A PRACTICAL GUIDE FOR TOWN OFFICIALS AND STAFF

Budget Compliance for Towns in Utah

Meeting the Uniform Fiscal Procedures Act for Utah Towns —
Utah Code Title 10, Chapter 5

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For more information: https://ag.utah.gov/wp-content/uploads/2025-Uniform-Accounting-Manual-2025-revised-5.12.2025.pdf

Uniform Accounting Manual

Uniform Accounting Manual
for
All Local Governments

STATE OF UTAH
OFFICE OF THE UTAH STATE AUDITOR

STATE OF UTAH
JAN. 4, 1896
STATE AUDITOR

TINA M. CANNON
UTAH STATE AUDITOR

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Fundamental Concepts of Governmental Accounting

Governmental Funds

All: GASB 34, 54

Governmental funds account for most of an entity's activities that are financed through taxes. Governmental fund reporting often has a budgetary orientation. A balance sheet and a statement of revenues, expenditures, and changes in fund balances should be included for all governmental funds. Governmental funds are classified into five types:

1) *General Fund*- Provides the resources necessary to sustain the day-to-day activities of a governmental entity. This fund records all assets and liabilities of the entity that are not assigned to other funds. As such, these funds are limited by law as taxpayer funds and should not be accumulated without a specific purpose.
2) *Special Revenue Funds*- Funds restricted or committed to a specific purpose other than debt service or, capital projects.
3) *Capital Projects Funds*- Funds reserved for long-term capital investment projects such as the acquisition, construction, or renovation of buildings. This reserve fund ensures that the entity has adequate funding to finance the project. These funds would not be used for a proprietary or revenue-generating project but more likely for general or administrative government use. These funds are usually classified as restricted, committed, or assigned.
4) *Debt Service Fund*- Fund established to accumulate sufficient resources to make principal and interest payments on debt that have been issued. This fund would normally be classified as restricted, committed, or assigned. This fund should be used if a legal mandate or debt covenant exists that has liquidity, ratio, or other requirements. If the entity is not obligated, then an agency fund would be appropriate.
5) *Permanent Funds*- Funds with balances that are restricted. Only earnings (not principal) may be used to support governmental programs. These usually contain contractual or third-party-imposed conditions.

C: 10-6-109–111
T: 10-5-107
CO: 17-36-8, 10
D: 17B-1-605–607

For more information: https://ag.utah.gov/wp-content/uploads/2025-Uniform-Accounting-Manual-2025-revised-5.12.2025.pdf

SCOPE

First question: are you a town or a city?

Utah splits municipal fiscal law into two chapters. Applying the wrong one is one of the most common — and most avoidable — errors.

APPLIES TO TOWNS

Title 10, Chapter 5

The Uniform Fiscal Procedures Act for Utah Towns. Section 10-5-102 states plainly that the chapter applies to all towns. Shorter and simpler than the city chapter — but every requirement in it is mandatory.

APPLIES TO CITIES

Title 10, Chapter 6

The Uniform Fiscal Procedures Act for Utah Cities, applying to all cities including charter cities. Similar in shape but different in detail — deadlines, budget officer roles and fund-balance limits are not identical.

Practical note: State Auditor checklists are often written for cities, towns, counties, and special districts together. Read them, then confirm each item against Chapter 5 before you rely on it.

Compliance is how a small town protects itself

- **Towns run lean.** In many Utah towns one part-time clerk-recorder handles the budget, the minutes, the utility billing and the annual report. The law still applies in full.
- **The rules are dates, not opinions.** Most of what the state requires is a calendar: prepare by a date, notice by a date, hear by a date, adopt by a date, file by a date.
- **Missing a step has teeth.** The State Auditor is authorized to withhold state money from a town that fails to file its adopted budget or to meet annual reporting and auditing requirements.
- **Compliance builds trust.** A budget adopted in the open, on time, in a balanced form is the clearest signal residents get that their money is handled carefully.

