



FARR WEST CITY COUNCIL AGENDA

June 18, 2026 at 6:30 p.m.
City Council Chambers
1896 North 1800 West
Farr West, UT 84404

Notice is hereby given that the City Council of Farr West City will hold their regular meeting at 6:30 p.m. on Thursday, June 18, 2026 at the Farr West City Hall, 1896 North 1800 West, Farr West

Call to Order – Mayor David Bolos

1. Opening Ceremony
 - a. Opening Prayer
 - b. Pledge of Allegiance
2. Comments/Reports/Presentation
 - a. Public Comments (*3 minutes*)
 - b. Report from the Planning Commission
3. Consent Items
 - a. Assignments and directions for Planning Commission
 - b. Consider approval of minutes dated June 4, 2026
 - c. Consider approval of bills dated June 17, 2026
4. Business Items
 - a. Consideration of business licenses – Calder Sprinkler Landscaping & Excavation, *Hector Coronado*
 - b. Consideration of Public Works Facility Phase 3 Change Order
 - c. Adjustments to the 2025-2026 budget
 - i. Presentation and Discussion
 - ii. Public Hearing to receive and consider public comments
 - iii. Consider approval of adjustments to the 2025-2026 budget
 - d. Approval of an ordinance enacting compensation increases for specific city officers
 - i. Presentation and Discussion
 - ii. Public Hearing to receive and consider public comments
 - iii. Consider approval of Ordinance No. 2026-11, enacting compensation increases for specific city officers
 - e. Approval of the final 2026-2027 budget
 - i. Presentation and Discussion
 - ii. Public Hearing to receive and consider public comments
 - iii. Consider approval of the final 2026-2027 budget
 - f. Consider approval of the Certified Tax Rate for the 2026 Tax Year
 - g. Amendments to the consolidated fee schedule
 - i. Presentation and Discussion
 - ii. Public Hearing to receive and consider public comments
 - iii. Consider approval of Ordinance No. 2026-12, amendments to the consolidated fee schedule
 - h. Consider approval of the City Fraud & Abuse Policy
 - i. Consider approval of the Fraud Risk Assessment from the Office of the State Auditor
 - j. Consider canceling the July 2, 2026 City Council Meeting
5. Mayor/Council Remarks
 - a. Assignment Follow-up (*3 minutes*)
6. Adjournment

In compliance with the American with Disabilities Act, individuals needing special accommodations (including auxiliary communicative aids and services) during this meeting should notify the City Recorder at 801-731-4187, at least three working days prior to the meeting. Notice of time, place and agenda of the meeting was emailed to each member of the City Council, posted in the City Hall, and posted on the Utah Public Meeting Notice Website on May 29, 2026.



Lindsay Afuvai, Recorder

Application for Business License



Application date: _____

Owner Name: _____

Owner Address: _____

Business Name: _____ DBA: _____

Business Address: _____ City: _____ State: _____ Zip: _____

Mailing Address: _____ City: _____ State: _____ Zip: _____

Business Phone Number: _____ Number of employees: _____

Manager Name: _____ Contact Phone: _____

**If business is commercial or manufacturing/warehousing, please list square footage: _____

State Sales Tax ID # _____ State License # _____

If a daycare of preschool, number of own children: _____; number of other children: _____

Describe your type of business in detail: _____

Businesses that require Health Department inspection and permit: ANY business that is selling food, tattoo and piercing salons, tanning salons, day cares, nursing and assisted livings.

Health Department Permit # _____ or check if not applicable _____

All new business licenses or change of ownership/tenant are required to undergo a fire inspection from Weber Fire District and a building code compliance inspection from Farr West City Building Department. Please contact Jolene at Weber Fire District at 801-782-3580 to schedule the fire inspection and the city office at 801-731-4187 for the building inspection. Proof of passed inspections must be submitted with the business license application before any approval is given.

BUSINESS LICENSE FEE SCHEDULE

COMMERCIAL

Small (under 10,000 sq ft)	Medium (10,000 to 50,000 sq ft)	Large (over 50,000 sq ft)
\$100.00	\$200.00	\$300.00

MANUFACTURING/WAREHOUSING

Small (under 10,000 sq ft)	Medium (10,000 to 50,000 sq ft)	Large (over 50,000 sq ft)
\$100.00	\$150.00	\$200.00

OTHER

Contractor	Professional	Interstate Commerce
\$100.00	\$50.00	\$50.00

ALCOHOL

Class "A" Beer	Class "B" Beer Restaurant	Class "C" Limited Restaurant	Class "D" Golf Course	Class "E" Full Service Restaurant
\$200.00	\$200.00	\$200.00	\$200.00	\$200.00

*If you are renewing an alcohol license:

Has the applicant been arrested or convicted of a felony or misdemeanor in the past 12 months? _____

Type of License Applying For: _____ License fee due: _____

I, the applicant, am aware of and conform to all State and Federal Regulations. I have read and understand the Codes and Ordinances of Farr west City for Business License Regulations (Title 5).

Applicant signature: _____ Date: _____

For office use only:

Amount paid: \$100 Date paid: 5/7/2026 Receipt Number: 6.000007418

City Council Date: May 21, 2026 Approved: _____ Disapproved: _____

License number: _____ Date issued: _____

**FARR WEST CITY
BUDGET AMENDMENT - GENERAL FUND
FISCAL YEAR 2026**

REVENUES		ADOPTED BUDGET	PROPOSED AMENDMENT	AMENDED BUDGET	EXPLANATION
10-31-110	Sales Tax	2,023,412	45,000	2,068,412	Offset to line item increase
10-33-320	Grants	500,000	1,000,000	1,500,000	Offset to park grant expenditure
TOTAL FUND REVENUES		<u>2,523,412</u>	<u>1,045,000</u>	<u>3,568,412</u>	
EXPENDITURES		ADOPTED BUDGET	PROPOSED AMENDMENT	AMENDED BUDGET	EXPLANATION
10-51-270	Utilities	42,000	45,000	87,000	Line item is running over do to differences in coding Potential coding for some of the Storm Water Grant Expenditures
10-60-740	Grant Expenditures Trails/Road	-	1,000,000	1,000,000	
TOTAL EXPENDITURES		<u>42,000</u>	<u>1,045,000</u>	<u>1,087,000</u>	

**FARR WEST CITY
BUDGET AMENDMENT - TRANSPORTATION UTILITY FUND
FISCAL YEAR 2026**

REVENUES		ADOPTED BUDGET	PROPOSED AMENDMENT	AMENDED BUDGET	EXPLANATION
58-36-290	Transportation Utility Fee	-	400,000	400,000	Establish a budget for this fund
58-36-610	Interest Revenue	-	500	500	Establish a budget for this fund
TOTAL FUND REVENUES		-	400,500	400,500	
EXPENDITURES		ADOPTED BUDGET	PROPOSED AMENDMENT	AMENDED BUDGET	EXPLANATION
58-40-250	TUF Maintenance & Repairs	-	400,000	400,000	Establish a budget for this fund
58-40-360	Engineering	-	500	500	Establish a budget for this fund
TOTAL EXPENDITURES		-	400,500	400,500	

**FARR WEST CITY
BUDGET AMENDMENT - CP ASSET REPLACEMENT
FISCAL YEAR 2026**

REVENUES	ADOPTED BUDGET	PROPOSED AMENDMENT	AMENDED BUDGET	EXPLANATION
61-38-940 Appropriations	-	100,000	100,000	Offset to line item increase
	-	-	-	
TOTAL FUND REVENUES	-	100,000	100,000	
EXPENDITURES	ADOPTED BUDGET	PROPOSED AMENDMENT	AMENDED BUDGET	EXPLANATION
61-40-740 Equipment Purchases	200,000	100,000	300,000	Plow truck did not get fully purchased before prior year end
	-	-	-	
TOTAL EXPENDITURES	200,000	100,000	300,000	

ORDINANCE NO. 2026-11

AN ORDINANCE OF FARR WEST CITY ESTABLISHING A COMPENSATION INCREASE FOR ELECTED, STATUTORY, AND EXECUTIVE MUNICIPAL OFFICERS OF FARR WEST CITY

WHEREAS, pursuant to Utah Code Annotated (U.C.A.) § 10-3-818, the City Council of Farr West City is authorized to fix by ordinance the compensation or compensation schedules of its elective, statutory, and executive municipal officers; and

WHEREAS, pursuant to U.C.A. § 10-3-818(2)(b), before a governing body may adopt a final budget or a final amended budget that includes a compensation increase for an executive municipal officer, the governing body shall hold a public hearing on the compensation increase; and

WHEREAS, the City Council desires to adjust the compensation of specific elective, statutory, and executive municipal officers to maintain equitable, competitive, and reasonable compensation schedules; and

WHEREAS, in compliance with U.C.A. § 10-3-818(2)(b), a public hearing on the proposed compensation increases was set, and notice of the time, place, and purpose of said hearing was published for at least seven (7) days prior to the hearing as a Class A notice under U.C.A. § 63G-30-102; and

WHEREAS, a public hearing was held on June 18, 2026 which was conducted separate from any other public hearing, providing all interested persons an opportunity to be heard; and

WHEREAS, following the conclusion of the public hearing, the City Council has determined that it is in the best interest of Farr West City and its residents to adopt the compensation increase for certain city officials as provided herein.

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF FARR WEST CITY, UTAH, AS FOLLOWS:

1. **Authority and Purpose.** This Ordinance is enacted pursuant to the authority granted by U.C.A. § 10-3-818 and is designed to adopt the compensation increases for the elective, statutory, and executive municipal officers of Farr West City pursuant to U.C.A. 10-3-818(2)(b).

2. **Adoption of Compensation Adjustments/Increases.** The compensation adjustments for the following city officers shall be adopted as follows:

a. **The compensation adjustments/increases for the elected officials identified in Farr West City Code of Ordinances 2.24.010(A) shall be 5.77% effective July 01, 2026.**

b. Farr West City Code of Ordinances 2.24.010 “Compensation for Elected Officials” subsection (A) shall be replaced to read as follows:

(A) Compensation for all elected officials of the city shall be as follows:

*Mayor \$1,057.70 per month
Council members \$370.19 per month*

c. Farr West City Code of Ordinances 2.24.020 “Compensation for Statutory Officers” subsection (B) provides as follows:

(B) Compensation adjustments for statutory municipal officers shall be as follows:

<i>Attorney - civil</i>	<i>Monthly amount + adjustments set by the established payroll schedule of the city</i>
<i>Attorney - prosecutor</i>	<i>Monthly amount + adjustments set by the established payroll schedule of the city</i>
<i>Justice Court Judge</i>	<i>Monthly amount + adjustments pursuant to U.C.A. 78A-7-206(1)</i>
<i>Recorder</i>	<i>Compensation paid according to the established payroll schedule of the city</i>
<i>Treasurer</i>	<i>Monthly amount + adjustments set by the established payroll schedule of the city</i>

The compensation adjustments/increases for the statutory municipal officers identified in Farr West City Code of Ordinances 2.24.020(B) shall be 5.77% effective July 01, 2026.

3. **Severability.** If any section, subsection, sentence, clause, or phrase of this Ordinance is for any reason held to be invalid or unconstitutional by a decision of a court of competent jurisdiction, such decision shall not affect the validity of the remaining portions of this Ordinance.

4. **Effect on Prior Actions.** This Ordinance supersedes all prior ordinances and policies of Farr West City, Utah to the extent that such may be in conflict with the specific provisions contained herein. In all other respects, such prior ordinances, resolutions, actions and policies shall remain in full force and effect.

This Ordinance shall take effect upon its adoption and publication or posting by the City Council of Farr West City, Utah. Dated this _____ day of _____, 2026.

