phone Number	Email Address
Budget Officer	Date
Phone Number	Email Address

One original copy of this financial report must be kept by the entity at its offices and available for public inspection. A copy must be submitted to the Office of the Utah State Auditor within 180 days after the close of the fiscal year (June 30th). Forms may be submitted electronically to sao@utah.gov or mailed to:

Utah State Auditor's Office
Utah State Capitol Complex E310
PO Box 142310
Salt Lake City, Utah 84114

CONTINUE ON PAGE 2 WITH PART II

Financial Report
For Towns with Revenues or Expenditures Less than $100,000

Form: ST-FS-1-2010

Name Select Town

Fiscal Year Ended June 30,

Part II **Balance Sheet**

	(a)	General Fund (b)	Other Governmental Funds (Capital Projects, Debt Service, Special Revenue, & Permanent) (c)	Capital Assets and Long Term Debt (d)	Enterprise Fund (e)
	Assets				
1.1	Cash and cash equivalents				
1.2	Investments				
1.3	Receivables				
1.4	Capital Assets				
1.5	Land				
1.6	Buildings				
1.7	Improvements other than buildings				
1.8	Equipment				
1.9	Less Accumulated Depreciation				
1.10	Other (Specify):				
1.11					
	Total Assets	0	0	0	0
	Liabilities				
2.1	Accounts Payable				
2.2	Interest Payable				
2.3	Other (Specify):				
2.4					
	Total Liabilities	0	0	0	0
	Fund Balance / Net Position				
3.1	Nonspendable				
3.2	Restricted				
3.3	Committed				
3.4	Assigned				
3.5	Unassigned				
3.6	Net Investment in Capital Assets				
3.7	Net Position - Restricted				
3.8	Net Position - Unrestricted				
	Ending Fund Balance / Net Position	0	0		0
	Total Liabilities & Fund Balance / Net Position	0	0		0

CONTINUE ON PAGE 3 WITH PART III

Name Select Town | **Fiscal Year Ended June 30,**

Part III Statement of Revenues, Expenditures / Expenses and Changes in Fund Balance / Equity

		General Fund		Other Governmental Funds (Capital Projects, Debt Service, Special Revenue, & Permanent)		Enterprise Fund
		Budget	Actual	Budget	Actual	
	(a)	(b)	(c)	(d)	(e)	(f)
	Revenues					
1.1	General Property Tax					
1.2	General Sales Tax					
1.3	Other Taxes					
1.4	Charges for Services					
1.5	Fines and Forfeitures					
1.6	Class C Road Funds					
1.7	Federal and Other State Grants					
1.8	Other Miscellaneous					
1.9						
1.10						
	Total Revenues	0	0	0	0	0
	Expenditures / Expenses					
2.1	General Government					
2.2	Public Safety					
2.3	Highway and Streets					
2.4	Sanitation					
2.5	Culture and Recreation					
2.6	Non-departmental/Other					
2.7						
2.8						
2.9	Capital Outlay					
2.10	Debt Service					
2.11	Transfers from other funds					
2.12	Transfers to other funds					
	Total Expenditures / Expenses	0	0	0	0	0
	Excess of Rev over (under) Expense	0	0	0	0	0
Total Beginning Fund Balance / Net Position						
Total Ending Fund Balance / Net Position		0	0	0	0	0

INSTRUCTIONS FOR FINANCIAL REPORT FORM FOR SMALL TOWNS

The financial reporting forms for smaller towns were designed to be as simple as possible but still provide the information necessary to accurately report the financial activity and condition of the town. These instructions are provided to assist you in preparing the required financial reports.

The report forms may be used by a town if neither revenues nor expenditures exceed $100,000. This limit is applied to the total of all funds reported. Revenues, in this case, would include bond proceeds, etc.

The town must first determine the appropriate fund category to use. Most smaller towns will use a general fund and often an enterprise fund. Generally, the majority of revenue received by the town is property taxes, which should be reported in a general fund. However, in many instances a town will have a utility (water, sewer, electricity, etc.) where the major revenue source is charges for services or user fees. The financial information for utilities should be reported in an enterprise fund.

Other fund types may be used as necessary. For example, the debt service fund is used to report the accumulation of funds for, and the payment of, general long-term debt principle and interest. Also, the capital projects fund is used to account for funds to be used for the purchase or construction of capital facilities. These funds should only be used where there is a general fund. Debt service and construction costs for an enterprise type activity should be reported in the enterprise fund.

All capital assets (land, buildings, machinery and equipment) related to the general fund and other governmental funds should be reported in the Capital Assets & Long-Term Debt column. All capital assets related to an enterprise fund such as a utility should be reported in the enterprise fund.

All long-term debt related to the general fund and other governmental funds should also be reported in this Capital Assets & Long-Term Debt column. As with capital assets, long-term debt related to an enterprise fund should be reported in the enterprise fund.

The cemetery perpetual care permanent fund (other governmental funds) is used by cemeteries to account for the assets and activity of a perpetual trust fund. In this case, use the general fund for operations financed from property taxes and the cemetery perpetual care permanent fund for reporting the assets and other transactions related to the perpetual care fund.

Following are line by line instructions for completing the financial reports. (Refer to sample reports at the end of this section which have numbered/lettered cells that cross-reference with the following instructions.)

BALANCE SHEET

GENERAL FUND

(1) CASH: Put in this cell all amounts in your general fund checking account and/or savings account on the reporting date. The reporting date for towns is June 30. (Note: In reference to cells (1) and (17), governments do not necessarily need separate checking accounts for their various funds. They just need to know how much money in the checking accounting belongs to each fund (i.e. general, capital projects, debt service, special revenue, permanent funds.)

(2) INVESTMENTS: This cell includes all amounts invested in securities including certificates of deposit, repurchase agreements, amounts invested in the Public Treasurers' Investment Fund, etc.

(3) RECEIVABLES: These are amounts owed to the town by other individuals or entities on the reporting date.

(4) OTHER: These cells may be used for any other asset categories such as "due from other town funds."

(5) TOTAL ASSETS: This is the total of cells (1) thru (4). [(1) + (2) + (3) + (4) = (5)]

(6) ACCOUNTS PAYABLE: These are amounts owed by the town to other individuals or entities on the reporting date.

(7) INTEREST PAYABLE: These are interest amounts owed by the general fund on debt other than long-term debt.

(8) OTHER AMOUNTS DUE: These cells may be used for any other liability categories, such as "notes or bonds due" or "due to other town funds."

(9) TOTAL LIABILITIES: This is the total of cells (6) thru (8). [(6) + (7) + (8) = (9)].

(10) NONSPENDABLE FUND BALANCE: These are amounts that cannot be spent because they are either not in a spendable form or are legally or contractually required to be maintained intact.

(11) RESTRICTED FUND BALANCE: These amounts have constraints placed on the use of resources that are externally imposed by creditors, grantors, laws, or other governments.

(12) COMMITTED FUND BALANCE: These amounts can only be used for specific purposes pursuant to constraints imposed by formal action of the town's highest level of decision-making authority.

(13) ASSIGNED FUND BALANCE: These amounts are constrained by the town's intent to use funds for a specific purpose.

(14) UNASSIGNED FUND BALANCE: This is the residual classification of fund balance for the general fund. The general fund should be the only fund that reports a positive unassigned fund balance amount.

(15) ENDING FUND BALANCE: This is the total of cells (10) through (14) [(10) + (11) + (12) + (13) + (14) = (15)]. This cell must equal the "ending fund balance/net position" line on the Statement of Revenues, Expenditures and Changes in Fund Balances for the same fund [line (W)].

(16) TOTAL LIABILITIES AND FUND BALANCE/NET POSITION: This is the total of cells (9) and (15) [(9) + (15) = (16)].

OTHER GOVERNMENTAL FUNDS: CAPITAL PROJECTS, DEBT SERVICE, SPECIAL REVENUE, CEMETERY PERPETUAL CARE PERMANENT FUND

All governmental fund-type activities not reported in the general fund should be combined and reported in one column as shown on the report form. This includes activity in capital projects, debt service, special revenue, and cemetery perpetual care funds.

(17) CASH: Put in this cell all amounts in your checking account and/or savings account on the reporting date. The reporting date for towns is June 30. (Note: In reference to cells (1) and (17), governments do not necessarily need separate checking accounts for their various funds. They just need to know how much money in the checking accounting belongs to each fund (i.e. general, capital projects, debt service, special revenue, permanent funds.)

(18) INVESTMENTS: This cell includes all amounts invested in securities including certificates of deposit, repurchase agreements, amounts invested in the Public Treasurers' Investment Fund, etc.

(19) RECEIVABLES: These are amounts owed to the town by other individuals or entities on the reporting date.

(20) OTHER: Any other asset categories, such as "due from other funds."

(21) TOTAL ASSETS: This is the total of cells (17) thru (20). [(17) + (18) + (19) + (20) = (21)]

(22) ACCOUNTS PAYABLE: These are amounts owed by the town to other individuals or entities on the reporting date.

(23) INTEREST PAYABLE: This cell is for recording interest amounts owed by governmental funds other than the general fund on debt other than long-term debt.

(24) OTHER AMOUNTS DUE: These cells may be used for any other liability categories, such as "notes or bonds due."