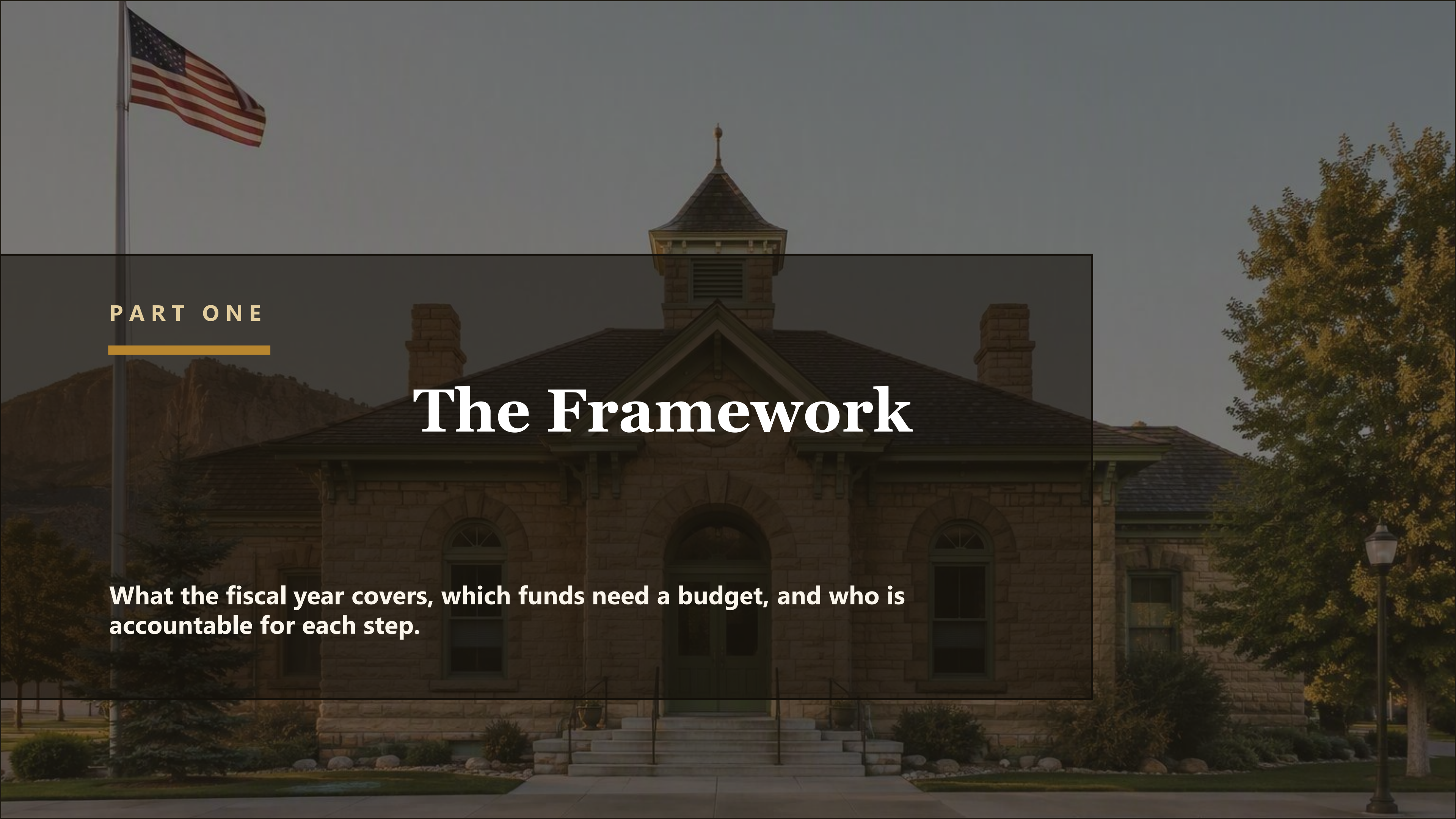
July 1
Start of every town fiscal year

June 30
Deadline to adopt the coming year's budget

30 days
To file the adopted budget with the State Auditor

The vocabulary the statute uses

01	**Fund**	As defined by the Governmental Accounting Standards Board and reflected in the State Auditor's Uniform Accounting Manual for All Local Governments.
02	**Town general fund**	The general fund used by a town — the account that carries most day-to-day operations and most property tax revenue.
03	**Enterprise fund**	A fund used to report an activity for which a fee is charged to users for goods or services — culinary water, sewer, garbage, power.
04	**Interfund loan**	A loan of cash from one fund to another, subject to future repayment. A loan is not a transfer and must be documented as such.
05	**Utility**	A town-owned utility, in whole or in part, providing electricity, gas, water or sewer, or any combination of them. Usually operated as an enterprise fund.



PART ONE

The Framework

What the fiscal year covers, which funds need a budget, and who is accountable for each step.

The fiscal year is fixed by statute

The fiscal year of all towns begins July 1 and ends June 30 of the following year. A town cannot choose a different fiscal year, and the entire compliance calendar hangs off these two dates.