MAYOR OF FARR WEST CITY, UTAH

Vote of City Council

By _____
Dave Bolos

Yes	No	
___	___	Council Member Anderson
___	___	Council Member Williams
___	___	Council Member Shupe
___	___	Council Member Blind
___	___	Council Member Jay

ATTEST:

Recorder, Farr West City, Utah

FARR WEST CITY
FY 2027 EXECUTIVE MUNICIPAL OFFICERS COMPENSATION INCREASES
UTAH CODE SECTION 10-3-818

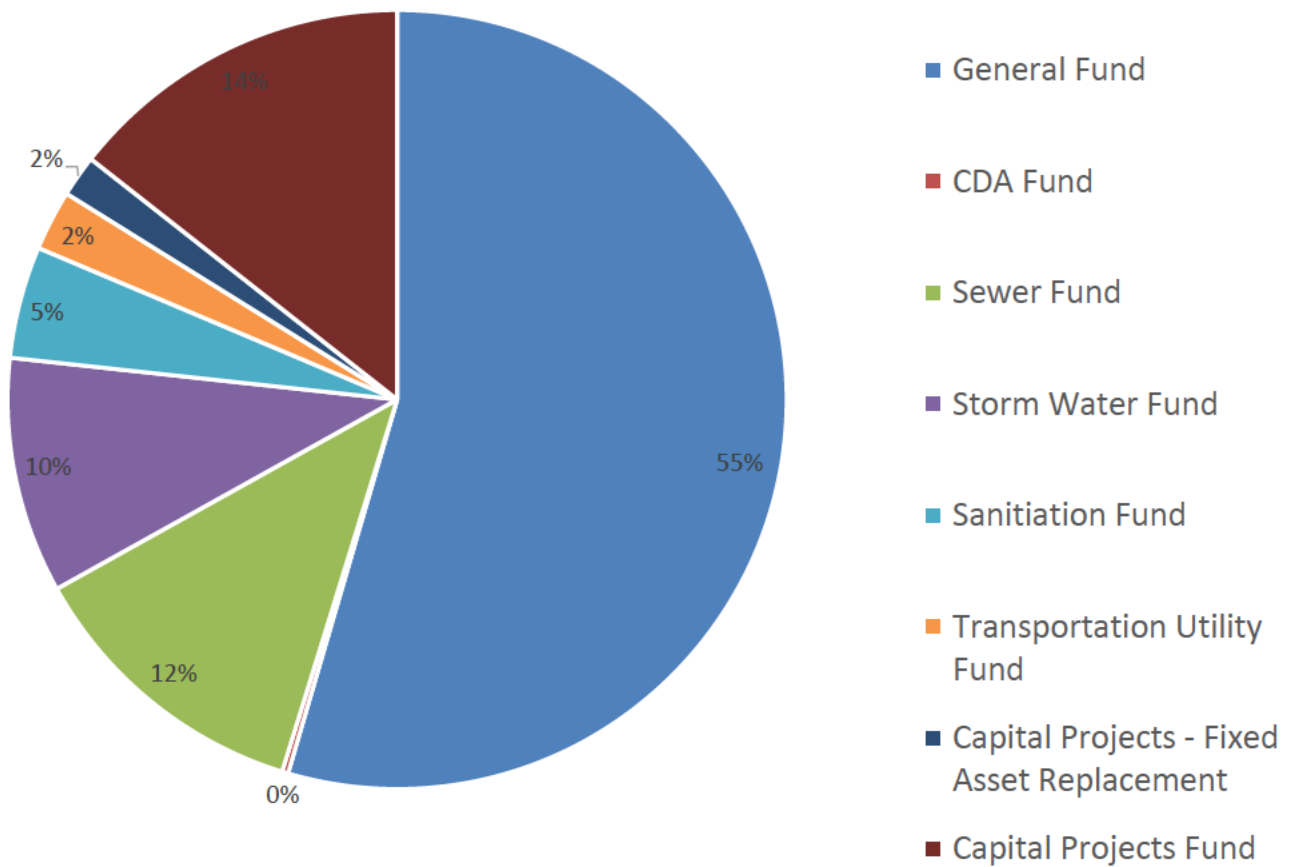
The fiscal year 2027 budget provides compensation funding increases for executive officers for the fiscal year beginning July 1, 2026 and ending June 30, 2027 with the following key provisions:

- A salary increase as per Farr West Personnel Policy Employee Compensation for all executive officers	\$	55,182
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FY 2027 - Budget Summary Comparative Revenue by Fund

	FY 2026	FY 2027	\$ Change	% Change	% of Total FY 2026	% of Total FY 2027
General Fund	\$ 735,001	\$ 7,948,950	\$ 7,213,949	981.5%	6.8%	54.5%
CDA Fund	37,000	37,000	-	0.0%	0.3%	0.3%
Sewer Fund	1,659,800	1,771,000	111,200	6.7%	15.2%	12.1%
Storm Water Fund	5,338,800	1,428,000	(3,910,800)	-73.3%	49.0%	9.8%
Sanitation Fund	641,000	678,000	37,000	5.8%	5.9%	4.7%
Transportation Utility Fund	1	365,000	364,999	36499900.0%	0.0%	2.5%
Capital Projects - Fixed Asset Replacement	374,600	252,000	(122,600)	-32.7%	3.4%	1.7%
Capital Projects Fund	2,100,000	2,100,000	-	0.0%	19.3%	14.4%
Total	\$ 10,886,202	\$ 14,579,950	\$ 3,693,748	33.9%	100.0%	100.0%

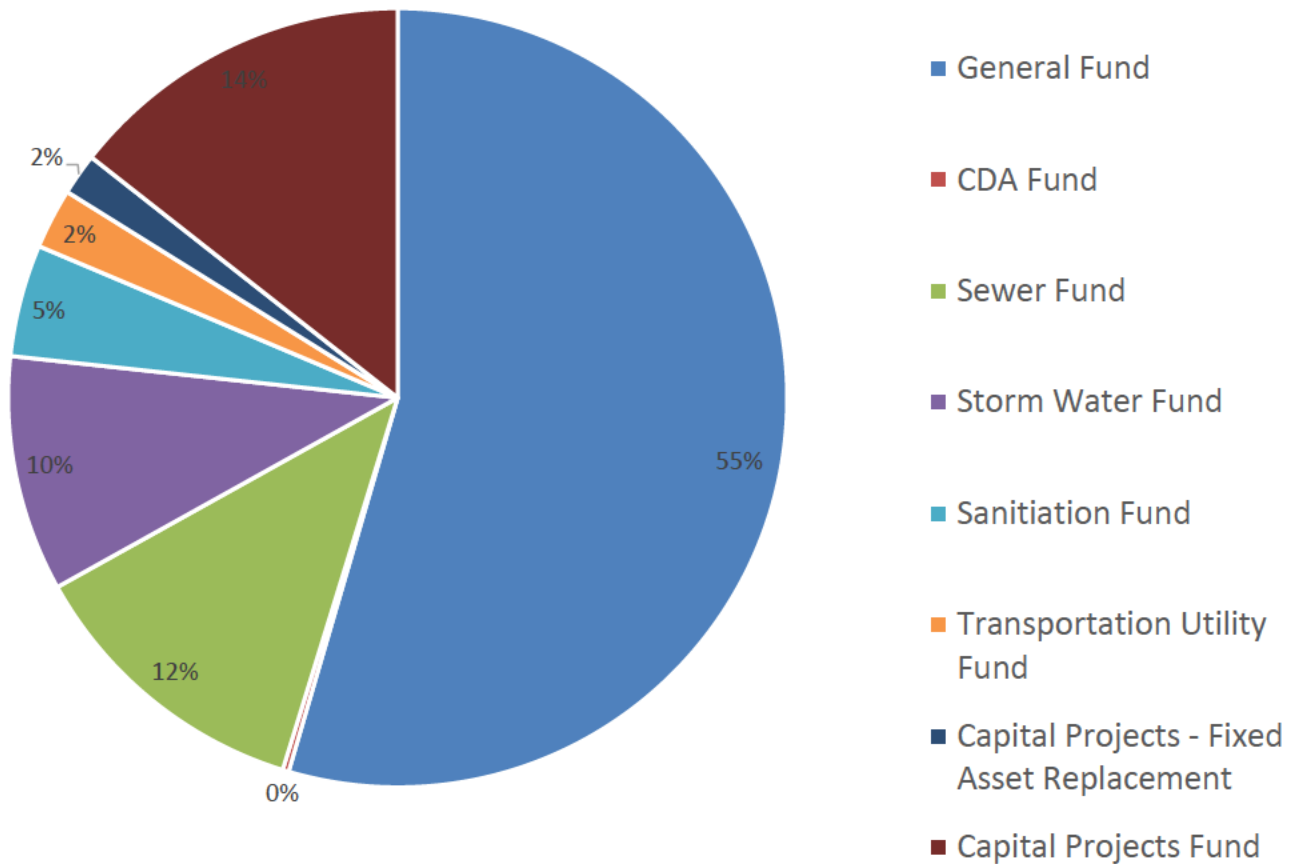
Budgeted Revenue by Fund



FY 2027 - Budget Summary Comparative Expenditure by Fund

	FY 2026	FY 2027	\$ Change	% Change	% of Total FY 2026	% of Total FY 2027
General Fund	\$ 735,001	\$ 7,948,950	\$ 7,213,949	981.5%	6.8%	54.5%
CDA Fund	37,000	37,000	-	0.0%	0.3%	0.3%
Sewer Fund	1,659,800	1,771,000	111,200	6.7%	15.2%	12.1%
Storm Water Fund	5,338,800	1,428,000	(3,910,800)	-73.3%	49.0%	9.8%
Sanitation Fund	641,000	678,000	37,000	5.8%	5.9%	4.7%
Transportation Utility Fund	1	365,000	364,999	36499900.0%	0.0%	2.5%
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Capital Projects Fund	2,100,000	2,100,000	-	0.0%	19.3%	14.4%
Total	\$ 10,886,202	\$ 14,579,950	\$ 3,693,748	33.9%	100.0%	100.0%