(25) TOTAL LIABILITIES: This is the total of cells (22) thru (24). [(22) + (23) + (24) = (25)]

(26) NONSPENDABLE FUND BALANCE: These are amounts that cannot be spent because they are either not in a spendable form or are legally or contractually required to be maintained intact.

(27) RESTRICTED FUND BALANCE: These amounts have constraints placed on the use of resources that are externally imposed by creditors, grantors, laws, or other governments.

(28) COMMITTED FUND BALANCE: These amounts can only be used for specific purposes pursuant to constraints imposed by formal action of the town's highest level of decision-making authority.

(29) ASSIGNED FUND BALANCE: These amounts are constrained by the town's intent to use funds for a specific purpose.

(30) UNASSIGNED FUND BALANCE: This is the residual classification of fund balance for the general fund. The general fund should be the only fund that reports a positive unassigned fund balance amount. Therefore, if assigned fund balance should appear in this column, it would be negative.

(31) ENDING FUND BALANCE: This is the total of cells (26) through (30) [(26) + (27) + (28) + (29) + (30) = (31)]. This cell must equal the "ending fund balance/net position" line on the Statement of Revenues, Expenditures and Changes in Fund Balances for the same fund [line (W)].

(32) TOTAL LIABILITIES AND FUND BALANCE/NET POSITION: This is the total of cells (25) and (31) [(25) + (31) = (32)].

CAPITAL ASSETS AND LONG-TERM DEBT OF THE GOVERNMENTAL FUNDS

(33) LAND: Record in this cell the value of all land owned by the town which is used for governmental fund purposes. (All land used for business type activities should be reported in the enterprise fund column.) Use historical records to determine the land's value at purchase. If such records are not available, use the best estimate of the value when the land was purchased or deeded to the town.

(34) BUILDINGS: Record in this cell the value of all buildings owned by the town which are being used for governmental fund purposes. (All buildings used for business-type activities should be reported in the enterprise fund column.) Use historical records to determine the building's value at purchase. If such records are not available, use the best estimate of the value when the building was purchased or deeded to the town.

(35) IMPROVEMENTS OTHER THAN BUILDINGS: Record in this cell the value of improvements made to facilities which are not classified as buildings or equipment used for or owned by governmental funds net of depreciation.

(36) EQUIPMENT: Record in this cell the value of all equipment owned by the town which is used for governmental fund purposes. (All machinery and equipment used for business-type activities should be reported in the enterprise fund column.) Use historical records to determine the equipment's value at purchase. If such records are not available, use the best estimate of the value when the equipment was purchased or deeded to the town. This should be net of depreciation.

(37) OTHER: Record in this cell other capital assets, including the following:

INFRASTRUCTURE: The value of long-lived capital assets that are normally stationary in nature and can be preserved for a significantly greater number of years than most capital assets (ie. roads, bridges, tunnels, etc.). (Although this information would be valuable and make the financial report more complete, smaller governmental entities are not required to go back and determine the value of infrastructure already in place. In other words, smaller governments are encouraged but not required to report major general infrastructure assets retroactively.)

and

CONSTRUCTION IN PROGRESS: Any assets of the governmental funds which are currently under construction but are not yet complete.

and

OTHER: The value of any other assets belonging to governmental funds not applicable to the categories listed above.

(38) TOTAL ASSETS: This is the total of cells (33) thru (37). [(33) + (34) + (35) + (36) + (37) = (38)]

(39) ACCOUNTS PAYABLE: These are amounts owed by the town to individuals or other entities as of June 30.

(40) INTEREST PAYABLE: This is the amount of interest due on long-term debt obligations of the governmental funds.

(41) OTHER: Record in this cell any long-term debt, including notes and bonds payable, used to finance governmental type assets or activities.

(42) TOTAL LIABILITIES: This is the total of cells (39) thru (41). [(39) + (40) + (41) = (42)]

ENTERPRISE FUND

(43) CASH: Record in this cell all amounts in your enterprise fund checking account and/or savings account on the reporting date. The reporting date for towns is June 30.

(44) INVESTMENTS: Record in this cell all amounts of the enterprise fund invested in securities including certificates of deposit, repurchase agreements, amounts invested in the Public Treasurers' Investment Fund, etc.

(45) RECEIVABLES: These are amounts owed to the enterprise fund by other individuals or entities on the reporting date.

(46) LAND: Record in this cell the value of all land owned by the town which is used for enterprise fund purposes. (All land used for general fund type purposes should be reported in the Capital Assets & Long-term Debt column.) Use historical records to determine the land's value at purchase. If such records are not available, use the best estimate of the value when the land was purchased or deeded to the town.

(47) BUILDINGS: Record in this cell the value of all buildings owned by the town which are being used for enterprise fund purposes. (All buildings used for general fund type purposes should be reported in the Capital Assets & Long-term Debt column.) Use historical records to determine the building's value at purchase. If such records are not available, use the best estimate of the value when the building was purchased or deeded to the town.

(48) IMPROVEMENTS OTHER THAN BUILDINGS: Record in this cell the value of improvements made to enterprise fund facilities which are not classified as buildings or equipment used for or owned by the enterprise fund.

(49) EQUIPMENT: Record in this cell the value of all equipment owned by the town which is used for enterprise fund purposes. (All machinery and equipment used for general fund type purposes should be reported in the Capital Assets & Long-term Debt column.) Use historical records to determine its value at purchase. If such records are not available, use the best estimate of its value when it was purchased or deeded to the town.

(50) ACCUMULATED DEPRECIATION: Record in this cell the total depreciation expense charged on equipment during the life of equipment thus far.

(51) OTHER: Record in this cell other capital assets on hand, including the following:

INFRASTRUCTURE: The value of long-lived capital assets that are normally stationary in nature and normally can be preserved for a significantly greater number of years than most capital assets (ie. water and sewer systems, etc.) belonging to the enterprise fund.

and

CONSTRUCTION IN PROGRESS: Any assets of the enterprise fund which are currently under construction but are not yet complete.

and

OTHER: The value of any other assets belonging to the enterprise fund not applicable to the categories listed above.

(52) TOTAL ASSETS: This is the total of cells (43) thru (51). [(43) + (44) + (45) + (46) + (47) + (48) + (49) + (50) + (51) = (52)]

(53) ACCOUNTS PAYABLE: These are amounts owed by the enterprise fund to other individuals or entities on the reporting date.

(54) INTEREST PAYABLE: This cell is for recording amounts owed by the enterprise fund for interest on debt.

(55) OTHER LIABILITIES: Record in this cell other liabilities of the enterprise fund, including notes and bonds payable.

(56) TOTAL LIABILITIES: This is the total of cells (53) thru (55). [(53) + (54) + (55) = (56)]

(57) NET INVESTMENT IN CAPITAL ASSETS**:** Use this cell to identify this component of net position which consists of capital assets [(cells (46) through (49)], net of accumulated depreciation [less cell (50)], reduced by the outstanding balances of debt attributable to those assets [possibly cells (53), (54), or (55)].

(58) NET POSITION – RESTRICTED: Use this cell to identify this component of net position which consists of restricted assets (constraints on the use of assets that are externally imposed) reduced by liabilities related to those assets [possibly cells (53), (54), or (55)].

(59) NET POSITION – UNRESTRICTED: Use this cell to identify the remaining unrestricted funds on the reporting date. This amount can be calculated by taking Total Assets minus Total Liabilities minus Net Investment in Capital Assets minus Net Position-Restricted [(52) - (56) - (57) - (58) = (59)].

(60) ENDING FUND BALANCE/NET POSITION: This is the total of cells (57) through (59). [(57) + (58) + (59) = (60)]

(61) TOTAL LIABILITIES AND FUND BALANCE/NET POSITION: This is the total of cells (56) + (60) = (61)

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES

ALL FUNDS

The same fund types should be used on the statement of revenues, expenditures, and changes in fund balances as on the balance sheet. Also, this statement requires both budget information and actual revenues and expenditures for most funds. The explanations given for each line apply for all funds and for budget amounts as well. Financial reports cannot be accepted without the budget information.

(A) PROPERTY TAX: Report on this line all property taxes collected for the town by the county during the fiscal year. You may need to contact the county treasurer for assistance in determining the correct amount to put on this line. Generally accepted accounting principles for local governments require that any revenues collected by the county for you during the year must be recorded as revenue by the town even though the town may not receive that money until the new fiscal year.

EXAMPLES: ABC County collected property taxes of $1,500 during June 2012 which belong to XYZ Town. However, the County did not pay these funds to the town until August 15, 2012. These property taxes ($1,500) should be included in XYZ Town's revenue for the fiscal year ended June 30, 2012 even though the money was not received until August of 2012.

(B) SALES TAX: Report on this line the total amount received for sales tax as distributed by the State Tax Commission during the fiscal year.

(C) OTHER TAXES: This line is used for any other taxes received by the town.

(D) CHARGES FOR SERVICES: This line is used to report all revenues received from charges for services, including water or sewer services, etc., or user fees.

(E) FINES AND FORFEITURES: This line is used for any revenues received from fines imposed or from forfeitures of bail or other deposits.

(F) STATE-ALLOCATED ROAD FUNDS: All "C" road funds received from UDOT should be reported on this line.

(G) FEDERAL GRANTS AND OTHER STATE GRANTS: All federal revenues and all grant revenues from state sources should be recorded on this line.