FISCAL YEAR BEGINS JULY 1 — **FISCAL YEAR ENDS JUNE 30**

Jul - Dec

- Operate; prior-year report and audit come due
- Q4 Report for prior fiscal year in July, covering April - June
- Q1 Report in October, covering July – September
- Annual Financial Report for prior year

Jan - Apr

- Build next year's numbers with staff and council
- Q2 report in January, covering October – December
- Q3 report in April, covering January – March

May

- Tentative budget prepared and tentatively adopted
- Date, time, and place of public hearing on tentative budget set

June

- Public hearing – 7 days notice
- Adoption of certified tax rate by resolution or ordinance by June 22. Clerk certifies the rate to the County Auditor before June 22
- Adoption of budget before June 30
- Filing of the budget 30 days after adoption

> Because the town's year and the property tax year overlap, a town proposing a tax increase runs two calendars at once. That case is covered later in this deck.

Which funds need a budget

A budget is not just the general fund. Section 10-5-106 identifies the funds for which a town must prepare and adopt a budget each year.

ALWAYS

General fund

Taxes and general revenue funding administration, streets, public safety and parks.

ALWAYS

Special revenue funds

Revenue restricted to a purpose — Class B and C roads, restricted taxes, grants.

ALWAYS

Debt service funds

Principal and interest on the town's general long-term obligations.

ALWAYS

Capital projects funds

Money accumulated and spent on capital facilities under a capital plan.

TRACK IT

Enterprise funds

Water, sewer, garbage and power. Budget them separately — user fees are not general revenue.

TRACK IT

Other funds

Any additional fund kept under the Uniform Accounting Manual should be budgeted too.

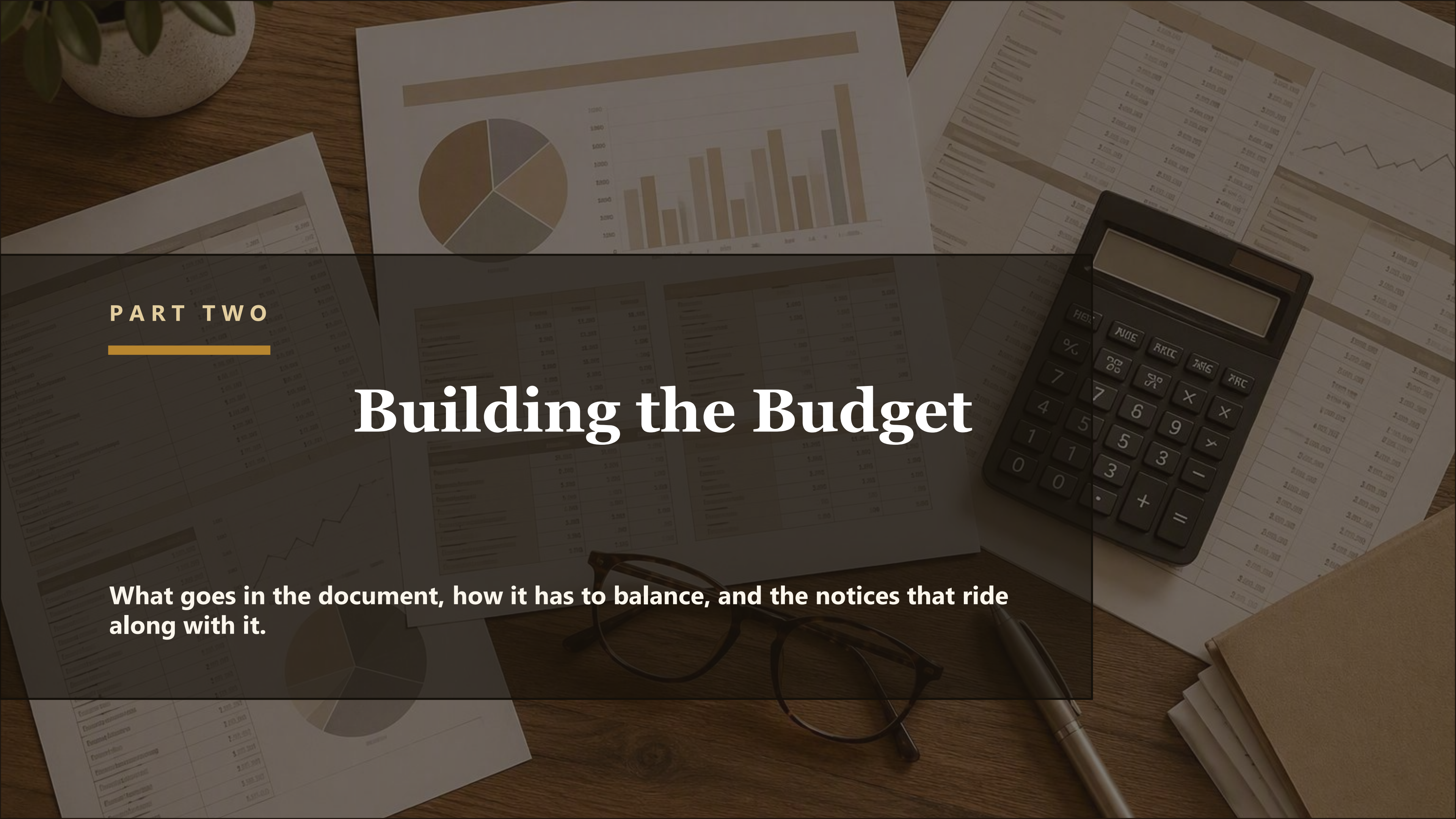
In a town, the mayor is the budget officer