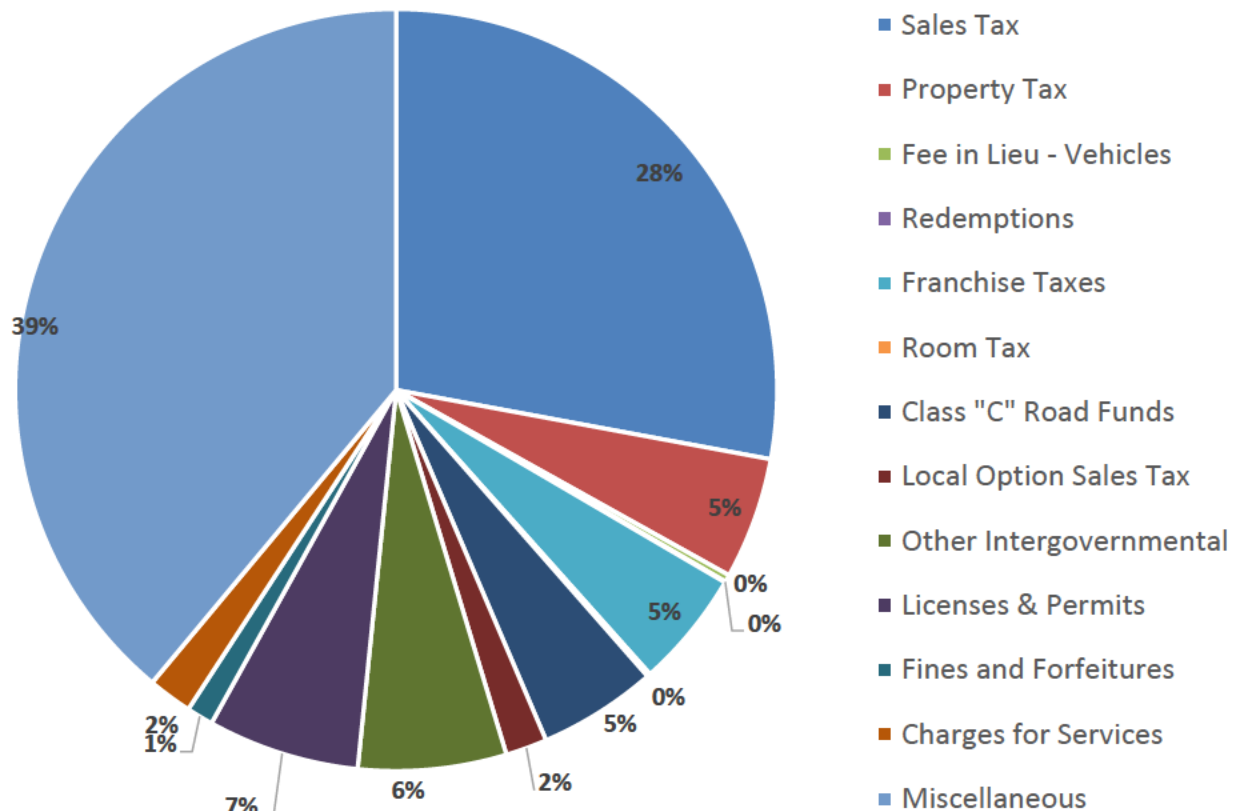
Budgeted Expenditure by Fund



FY 2027 - Budget Summary Comparative General Fund Revenues

	FY 2026	FY 2027	\$ Change	% Change	% of Total FY 2026	% of Total FY 2027
Sales Tax	\$ 2,023,412	\$ 2,218,493	\$ 195,081	9.6%	27.5%	27.9%
Property Tax	375,588	411,457	35,869	9.6%	5.1%	5.2%
Fee in Lieu - Vehicles	24,000	24,000	-	0.0%	0.3%	0.3%
Redemptions	3,000	3,000	-	0.0%	0.0%	0.0%
Franchise Taxes	325,000	395,000	70,000	21.5%	4.4%	5.0%
Room Tax	11,000	11,000	-	0.0%	0.1%	0.1%
Class "C" Road Funds	285,000	400,000	115,000	40.4%	3.9%	5.0%
Local Option Sales Tax	140,000	140,000	-	0.0%	1.9%	1.8%
Other Intergovernmental	500,000	500,000	-	0.0%	6.8%	6.3%
Licenses & Permits	170,000	512,000	342,000	201.2%	2.3%	6.4%
Fines and Forfeitures	90,000	90,000	-	0.0%	1.2%	1.1%
Charges for Services	118,001	149,000	30,999	26.3%	1.6%	1.9%
Miscellaneous	3,285,000	3,095,000	(190,000)	-5.8%	44.7%	38.9%
Total	\$ 7,350,001	\$ 7,948,950	\$ 598,949	8.1%	100.0%	100.0%

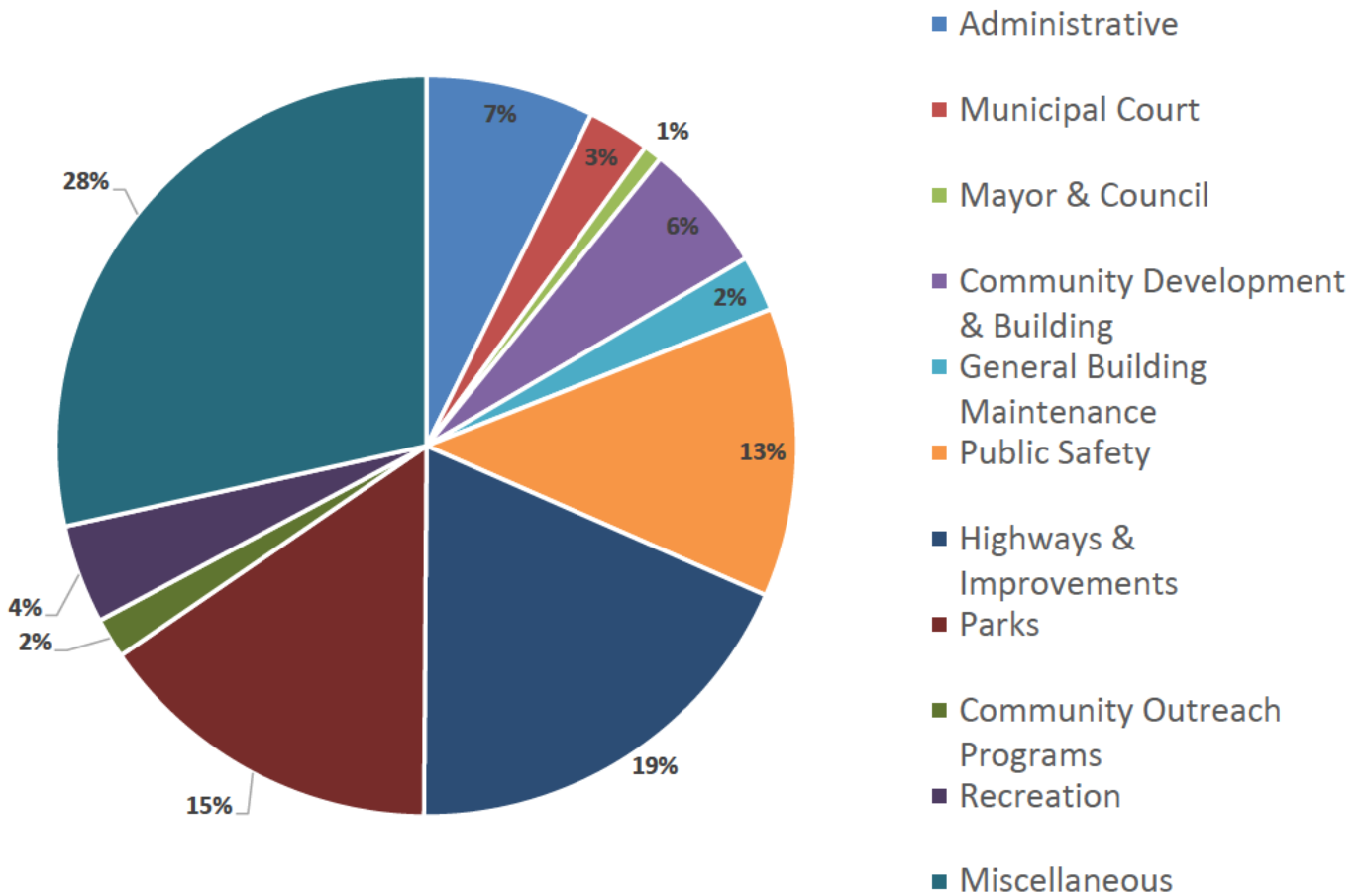
Budgeted General Fund Revenues



FY 2027 - Budget Summary Comparative General Fund Expenditures

	FY 2026	FY 2027	\$ Change	% Change	% of Total FY 2026	% of Total FY 2027
Administrative	\$ 625,000	\$ 583,250	\$ (41,750)	-6.7%	8.5%	7.3%
Municipal Court	122,000	216,500	94,500	77.5%	1.7%	2.7%
Mayor & Council	1	64,500	64,499	6449900.0%	0.0%	0.8%
Community Development & Building	413,200	450,200	37,000	9.0%	5.6%	5.7%
General Building Maintenance	323,000	194,500	(128,500)	-39.8%	4.4%	2.4%
Public Safety	922,300	1,003,500	81,200	8.8%	12.5%	12.6%
Highways & Improvements	1,240,001	1,471,000	230,999	18.6%	16.9%	18.5%
Parks	1,085,000	1,217,500	132,500	12.2%	14.7%	15.3%
Community Outreach Programs	57,000	139,500	82,500	144.7%	0.8%	1.8%
Recreation	304,000	343,500	39,500	13.0%	4.1%	4.3%
Miscellaneous	2,265,000	2,265,000	-	0.0%	30.8%	28.5%
Total	\$ 7,356,502	\$ 7,948,950	\$ 592,448	8.1%	100.0%	100.0%

Budgeted General Fund Expenditures



Report Criteria:

- Includes only accounts with balances
- Includes grand totals
- Includes account notes
- Includes budget notes with general notes and with year ending periods: Current year

Account Number	Account Title	2024-25 Prior year Actual	2025-26 Current year Budget	2025-26 Current year Actual	2026-26 Current year Projected budget	2026-27 Future year Budget
GENERAL FUND						
TAXES						
10-31-110	PROPERTY TAX	365,830.88	375,588.00	327,789.14	491,684.00	411,457.00
Budget notes:						
NO PROPOSED TAX INCREASE - CERTIFIED TAX RATE						
10-31-115	FEE IN LIEU	21,578.38	24,000.00	12,807.28	19,211.00	24,000.00
10-31-120	REDEMPTIONS	2,964.46	3,000.00	1,330.20	1,995.00	3,000.00
10-31-130	SALES TAX	2,030,336.01	2,023,412.00	1,486,958.28	2,230,437.00	2,218,493.00
10-31-140	FRANCHISE FEES	415,764.70	325,000.00	351,720.52	527,581.00	395,000.00
10-31-150	ROOM TAX	13,069.40	11,000.00	8,692.63	13,039.00	11,000.00
Total TAXES:		2,849,543.83	2,762,000.00	2,189,298.05	3,283,947.00	3,062,950.00
LICENSE AND PERMIT						
10-32-210	BUSINESS LICENSE & PERMITS	20,715.00	20,000.00	18,250.00	27,375.00	20,000.00
10-32-220	BUILDING PERMITS	341,909.73	100,000.00	123,881.70	185,823.00	340,000.00
10-32-230	PLAN CHECK FEES	186,730.22	50,000.00	62,998.30	94,497.00	150,000.00
10-32-240	EXCAVATION PERMITS	2,800.00	.00	4,000.00	6,000.00	2,000.00
Total LICENSE AND PERMIT:		552,154.95	170,000.00	209,130.00	313,695.00	512,000.00
INTERGOVERNMENTAL REVENUE						
10-33-320	GRANTS	589,248.57	500,000.00	54,839.50	82,259.00	500,000.00
10-33-350	CLASS C ROAD FUNDS	491,809.65	285,000.00	338,406.33	507,609.00	400,000.00
10-33-360	LOCAL OPTION SALES TAX-ROADS	189,458.61	140,000.00	140,597.80	210,897.00	140,000.00
10-33-390	CORONVIRUS RECOVERY FUNDS (FED)	91,955.82	.00	.00	.00	.00
Total INTERGOVERNMENTAL REVENUE:		1,362,472.65	925,000.00	533,843.63	800,765.00	1,040,000.00
CHARGES FOR SERVICE						
10-34-430	PLANNING & ZONING COM FEES	8,175.50	4,000.00	4,165.00	6,248.00	4,000.00
10-34-480	PARK FEES	9,075.00	10,000.00	5,775.00	8,663.00	10,000.00
10-34-510	SENIOR CENTER ACTIVITIES	756.04	1,000.00	49.80	75.00	1,000.00
10-34-620	FLAG FOOTBALL FEES	1,118.37	6,000.00	385.00	578.00	4,000.00
10-34-650	BASEBALL & SOFTBALL FEES	5,059.98	17,000.00	.00	.00	10,000.00
10-34-700	TRANSPORTATION UTILITY FEE	.00	1.00	.00	.00	.00
10-34-800	RECREATION CENTER FEES	67,295.10	80,000.00	56,259.20	84,389.00	120,000.00
10-34-900	TRANSPORTATION UTILITY FEE REV	.00	.00	216,623.52	324,935.00	.00
Total CHARGES FOR SERVICE:		91,479.99	118,001.00	283,257.52	424,888.00	149,000.00
FINES & FORFEITURES						
10-35-510	JP FINES & FORFEITURES	106,324.84	90,000.00	64,072.27	96,108.00	90,000.00
Total FINES & FORFEITURES:		106,324.84	90,000.00	64,072.27	96,108.00	90,000.00
MISCELLANEOUS						