(H) OTHER MISC: Any other revenues not described above should be recorded on this line with a description of the source of the revenue.

(I) TOTAL REVENUE: This is the total of lines (A) through (H). [(A) + (B) + (C) + (D) + (E) + (F) + (G) + (H) = (I)]

(J) thru (Q)

EXPENDITURES: Expenditures should be classified by function or department. If none of the specific categories seem to fit your type of town, then report your expenditures under general government and break out the expenditures into salaries and benefits and other operating expenses.

(R) TRANSFERS FROM OTHER FUNDS: This line is used to record transfers between funds.

(S) TRANSFERS TO OTHER FUNDS: This line is used to record transfers between funds.

(T) TOTAL EXPENDITURES/EXPENSES: This is the total of lines J through S. [(J) + (K) + (L) + (M) + (N) + (O) + (P) + (Q) + (R) + (S) = (T)]

(U) EXCESS OF REVENUES OVER (UNDER) EXPENDITURES/EXPENSES: This is total revenues minus total expenditures. [(I) – (T) = (U)]

(V) BEGINNING FUND BALANCE/NET POSITION: This is the fund balance at the beginning of the fiscal year. It can be obtained from the previous year's balance sheet account "Total Ending Fund Balance/Net Position" [Line W on the previous year's statement]. For very small towns that have only a checking and/or savings account and no other assets or liabilities, it will be the balance in the checking and/or savings account on the first day of the fiscal year.

(W) ENDING FUND BALANCE/NET POSITION: This line is the total of lines (U) plus (V). This line must equal the "Ending Fund Balance/Net Position" line for the same fund on the balance sheet [cell (15) for the general fund; cell (31) for the capital projects, debt service, special revenue, and permanent funds; cell (60) for the enterprise fund].

Financial Report
For Towns with Revenues or Expenditures Less than $100,000

Form: ST-FS-1-2010

Name Select Town

Fiscal Year Ended June 30,

Part II **Balance Sheet**

	(a)	General Fund (b)	Other Governmental Funds (Capital Projects, Debt Service, Special Revenue, & Permanent) (c)	Capital Assets and Long Term Debt (d)	Enterprise Fund (e)
	Assets				
1.1	Cash and cash equivalents	1	17		43
1.2	Investments	2	18		44
1.3	Receivables	3	19		45
1.4	Capital Assets				
1.5	Land			33	46
1.6	Buildings			34	47
1.7	Improvements other than buildings			35	48
1.8	Equipment			36	49
1.9	Less Accumulated Depreciation				50
1.10	Other (Specify):	4	20	37	51
1.11					
	Total Assets	5 0	21 0	38 0	52 0
	Liabilities				
2.1	Accounts Payable	6	22	39	53
2.2	Interest Payable	7	23	40	54
2.3	Other (Specify):	8	24	41	55
2.4					
	Total Liabilities	9 0	25 0	42 0	56 0
	Fund Balance / Net Position				
3.1	Nonspendable	10	26		
3.2	Restricted	11	27		
3.3	Committed	12	28		
3.4	Assigned	13	29		
3.5	Unassigned	14	30		
3.6	Net Investment in Capital Assets				57
3.7	Net Position - Restricted				58
3.8	Net Position - Unrestricted				59
	Ending Fund Balance / Net Position	15 0	31 0		60 0
	Total Liabilities & Fund Balance / Net Position	16 0	32 0		61 0

CONTINUE ON PAGE 3 WITH PART III

Name Select Town | **Fiscal Year Ended June 30,**

Part III Statement of Revenues, Expenditures / Expenses and Changes in Fund Balance / Equity

		General Fund		Other Governmental Funds (Capital Projects, Debt Service, Special Revenue, & Permanent)		Enterprise Fund
		Budget	Actual	Budget	Actual	
	(a)	(b)	(c)	(d)	(e)	(f)
	Revenues					
1.1	General Property Tax		A		A	A
1.2	General Sales Tax		B		B	B
1.3	Other Taxes		C		C	C
1.4	Charges for Services		D		D	D
1.5	Fines and Forfeitures		E		E	E
1.6	Class C Road Funds		F		F	F
1.7	Federal and Other State Grants		G		G	G
1.8	Other Miscellaneous		H		H	H
1.9						
1.10						
	Total Revenues	0	I 0	0	I 0	I 0
	Expenditures / Expenses					
2.1	General Government		J		J	J
2.2	Public Safety		K		K	K
2.3	Highway and Streets		L		L	L
2.4	Sanitation		M		M	M
2.5	Culture and Recreation		N		N	N
2.6	Non-departmental/Other		O		O	O
2.7						
2.8						
2.9	Capital Outlay		P		P	P
2.10	Debt Service		Q		Q	Q
2.11	Transfers from other funds		R		R	R
2.12	Transfers to other funds		S		S	S
	Total Expenditures / Expenses	0	T 0	0	T 0	T 0
	Excess of Rev over (under) Expenses	0	U 0	0	U 0	U 0
Total Beginning Fund Balance / Net Position			V		V	V
Total Ending Fund Balance / Net Position		0	W 0	0	W 0	W 0

APPENDIX C –

- **SURVEY OF LOCAL GOVERNMENT FINANCES (FORM UT-2)**
- **INSTRUCTIONS FOR SURVEY OF LOCAL GOVERNMENT FINANCES (FORM UT-2)**

Submit by Email | Print Form

FORM **F-65(UT-2) MC**

SURVEY OF LOCAL GOVERNMENT FINANCES

UTAH MUNICIPALITIES

FISCAL YEAR ENDED JUNE 30

Fiscal Year Ended

Name Select Name

Address 1

Address 2

City, State, Zip UT

INSTRUCTIONS – Please read separate instructions BEFORE completing this report.

Part I TAX REVENUES

		GOVERNMENTAL FUNDS		ENTERPRISE FUNDS	
			Amount		Amount
	Property Taxes				
1.1	Property taxes – (All property taxes not separately listed below.)	T01		T01	
1.2	Property taxes – Debt service	T01		T01	
1.3	Property taxes – RDA increment	T01		T01	
1.4	Property taxes – Library	T01		T01	
1.5	Property taxes – Delinquent	T01		T01	
2	Fee in lieu	T01		T01	
	Local Sales Taxes				
3.1	General sales tax – Local option	T09		T09	
3.2	Highway improvement sales tax	T19		T19	
3.3	Resort community sales tax	T19		T19	
3.4	Resort plus sales tax	T19		T19	
3.5	Energy sales and use tax	T19		T19	
3.6	Transient room tax	T19		T19	
3.7	Public transit sales tax (UC 59-12-501)	T19		T19	
3.8	Other – *Specify*	T19		T19	

CONTINUE ON PAGE 2 WITH PART I

Part I **TAX REVENUES – Continued**

		GOVERNMENTAL FUNDS		ENTERPRISE FUNDS	
			Amount		Amount
	Franchise Taxes				
4.1	Telephone franchise tax	T15		T15	
4.2	Cable TV franchise tax	T15		T15	
4.3	Water franchise tax	T15		T15	
4.4	Sewer franchise tax	T15		T15	
4.5	Other – *Specify*	T15		T15	
	Licenses, Fees and Permits				
5.1	Business license fees	T28		T28	
5.2	Building permit fees	T29		T29	
5.3	Other licenses, permits & taxes – *Specify*	T29		T29	

Remarks

CONTINUE ON PAGE 3 WITH PART II

Part II REVENUES – Other than tax and intergovernmental revenues

		GOVERNMENTAL FUNDS		ENTERPRISE FUNDS	
			Amount		Amount
	Utility Sales Revenue/User Fees				
1.1	Water supply system	A91		A91	
1.2	Electric power system	A92		A92	
1.3	Gas supply system	A93		A93	
1.4	Transit or bus system	A94		A94	
	Other Sales and Service Revenue				
2.1	Sewer charges	A80		A80	
2.2	Storm drainage	A80		A80	
2.3	Garbage collection/street cleaning	A81		A81	
3.1	Parks and recreation charges	A61		A61	
3.2	Airport – Include rentals and gross sales of gas and oil	A01		A01	
3.3	Parking facilities, lots & meters	A60		A60	
3.4	Hospital charges received	A36		A36	
3.5	Cemeteries	A03		A03	
3.6	Municipal housing rental projects (gross)	A50		A50	
3.7	Special police services	A89		A89	
4.1	Impact fees	A89		A89	
4.2	Connection fees	A89		A89	
4.3	Plan check fees	A89		A89	
4.4	Zoning & subdivision fees	A89		A89	
4.5	Sale of maps & publications	A89		A89	
5	Other miscellaneous fees	A89		A89	
	Special Assessments				
6.1	Street cuts and public improvement	U01		U01	
6.2	Sidewalk & curb repairs	U01		U01	
6.3	Street lighting charges – Lighting districts	U01		U01	
6.4	Other special improvement & service	U01		U01	

CONTINUE ON PAGE 4 WITH PART II

Part II REVENUES – Other than tax and intergovernmental revenues – Continued

		GOVERNMENTAL FUNDS		ENTERPRISE FUNDS	
			Amount		Amount
	Fines and Forfeitures (Circuit Court)				
7.1	Court fines, bail forfeitures, and moving violations surcharges	U99		U99	
7.2	Parking ticket revenue	U99		U99	
	Fines (Justice Court)				
8.1	Court fines, bail forfeitures, and moving violations surcharges	U99		U99	
8.2	Parking ticket revenue	U99		U99	
	Interest, Rents and Royalties				
9	Interest earnings	U20		U20	
10	Rents and royalties	U40		U40	
	Miscellaneous				
11	Other miscellaneous revenue – *Specify*	U99		U99	
12	Proceeds from bond issues	NR		NR	
13	Receipts from sale of real property	U11		U11	

