

AUDIT FINDINGS PRESS RELEASE

Office of the Utah State Auditor
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STATE OF UTAH
OFFICE OF THE UTAH STATE AUDITOR



TINA M. CANNON
UTAH STATE AUDITOR

THE OFFICE OF THE UTAH STATE AUDITOR COMPLETES COMPLIANCE AUDIT ON REVENUES COLLECTED FROM TRAFFIC FINES

All Municipalities are in Statutory Compliance, Receiving less than 25% of General Fund Revenues from Traffic Fines

Salt Lake City, UT—Today, the Office of the Utah State Auditor released details regarding its annual audit on revenues from traffic fines collected by justice courts. The findings show all municipalities are in compliance with Utah statute for 2024 year-end. Per state statute, a local government’s revenue from traffic fines cannot exceed 25% of the local government’s general fund revenue for a fiscal year.

No entities were found to exceed the threshold, and all municipalities are compliant with Utah statute. Sunset City received the most revenue from traffic fines at 14.9%, more than 10% below the 25% statutory requirement. The list of the top ten municipalities is contained in the table below.

Seth Oveson, Local Government Manager for the Office of the Utah State Auditor commented, “We are pleased to report that all local governments are in compliance with *Utah Code 78A-7-120* and are well below the 25% limit regarding traffic fines. This is one of the many reports and alerts issued annually by our office to help ensure compliance and provide information to policy makers and the public regarding government revenues.”

Auditor Tina M. Cannon added, “Our local government division is diligent in its review of all levels of local governments—towns, cities, counties, school and special districts—to ensure statutory compliance. This report, ensures all municipalities are complying, and provides them and the legislature with accurate information as they plan and set policies.”

The Office of the Utah State Auditor obtained revenue data using information provided by governmental entities to the Transparent Utah website (transparent.utah.gov). The Office submitted two queries, one using the uniform chart of account coding and a second using key

word matching to compare court fines against the total revenue in governmental entities general funds.

**Top Ten Local Governmental Entities
Sorted by Traffic Fines as a Percentage of General Fund Revenue**

Governmental Entities	General fund Revenue	Court Fines	2024 Traffic Fines as % of Revenue	2023 Traffic Fines as a % of Revenue
Sunset City	\$3,359,325	\$502,013	14.9%	15.5%
Mantua City	\$1,596,394	\$206,820	13.0%	13.1%
Wellsville City	\$2,779,116	\$335,888	12.1%	13.5%
Orderville Town	\$464,330	\$48,240	10.4%	2.8%
Willard City	\$2,282,692	\$230,269	10.1%	9.5%
Monticello City	\$2,779,751	\$278,995	10.0%	12.4%
Vernal City	\$6,746,045	\$651,998	9.7%	3.1%
Uintah City	\$738,155	\$39,358	5.5%	9.2%
Box Elder County	\$14,346,450	\$783,374	4.9%	2.9%
Holladay City	\$23,179,672	\$2,142,732	3.2%	2.0%

About the Office of the Utah State Auditor

The Office of the Utah State Auditor provides Utah taxpayers and government officials with an independent assessment of financial operations, statutory compliance, and performance management, including development of interactive tools for state and local governments to ensure complete transparency and access to information for all. The State Auditor protects personal privacy rights and audits government entities to ensure statutory compliance. The

State Auditor is a Constitutional Officer of the Executive Branch of government for the State of Utah.

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