Account Number	Account Title	2024-25 Prior year Actual	2025-26 Current year Budget	2025-26 Current year Actual	2026-26 Current year Projected budget	2026-27 Future year Budget
10-36-270	PARK IMPACT FEES	62,629.80	45,000.00	27,104.00	40,656.00	45,000.00
10-36-610	INTEREST EARNINGS	216,177.94	100,000.00	79,252.61	118,879.00	100,000.00
10-36-620	CONTRIBUTIONS	1,500.00	2,000.00	500.00	750.00	2,000.00
10-36-630	FREEDOM FESTIVAL	4,480.00	15,000.00	475.00	713.00	25,000.00
10-36-650	CREDIT CARD SERVICE FEE	934.00	2,000.00	1,155.50	1,733.00	2,000.00
10-36-690	MISCELLANEOUS REVENUE	1,879.42	21,000.00	10,341.78	15,513.00	21,000.00
Total MISCELLANEOUS:		287,601.16	185,000.00	118,828.89	178,244.00	195,000.00

OTHER REVENUE

10-39-940	UNAPPROPRIATED FUND CARRYOVER	.00	3,100,000.00	.00	.00	2,900,000.00
Budget notes: PARK IMPACT FEES \$335,000 CLASS C \$115,000 LOCAL OPTION HWY \$450,000 BUDGETED TRANSFER TO CP \$2,000,000;						
Total OTHER REVENUE:		.00	3,100,000.00	.00	.00	2,900,000.00

ADMINISTRATIVE

10-41-110	SALARIED EMPLOYEES	199,883.54	185,000.00	145,036.00	217,554.00	188,250.00
10-41-115	TEMP/PARTTIME EMPLOYEES	10,036.90	.00	548.57	823.00	17,000.00
10-41-120	LEGISLATIVE WAGES	35,400.00	42,000.00	23,600.00	35,400.00	.00
10-41-130	EMPLOYEE BENEFITS	117,023.83	110,000.00	68,038.40	102,058.00	105,000.00
10-41-240	OFFICE SUPPLIES	22,351.85	15,000.00	9,104.68	13,657.00	15,000.00
10-41-270	UTILITIES	.00	.00	.00	.00	10,000.00
10-41-310	LEGAL	16,261.71	25,000.00	11,316.70	16,975.00	27,000.00
10-41-320	ENGINEERING	11,166.12	20,000.00	290.50	436.00	20,000.00
10-41-340	AUDIT	15,490.00	16,000.00	15,985.00	23,978.00	18,000.00
10-41-350	MAINTENANCE CONTRACT	10,437.75	10,000.00	1,347.18	2,021.00	10,000.00
10-41-360	INFO TECHNOLOGY	.00	.00	.00	.00	40,000.00
10-41-510	INSURANCE & BONDS	38,926.62	57,000.00	43,107.34	64,661.00	70,000.00
10-41-580	TRAVEL AND TRAINING - EMPLOYEE	6,314.90	10,000.00	6,093.35	9,140.00	5,000.00
10-41-582	TRAVEL AND TRAINING - ELECTED	1,456.61	8,000.00	2,384.32	3,576.00	.00
10-41-620	NEWSLETTER	1,125.42	.00	.00	.00	.00
10-41-640	CREDIT CARD COLLECTION EXPENSE	8,299.42	5,000.00	4,968.50	7,453.00	5,000.00
10-41-650	COMMUNITY INVOLVEMENT	1,982.14	13,000.00	6,540.88	9,811.00	.00
10-41-660	CHRISTMAS EXPENSE	4,678.19	4,000.00	5,276.48	7,915.00	.00
10-41-670	YOUTH COUNCIL	640.69	1,500.00	57.99	87.00	.00
10-41-720	BUILDING & EQUIPMENT M & R	.00	.00	.00	.00	20,000.00
10-41-740	OFFICE EQUIPMENT	13,691.01	11,000.00	384.98	577.00	11,000.00
Budget notes: CITY HALL UTILITIES						
10-41-800	MISC EXPENSES	14,564.41	12,000.00	15,094.43	22,642.00	22,000.00
Total ADMINISTRATIVE:		529,731.11	544,500.00	359,175.30	538,764.00	583,250.00

MUNICIPAL COURT

Account Number	Account Title	2024-25 Prior year Actual	2025-26 Current year Budget	2025-26 Current year Actual	2026-26 Current year Projected budget	2026-27 Future year Budget
10-42-110	SALARIED EMPLOYEES	72,148.34	109,000.00	48,404.09	72,606.00	121,000.00
10-42-130	EMPLOYEE BENEFITS	30,169.01	55,000.00	17,862.80	26,794.00	61,000.00
10-42-310	LEGAL COURT SERVICES	15,605.55	25,000.00	9,787.20	14,681.00	25,000.00
10-42-460	MISCELLANEOUS	1,928.84	2,000.00	973.29	1,460.00	3,000.00
10-42-550	TRAFFIC SCHOOL	.00	1,000.00	.00	.00	1,000.00
10-42-580	TRAVEL AND TRAINING	.00	.00	.00	.00	1,500.00
10-42-610	SUPPLIES	3,730.06	4,000.00	20.00	30.00	4,000.00
Total MUNICIPAL COURT:		123,581.80	196,000.00	77,047.38	115,571.00	216,500.00

MAYOR & COUNCIL

10-43-110	ELECTED SALARIES AND WAGES	.00	.00	.00	.00	40,000.00
10-43-130	EMPLOYEE BENEFITS	.00	.00	.00	.00	5,000.00
10-43-580	TRAVEL AND TRAINING	.00	.00	.00	.00	8,000.00
10-43-670	YOUTH COUNCIL	.00	.00	.00	.00	1,500.00
10-43-800	MISC EXPENSES	.00	.00	.00	.00	10,000.00
Budget notes: MAYOR'S AWARDS						
Total MAYOR & COUNCIL:		.00	.00	.00	.00	64,500.00

COMMUNITY DEVELOP & BUILDING

10-46-110	SALARIED EMPLOYEES	72,688.59	141,000.00	65,959.05	98,939.00	250,000.00
Budget notes: New Full Time Building Inspector @ \$75,000						
10-46-130	EMPLOYEE BENEFITS	34,205.37	82,000.00	27,198.52	40,798.00	139,000.00
10-46-240	OFFICE SUPPLIES	1,317.00	1,000.00	.00	.00	3,000.00
10-46-300	PLANNING COMMISSION MISC EXP	.00	.00	.00	.00	2,000.00
10-46-320	PROFESSIONAL SERVICES	.00	180,000.00	575.00	863.00	15,000.00
10-46-580	TRAVEL & TRAINING	2,974.21	4,000.00	3,532.19	5,298.00	14,000.00
10-46-610	PLANNING COMMISSION REIMBURE	.00	.00	.00	.00	12,000.00
10-46-740	OFFICE EQUIPMENT	25.00	2,000.00	230.00	345.00	12,000.00
10-46-800	MISCELLANEOUS	170.00	3,200.00	94.00	141.00	3,200.00
Total COMMUNITY DEVELOP & BUILDING:		111,380.17	413,200.00	97,588.76	146,384.00	450,200.00

GENERAL BUILDINGS MAINTENANCE

10-51-110	SALARIED EMPLOYEES	102,175.24	81,000.00	70,799.24	106,199.00	83,000.00
10-51-130	EMPLOYEE BENEFITS	65,441.75	61,000.00	42,399.31	63,599.00	44,500.00
10-51-260	MAINTENANCE	35,808.22	40,000.00	14,060.20	21,090.00	20,000.00
Budget notes: PW BUILDING						
10-51-270	UTILITIES	36,435.78	42,000.00	53,615.17	80,423.00	15,000.00

Account Number	Account Title	2024-25 Prior year Actual	2025-26 Current year Budget	2025-26 Current year Actual	2026-26 Current year Projected budget	2026-27 Future year Budget
10-51-280	TELEPHONE	9,751.28	14,000.00	6,423.48	9,635.00	2,000.00
10-51-610	MISCELLANEOUS	1,351.83	.00	.00	.00	.00
10-51-720	BUILDING & EQUIPMENT M & R	73,197.16	60,000.00	38,827.81	58,242.00	20,000.00
10-51-740	EQUIPMENT PURCHASES	9,867.20	25,000.00	16,252.95	24,379.00	10,000.00
Total GENERAL BUILDINGS MAINTENANCE:		334,028.46	323,000.00	242,378.16	363,567.00	194,500.00

PUBLIC SAFETY

10-52-120	CROSSING GUARD	32,226.57	30,000.00	20,913.98	31,371.00	35,000.00
10-52-130	EMPLOYEE BENEFITS	4,692.88	2,800.00	2,234.41	3,352.00	3,500.00
10-52-285	LAW ENFORCEMENT	678,347.00	780,000.00	387,290.00	580,935.00	890,000.00
10-52-300	PLANNING COMMISSION EXPENSE	.00	5,000.00	.00	.00	.00
10-52-320	PROFESSIONAL FEES AND STUDIES	.00	25,000.00	.00	.00	.00
10-52-330	WEBER COUNTY ANIMAL CONTROL	55,328.00	55,000.00	28,956.00	43,434.00	65,000.00
10-52-610	PLANNING COMMISSION REIMBURSE.	9,900.00	12,000.00	6,550.00	9,825.00	.00
10-52-650	MITIGATION PLAN	.00	5,000.00	.00	.00	5,000.00
10-52-660	C.E.R.T PROGRAM	4,909.14	7,500.00	.00	.00	5,000.00
Total PUBLIC SAFETY:		785,403.59	922,300.00	445,944.39	668,917.00	1,003,500.00

HIGHWAYS & PUBLIC IMPROVEMENTS

10-60-110	SALARIED EMPLOYEES	.00	.00	.00	.00	81,000.00
10-60-130	EMPLOYEE BENEFITS	.00	.00	.00	.00	50,000.00
10-60-323	STREET LIGHTS	32,734.89	40,000.00	27,019.77	40,530.00	40,000.00
10-60-324	SNOW REMOVAL - ROADS	8,118.39	20,000.00	438.61	658.00	20,000.00
10-60-325	SIDEWALK MAINTENANCE & REPAIR	55,470.36	75,000.00	5,462.36	8,194.00	75,000.00
10-60-330	SIDEWALK EXPANSION PROJECTS	26,647.75	25,000.00	24.75	37.00	25,000.00
10-60-580	TRAVEL AND TRAINING	.00	.00	.00	.00	5,000.00
10-60-710	ROAD MAINTENANCE & REPAIR	36,855.78	60,000.00	18,105.78	27,159.00	40,000.00
10-60-715	ADDITIONAL STREET LIGHTS	7,301.58	10,000.00	3,790.73	5,686.00	10,000.00
10-60-725	CLASS C ROAD IMPROVEMENTS	307,681.16	400,000.00	335,560.15	503,340.00	515,000.00
10-60-730	LOCAL OPTION TAX-ROADS	90,160.56	570,000.00	124,102.13	186,153.00	570,000.00
10-60-735	LOCAL OPTION TRAILS	815.93	40,000.00	2,250.00	3,375.00	40,000.00
10-60-740	GRANT EXPENDITURES TRAILS/ROAD	563,448.22	.00	881,211.29	1,321,817.00	.00
10-60-750	TUF EXPENDITURES	16,454.50	1.00	.00	.00	.00
Total HIGHWAYS & PUBLIC IMPROVEMENTS:		1,145,689.12	1,240,001.00	1,397,965.57	2,096,949.00	1,471,000.00