Remarks

CONTINUE ON PAGE 5 WITH PART III

Part III INTERGOVERNMENTAL REVENUE

		GOVERNMENTAL FUNDS						ENTERPRISE FUNDS					
		From the State (a)		From other local governments (b)		From federal government directly (c)		From the State (d)		From other local governments (e)		From Federal government directly (f)	
1	General support	C30		D30		B30		C30		D30		B30	
2	Public safety grants	C89		D89		B89		C89		D89		B89	
3	Streets and highways/C Roads	C46		D46		B46		C46		D46		B46	
4	Community development	C50		D50		B50		C50		D50		B50	
5	Liquor funds	C89		D89		B89		C89		D89		B89	
6	Intergovernmental service contracts	C89		D89		B89		C89		D89		B89	
7	Other – *Specify*	C89		D89		B89		C89		D89		B89	

Part IV DIRECT EXPENDITURES BY PURPOSE AND TYPE

		GOVERNMENTAL FUNDS						ENTERPRISE FUNDS					
		Current operation direct expenditures including salaries and wages (a)		Construction (b)		Purchase of equipment, land, and existing structures (c)		Current operation direct expenditures including salaries and wages (d)		Construction (e)		Purchase of equipment, land, and existing structures (f)	
	Governmental Administration												
1.1	Financial administration	E23		F23		G23		E23		F23		G23	
1.2	Judicial/courts	E25		F25		G25		E25		F25		G25	
1.3	Legal/attorney	E25		F25		G25		E25		F25		G25	
1.4	General municipal buildings	E31		F31		G31		E31		F31		G31	
1.5	Central administration	E29		F29		G29		E29		F29		G29	
1.6	Planning and zoning	E29		F29		G29		E29		F29		G29	
1.7	Economic development	E89		F89		G89		E89		F89		G89	

CONTINUE ON PAGE 6 WITH PART IV

Part IV DIRECT EXPENDITURES BY PURPOSE AND TYPE – Continued

		GOVERNMENTAL FUNDS						ENTERPRISE FUNDS					
		Current operation direct expenditures including salaries and wages (a)		Construction (b)		Purchase of equipment, land, and existing structures (c)		Current operation direct expenditures including salaries and wages (d)		Construction (e)		Purchase of equipment, land, and existing structures (f)	
	Public Safety												
2.1	Police	E62		F62		G62		E62		F62		G62	
2.2	Fire	E24		F24		G24		E24		F24		G24	
2.3a	Ambulance/paramedic – Use this line if the services **are** part of the fire department.	E24		F24		G24		E24		F24		G24	
2.3b	Ambulance/paramedic – Use this line if the services **are not** part of the fire department.	E32		F32		G32		E32		F32		G32	
2.4	Corrections/jail	E05		F05		G05		E05		F05		G05	
2.5	Protective inspection and regulation	E66		F66		G66		E66		F66		G66	
	Environment and Housing												
3.1	Sewer	E80		F80		G80		E80		F80		G80	
3.2	Storm drainage	E80		F80		G80		E80		F80		G80	
3.3	Solid waste management	E81		F81		G81		E81		F81		G81	
3.4	Recycling programs	E81		F81		G81		E81		F81		G81	
3.5	Housing & community development	E50		F50		G50		E50		F50		G50	
3.6	Redevelopment agencies	E50		F50		G50		E50		F50		G50	
3.7	Parks and recreation programs (not addressed below.)	E61		F61		G61		E61		F61		G61	
3.8	Cultural & community events	E61		F61		G61		E61		F61		G61	
3.9	Golf courses	E61		F61		G61		E61		F61		G61	
3.10	Rodeo grounds & equestrian parks	E61		F61		G61		E61		F61		G61	
3.11	Cemeteries	E03		F03		G03		E03		F03		G03	
3.12	Libraries	E52		F52		G52		E52		F52		G52	

CONTINUE ON PAGE 7 WITH PART IV

Part IV DIRECT EXPENDITURES BY PURPOSE AND TYPE – CONTINUED

		GOVERNMENTAL FUNDS						ENTERPRISE FUNDS					
		Current operation direct expenditures including salaries and wages (a)		Construction (b)		Purchase of equipment, land, and existing structures (c)		Current operation direct expenditures including salaries and wages (d)		Construction (e)		Purchase of equipment, land, and existing structures (f)	
	Transportation												
4.1	Roads & streets – maintenance and construction – *See instructions*	E44		F44		G44		E44		F44		G44	
4.2	Other road and street maintenance – including snow removal	E44		F44		G44		E44		F44		G44	
4.3	Sidewalk, curb, & gutter	E44		F44		G44		E44		F44		G44	
4.4	Street lighting	E44		F44		G44		E44		F44		G44	
4.5	Engineering	E44		F44		G44		E44		F44		G44	
4.6	Municipal airports	E01		F01		G01		E01		F01		G01	
4.7	Parking facilities	E61		F61		G61		E61		F61		G61	
	Health												
5.1	Own hospitals	E36		F36		G36		E36		F36		G36	
5.2	Other hospitals	E38		F38		G38		E38		F38		G38	
5.3	Health (other than hospitals)	E32		F32		G32		E32		F32		G32	
	Interest on Debt												
6.1	Interest on debt – Water supply system	I91						I91					
6.2	Interest on debt – Electric power system	I92						I92					
6.3	Interest on debt – Gas supply system	I93						I93					
6.4	Interest on debt – Transit or bus system	I94						I94					
6.5	Interest on debt – All other interest	I89						I89					

CONTINUE ON PAGE 8 WITH PART IV

Part IV DIRECT EXPENDITURES BY PURPOSE AND TYPE – CONTINUED

		GOVERNMENTAL FUNDS						ENTERPRISE FUNDS					
		Current operation direct expenditures including salaries and wages (a)		Construction (b)		Purchase of equipment, land, and existing structures (c)		Current operation direct expenditures including salaries and wages (d)		Construction (e)		Purchase of equipment, land, and existing structures (f)	
	Utilities												
7.1	Water supply system	E91		F91		G91		E91		F91		G91	
7.2	Electric power system	E92		F92		G92		E92		F92		G92	
7.3	Gas supply system	E93		F93		G93		E93		F93		G93	
7.4	Transit or bus system	E94		F94		G94		E94		F94		G94	
	All Other Expenditures												
8.1	All other expenditures – *See instructions – Specify*	E89		F89		G89		E89		F89		G89	
8.2	All other expenditures – *See instructions – Specify*	E89		F89		G89		E89		F89		G89	
8.3	All other expenditures – *See instructions – Specify*	E89		F89		G89		E89		F89		G89	

Remarks

CONTINUE ON PAGE 9 WITH PART V

Part V INTERGOVERNMENTAL EXPENDITURES

		GOVERNMENTAL FUNDS					ENTERPRISE FUNDS				
		Paid to State		Paid to Other Governments			Paid to State		Paid to Other Governments		
1	Fire	L24		M24			L24		M24		
2	Highways	L44		M44			L44		M44		
3	Police	L62		M62			L62		M62		
4	Sanitation	L81		M81			L81		M81		
5	Recreation	L61		M61			L61		M61		
6	Community development	L50		M50			L50		M50		
7	Judicial and legal	L25		M25			L25		M25		
8	All other	L89		M89			L89		M89		

Part VI PERSONNEL EXPENDITURES

		GOVERNMENTAL FUNDS			ENTERPRISE FUNDS		
		Amount			Amount		
1	Report the total expenditure for salaries, wages, and benefits included in column (a + c) of Part IV, as well as any salaries, wages, and benefits paid to your own government's employees on force account construction projects.	Z00			Z00		

Remarks

CONTINUE ON PAGE 10 WITH PART VII

Part VII INDEBTEDNESS

		GOVERNMENTAL AND ENTERPRISE FUNDS				Detail of long-term debt outstanding	
		Outstanding at beginning of year (a)	Issued during fiscal year (include all refunding debt) (b)	Retired during fiscal year (include all refunded debt) (c)	Total Outstanding (column (a) plus (b) minus (c)) (d)	Revenue and nonguaranteed bonds (e)	Guaranteed bonds (column (e) plus (f) should equal column (d)) (f)
	Long-term Outstanding Debt						
1.1	All bonded debt	19U	29U	39U		49U	49U
1.2	Public debt for privately owned housing, industrial or business purposes	19T	24T	34T		44T	41T
		Outstanding balance at beginning of fiscal year (a)	Issued during fiscal year (b)	Retired during fiscal year (c)	Balance at end of fiscal year (d)		
	Other Long-term Obligations						
2.1	Capital lease purchase agreements			G89			
2.2	Accrued leave liability (sick leave and vacation)						
		Outstanding balance at beginning of fiscal year	Balance at end of fiscal year				
	Short-term (interest bearing) Debt						
3	Total short-term debt	61V	64V				