Chapter 5 assigns budget preparation to the mayor personally. The mayor may lean on the clerk-recorder for the work, but the statutory duty does not move.

1	**Prepare the tentative budget**	For the ensuing year, for each fund for which a budget is required — on or before the first regularly scheduled town council meeting of May.
2	**Make it available for public inspection**	The tentative budget becomes a public document at the point it is prepared, not after adoption.
3	**Submit it to the town council**	The council receives the tentative budget, reviews it, and may revise or amend it before the final adoption.
4	**Set the hearing**	At the meeting where the council adopts the tentative budget, it must establish the time and place of the public hearing required by 10-5-108.

Who does what around the budget

Role	Owns	Watch out for
Mayor	Preparing the tentative budget; presenting it to council; recommending the tax rate	Treating preparation as the clerk's job — the statute names the mayor
Town council	Adopting the tentative budget, holding the hearing, adopting the final budget by resolution or ordinance	Adopting without resolution or ordinance or without the public hearing on the record
Clerk / recorder	Notices, agendas, minutes, the public inspection copy, filing with the State Auditor	Missing the Utah Public Notice Website posting or the 30-day filing
Treasurer	Receipting, depositing, investing under the Money Management Act, monthly reporting	Lapsed crime insurance coverage; no monthly reconciliation to council
Independent auditor	The annual audit or agreed-upon procedures and the State Compliance Audit Guide work	Engaging late — schedule before fiscal year end, not in December



PART TWO

Building the Budget

What goes in the document, how it has to balance, and the notices that ride along with it.

The May deadline, precisely

On or before the first regularly scheduled town council meeting of May

Not “sometime in May.” If your council meets on the second Tuesday, that meeting is your deadline — and the tentative budget must already exist when the gavel falls.

- **Start in February.** Three months of lead time is realistic for a town: revenue estimates, wage and insurance changes, road and water needs.
- **Use last year's actuals.** Build from audited or closed prior-year figures rather than from last year's budget column.
- **Include multi-year capital.** Estimate capital projects for the budget year and the succeeding years so the capital plan and budget agree. (Optional for towns, for now!)
- **Adopt the tentative budget.** The council formally adopts it in a regular meeting on or before its last meeting in May.
- **Set the hearing date then and there.** The same meeting fixes the time and place of the budget hearing.

What the budget document must show

FOR EACH FUND

Estimated revenue

By source — taxes, fees, intergovernmental revenue, transfers in.

FOR EACH FUND

Estimated expenditures

By department or activity, at the level the council controls spending.

FOR EACH FUND

Prior year comparison

Actuals for the last completed year and estimates for the current year.

FOR EACH FUND

Beginning and ending balances

Fund balance carried in and projected out at year end.

SUPPORTING

Capital estimates

Capital projects for the budget *year and the three succeeding years*. Three succeeding years only required for 1st and 2nd class cities, for now.

SUPPORTING

Transfer schedule

Every interfund transfer, showing its source and destination fund.

Keep the format identical year to year. Comparability is what lets a council member and a resident see change at a glance. Budget should be in tabular form with minimally actual revenue and expenditures for last completed fiscal year, estimated total revenues and expenditures for current fiscal year, and the mayor's estimates of revenues and expenditures for the proposed budget year.

Every fund must balance

The State Auditor recognizes exactly three balanced forms. Any fund in the proposed budget must match one of them.

FORM ONE

Revenues = expenditures

The straightforward case. Everything coming in is planned to go out in the same year.

FORM TWO

Revenues + use of fund balance = expenditures

You are spending down accumulated balance. Budget the contribution from fund balance as a line.