PARKS

10-64-110	FULL TIME SALARIES & WAGES	62,877.48	54,000.00	35,991.72	53,988.00	84,000.00
Budget notes: 50% of New Full Time PW Employee						
10-64-115	SEASONAL WAGES	50,237.51	35,000.00	10,657.14	15,986.00	45,000.00
10-64-130	EMPLOYEE BENEFITS	36,128.53	31,000.00	22,024.08	33,036.00	78,000.00
10-64-260	EQUIPMENT - PARKS	6,959.21	10,000.00	2,894.87	4,342.00	15,000.00

Account Number	Account Title	2024-25 Prior year Actual	2025-26 Current year Budget	2025-26 Current year Actual	2026-26 Current year Projected budget	2026-27 Future year Budget
10-64-275	UTILITIES PARK	7,628.21	5,000.00	5,196.23	7,794.00	5,000.00
10-64-400	PARK MAINTENANCE	47,681.72	35,000.00	8,617.82	12,927.00	50,000.00
10-64-405	PARK IRRIGATION ASSESSMENTS	.00	30,000.00	11,254.27	16,881.00	30,000.00
10-64-450	CHRISTMAS LIGHTING	2,721.85	5,000.00	2,411.00	3,617.00	10,000.00
10-64-580	TRAVEL AND TRAINING	.00	.00	.00	.00	500.00
10-64-700	PARK DEVELOPMENT (IMPACT FEE)	10,402.75	380,000.00	10,780.50	16,171.00	380,000.00
Budget notes: MEADOWS PARK						
10-64-720	PARK GRANT EXPENDITURES	329,573.11	500,000.00	32,127.08	48,191.00	500,000.00
Budget notes: MEADOWS PARK						
10-64-760	BUILDING MAINENANCE AND REPAIR	.00	.00	.00	.00	20,000.00
Total PARKS:		554,210.37	1,085,000.00	141,954.71	212,933.00	1,217,500.00
COMMUNITY OUTREACH PROGRAMS						
10-66-110	SALARIES & WAGES	13,650.00	23,000.00	17,034.00	25,551.00	33,000.00
10-66-130	EMPLOYEE BENEFITS	1,005.73	23,000.00	2,684.84	4,027.00	26,000.00
10-66-240	OFFICE SUPPLIES	420.85	1,000.00	263.93	396.00	1,000.00
10-66-260	EQUIPMENT	270.43	3,000.00	.00	.00	3,000.00
10-66-280	UTILITIES	.00	.00	.00	.00	5,000.00
10-66-350	ACTIVITIES - SENIOR	3,020.80	5,000.00	1,678.53	2,518.00	5,000.00
10-66-610	FREEDOM FESTIVAL	.00	.00	.00	.00	46,000.00
10-66-650	COMMUNITY INVOLVEMENT	.00	.00	.00	.00	8,000.00
10-66-660	CHRISTMAS EXPENDITURE	.00	.00	.00	.00	5,500.00
10-66-720	BUILDING MAINTENANCE & REPAIR	.00	.00	.00	.00	5,000.00
Budget notes: OLD CITY HALL						
10-66-770	MISCELLANEOUS	.00	2,000.00	57.99	87.00	2,000.00
Total COMMUNITY OUTREACH PROGRAMS:		18,367.81	57,000.00	21,719.29	32,579.00	139,500.00
RECREATION						
10-68-110	FULL-TIME SALARIES & WAGES	82,296.80	87,000.00	59,718.95	89,578.00	93,000.00
10-68-115	PART-TIME SALARIES & WAGES	44,103.48	60,000.00	28,395.26	42,593.00	90,000.00
10-68-130	EMPLOYEE BENEFITS	38,656.15	43,000.00	24,150.77	36,226.00	61,000.00
10-68-240	OFFICE SUPPLIES	1,978.51	2,000.00	1,495.64	2,243.00	2,000.00
10-68-260	EQUIPMENT	10,056.18	10,000.00	9,762.10	14,643.00	10,000.00
10-68-280	UTILITIES	10,757.13	15,000.00	7,092.25	10,638.00	15,000.00
Budget notes: REC CENTER						
10-68-350	CLEANING SUPPLIES	564.01	2,000.00	1,435.01	2,153.00	3,000.00

Account Number	Account Title	2024-25 Prior year Actual	2025-26 Current year Budget	2025-26 Current year Actual	2026-26 Current year Projected budget	2026-27 Future year Budget
10-68-400	MAINTENANCE & REPAIR	4,772.88	7,000.00	1,405.00	2,108.00	7,000.00
10-68-580	TRAVEL AND TRAINING	.00	.00	.00	.00	1,000.00
10-68-610	FREEDOM FESTIVAL	19,692.90	36,000.00	11,178.02	16,767.00	.00
10-68-645	HOLIDAY CELEBRATION	843.36	5,000.00	.00	.00	5,000.00
10-68-646	BASEBALL SUPPLIES	2,219.87	9,000.00	.00	.00	3,000.00
10-68-647	FLAG FOOTBALL SUPPLIES	.00	3,000.00	.00	.00	2,000.00
10-68-648	BASKETBALL SUPPLIES	263.65	3,000.00	.00	.00	9,000.00
10-68-650	FISHING CLUB	2,426.69	2,000.00	1,325.09	1,988.00	2,500.00
10-68-720	BUILDING & EQUIPMENT M & R	.00	.00	.00	.00	20,000.00
10-68-770	MISCELLANEOUS	6,336.44	20,000.00	4,113.23	6,170.00	20,000.00
Total RECREATION:		224,968.05	304,000.00	150,071.32	225,107.00	343,500.00
MISCELLANEOUS						
10-71-940	CONTRIBUTIONS TO CDA FUND	25,000.00	25,000.00	16,000.00	24,000.00	25,000.00
10-71-960	CONTRIBUTIONS TO CAPITAL FUND	652,000.00	2,000,000.00	.00	.00	2,000,000.00
10-71-970	CONTRIBUTIONS TO CP - ASSETS	240,000.00	240,000.00	160,000.00	240,000.00	240,000.00
Total MISCELLANEOUS:		917,000.00	2,265,000.00	176,000.00	264,000.00	2,265,000.00
GENERAL FUND Revenue Total:		5,249,577.42	7,350,001.00	3,398,430.36	5,097,647.00	7,948,950.00
GENERAL FUND Expenditure Total:		4,744,360.48	7,350,001.00	3,109,844.88	4,664,771.00	7,948,950.00
Total GENERAL FUND:		505,216.94	.00	288,585.48	432,876.00	.00

Account Number	Account Title	2024-25 Prior year Actual	2025-26 Current year Budget	2025-26 Current year Actual	2026-26 Current year Projected budget	2026-27 Future year Budget
CDA GENERAL FUND						
MISCELLANEOUS						
21-36-610	INTEREST EARNINGS	11,898.70	12,000.00	7,418.48	11,128.00	12,000.00
Total MISCELLANEOUS:		11,898.70	12,000.00	7,418.48	11,128.00	12,000.00
MISCELLANEOUS						
21-38-840	CONTRIBUTIONS - GENERAL FUND	25,000.00	25,000.00	16,000.00	24,000.00	25,000.00
Total MISCELLANEOUS:		25,000.00	25,000.00	16,000.00	24,000.00	25,000.00
EXPENDITURES						
21-40-200	ECONOMIC DEVELOPMENT	.00	17,000.00	.00	.00	17,000.00
21-40-310	LEGAL SERVICES	.00	10,000.00	.00	.00	10,000.00
21-40-320	PROFESSIONAL SERVICES	3,875.00	10,000.00	5,500.00	8,250.00	10,000.00
Total EXPENDITURES:		3,875.00	37,000.00	5,500.00	8,250.00	37,000.00
CDA GENERAL FUND Revenue Total:		36,898.70	37,000.00	23,418.48	35,128.00	37,000.00
CDA GENERAL FUND Expenditure Total:		3,875.00	37,000.00	5,500.00	8,250.00	37,000.00
Total CDA GENERAL FUND:		33,023.70	.00	17,918.48	26,878.00	.00

Account Number	Account Title	2024-25 Prior year Actual	2025-26 Current year Budget	2025-26 Current year Actual	2026-26 Current year Projected budget	2026-27 Future year Budget
SEWER FUND						
MISCELLANEOUS						
52-36-610	INTEREST EARNINGS	161,627.92	90,000.00	97,437.20	146,156.00	90,000.00
Total MISCELLANEOUS:		161,627.92	90,000.00	97,437.20	146,156.00	90,000.00
UTILITY REVENUE						
52-37-720	SEWER SERVICE FEES	1,111,114.34	953,000.00	785,567.16	1,178,351.00	1,035,000.00
Budget notes: CWSO INCREASE FOR FY2027 8.9% - 8.9%PROPOSED INCREASE						
Total UTILITY REVENUE:		1,111,114.34	953,000.00	785,567.16	1,178,351.00	1,035,000.00
SPECIAL FUND REVENUE						
52-39-910	UNAPPROPRIATED FUND BALANCE	.00	418,000.00	.00	.00	.00
52-39-920	SEWER RESERVE FUNDS	.00	198,800.00	.00	.00	646,000.00
Total SPECIAL FUND REVENUE:		.00	616,800.00	.00	.00	646,000.00
EXPENDITURES						
52-40-110	SALARIED EMPLOYEES	129,802.72	150,000.00	95,383.56	143,075.00	157,000.00
52-40-130	EMPLOYEE BENEFITS	71,851.16	85,000.00	44,624.84	66,937.00	90,000.00
52-40-250	REPAIRS & MAINTENANCE	36,355.43	120,000.00	33,115.19	49,673.00	120,000.00
52-40-255	SERVICE CHARGE-BONA VISTA	56,791.80	52,000.00	.00	.00	55,000.00
52-40-270	UTILITIES	7,621.15	4,000.00	.00	.00	15,000.00
52-40-360	PROFESSIONAL SERVICES	.00	20,000.00	.00	.00	40,000.00
52-40-480	SEWER PROCESSING	645,240.00	685,000.00	516,425.00	774,638.00	745,000.00
52-40-510	INSURANCE & BONDS	.00	7,000.00	.00	.00	7,000.00
52-40-580	TRAVEL AND TRAINING	.00	.00	.00	.00	5,000.00
52-40-680	PENSION EXPENSE	5,163.00	2,000.00	.00	.00	2,000.00
52-40-690	DEPRECIATION	77,109.64	70,000.00	46,666.64	70,000.00	70,000.00
52-40-720	BUILDING MAINTENANCE & REPAIRS	.00	.00	.00	.00	5,000.00
52-40-830	TRANSFER TO CAPITAL PROJECTS	.00	4,800.00	.00	.00	.00
52-40-950	CAPITAL EXPENSES	.00	460,000.00	.00	.00	460,000.00
Budget notes: 1/3 Public Works Facility (ROLLOVER);						
Total EXPENDITURES:		1,029,934.90	1,659,800.00	736,215.23	1,104,323.00	1,771,000.00
SEWER FUND Revenue Total:		1,272,742.26	1,659,800.00	883,004.36	1,324,507.00	1,771,000.00
SEWER FUND Expenditure Total:		1,029,934.90	1,659,800.00	736,215.23	1,104,323.00	1,771,000.00
Total SEWER FUND:		242,807.36	.00	146,789.13	220,184.00	.00