Remarks

CONTINUE ON PAGE 11 WITH PART VIII

Part VIII CASH AND INVESTMENTS HELD AT END OF FISCAL YEAR

	Reserves held for redemption of long-term debt	Unexpended proceeds from sales of bond issues held pending disbursement	All other funds except employee retirement funds
	W01	W31	W61
Cash and investments held at end of fiscal year			

Part IX RATES

		GOVERNMENTAL FUNDS			ENTERPRISE FUNDS		
1	Energy Sales and Use Tax Rate						
2	Cable TV Franchise Tax Rate						
3	Telephone Franchise Tax Rate						

Remarks

Part X DATA SUPPLIED BY

Name

Telephone

Title

Date

Include this form with audit report/ financial statement submitted to:

STATE AUDITOR
UTAH STATE CAPITOL COMPLEX
EAST OFFICE BUILDING, SUITE E310
PO BOX 142310
SALT LAKE CITY, UT 84114-2310

If you have any questions about the form, call or write:

RICHARD MOON
OFFICE OF THE STATE AUDITOR
PO BOX 142310
SALT LAKE CITY, UTAH 84114-2310
Phone: (801) 538–1334 or 1–800–622–1243
Email: richardmoon@utah.gov

SURVEY OF LOCAL GOVERNMENTS
INSTRUCTIONS FOR MUNICIPALITIES

This form should be completed and submitted annually to the Utah State Auditor's Office by December 31. The form may be submitted via hard copy or email to one of the following addresses:

Mailing Address

Utah State Auditor Office
E310 State Capitol Complex
Salt Lake City, Utah 84114-2310

Email Address

sao@utah.gov

- **DO NOT** change the line item titles or the number of lines on the form. If you are uncertain where to include certain financial items, contact the Utah State Auditor's Office.
- **DO** use the current form. Forms can be downloaded from the internet by visiting www.sao.utah.gov or by contacting the Utah State Auditor's Office.

GENERAL INSTRUCTIONS

1. PARTS I through VI of this form require reported amounts to be split between governmental fund types and enterprise funds. The columns for governmental funds should include transactions involving the following types of funds.

- General Fund
- Special Revenue Funds
- Capital Projects Funds
- Debt Service Funds
- All Other Special and Public Trust Funds (Permanent Funds)
- Payments to pension systems administered privately or by other governments

2. In addition to your primary government, include in this report the financial transactions of all blended component units such as the following:

- Airport authorities
- Municipal building authorities
- Community redevelopment agencies
- Historic districts
- Hospitals
- Library, planetarium, and other districts
- Municipal improvement districts
- Neighborhood redevelopment agencies
- Parking and business improvement districts
- Zoning districts

3. Transactions from the following funds or activity types should be excluded from the report:

- Internal Service Funds
- Agent Transactions (Agency Funds) – Moneys collected by your government acting only as an agent for the state or other governments (e.g., social security and income tax withholding)
- Transfers – Activity between funds, departments, or agencies of your government
- Investment Transactions – Receipts from sale of investments and payments for purchase of investments
- Refunds of revenues or expenditures
- Pension funds administered by your government
- Private-purpose trust funds

4. Amounts received from or paid to other governments for services should be reported in PART III – Intergovernmental Revenues or PART V – Intergovernmental Expenditures. See the instructions for PARTS III and V for further detailed instructions.

5. Report all amounts in whole dollars.

6. Do not change the form or add lines. If there is not a line for an amount you need to enter, include it on an appropriate line for "other" or "miscellaneous." Amounts for items may be combined on these lines. If you are unsure where to list an amount, contact the person listed below.

7. Do not forget to include the name of the person who prepared the form in PART IX.

8. If you have questions about the form, call or write:

Richard Moon
Office of the State Auditor
Utah State Capitol Complex
East Office Building, Suite E310
PO Box 142310
Salt Lake City, UT 84114-2310
(801) 538-1334 or 1-800-622-1243
FAX (801) 538-1383
richardmoon@utah.gov

LINE ITEM INSTRUCTIONS

PART I – TAX REVENUES

Items 1-5 – Report collections from all taxes imposed by your government. Include current and delinquent amounts, penalties, and interest. Do not include receipts from service charges, special assessments, interest earnings, fines, or any other sources that are not taxes or licenses.

1. Property Taxes – All taxes on property, real or personal, measured by value. Report collections during the fiscal year from all levies for all funds of your government and its agencies; include levies for debt service, pension funds, and other funds or purposes. However, exclude any taxes you collected for other governments.

2. Fee in Lieu – Report the fee in lieu of ad valorem property taxes that is levied on motor vehicles, watercraft, recreational vehicles and all other tangible personal property required to be registered with the state before it is used on a public highway, on a public waterway, on public land, or in the air.

3. Local Sales Taxes – Taxes on goods and services, measured as a percent of sales or receipts, or as an amount per unit sold (gallon, package, etc.). Report only those taxes imposed by your government; shares of taxes imposed by another government are to be reported under PART III below.

4. Franchise Taxes – Report only those public utility franchise taxes imposed by your government.

5. Licenses, Permits, and Other Taxes – Taxes not included above (e.g., license and inspection charges on occupations and businesses, animals, vehicles, etc.)

PART II – REVENUES – Other than tax and intergovernmental revenues

Enter amounts of the stated types of revenue (net of refunds and interfund transfers) received by your government during the fiscal year.

1. Utility Sales Revenue and User Fees – Gross receipts of any water, electric, gas, or transit systems operated by your government from utility sales and charges. Exclude any amounts paid to such utilities by the parent government, but include amounts received from the sale of utility commodities and services to the federal, state or other local governments.

2–5. Other Sales and Service Revenue – Gross receipts from sales, rentals, maintenance assessments, and other charges for municipal services, aside from utility receipts (carried in 1 above) and exclusive of amounts received from other governments (reported in PART III).

6. Special Assessments – Compulsory contributions and reimbursements from owners of property benefitted by improvements (streets, sewers, sidewalks, water extensions, etc.) as well as for servicing special assessment debt. Do not include proceeds from sales of special assessment bonds.

7–8. Fines and Forfeitures – Report circuit court revenues in section 7 and justice or municipal court revenues in section 8. (Fines and surcharges collected on behalf of and distributed to the State or other local governments are not revenues of the reporting entity and should not be reported on this form.)

- Court Fines – All municipal revenue received as a result of fines and/or surcharges (except moving violations surcharges) imposed by the court.
- Bail Forfeitures – All revenue received as a result of bail forfeitures including amounts received from individuals who elect to pay a ticket rather than appear in court.
- Moving Violations Surcharge – Amounts received from the moving violations surcharge enacted by the 1998 State Legislature, House Bill 447. (Applies to municipalities in Salt Lake County only.)
- Parking Ticket Revenue – All amounts received from parking tickets regardless of the violation.

9. Interest Earnings – Interest received on all deposits and investment holdings of your government and its agencies, excluding earnings of any employee pension fund. Include interest on construction funds.

10. Rents and Royalties – Revenue from temporary possession of use of government owned buildings, land, and other properties. Exclude housing, airport, and all other rental revenue reported for specific municipal services in PART II, items 2–5.

11. Miscellaneous Other Revenue – Revenue of your government and its agencies not covered by items 1 through 10, except tax and intergovernmental revenues. Include donations from private sources, insurance adjustments, etc.

Do not include:

- receipts from sale of security holdings;
- transfers between funds or agencies of your governments; or
- employee's contributions to, and interest earnings of, any employee pension fund.

12. Proceeds from Bond Issues – Include all proceeds from general obligation and revenue bond issues.

13. Receipts from Sale of Property – Amounts from sale of realty, other than by tax sales (include at Part I, Item 1), including property sold to other governments.

PART III – INTERGOVERNMENTAL REVENUE

Report all amounts received by your government from other governments, including grants, shares of taxes imposed by other governments, payments in lieu of taxes, and reimbursements for services performed for other governments, excluding loans. Also exclude here, and report as "Tax Revenues" in PART I, any taxes imposed by your government which were collected for it by another government.

Exclude here and report in PART II, item 1, all receipts from utility sales to other governments.

Column (a + d) –Report all amounts your government received from the State (other than as collection fees), including any amounts financed wholly or in part from Federal grants to the State.

Column (b + e) –Report all amounts your government received from other local governments.

Column (c + f) –Report only amounts received directly from the Federal Government.

Amounts reported as "General Support" should reflect total amounts received (as per capita grants, shared taxes, etc.) without restrictions as to particular programs or purposes to be financed. Include amounts received as aid for property tax relief.

PART IV – DIRECT EXPENDITURES BY PURPOSE AND TYPE

Please note that payments made to other governments (state or local) should NOT be included in amounts reported here, but should be reported in PART V.

Enter all amounts expended during the fiscal year, for the purposes listed (net of interfund transfers). Be sure to include expenditures of all funds other than the exceptions noted in these instructions.

Column (a + d) – Enter in the appropriate functional category direct expenditure for compensation of employees and for supplies, materials, operating leases and contractual services. Include gross salaries and wages without deduction of withholdings for income taxes, employee contributions for Social Security or retirement coverage, etc.
Exclude: (1) capital outlay reported in columns (b or c) and (e or f); and (2) amounts paid to other governments (report in PART V).

Governmental Administration

1.1 Financial Administration – Office of the finance director, auditor, comptroller, treasurer, tax assessment and collection, central accounting and purchasing services, budgeting, etc.