FORM THREE

Revenues = expenditures + addition to fund balance

You are building reserves. Budget the contribution rather than leaving a residual.

And separately: all transfers to and from other funds must net to zero across the budget, with each transfer identifying its source and destination fund.

Subsidy transfers out of an enterprise fund

If the budget moves money from a water, sewer or power fund into another fund, extra notice and a public hearing is required — because ratepayers are effectively funding something other than the utility.

01	**Mail notice to users**	Mail public notice of the intended transfer at least 7 days before the hearing.
02	**Email notice where you bill by email**	If utility bills go out by email, the notice of intended transfer goes to those users by email as well.
03	**Post to the Utah Public Notice Website**	The statewide notice site posting is required, not optional.
04	**Post on the town website**	If the town maintains a website, the notice must appear there too.

PART THREE

Notice, Hearing, Adoption

The public-facing half of the process — where most compliance failures actually occur.

Notice: seven days out, ten days available

AT LEAST 7 DAYS BEFORE THE HEARING

Post the notice of hearing

- On the Utah Public Notice Website
- In a local newspaper, if one exists
- On the town website, if one exists

The notice states the time, place and purpose of the hearing on adoption of the budget.

AT LEAST 10 DAYS BEFORE THE HEARING

Make the proposed budget public

The proposed budget must be available to the public for inspection for at least ten days before the hearing.

Keep a dated copy at the town office and post the same document online.

Save proof. Screenshots of the Public Notice Website entry, the newspaper affidavit and the dated office copy are exactly what an auditor will ask to see.

The budget public hearing itself

- **Hold it before adoption.** The hearing on the tentatively adopted budget is a precondition to final adoption, not a formality that can follow it.
- **Hold enterprise fund public hearing if the transfer is in the budget.** The hearing on the enterprise fund transfer is a precondition to final adoption, not a formality that can follow it
- **Take comment on the record.** Any interested person must be allowed to be heard for or against the budget or any item in it. Reflect that in the minutes.
- **Adjust after listening.** The council may adjust the budget in response to what it hears. Changes made after the hearings are expected and lawful.
- **Keep it a real agenda item.** The hearings are noticed and conducted as separate items— not folded into general business or a consent block.
- **Mind the Open and Public Meetings Act.** Agenda posting, quorum, minutes and recording obligations apply to the budget hearing like any other meeting.

Common failure: the hearing is noticed and held, but the minutes never record that public comment was invited. Write the invitation and the response into the minutes every time.

Adoption and filing

01	**Adopt before June 30**	The council adopts a budget for the ensuing fiscal year, for each fund for which a budget is required, by resolution or ordinance. ***Remember to adopt the tax rate and certify with County Auditor by June 22.***
02	**Or before September 1**	If the town is raising property tax under the Truth in Taxation sections 59-2-919 through 59-2-923, final adoption moves to September 1. In truth-in-taxation, there are other compliance requirements.
03	**File within 30 days**	A copy of the final budget for each fund goes to the Utah State Auditor within 30 days after adoption.
04	**Make it available**	The adopted budget stays available for public inspection during regular business hours for the whole budget year.

The filing is the step that gets forgotten. Adoption without filing is still noncompliance — and it is the failure the withholding statute names.

When you want more property tax revenue

Utah property tax is revenue-driven. Each year the county calculates a certified tax rate designed to yield the same revenue as last year, excluding new growth. Rising valuations alone do not raise your revenue.

NO TAX HEARING NEEDED

Levy at or below the certified rate

Adopt the rate through your ordinary budget process. Revenue stays roughly flat plus new growth.

NEW GROWTH

Grow the tax base

New construction and annexed tax areas add revenue without a rate increase and without a Truth in Taxation hearing.

FULL PROCESS REQUIRED

Exceed the certified rate

Any rate above the certified rate triggers Truth in Taxation: parcel-specific notices, advertising, a separate August hearing and later adoption.

Scale does not change the process. A town of 25 residents follows the same Truth in Taxation steps as Salt Lake City.

The tax-increase year runs on a second clock

Approximate timing	What the town does (this is a snapshot, not comprehensive!)
February - April	Decide early whether a rate above the certified rate is needed; the process cannot be started late
On or before the first council meeting in May	Prepare the tentative budget and the property tax impact schedule. The property tax impact schedule is a separate document from the budget and must be separated on the agenda. The budget officer must ***state that the tentative budget includes a property tax increase***.
May	Post the ***property tax impact schedule*** on the town website; adopt the tentative budget, set a tentative budget hearing date. Make required statements in public meetings.
By June 22	Formally adopt the proposed tax rate by ordinance or resolution and complete filings in the state tax rate system. ***The town clerk needs to certify the ordinance or resolution to the county auditor NO LATER THAN June 22 each year or September 1 when raising taxes***.
By June 30	Adopt an ***interim*** budget based on the proposed rate so the town can operate from July 1
July - August	County mails parcel-specific valuation notices; town advertises and holds the Truth in Taxation hearing
By September 1	Adopt the final budget and the final tax rate and certify the rate with the County Auditor.