Account Number	Account Title	2024-25 Prior year Actual	2025-26 Current year Budget	2025-26 Current year Actual	2026-26 Current year Projected budget	2026-27 Future year Budget
STORM WATER FUND						
REVENUE						
54-36-220	STORM WATER INSPECTION FEES	19,500.00	.00	8,500.00	12,750.00	.00
54-36-280	STORM WATER IMPACT FEES	669,316.98	60,000.00	56,440.25	84,660.00	60,000.00
54-36-290	STORM WATER MAINTENANCE FEES	416,047.61	340,000.00	281,319.83	421,980.00	357,000.00
Budget notes: 5% PROPOSED RATE INCREASE						
54-36-320	SW GRANT REVENUE	815,228.16	3,900,000.00	1,584,590.99	2,376,886.00	.00
54-36-610	INTEREST EARNINGS	17,160.73	30,000.00	39,077.68	58,617.00	30,000.00
54-36-950	STORM WATER CARRYOVER	.00	1,008,800.00	.00	.00	981,000.00
Total REVENUE:		1,937,253.48	5,338,800.00	1,969,928.75	2,954,893.00	1,428,000.00
EXPENDITURES						
54-40-105	PENSION EXPENSE	3,896.00	.00	.00	.00	.00
54-40-110	SALARIES & WAGES	113,257.79	136,000.00	87,332.79	130,999.00	115,000.00
Budget notes: Internal Promotion to Replace Robbie						
54-40-130	EMPLOYEE BENEFITS	66,253.40	83,000.00	40,585.61	60,878.00	63,000.00
54-40-250	STORM WATER MAINT & REPAIRS	74,074.44	120,000.00	48,415.52	72,623.00	120,000.00
Budget notes: ANNUAL MAINTENANCE ITEMS - STREET SWEEPING, CLEANING, DUES, TRAINING, GUTTER REPAIRS, MISC ENGINEERING						
54-40-260	MS4	.00	.00	.00	.00	10,000.00
54-40-490	STORM WATER EXPANSION IMPACT F	1,575.43	600,000.00	71,108.11	106,662.00	600,000.00
Budget notes: PUBLIC WORKS SITE 1/3;						
54-40-550	PROFESSIONAL SERVICES	40.00	15,000.00	.00	.00	40,000.00
Budget notes: MS4 POTENTIAL AUDIT PREP/COMPLIANCE						
54-40-590	EQUIPMENT & CAPITAL ASSET	.00	350,000.00	.00	.00	350,000.00
54-40-690	DEPRECIATION	182,292.27	130,000.00	86,666.64	130,000.00	130,000.00
54-40-830	TRANSFER TO CAPITAL PROJECTS	.00	4,800.00	.00	.00	.00
54-40-900	SW GRANT EXPENSES - 4000N	.00	2,000,000.00	75,552.84	113,329.00	.00
54-40-901	SW GRANT EXPENSES - 1740N	.00	900,000.00	.00	.00	.00
54-40-902	SW GRANT EXPENSES - 3300N	.00	1,000,000.00	.00	.00	.00
Total EXPENDITURES:		441,389.33	5,338,800.00	409,661.51	614,491.00	1,428,000.00
STORM WATER FUND Revenue Total:		1,937,253.48	5,338,800.00	1,969,928.75	2,954,893.00	1,428,000.00
STORM WATER FUND Expenditure Total:		441,389.33	5,338,800.00	409,661.51	614,491.00	1,428,000.00
Total STORM WATER FUND:		1,495,864.15	.00	1,560,267.24	2,340,402.00	.00

Account Number	Account Title	2024-25 Prior year Actual	2025-26 Current year Budget	2025-26 Current year Actual	2026-26 Current year Projected budget	2026-27 Future year Budget
SANITATION FUND						
REVENUE						
56-34-520	BI-WEEKLY BLUE COLLECTION FEES	138,156.69	128,000.00	97,773.88	146,661.00	134,000.00
Budget notes: TRANSFER STATION ?% INCREASE, HAULER 5% INCREASE - PROPOSED PASS THRU TO CUSTOMERS/RESIDENTS 5%						
56-34-530	REFUSE COLLECTION CHARGES	454,451.58	330,000.00	258,756.27	388,134.00	346,000.00
56-34-540	GARBAGE CAN SALES	17,715.00	20,000.00	9,360.00	14,040.00	20,000.00
Total REVENUE:		610,323.27	478,000.00	365,890.15	548,835.00	500,000.00
SANITATION						
56-36-610	INTEREST EARNINGS	7,541.47	9,000.00	4,591.36	6,887.00	9,000.00
56-36-940	UNAPPROPRIATED FUND BALANCE	.00	154,000.00	.00	.00	169,000.00
Total SANITATION:		7,541.47	163,000.00	4,591.36	6,887.00	178,000.00
EXPENDITURES						
56-40-110	SALARIES & WAGES	15,153.06	24,000.00	16,290.42	24,436.00	24,000.00
Budget notes: 50% New PW Full Time Employee						
56-40-130	EMPLOYEE BENEFITS	6,051.51	19,000.00	5,949.14	8,924.00	24,000.00
56-40-410	TRANSFER STATION	206,786.00	215,000.00	67,563.00	101,345.00	230,000.00
56-40-420	REFUSE COLLECTION CHARGES	208,731.31	190,000.00	168,665.65	252,998.00	200,000.00
56-40-430	BI-WEEKLY BLUE COLLECTIONS	104,505.76	126,000.00	61,663.06	92,495.00	133,000.00
56-40-440	BI-WEEKLY BLUE PROCESSING	8,773.87	37,000.00	.00	.00	37,000.00
56-40-480	GARBAGE CAN PURCHASES	13,448.54	30,000.00	26,895.88	40,344.00	30,000.00
Total EXPENDITURES:		563,450.05	641,000.00	347,027.15	520,542.00	678,000.00
SANITATION FUND Revenue Total:		617,864.74	641,000.00	370,481.51	555,722.00	678,000.00
SANITATION FUND Expenditure Total:		563,450.05	641,000.00	347,027.15	520,542.00	678,000.00
Total SANITATION FUND:		54,414.69	.00	23,454.36	35,180.00	.00

Account Number	Account Title	2024-25 Prior year Actual	2025-26 Current year Budget	2025-26 Current year Actual	2026-26 Current year Projected budget	2026-27 Future year Budget
TRANSPORTATION UTILITY FUND						
REVENUE						
58-36-290	TRANSPORTATION UTILITY FEE	.00	.00	.00	.00	360,000.00
Budget notes:						
NO PROPOSED INCREASE - \$7 CURRENT RATE						
58-36-610	INTEREST REVENUE	.00	.00	.00	.00	5,000.00
Total REVENUE:		.00	.00	.00	.00	365,000.00
EXPENSES						
58-40-250	TUF MAINTENANCE & REPAIRS	.00	.00	.00	.00	100,000.00
58-40-360	ENGINEERING	.00	.00	.00	.00	15,000.00
58-40-550	PROFESSIONAL SERVICES	.00	.00	.00	.00	25,000.00
58-40-590	CAPITAL EXPENSE	.00	.00	.00	.00	225,000.00
Total EXPENSES:		.00	.00	.00	.00	365,000.00
TRANSPORTATION UTILITY FUND Revenue Total:		.00	.00	.00	.00	365,000.00
TRANSPORTATION UTILITY FUND Expenditure Total:		.00	.00	.00	.00	365,000.00
Total TRANSPORTATION UTILITY FUND:		.00	.00	.00	.00	.00

Account Number	Account Title	2024-25 Prior year Actual	2025-26 Current year Budget	2025-26 Current year Actual	2026-26 Current year Projected budget	2026-27 Future year Budget
CP - ASSET REPLACEMENT						
MISCELLANEOUS						
61-36-610	INTEREST REVENUE	18,787.00	12,000.00	14,159.92	21,240.00	12,000.00
61-36-670	SALE OF ASSETS	.00	113,000.00	75,501.00	113,252.00	.00
Total MISCELLANEOUS:		18,787.00	125,000.00	89,660.92	134,492.00	12,000.00
CONT. & TRANSFERS						
61-38-840	CONTRIBUTIONS - GENERAL FUND	240,000.00	240,000.00	160,000.00	240,000.00	240,000.00
61-38-845	CONTRIBUTIONS - ENTERPRISE FUN	.00	9,600.00	.00	.00	.00
Total CONT. & TRANSFERS:		240,000.00	249,600.00	160,000.00	240,000.00	240,000.00
EXPENDITURES						
61-40-720	MAINTENANCE & REPAIRS	.00	.00	.00	.00	20,000.00
61-40-740	EQUIPMENT PURCHASES	320,377.04	200,000.00	274,866.00	412,299.00	.00
Budget notes: NO EQUIPMENT PURCHASES 2027						
61-40-770	MISCELLANEOUS EXPENSE	.00	60,000.00	.00	.00	20,000.00
61-40-780	FUEL	.00	.00	.00	.00	10,000.00
61-40-950	INCREASE IN RESERVE	.00	114,600.00	.00	.00	202,000.00
Total EXPENDITURES:		320,377.04	374,600.00	274,866.00	412,299.00	252,000.00
CP - ASSET REPLACEMENT Revenue Total:		258,787.00	374,600.00	249,660.92	374,492.00	252,000.00
CP - ASSET REPLACEMENT Expenditure Total:		320,377.04	374,600.00	274,866.00	412,299.00	252,000.00
Total CP - ASSET REPLACEMENT:		61,590.04-	.00	25,205.08-	37,807.00-	.00

Account Number	Account Title	2024-25 Prior year Actual	2025-26 Current year Budget	2025-26 Current year Actual	2026-26 Current year Projected budget	2026-27 Future year Budget
CAPITAL PROJECT FUND						
MISCELLANEOUS						
70-36-610	INTEREST EARNINGS	187,815.81	100,000.00	123,974.40	185,962.00	100,000.00
Total MISCELLANEOUS:		187,815.81	100,000.00	123,974.40	185,962.00	100,000.00
CONTRIBUTIONS & TRANSFERS						
70-38-840	TRANSFER-GENERAL FUND	652,000.00	2,000,000.00	.00	.00	2,000,000.00
Total CONTRIBUTIONS & TRANSFERS:		652,000.00	2,000,000.00	.00	.00	2,000,000.00
EXPENDITURES						
70-40-620	GENERATOR	.00	3,000.00	.00	.00	3,000.00
70-40-630	CAPITAL EXP - PUBLIC WORKS	59,177.01	250,000.00	39,705.00	59,558.00	600,000.00
Budget notes: PUBLIC WORKS FACILITY 1/3 PHASES 3 & 4 ROLLOVER						
70-40-640	CAPITAL EXP - RECREATION	16,638.00	75,000.00	16,288.00	24,432.00	.00
70-40-650	CAPITAL EXP - CITY HALL	872.00	80,000.00	23,092.77	34,639.00	1,000,000.00
Budget notes: CITY HALL REMODEL/COMMUNITY CENTER						
70-40-660	CAPITAL EXP - PARKS	157.00	350,000.00	912.00	1,368.00	.00
70-40-750	MISCELLANEOUS PROJECTS	.00	200,000.00	.00	.00	200,000.00
70-40-950	INCREASE IN RESERVE	.00	1,142,000.00	.00	.00	297,000.00
Total EXPENDITURES:		76,844.01	2,100,000.00	79,997.77	119,997.00	2,100,000.00
CAPITAL PROJECT FUND Revenue Total:		839,815.81	2,100,000.00	123,974.40	185,962.00	2,100,000.00
CAPITAL PROJECT FUND Expenditure Total:		76,844.01	2,100,000.00	79,997.77	119,997.00	2,100,000.00
Total CAPITAL PROJECT FUND:		762,971.80	.00	43,976.63	65,965.00	.00