1.2 Judicial/Courts – All court and court-related activities including juries, probate officials, prosecutors, bailiffs, marshals, and public defenders. Report probation and parole under Public Safety – Corrections/Jail on line 2.4.

1.3 Legal/Attorney – All activities related to the municipality's attorney function. Activities related to prosecution should be included in line 1.2.

1.4 General Municipal Buildings – Construction, maintenance, and operation of city hall and any other buildings not relating to particular purposes. Expenditure for firehouses, hospitals, etc. is to be reported for the purpose directly involved.

1.5 Central Administration – Council, mayor, manager, clerk's office, recorder, and personnel.

Governmental Administration – Continued

1.6 Planning and Zoning – All expenditures related to planning and zoning programs. Please include related board and commission expenditures as well as special contracted services related to the programs (i.e., development of masterplans, etc.).

1.7 Economic Development – All expenditures related to economic development programs.

Public Safety

2.1 Police – Include: municipal police agencies for preventing, controlling, or reducing crime; coroners, medical examiners; vehicular inspection activities; and traffic control and safety activities.

2.2 Fire – All costs incurred for firefighting and fire prevention, including contributions to volunteer fire units.

2.3a Include ambulance and paramedic services **handled by the fire department.**

2.3b Include ambulance and paramedic services **not handled by the fire department.**

2.4 Corrections/Jail – Construction and operation of city jails, reformatories, juvenile detention facilities, etc., whether for adults or juveniles. Include probation and parole activities.

2.5 Protective Inspection and Regulation – Regulation of private enterprise for the protection of the public and inspection of hazardous activities (including building inspection), except when related to major functions, such as health, natural resources, etc.

Environment and Housing

3.1 Sewer – Construction, maintenance and operation of sewer systems and sewage disposal plants.

3.2 Storm Drainage – Construction, maintenance and operation of storm drainage systems.

3.3 Solid Waste Management – Street cleaning and the collection and disposal of refuse and garbage.

3.4 Recycling Programs – Construction, maintenance, and operation of recycling programs or systems.

3.5 Housing and Community Development – Gross expenditure for urban renewal, slum clearance, housing projects, and similar activities not provided through a redevelopment agency.

3.6 Redevelopment Agencies – Gross expenditure for urban renewal, slum clearance, housing projects, and similar activities provided through a redevelopment agency.

3.7 Parks and Other Recreation – Include: playgrounds, swimming pools, museums, marinas, zoos, and other recreation activities not addressed below. (Payments to recreation districts should be shown in PART V, line 5.)

3.8 to 3.11 Include expenditures for the operation, maintenance, and construction of facilities for the activities or services noted.

3.12 Libraries – Include payments to nongovernmental libraries as well as expenditures for libraries operated by the city or town. Aid to other governmental libraries should be reported in PART V.

Transportation

4.1 Highways, Roads and Streets – Maintenance and Construction

Report in column (a) expenditures related to road and street maintenance. As defined in the *Utah Code, Section 72-6-109 (1) (d)*, "Maintenance" means the keeping of a road facility in a safe and usable condition to which it was constructed or improved, and includes:

- the reworking of an existing surface by the application of up to and including two inches of bituminous pavement;
- the installation or replacement of guardrails, seal coats, and culverts;
- the grading or widening of an existing unpaved road or flattening of shoulders or side slopes to meet current width and safety standards; and
- horizontal or vertical alignment changes necessary to bring an existing road in compliance with current safety standards.

In general terms, maintenance shall mean the keeping of road facilities in a safe and usable condition to which it has previously been constructed or improved.

Report in column (b) expenditures related to road and street construction. As defined in the *Utah Code, Section 72-6-109 (1) (b)*, "Construction" means the work that would apply to:

- any new roadbed either by addition to existing systems or relocation;
- resurfacing of existing roadways with more than two inches of bituminous pavement; or
- new structures or replacement of existing structures, except the replacement of drainage culverts.

"Construction" does not include maintenance, emergency repairs, or the installation of traffic control devices as described in *Utah Code, Section 41-6-20*.

Report in PART V any payments to the State or county for highway purposes. Sidewalk, curb, gutter, street lighting, snow removal, and engineering are reported separately below. Report interest on highway debt in item 6.5.

4.2 Other Road and Street Maintenance – Report on this line other miscellaneous road and street maintenance and construction activities, such as snow removal, which are not covered by the definitions in 4.1.

4.3 Sidewalk, Curb, and Gutter – Report expenditures related to sidewalk, curb, and gutter repairs and maintenance.

4.4 Street Lighting – Report all expenditures related to street lighting operation and maintenance.

4.5 Engineering – Report expenditures related to engineering that are not already reported above.

4.6 Municipal Airports – Hangar rentals, landing charges, concession rents, sales of aircraft fuel, and other charges for use of airport facilities.

4.7 Parking Facilities – Municipal garages, parking lots, etc., and all purchases and maintenance of meters (including on-street meters).

Health

5.1 Construction and operation of hospitals by your government.

5.2 Other Hospitals – Payments to hospitals operated privately. Report payments to hospitals operated by other governments in PART V.

5.3 Health (other than hospitals) – All public health activities except provision of hospital care. Include environmental health activities: health regulation and inspection, water and air pollution control, mosquito control, animal control warden, and inspection of food handling establishments.

Interest on Debt

6.1 to 6.5 Interest on Debt – Amounts of interest paid, including any interest on short-term or nonguaranteed obligations, as well as general obligations. Include capitalized interest paid on construction loans.

Utilities

7.1 to 7.4 Gross expenditure for utility systems operated by your government. Exclude: interest (interest is reported in item 6); utility contributions to the parent government; the cost of providing services to the parent government (e.g., for street lighting, hydrant rentals, etc.); and depreciation.

All Other Expenditures

8.1 to 8.3 Include any amounts which have not been allocated above by purpose, such as judgements, insurance premiums, and municipal service agencies. Municipal service agencies might include a central garage, engineering department, or information technology department which serve more than one functional agency, and whose expenses are not allocated to the various departments.

Do not include:

- payments for retirement of debt,
- payments for purchase of securities,
- transfers between funds or agencies of your government, or
- benefits and payments from distinct employee pension funds.

PART V – INTERGOVERNMENTAL EXPENDITURES

Please detail all payments made to other governments for services or programs performed on a reimbursement or cost-sharing basis, e.g., for fire, highways, police, sanitation, etc. (Such amounts should be excluded from expenditure figures reported in columns (a+d) of PART IV.)

PART VI – PERSONNEL EXPENDITURES

Report the total expenditure for personal services (salaries, wages, and benefits) included in column (a+d) of PART IV, as well as any salaries, wages, and benefits paid to your own government's employees on force account construction projects.

PART VII – INDEBTEDNESS

Report special obligations of all agencies of your government as well as general municipal or town debt.

1.1 and 1.2 Long-term Outstanding Debt – Bonds, mortgages, etc., with an original term of more than one year issued in the name of your government or of particular agencies. Include in column (e) revenue and nonguaranteed special assessment bonds payable solely from pledged earnings or special assessments on property owners. Report in column (f) general obligations and any debt backed by pledged resources but guaranteed by your government if these sources are insufficient. **The sum of columns (e) and (f) should equal column (d). Exclude lease purchase installment contracts and amounts for compensated absences. Lease purchase installment contracts and amounts for compensated absences are reported in lines 2.1 and 2.2.**

2.1 Capital Lease Purchase Agreements and Installment Purchase Contracts – Report noncurrent portions of discounted present value of total future payments on lease purchase agreements and installment purchase contracts. Include retired portion paid on such agreements and contracts in PART IV, DIRECT EXPENDITURES – columns (c and f). Include interest paid in PART IV, DIRECT EXPENDITURES – Interest on Debt, item 6.

2.2 Accured Leave Liability – Report the year-end value of accrued sick leave and vacation leave which your government is required to pay even if an employee terminates.

3 Total Short-term Debt – Tax-anticipation notes, bond-anticipation notes, interest-bearing warrants, and other obligations with a term of one year or less. Exclude accounts payable and other noninterest-bearing obligations.

PART VIII – CASH AND INVESTMENTS HELD AT END OF FISCAL YEAR

Report separately in columns (a) through (c) the total amount of cash on hand and on deposit and investments in federal government, federal agency, state and local government and non-governmental securities. Report all investments at book value. Include in the reserves held for redemption of long-term debt total (column (a)) any mortgages and notes receivable held as offsets to housing and industrial financing loans. Exclude accounts receivable, value of real property, and all non-security assets.

- Column (a) – Reserves held for redemption of long-term debt.
- Column (b) – Unexpended proceeds from sale of bond issues held pending disbursement.
- Column (c) – All other funds except employee retirement funds.

PART IX – RATES

1. **Energy Sales and Use Tax Rate** Please list the rate, if any, assessed by your community for Energy sales and use tax.
2. **Cable TV Franchise Tax Rate** Please insert the rate, if any, assessed by your community for cable tv franchise taxes.
3. **Telephone Franchise Tax Rate** Please insert the rate, if any, assessed by your community for telephone franchise taxes.