PART FOUR

Living Within the Budget

Spending limits, transfers, amendments, emergencies and fund balance.

Two hard limits on spending

SECTION 10-5-114

Appropriations may not exceed estimated revenue

You cannot appropriate money you do not reasonably expect to have. Estimated revenue plus available fund balance is the ceiling on what the council may appropriate for the year.

SECTION 10-5-115

Expenditures may not exceed appropriations

Spending beyond the appropriation is not merely irregular. An obligation incurred in excess of the appropriation is invalid, and claims must be processed through the required approval procedure.

Practical control: give the council a budget-to-actual report at every regular meeting. Overspending discovered in August is fixable; overspending discovered at audit is a finding.

Moving money without reopening the budget

- **Within a department, at any time.** Department heads, with the budget officer's consent, may transfer unspent amounts within their own department without governing-body approval.
- **The fund total does not change.** This mechanism reallocates inside an existing appropriation. It never increases the total appropriation of a fund.
- **Anything larger is an amendment.** Moving money between departments or between funds, or raising a fund's total, follows the amendment rules on the next slides.
- **Write it down.** Even an internal transfer should leave a paper trail — a memo, a journal entry, and a note in the next budget-to-actual report.

> Most towns have few or no separate departments. If yours does not, treat essentially every reallocation as a council decision and document it.

Amending — or “opening” — the budget

Two different paths, decided by one question: does the amendment increase the total expenditures of any fund?

NO INCREASE TO A FUND TOTAL

No public hearing required

- Place the intent to amend on the agenda of a regular or special meeting
- Notify every governing body member who has not waived notice at least 5 days before that meeting
- Adopt the amendment in the open meeting

INCREASES A FUND TOTAL

Public hearing required

- Post the hearing notice at least 7 days out on the Public Notice Website, in the newspaper and on the town site
- Make the proposed amendment public at least 10 days before the hearing
- Hold the hearing, then adopt

The amended budget still has to balance in one of the three approved forms, and transfers still have to net to zero.

Emergencies and unforeseen shortfalls

01	**Emergency expenditures**	Section 10-5-118 provides a path for spending on a genuine public emergency — flood, fire, water system failure — outside the ordinary appropriation process.
02	**Declare and document**	The council should make a formal finding describing the emergency and the amount authorized, in an open meeting, on the record.
03	**Amend promptly after**	Follow up with a budget amendment so the adopted budget reflects reality. An emergency justifies acting first; it does not excuse never amending.
04	**Closing a special fund**	Section 10-5-119 governs what happens to a special fund balance when the fund is no longer required — the money does not simply become general revenue by default.

How much can a town keep in reserve?

100%

Maximum accumulated fund balance in the town general fund, measured against total general fund revenue for the current fiscal period.

Over the cap? The fix is a plan — budget the excess into capital improvements or a rate reduction rather than carrying it silently.

- **Raised from 75% in 2021.** The Legislature increased the town general fund cap to 100% of current-period revenue; older guidance still circulates with the old figure.
- **Reserves in other funds are allowed.** A town may accumulate retained earnings or fund balance in any fund; the percentage cap is specific to the general fund.
- **Capital reserves are a separate tool.** The council may appropriate from estimated revenue or excess general fund balance into a capital improvement reserve.
- **But only under a plan.** That reserve must finance specified future capital improvements in accordance with a formal long-range capital plan the governing body has adopted.

PART FIVE

Reporting and Audit

What you owe the State Auditor after the year closes — and what happens if it does not arrive.

Quarterly Reporting Required

The Town Clerk or other designated person shall prepare and present to the council a quarterly financial report; OR upon request by the council, a financial report more frequently than each quarter.

Last FY Total

The actual revenue and expenses by category for the completed prior fiscal year. (Once available, these should be audited numbers.)

Last FY Same Period Total

The actual revenue and expenses by category for the prior fiscal year for the same period, i.e. Q1, Q2, Q3 etc.)

Current Year Budget

The current year adopted revenue and expenses by category.

Current Year YTD Actual

The current year actual revenue and expenses for the fiscal reporting period, i.e. Q1, Q2, Q3 etc.