Account Number	Account Title	2024-25 Prior year Actual	2025-26 Current year Budget	2025-26 Current year Actual	2026-26 Current year Projected budget	2026-27 Future year Budget
DEBT FUND						
Department: 40						
95-40-680	GENERAL GOV PENSION EXPENSE	17,147.00	.00	.00	.00	.00
95-40-690	PUBLIC SAFETY PENSION EXPENSE	2,687.00	.00	.00	.00	.00
95-40-700	PARKS PENSION EXPENSE	9,381.00	.00	.00	.00	.00
Total Department: 40:		29,215.00	.00	.00	.00	.00
DEBT FUND Expenditure Total:		29,215.00	.00	.00	.00	.00
Total DEBT FUND:		29,215.00	.00	.00	.00	.00
Grand Totals:		3,003,493.60	.00	2,055,786.24	3,083,678.00	.00

Report Criteria:

Includes only accounts with balances

Includes grand totals

Includes account notes

Includes budget notes with general notes and with year ending periods: Current year

Report Criteria:

Budget Transaction.Date = 06/11/2026

Date	Reference Number	Payee or Description	Account Number	Account Title	Debit Amount	Credit Amount
BUDGET - BEGINNING (BUDGET)						
06/11/2026	258	ADJUST PROPERTY TAX REVENUES TO CERTIFIED TAX PROCEEDS	10-31-110	PROPERTY TAX	38,543.00	
06/11/2026	259	OFFSET TO PROPERTY TAX ADJUSTMENT	10-31-130	SALES TAX	.00	38,543.00-
Total BUDGET - BEGINNING (BUDGET):					<u>38,543.00</u>	<u>38,543.00-</u>
References: 2 Transactions: 2						
Total 26:					<u>38,543.00</u>	<u>38,543.00-</u>
Grand Totals:					<u>38,543.00</u>	<u>38,543.00-</u>

Utah State Tax Commission - Property Tax Division Tax Rate Summary (693) ENTITY: 3010 FARR WEST CITY	Form PT-693 Rev. 2/15
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WEBER COUNTY

Tax Year: 2026

The Board of Trustees for the above special district has set the current year's tax rates as follows:

Purpose of Tax Rate (Code from Utah Code Annotated)	Auditor's Tax Rate	Proposed Tax Rate	Maximum By Law	Budgeted Revenue
10 General Operations §11-6-133	0.000322	0.000322	.007	411,457
Total Tax Rate	0.000322	0.000322	Total Revenue	\$411,457

Certification by Taxing Entity

I, _____, as authorized agent, hereby certify that this statement is true and correct and in compliance with all sections of the Utah State Code relating to the tax rate setting process.

Signature: _____ Date: _____

Title: _____ Telephone: _____

Mailing address: _____

ORDINANCE NO. 2026-12

**AN ORDINANCE OF FARR WEST CITY, UTAH AMENDING TITLE 3 OF THE
FARR WEST CITY MUNICIPAL CODE**

WHEREAS, Title 3 Section 3.30.010 “Fee Schedule Enumerated” of the Farr West City Code of Ordinances establishes certain fees for various municipal services within Farr West City; and

WHEREAS, the Farr West City Council desires to update certain provisions of Title 3 Section 3.30.010 “Fee Schedule Enumerated” to reflect changes the Farr West City Council has determined necessary and appropriate; and

NOW THEREFORE, the Farr West City Council ordains that Title 3 Section 3.30.010 “Fee Schedule Enumerated” shall be amended in part to read as follows and only as it pertains to the specific provisions amended herein (amended/updated language contained in red lettering):

3.30.010 FEE SCHEDULE ENUMERATED

Code Section	Item	Fee	Effective Date
13.04.050 C4	Residential sewer rate per ERU (includes multi-family dwelling units and agricultural livestock operations)	\$31.00 33.75/month	Jul-26
	Commercial sewer rate:		
	≤10,000 gallons of water	\$31.00 33.75/month	Jul-26
	>10,000 gallons of water	\$2.50/month for each additional 1,000 gallons	Jul-23
13.04.050 D	Stormwater utility fee	\$6.00 6.30 per ERU/month	Jul-26
8.04.080	Residential garbage container rates:	Actual cost of can plus \$25.00	Jan-23
	First or additional container(s)	Cost of can plus \$12.06 12.65/month	Jul-26
	Replacement container	\$25.00 each replacement	Apr-21
	Residential bi-weekly blue container rates:		
	Each container	\$7.68/month	Jul -25
3.40.040	Transportation Utility Fee	Base rate: \$7.00/ERU	Jan-26

This Ordinance supersedes all prior ordinances and policies of Farr West City, Utah to the extent that such may be in conflict with the specific provisions contained herein. In all other respects, such prior ordinances, resolutions, actions and policies shall remain in full force and effect.

This ordinance shall take effect 15 days after publication or posting by the City Council of Farr West City, Utah.

MAYOR OF FARR WEST CITY, UTAH

Vote of City Council

By _____

David P. Bolos

Yes No

___ ___ Council Member Anderson

___ ___ Council Member Williams

___ ___ Council Member Shupe

___ ___ Council Member Blind

___ ___ Council Member Jay

ATTEST:

Recorder, Farr West City, Utah



Reporting Fraud or Abuse

I. Definitions

"Improper governmental action" means any action by a Farr West City employee:

1. That is undertaken in the performance of the employee's official duties, whether or not the action is within the scope of the employee's employment; and
2. That is in violation of any federal, state, or local law or rule, is an abuse of authority, is of substantial and specific danger to the public health or safety or is a gross waste of public funds.

II. Reporting Fraud or Abuse

Employees who become aware of improper governmental actions shall submit a written report to their supervisor, or to some person designated by the supervisor, stating in detail the basis for the employee's belief that an improper governmental action has occurred. Where the employee reasonably believes that the improper governmental action involves his or her supervisor, the employee may raise the issue directly with the Mayor or such other person as may be designated by the Mayor to receive reports of improper governmental action.

In the case of an emergency, where the employee believes that damage to persons or property may result if action is not taken immediately, the employee may report the improper governmental action directly to the appropriate department with responsibility for investigating the improper action.

The Mayor or the Mayor's designee shall take prompt action to assist Farr West City in properly investigating the report of improper governmental action. Farr West City officers and employees involved in the investigation shall keep the identity of reporting employees confidential to the extent possible under law, unless the employee authorizes the disclosure of his or her identity in writing. After an investigation has been completed, the employee reporting the improper governmental action shall be advised of a summary of the results of the investigation, except that personnel actions taken as a result of the investigation may be kept confidential.

Farr West City employees may report information about improper governmental action directly to the city attorney if the employee reasonably believes that an adequate investigation was not undertaken to determine whether an improper governmental action occurred, or that insufficient action has been taken to address the improper

governmental action or that for other reasons the improper governmental action is likely to recur.

Farr West City employees who fail to make a good faith attempt to follow procedures in reporting improper governmental action shall not receive the protections provided by Farr West City in these procedures.

III. Complaints, Investigations, Review and Enforcement

Any person may file a complaint alleging a violation of this policy.

The complaint shall be in writing and shall, unless anonymous, be signed by the complainant. The written complaint should state the nature of the alleged violation(s), the date(s), time and place of each occurrence, and name of the person(s) charged with the violation(s). The complaint shall be filed with the employee's supervisor and the City Recorder who shall provide a copy to the person charged with a violation. The complainant shall provide the City Recorder with all available documentation or other evidence to demonstrate a reason for believing that a violation has occurred.

This policy is intended to protect employees who choose to come forward in good faith with complaints about governmental actions and conduct of Farr West City employees. Anonymous complaints have the potential to subject the person who is the subject of the complaint to an investigation that may, at the least, cause stress and embarrassment, and may, at most, result in discipline or termination of employment. Farr West City is reluctant to begin an investigation based on an anonymous complaint because evidence will be difficult to obtain and verify, and it will be impossible to assess the complainant's credibility. Complainants and whistleblowers may have protection from retaliation under applicable policies and laws. It may not be possible to conduct a thorough investigation when a complainant remains anonymous. Therefore, Farr West City reserves the right to decline to investigate any complaint that is provided anonymously.

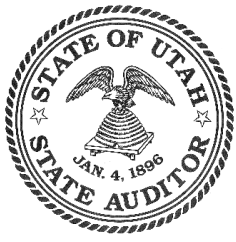
If a complaint is received anonymously it shall be directed to the City Recorder for a recommendation on the processing of the complaint. Upon review of the complaint, the City Recorder will recommend to the Mayor either that the complaint has no merit or that it should be investigated. Such a recommendation will be made within ten (10) days of receipt of the complaint, if possible. Upon receipt of the City Recorder's recommendation, the Mayor, in coordination with the Farr West City Council shall make the final determination on whether or not to continue the investigation, end the investigation, or refer the matter to an outside entity.

Within thirty (30) days after receipt of a complaint, the City Recorder or another person appointed by the Mayor shall conduct a preliminary investigation. If the City Recorder or the Mayor are implicated in the complaint, the City Council, in coordination with the city attorney, will determine an independent person who will conduct the investigation. Criminal allegations will be referred to the proper law enforcement agency.

If the City Recorder determines, after preliminary investigation, that there are no reasonable grounds to believe that a violation has occurred, the City Recorder shall advise the Mayor to dismiss the complaint. If the Mayor dismisses the complaint, the dismissal shall be done in writing setting forth the facts and provisions of law upon which the dismissal is based and the Mayor shall provide a copy of the written dismissal to the complainant, to the person charged with the violation, and to the City Council.

IV. Whistleblower Protection

Utah Code § 67-21-3 prohibits public employers from taking adverse action against their employees for reporting in good faith government waste or violations of law to the appropriate authorities. A public entity employee, public body employee, legislative employee, or judicial employee, is presumed to have communicated in good faith if they have given written notice or otherwise formally communicated the conduct to the person in authority over the person alleged to have engaged in the illegal conduct.



OFFICE OF THE
STATE AUDITOR

Questionnaire

Revised December 2020

Fraud Risk Assessment

INSTRUCTIONS:

- Reference the *Fraud Risk Assessment Implementation Guide* to determine which of the following recommended measures have been implemented.
- Indicate successful implementation by marking “Yes” on each of the questions in the table. Partial points may not be earned on any individual question.
- Total the points of the questions marked “Yes” and enter the total on the “Total Points Earned” line.
- Based on the points earned, circle/highlight the risk level on the “Risk Level” line.
- Enter on the lines indicated the entity name, fiscal year for which the Fraud Risk Assessment was completed, and date the Fraud Risk Assessment was completed.
- Print CAO and CFO names on the lines indicated, then have the CAO and CFO provide required signatures on the lines indicated.