APPENDIX D –

- **CERTIFICATION OF IMPACT FEE REPORT FORM**
- **SAMPLE GOVERNMENT ENTITY IMPACT FEE SCHEDULE**

Certification of Impact Fee Report

Form: CIF-CERT-1-2010

Name Select Name

Fiscal Year Ended

Basic Form Instructions

Impact Fee Reporting

In compliance with section 11-36A-601 of the Utah Code, local political subdivisions collecting impact fees are required to submit a report to the State Auditor that identifies:

* Impact fee funds by the year in which they are received
* The project from which the funds are collected
* The capital projects for which the funds were budgeted
* The projected schedule for expenditure

The State Auditor's Office has prepared an example of this report and a certification form for local governments to include with the report when it is submitted. The example report and form are available on the Local Government Forms webpage (http://www.sao.utah.gov/lgForms.html).

Part I Certification

In compliance with section 11-36-301, Utah Code, as amended, which states in effect:

> "Each local political subdivision collecting impact fees shall: . . . provide a report that: (a) identifies impact fee funds by the year in which they were received, the project from which the funds were collected, the capital projects for which the funds were budgeted, and the projected schedule for expenditure; (b) is in a format developed by the state auditor; (c) is certified by the local political subdivision's chief financial officer; and (d) is transmitted annually to the state auditor."

I, the undersigned, certify that the attached impact fees report is a true, correct and complete copy of the report of impact fees on hand at fiscal/calendar year ending _____ and their scheduled intended use.

_____	_____
Chief Financial Officer	Date
_____	_____
Phone Number	Email Address

Sample Government Entity
Impact Fee Schedule
Revenues on Hand
FY Ended June 30, 2011

Projects From Which Funds Were Collected	Date Received	Roads	Storm Drain	Parks	Total
Copper Hills PUD	FY09	$ 40,000.00	$ 35,000.00	$ 10,000.00	$ 85,000.00
Wheatfiield Estates	FY09	$ 9,900.00	$ 8,000.00	$ 6,000.00	$ 23,900.00
Albertson's	FY09	$ 58,000.00	$ 45,000.00	$ 15,000.00	$ 118,000.00
8975 Highland Blvd.	FY09	$ 2,000.00	$ 1,800.00	$ 800.00	$ 4,600.00
Wal-Mart Stores	FY09	$ 100,000.00	$ 50,000.00	$ 15,000.00	$ 165,000.00
Interest Earned		$ 12,350.00	$ 8,200.00	$ 2,000.00	$ 22,550.00
Total Collected for FY 2009		$ 222,250.00	$ 148,000.00	$ 48,800.00	$ 419,050.00
Subway Restaurant	FY10	$ 10,000.00	$ 8,500.00	$ 8,000.00	$ 26,500.00
75400 S 1300 E	FY10	$ 3,000.00	$ 2,000.00	$ 5,000.00	$ 10,000.00
Legend Falls Condominiums	FY10	$ 26,000.00	$ 21,000.00	$ 18,000.00	$ 65,000.00
7005 Iron Blossom Way	FY10	$ 4,500.00	$ 4,000.00	$ 3,000.00	$ 11,500.00
Michael's	FY10	$ 15,000.00	$ 12,000.00	$ 10,000.00	$ 37,000.00
Iggy's Sports Grill	FY10	$ 18,000.00	$ 15,000.00	$ 11,000.00	$ 44,000.00
Interest Earned		$ 3,000.00	$ 2,900.00	$ 2,000.00	$ 7,900.00
Total Collected for FY 2010		$ 79,500.00	$ 65,400.00	$ 57,000.00	$ 201,900.00
4595 Peachtree Circle	FY11	$ 5,000.00	$ 4,000.00	$ 3,000.00	$ 12,000.00
Swan Meadows	FY11	$ 15,000.00	$ 10,000.00	$ 76,000.00	$ 101,000.00
Heatherwood	FY11	$ 28,000.00	$ 21,000.00	$ 17,500.00	$ 66,500.00
Chili's Restaurant	FY11	$ 30,000.00	$ 24,000.00	$ 20,000.00	$ 74,000.00
Menlove Investments Inc.	FY11	$ 3,900.00	$ 3,000.00	$ 2,000.00	$ 8,900.00
Daybreak Properties	FY11	$ 120,000.00	$ 108,000.00	$ 68,500.00	$ 296,500.00
Bangeter Mall	FY11	$ 200,000.00	$ 300,000.00	$ 10,000.00	$ 510,000.00
Interest Earned		$ 4,500.00	$ 5,000.00	$ 2,300.00	$ 11,800.00
Total Collected for FY 2011		$ 406,400.00	$ 475,000.00	$199,300.00	$ 1,080,700.00
Total Impact Fees on Hand					$ 1,701,650.00

Sample Government Entity
Impact Fee Schedule
Projected Expenditures of Impact Fees on Hand
FY Ended June 30, 2011

	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	Impact Fees by Project
Roads							
7th East Preliminary Engineering	$ 15,000.00	$ 3,000.00					$ 18,000.00
7th East Road Widening		$ 15,000.00	$ 52,000.00				$ 67,000.00
Harris Point Road		$ 108,000.00	$ 100,000.00				$ 208,000.00
Legacy Drive Engineering				$100,000.00	$ 95,300.00		$ 195,300.00
3rd West				$ 19,850.00	$ 25,000.00	$ 175,000.00	$ 219,850.00
Storm Drain							
Jordon Park Drain	$ 35,000.00						$ 35,000.00
River Front Parkway	$ 128,000.00	$ 18,000.00					$ 146,000.00
Brigham Trail			$ 3,500.00	$ 16,100.00			$ 19,600.00
Midas Creek Drain					$ 187,800.00	$ 300,000.00	$ 487,800.00
Parks							
Founder's Park	$ 50,000.00	$ 17,000.00	$ 6,300.00	$ 65,000.00	$ 11,800.00		$ 150,100.00
Harris Park Bowery			$ 34,000.00	$ 12,000.00			$ 46,000.00
Brigham Trail				$ 65,000.00	$ 34,000.00	$ 10,000.00	$ 109,000.00
Totals by Fiscal Year	$ 228,000.00	$ 161,000.00	$ 195,800.00	$277,950.00	$ 353,900.00	$ 485,000.00	
Impact Fees Projected for Expenditure							$ 1,701,650.00

APPENDIX E – DEPOSITS AND INVESTMENTS FORM

Print Form

Name of Entity

Deposits and Investments
as of close of business on
December 31 June 30, 20____
(Report must be as of above date)

Basic Instructions

List all checking accounts, savings accounts, certificates of deposit, PTIF accounts, and other investments held as of the reporting date. (ON BANK BALANCES, PLEASE LIST $ AMOUNT OFF OF BANK STATEMENT). !!Please read instruction sheet for more help!!

Name of Bank or Issuer Wells, Zions GMAC, U Treasury etc.)	Type of account or security (i.e Checking, CD, DP, Note, Bond, etc)	Rate %	Due Date or maturity Date	Purchase Date	Face amount or dollar amount (Bank Balance)	Held at or s/k Location	Current market value dollar price (n/a on checking, savings, and PTIF)	Fund that money or investment is assigned to (i.e General, endowment, capital, etc.) Also broker and agent if applicable. If new purchase, include copy of confirm.

Prepared by and Title

Total 0.00

Return To:

Utah Money Management Council
PO BOX 142315
Salt Lake City, UT 84114-2315
or email completed form to mmcouncil@utah.gov

Please provide name and/or address change, if applicable
Name Name
Address
City, State, ZIP UT

APPENDIX F – SAMPLE PURCHASING POLICY

SAMPLE PURCHASING POLICY FOR TOWNS

ARTICLE 1
GENERAL PROVISIONS

A) The underlying purposes of this policy are:

1) To ensure fair and equitable treatment of all persons who wish to, or do conduct business with the __Town of _____.
2) To provide for the greatest possible economy in Town procurement activities.
3) To foster effective broad-based competition within the free enterprise system to ensure that the Town will receive the best possible service or product at the lowest possible price

B) Compliance - Exemptions from this policy.

1) This policy shall not prevent the Town from complying with the terms and conditions of any grant, gift, or bequest that is otherwise consistent with law.
2) When a procurement involves the expenditure of federal assistance funds, the Town shall comply with applicable federal law and regulations.

C) Definitions

1) "Business" means any corporation, partnership, individual, sole proprietorship, joint stock company, joint venture, or any other private legal entity.
2) "Change order" means a written order signed by the purchasing agent, directing the contractor to suspend work or make changes, which the appropriate clauses of the contract authorize the purchasing agent to order without the consent of the contractor or any written alteration in specifications, delivery point, rate of delivery, period of performance, price, quantity, or other provisions of any contract accomplished by mutual action of the parties to the contract.
3) "Contract" means any Town agreement for the procurement or disposal of supplies, services, or construction.
4) "Invitation for bids" means all documents, whether attached or incorporated by reference, used for soliciting bids.
5) "Person" means any business, individual, union, committee, club, other organization, or group of individuals.
6) "Procurement" means buying, purchasing, renting, leasing, leasing with and option to purchase, or otherwise acquiring any supplies, services, or construction.
7) "Purchasing agent" means the person duly authorized by the governing body of the Town to enter into and administer contracts and make written determinations with respect thereto.
8) "Purchase description" means the words used in a solicitation to describe the supplies, services or construction to be purchased, and includes specifications attached to or made a part of the solicitation.
9) "Request for proposals" means all documents, whether attached or incorporated by reference, used for soliciting proposals.