% difference CYA to CY Budget

The percentage difference between the actual revenue and expenses for the fiscal reporting period and the current year budget.

The budget can be the best document in the world, but if you are not comparing the budget to your actual experience, the budget becomes meaningless as a tool. Remember, the budget is HOW you get things done!

Annual reporting scales with your size

Towns do not all file the same thing. The State Auditor sets the level of annual reporting by the size of the entity's revenues and expenditures and publishes the forms for each tier.

Less than $350,000 in TOTAL for all funds

Small financial survey

For entities under the lower reporting threshold — a self-prepared survey of revenues, expenditures, balances and compliance questions. A financial certification is required.

$350,000 - $1,000,000 in TOTAL for all funds

Large financial survey

For entities in the middle band, with more detail and typically an accountant's involvement in preparing or reviewing the figures. An Agreed-Upon Procedures report and financial certification are required.

$1,000,000 or great in TOTAL for all funds

Independent audit

Above the upper threshold, an annual audit by an independent CPA, including State Compliance Audit Guide procedures. A Financial Audit Reporting Package and financial certification are required.

Confirm your tier every year. Thresholds and forms are published annually in the State Auditor's reporting requirements for cities and towns — do not rely on what applied three years ago.

The annual financial report, tier by tier

1	**Small financial survey**	For towns under $350,000 in revenues — a self-prepared survey submitted on the State Auditor's form.
2	**Large financial survey**	For towns between $350,000 and $1,000,000 — more detail, usually with accountant involvement.
3	**Audited financial statements**	Above $1,000,000, an independent CPA audit including State Compliance Audit Guide procedures.
4	**Financial certification**	A separate certification filed alongside the report, signed by the officials responsible for the figures. Required for all.

Non-GAAP statements: smaller towns may report on a regulatory or cash basis rather than full GAAP. The basis must be clearly disclosed and applied consistently — it is a permitted simplification, not a lower standard of accuracy.

Audit thresholds and the single audit package

Two separate thresholds decide how much audit work a town faces. One is set by the state and follows the size of your budget. The other is federal and follows how much grant money you actually spend.

STATE THRESHOLD

Budget Size of the entity

Revenues and expenditures determine whether you file a small survey, a large survey, or audited statements. Confirm your band each year. $1,000,000 in total budget triggers an audit.

FEDERAL THRESHOLD

$1,000,000 in federal awards

A single audit is required once a town expends $1,000,000 or more of federal awards in one fiscal year.

WHAT GETS FILED

The reporting package

Financial statements, the schedule of expenditures of federal awards, auditor reports, findings and the corrective action plan.

Track federal award spending during the year, not at year end. Towns are most often caught out by a single large transportation or water grant pushing them over the line.

Compliance obligations beyond the budget

Obligation	What it involves
Annual financial report	File with the State Auditor after fiscal year end, on the schedule set for your reporting tier
Fraud risk assessment	Complete the State Auditor's questionnaire annually and keep the supporting documentation on file
Transparent Utah	Upload revenue, expenditure, employee compensation and other required data using the Uniform Chart of Accounts
Public treasurer coverage	Crime insurance is now required for public treasurers; fidelity bonds are no longer accepted
Money Management Act	Deposit and invest public funds only in authorized institutions and instruments. The Public Treasurer's Investment Fund (PTIF) is a good place to store money
Open and Public Meetings Act	Annual training, posted agendas, minutes and recordings for every council meeting

Required reports, due dates, and where to learn more in state code or Uniform Accounting Manual

Report	Filed with	Due
Local Government & Limited Purpose Entity Registry (10-1-204)	Lieutenant Governor	July 1
Adopted budget (10-5-109)	State Auditor	Within 30 days of adoption
Annual financial report (survey or audit) (10-5-129)	State Auditor	Dec 30 — 180 days after year end
Financial certification (Uniform Accounting Manual {UAM} pg. 14)	State Auditor	Dec 30 — 180 days after year end
Fraud risk assessment questionnaire (UAM pg. 16)	State Auditor	Dec 30 — 180 days after year end
Impact fee report (UAM pg. 16)	State Auditor	Dec 30 — 180 days after year end
Deposit and investment report (UAM pg. 16)	State Treasurer	July 31 and January 31
Transparent Utah revenue and expenditure upload (UAM pg. 16)	State Auditor	Within 30 days of each quarter end

Most of the year-end filings share one deadline — 180 days after your fiscal year closes, which is December 30 for a June 30 year end. Build them as a single block of work, not six separate scrambles.

Reports towns often forget

ANNUALLY

Impact fee report

If your town collects impact fees, report the funds received, the interest earned, the projects funded and the balance still held. Due with the year-end filings.

TWICE A YEAR

Deposit and investment report

Filed with the State Treasurer by July 31 and January 31 — bank, money market and PTIF balances, holdings, and purchases or sales since the last report.

IF APPLICABLE

Transient room tax report

Where a transient room or tourism tax is levied, the revenue and its use are reported.

ON REQUEST

Agreed-upon procedures

A CPA performs procedures agreed in advance and reports findings without an opinion.

If a town collects impact fees or a transient room tax, the related report is not optional — and a nil balance still has to be reported.

What happens if a town does not comply

> The State Auditor is authorized to withhold state money allocated to a town that fails to file a copy of its formally adopted budget or fails to comply with the annual financial reporting and independent auditing requirements of Chapter 5.

- **Substantial compliance protects you.** Money may not be withheld if the town substantially complies with the chapter's requirements — but that is judged on the record, not on intent.
- **There is a formal notice path.** A failure to file the required annual financial report triggers a statutory notice process before funds are affected.
- **Withholding is reversible.** Funds are released once the town comes into compliance. The damage in the meantime is to cash flow and credibility.
- **Findings follow you.** Repeated findings raise scrutiny in later years and complicate grant applications, bonding and interlocal agreements.

Where small towns most often slip

PROCESS

Notice not posted correctly

The hearing happened, but the Utah Public Notice Website posting is missing or late.

PROCESS

Budget filed late or not at all

Adopted on time, then never sent to the State Auditor within 30 days.

NUMBERS

Fund not budgeted

A special revenue or enterprise fund left out of the budget entirely.

NUMBERS

Expenditures over appropriation

A fund or department finishes the year above its adopted appropriation with no amendment.

CONTROLS

Weak segregation of duties

One person receipts, deposits, records and reconciles. Council review is not documented.

CONTROLS

Reconciliations not performed

Bank and utility billing reconciliations are missing, late, or never reviewed by anyone else.

None of these require more money to fix. They require a calendar, a checklist, and a second set of eyes.

Your compliance calendar on one page

When	What is due	Who
July 1	New fiscal year begins; adopted budget takes effect	All
July - September	Engage the auditor or prepare the survey for the year just closed	Mayor / clerk
Fall - December	File the annual financial report and complete the fraud risk assessment	Clerk / treasurer
January - April	Build revenue estimates and departmental requests for the next year	Mayor
First council meeting in May	Tentative budget prepared, made public and submitted to council	Mayor
Last council meeting in May	Council adopts the tentative budget and sets the hearing date	Council
At least 7 / 10 days before hearing	Post notice / make the proposed budget available for inspection	Clerk
June	Hold the public hearing; adopt the final budget before June 30	Council
Within 30 days of adoption	File the adopted budget with the Utah State Auditor	Clerk

What to do when you get back to the office

THIS WEEK

Verify the basics

- Confirm your last adopted budget was filed with the State Auditor
- Locate the notice proof for your most recent budget public hearing
- Check the general fund balance against the 100% cap

THIS MONTH

Build the system

- Put every date on this deck's calendar into the town's meeting calendar
- Adopt a standing budget-to-actual report at each meeting
- Decide who backs up the clerk-recorder

THIS YEAR

Raise the floor

- Adopt a long-range capital plan so reserves have a purpose
- Document reconciliation and approval procedures
- Send the clerk and treasurer to state or league training

If you only change one thing: put the May, June and 30-day-filing deadlines on the council agenda calendar today, and assign a named person to each.

Where to get help

STATUTE

Utah Code Title 10, Chapter 5

The Uniform Fiscal Procedures Act for Utah Towns. Read sections 103-119 once a year.

OVERSIGHT

Utah Office of the State Auditor

Budget checklists, reporting requirements, forms and the Uniform Accounting Manual. Review Title 51-2a.

PROPERTY TAX

Utah State Tax Commission

Certified tax rates, new growth, the property tax calendar and increase requirements.

PEER SUPPORT

Utah League of Cities and Towns

The municipal budget process task list, Truth in Taxation training and peer support, Local Administrative Advisor program.

This deck is a plain-language orientation, not legal advice. Confirm current deadlines, thresholds and forms against the statute and the State Auditor's published requirements each year.

Compliance is just the calendar, kept

Prepare in May. Notice seven days out, publish ten. Hear the public. Adopt by June 30. File within thirty days. Report after the close. Everything else is detail.