ARTICLE 2
OFFICE OF THE PURCHASING AGENT

The governing body of the Town shall appoint a Purchasing Agent. The Purchasing Agent shall be responsible to make procurements, solicit bids and proposals, enter into and administer contracts, and make written determinations for the Town.

ARTICLE 3
SOURCE SELECTION AND CONTRACT FORMATION - GENERAL PROVISIONS

A) Purchase not requiring sealed bids.

1) Purchases costing less than $___ in total, shall not require bids of any type. (Purchases shall not be artificially divided so as to constitute a small purchase under this section.)
2) Purchases costing more than $___ but less than $___ in total, shall required ___ (2 to 3) telephone bids.
3) Purchases made through the cooperative purchasing contracts administered by the State Division of Purchasing.
4) Purchases made from a single-source provider.
5) Purchases required during an emergency, i.e., an eminent threat to the public=s health, welfare, or safety. However, as much competition as practical should be obtained; and, such purchases should be limited to amounts necessary to the resolution of the emergency.

B) Purchases requiring sealed bids.

1) Contracts shall be awarded by competitive sealed bidding except as otherwise provided by this policy.
2) An invitation for bids shall be issued when a contract is to be awarded by competitive sealed bidding. The invitation shall include a purchase description and all contractual terms and conditions applicable to the procurement. Public notice of the invitation for bids shall be given at least ___ days prior to the date set forth therein for the opening of bids. The notice may include publication in a newspaper of general circulation.
3) Any procurement in excess of $____ shall require a legal notice in a local newspaper of general circulation.
4) Bids shall be opened publicly in the presence of one or more witnesses at the time and place designated in the invitations for bids. The amount of each bid and any other relevant information, together with the name of each bidder, shall be recorded. The record and each bid shall be open to public inspection.
5) Bids shall be unconditionally accepted without alternation or correction, except as authorized in this policy. Bids shall be evaluated based on the requirements set forth in the invitation for bids.
6) Correction or withdrawal of inadvertently erroneous bids before or after award, or cancellation of awards or contracts based on such bid mistakes, shall be permitted. After bid opening no changes in bid prices or other provisions of bids prejudicial to the interest of the Town of fair competition shall be permitted. All decisions to permit the correction or withdrawal of bids or to cancel awards or contracts based on bid mistakes shall be supported by a written determination made by the purchasing agent.
7) The contract shall be awarded with reasonable promptness, by written notice, to the lowest bidder whose bid meets the requirements and criteria set forth in the invitation for bids.

C) Cancellation and rejection of bids.

An invitation for bids, a request for proposals, or other solicitations may be canceled, or any or all bids or proposals may be rejected, in whole or in part, as may be specified in the solicitation, when it is in the best interests of the Town. The reasons shall be made part of the contract file.

D) Use of competitive sealed proposals in lieu of bids.

When the purchasing agent determines in writing that the use of competitive sealed bidding is either not practicable or not advantageous to the Town, a contract may be entered into by competitive sealed proposals. Competitive sealed proposals are most appropriately used for professional service-type contracts.

1) Proposals shall be solicited through a request for proposals. Public notice of the request for proposals shall be given at least __ days prior to the advertised date of the opening of the proposals.
2) Proposals shall be opened so as to avoid disclosure of contents to competing offerors during the process of negotiation. A register of proposals shall be prepared and shall be open for public inspection after contract award.
3) The request for proposals shall state the relative importance of price and other evaluating factors.
4) Offerors shall be accorded fair and equal treatment with respect to any opportunity for discussion and revision of proposals, and revisions may be permitted after submissions and prior to award for the purpose of obtaining best and final offers. In conduction discussions, there shall be no disclosure of any information derived from proposals submitted by competing offerors.
5) Award shall be made to the person whose proposal is determined, in writing, to be the most advantageous to the Town, taking into consideration price and the evaluation factors set forth in the request for proposals. No other factors or criteria shall be used in the evaluation. The contract file shall contain the basis on which the award is made.

E) Architect-Engineer services are qualification-based procurements. Requests for such services should be publicly announced. Contracts should be negotiated by the Town based on demonstrated competence at fair and reasonable prices. See *Utah Code* Section 63-56-42 through 44.

F) Determination of nonresponsibility of bidder.

Determination of nonresponsibility of a bidder or offeror shall be made in writing. The unreasonable failure of a bidder or offeror to promptly supply information in connection with an inquiry with respect to responsibility may be grounds for a determination of nonresponsibility with respect to the bidder or offeror. Information furnished by a bidder or offeror pursuant to this section shall not be disclosed outside of the purchasing division without prior written consent by the bidder or offeror.

G) Cost-plus-a-percentage-of-cost contracts prohibited.

Subject to the limitations of this section, any type of contract which will promote the best interests of the Town may be used, provided that the use of a cost-plus-a-percentage-of-cost contract is prohibited. A cost-reimbursement contract may be used only when a determination is made in writing that such contract is likely to be less costly to the Town than any other type or that it is impracticable to obtain the supplies, services, or construction, required except under such a contract.

H) Required contract clauses.

1) The unilateral right of the Town to order, in writing, changes in the work within the scope of the contract and changes in the time of performance of the contract that do not alter the scope of the contract work.

2) Variations occurring between estimated quantities of work in a contract and actual quantities.

3) Suspension of work ordered by the Town.

ARTICLE 4
SPECIFICATIONS

All specifications shall seek to promote overall economy and best use for the purposes intended and encourage competition in satisfying the Town's needs, and shall not be unduly restrictive. Where practical and reasonable, and within the scope of this article, Utah products shall be given preference.

ARTICLE 5
APPEALS

A) Any actual or prospective bidder, offeror, or contractor who is aggrieved in connection with the solicitation or award of a contract may appeal to the purchasing agent. An appeal shall be submitted in writing within 5 working days after the aggrieved person knows or should have known of the facts.

B) The purchasing agent shall promptly issue a written decision regarding any appeal, if it is not settled by a mutual agreement. The decision shall state the reasons for the action taken and inform the protestor, contractor, or prospective contractor of the right to appeal to the governing board.

C) The Town's governing board shall be the final appeal on the Town level.

D) All further appeals shall be handled as provided in *Utah Code* Section 63-56-58 through 64.

ARTICLE 6
ETHICS IN PUBLIC CONTRACTING

A) No person involved in making procurement decisions may have personal investments in any business entity which will create a substantial conflict between their private interests and their public duties.

B) Any person involved in making procurement decisions is guilty of a felony if the person asks, receives, or offers to receive any emolument, gratuity, contribution, loan, or reward, or any promise thereof, either for the person's own use or the use or benefit of any other person or organization from any person or organization interested in selling to the Town.

APPENDIX G – GRAMA REQUEST AND DENIAL FORMS

- **UTAH GOVERNMENT RECORDS REQUEST FORM**
- **NOTICE OF DENIAL FORM**

UTAH GOVERNMENT RECORDS REQUEST FORM

TO: _____
(Name of government office holding the records and/or name of agency contact person.)

Address of government office: _____

_____

Description of records sought (records must be described with reasonable specificity):

_____

_____

_____

☐ I would like to inspect (view) the records.

☐ I would like to receive a copy of the records. I understand that I may be responsible for fees associated with copying charges or research charges as permitted by UCA 63G-2-203. I authorize costs of up to $.

☐ UCA 63G-2-203 (4) encourages agencies to fulfill a records request without charge. Based on UCA 63G-2-203 (4), I am requesting a waiver of copy costs because:

- ☐ releasing the record primarily benefits the public rather than a person. Please explain:

  _____

  _____

- ☐ I am the subject of the record.
- ☐ I am the authorized representative of the subject of the record.
- ☐ My legal rights are directly affected by the record and I am impoverished.
  (Please attach information supporting your request for a waiver of the fees.)

If the requested records are not public, please explain why you believe you are entitled to access.

- ☐ I am the subject of the record.
- ☐ I am the person who provided the information.
- ☐ I am authorized to have access by the subject of the record or by the person who submitted the information. Documentation required by UCA 63G-2-202, is attached.
- ☐ Other. Please explain:

  _____

  _____

☐ I am requesting expedited response as permitted by UCA 63G-2-204 (3)(b). (Please attach information that shows your status as a member of the media and a statement that the records are required for a story for broadcast or publication; or other information that demonstrates that you are entitled to expedited response.)

Requester's Name:_____

Mailing Address:_____

Daytime telephone number:_____**Date:**_____

Signature:_____

NOTICE OF DENIAL

DATE: _____

TO: _____

ADDRESS: _____

Your request received on _____for the following records or portion of records has been denied:

_____

_____

_____

_____

_____

These records have been classified as (provide the exact citation):

Private in accordance with UCA 63G-2-302_____

Controlled in accordance with UCA 63G-2-304_____

Protected in accordance with UCA 63G-2-305_____

These records are exempt from disclosure by the following:

Court order: _____

Statute: _____

You have the right to appeal the denial to the chief administrative officer (UCA 63G-2-205(2)(c) (2008)). A notice of appeal must be submitted within 30 days. Your notice of appeal must include your name, mailing address, a daytime telephone number, and explanation of what relief you are seeking. You may also include any supporting information with your notice of appeal. The notice of appeal should be sent to:

Chief Administrative Officer: _____

Address: _____

Name of Person denying the request: _____

Title of person denying the request: _____