Fraud Risk Assessment

Continued

*Total Points Earned: ____/395 *Risk Level: Very Low Low Moderate High Very High
 > 355 316-355 276-315 200-275 < 200

	Yes	Pts
1. Does the entity have adequate basic separation of duties or mitigating controls as outlined in the attached Basic Separation of Duties Questionnaire?		200
2. Does the entity have governing body adopted written policies in the following areas:		
a. Conflict of interest?		5
b. Procurement?		5
c. Ethical behavior?		5
d. Reporting fraud and abuse?		5
e. Travel?		5
f. Credit/Purchasing cards (where applicable)?		5
g. Personal use of entity assets?		5
h. IT and computer security?		5
i. Cash receipting and deposits?		5
3. Does the entity have a licensed or certified (CPA, CGFM, CMA, CIA, CFE, CGAP, CPFO) expert as part of its management team?		20
a. Do any members of the management team have at least a bachelor's degree in accounting?		10
4. Are employees and elected officials required to annually commit in writing to abide by a statement of ethical behavior?		20
5. Have all governing body members completed entity specific (District Board Member Training for local/special service districts & interlocal entities, Introductory Training for Municipal Officials for cities & towns, etc.) online training (training.auditor.utah.gov) within four years of term appointment/election date?		20
6. Regardless of license or formal education, does at least one member of the management team receive at least 40 hours of formal training related to accounting, budgeting, or other financial areas each year?		20
7. Does the entity have or promote a fraud hotline?		20
8. Does the entity have a formal internal audit function?		20
9. Does the entity have a formal audit committee?		20

*Entity Name: _____

*Completed for Fiscal Year Ending: _____ *Completion Date: _____

*CAO Name: _____ *CFO Name: _____

*CAO Signature: _____ *CFO Signature: _____

*Required

Basic Separation of Duties

See the following page for instructions and definitions.

	Yes	No	MC*	N/A
1. Does the entity have a board chair, clerk, and treasurer who are three separate people?				
2. Are all the people who are able to receive cash or check payments different from all of the people who are able to make general ledger entries?				
3. Are all the people who are able to collect cash or check payments different from all the people who are able to adjust customer accounts? If no customer accounts, check "N/A".				
4. Are all the people who have access to blank checks different from those who are authorized signers?				
5. Does someone other than the clerk and treasurer reconcile all bank accounts OR are original bank statements reviewed by a person other than the clerk to detect unauthorized disbursements?				
6. Does someone other than the clerk review periodic reports of all general ledger accounts to identify unauthorized payments recorded in those accounts?				
7. Are original credit/purchase card statements received directly from the card company by someone other than the card holder? If no credit/purchase cards, check "N/A".				
8. Does someone other than the credit/purchase card holder ensure that all card purchases are supported with receipts or other supporting documentation? If no credit/purchase cards, check "N/A".				
9. Does someone who is not a subordinate of the credit/purchase card holder review all card purchases for appropriateness (including the chief administrative officer and board members if they have a card)? If no credit/purchase cards, check "N/A".				
10. Does the person who authorizes payment for goods or services, who is not the clerk, verify the receipt of goods or services?				
11. Does someone authorize payroll payments who is separate from the person who prepares payroll payments? If no W-2 employees, check "N/A".				
12. Does someone review all payroll payments who is separate from the person who prepares payroll payments? If no W-2 employees, check "N/A".				

* MC = Mitigating Control

Basic Separation of Duties

Continued

Instructions: Answer questions 1-12 on the Basic Separation of Duties Questionnaire using the definitions provided below.

☺ If all of the questions were answered “Yes” or “No” with mitigating controls (“MC”) in place, or “N/A,” the entity has achieved adequate basic separation of duties. Question 1 of the Fraud Risk Assessment Questionnaire will be answered “Yes.” 200 points will be awarded for question 1 of the Fraud Risk Assessment Questionnaire.

☹ If any of the questions were answered “No,” and mitigating controls are not in place, the entity has not achieved adequate basic separation of duties. Question 1 of the Fraud Risk Assessment Questionnaire will remain blank. 0 points will be awarded for question 1 of the Fraud Risk Assessment Questionnaire.

Definitions:

Board Chair is the elected or appointed chairperson of an entity’s governing body, e.g. Mayor, Commissioner, Councilmember or Trustee. The official title will vary depending on the entity type and form of government.

Clerk is the bookkeeper for the entity, e.g. Controller, Accountant, Auditor or Finance Director. Though the title for this position may vary, they validate payment requests, ensure compliance with policy and budgetary restrictions, prepare checks, and record all financial transactions.

Chief Administrative Officer (CAO) is the person who directs the day-to-day operations of the entity. The CAO of most cities and towns is the mayor, except where the city has a city manager. The CAO of most local and special districts is the board chair, except where the district has an appointed director. In school districts, the CAO is the superintendent. In counties, the CAO is the commission or council chair, except where there is an elected or appointed manager or executive.

General Ledger is a general term for accounting books. A general ledger contains all financial transactions of an organization and may include sub-ledgers that are more detailed. A general ledger may be electronic or paper based. Financial records such as invoices, purchase orders, or depreciation schedules are not part of the general ledger, but rather support the transaction in the general ledger.

Mitigating Controls are systems or procedures that effectively mitigate a risk in lieu of separation of duties.

Original Bank Statement means a document that has been received directly from the bank. Direct receipt of the document could mean having the statement 1) mailed to an address or PO Box separate from the entity’s place of business, 2) remain in an unopened envelope at the entity offices, or 3) electronically downloaded from the bank website by the intended recipient. The key risk is that a treasurer or clerk who is intending to conceal an unauthorized transaction may be able to physically or electronically alter the statement before the independent reviewer sees it.

Treasurer is the custodian of all cash accounts and is responsible for overseeing the receipt of all payments made to the entity. A treasurer is always an authorized signer of all entity checks and is responsible for ensuring cash balances are adequate to cover all payments issued by the entity.



Fraud Risk Assessment

Background

The Office of the State Auditor (Office) regularly receives complaints of fraud or abuse by local government officials. The Office is also aware of internal investigations performed by local governments of their own officials and employees. Some of these situations receive significant media coverage, while others are resolved with less publicity. In either case, the level of concern by the public and local and state officials is significant. Many have asked the Office for more direction on how to prevent such occurrences in the future. The program outlined in this guide is designed to help measure and reduce the risk of undetected fraud, abuse, and noncompliance in local governments of all types and sizes. This assessment is a starting point, it is the hope of the Office that local governments will add to and adapt this form to improve how they manage their internal controls and the risk of fraud, waste and abuse.

Internal Controls as a Discipline

Professional literature, as well as our own experience, indicates that the solution to the reduction of fraud risk lies in effective internal controls. Internal controls are the policies, practices, and processes that ensure the operations of an organization are performed effectively and efficiently. Internal Controls are also intended to deter or prevent the misuse of public funds. Since internal controls require time and resources, entities should seek to reduce risk to an acceptable level, not eliminate risk altogether. In other words, a lock should never cost more than the item it is intended to protect.

The Committee of Sponsoring Organizations of the Treadway Commission (COSO) is a group of organizations dedicated to providing frameworks and guidance on risk management, internal control, and fraud deterrence. COSO publishes a document “Internal Control – Integrated Framework” (the COSO Framework). The COSO Framework is noted as the gold standard for designing and implementing an entity-wide internal control program for all organizations including governments. The Government Accountability Office (GAO) publishes its own guidance for proper internal controls in government entities known as the Green Book. The Green Book follows the COSO Framework, but adds some specific context that is unique to the government environment. We used both of these publications as resources for this project.

The COSO Framework includes five principles:

- Tone at the Top
- Risk Assessment
- Control Activities
- Communication

- Monitoring

Incorporating these five principles into an organization is a recommended but complex endeavor. Most accountants and auditors have been trained on these principles, but full implementation requires additional training and a commitment throughout the organization to be effective. We recommend every organization with the resources use COSO, GAO, GFOA, or any other reputable source as an aid to implementing a comprehensive internal control program.

Due to the expense, most local governments in Utah lack the resources necessary to completely implement the COSO Framework. Our goal is to take the concepts of the COSO Framework and boil them down to specific measures that every local government can incorporate at minimal cost. If properly implemented, we believe these measures will reduce the risk of undetected fraud, abuse, and noncompliance. We have also developed a risk assessment model that provides a basic evaluation of an entity's fraud risk, based upon required separation of duties and our recommended measures.

Recommended Measures

1. Separate Duties over Cash Accounts (Crucial)

Widely recognized as a crucial internal control, separation of duties includes separating the powers of the treasurer and clerk (the person who performs the accounting function, regardless of title), as required by state law. If the roles and responsibilities of treasurer and clerk are *not* 1) separate, 2) independent, and 3) monitored by the governing board, the risk of financial fraud and abuse increases.

In general, the treasurer is responsible for the collection and custody of funds while the clerk validates payment requests, ensures compliance with policy and budgetary restrictions, prepares checks, and records all financial transactions. In situations where proper separation of duties are not maintained, mitigating controls must be implemented. Because of the extreme importance of this control, we have developed a separate questionnaire (see attached) to help determine if basic separation of duties or mitigating controls are in place.

2. Require a Commitment of Ethical Behavior

Purpose

A critical, fundamental, and far-reaching problem facing government today is the lack of public trust and confidence. Government officials are expected to perform their government duties without using their position for personal benefit. A written statement on ethical behavior will provide clarity and serve as a physical reminder of the aspirations of the organization.

Overview

Maintaining an ethical environment requires setting an example and communicating proper expectations at every level of the organization. Training and re-enforcement of

ethical standards must be continuous and applicable. Expectations must point to the highest standards and not excuse bad behavior by anyone for any reason.

Implementation

We recommend the entity set clear expectations and exercise consistent enforcement. We recommend instilling a culture rewarding high ethical standards, rather than rewarding cutting corners or engaging in questionable or self-serving behavior. We recommend that every entity have a written policy and strong practices that address a standard of ethical behavior, including prohibited activities, required disclosures, and clear directions on how and to whom disclosures should be submitted and reviewed. We also recommend that the entity require elected or appointed officials and employees to annually commit in writing to abide by the entity's standards of ethical behavior. This practice will provide an opportunity to review the policy and identify any potential or actual conflicts of interest. Requiring periodic confirmation will deter individuals from acting unethically and identify issues before they become problematic.

3. Adopt and Put Into Practice Written Policies

Overview

The governing body should evaluate policies to make sure they establish proper oversight and direct the organization toward the desired outcomes. The following are key policies along with certain elements that we have identified that are either required by law or best practices to improve the internal control system. As a matter of practical implementation, template policies that contain these elements are available on the Office's website at resources.auditor.utah.gov.

a. Conflict of Interest

1. Specifies who is required to declare conflicts.
2. States that if a new conflict arises during course of business it must be reported.
3. Requires each public official/employee to complete a disclosure form on an at least an annual basis.
4. Identifies the individual/position responsible to gather disclosure forms.
5. Disclosure forms provide the user a way to disclose conflicts or indicate that they have no conflicts.
6. Disclosure forms must list the name and position of the public official/employee.
7. Disclosure forms must list the name of the business entity and ownership interest or position for a business regulated by the entity for which there is a conflict.
8. Disclosure forms must list the name of the business entity and ownership interest or position for businesses doing business with the entity.
9. Disclosure forms must list any investments that may create a conflict with the entity.
10. The disclosure shall be made in a sworn statement filed with the entity's governing body.

b. Procurement

Seek the best value for the entity and promote a competitive purchasing process.

1. Specifies a small item threshold allowing employee or department discretion.
2. Specifies documentation required for each level of purchasing (e.g. small purchases, medium purchases and purchases requiring competitive bid).
3. Specifies purchasing procedures (e.g. advertising methods and time frames, rejection of bids, appeals) for items requiring competitive bid.
4. Lists exemptions and documentation needed for not following regular bidding requirements (e.g. sole source provider, emergency purchases etc.).
5. Addresses improper or illegal conduct:
 - a) Prohibits dividing a procurement to avoid following policy (Utah Code 63G-6a-2404.3)
 - b) Prohibits kickbacks (Utah Code 63G-6a-2404)
 - c) Requires disclosure of conflicts of interest (Utah Code 63G-6a-2406)
 - d) Prohibits cost-plus-a-percentage-of-cost contracts (Utah Code 63G-6a-1205)
 - e) Lists other specific activities that are not allowed (Utah Code 67-16 applies to the state and all political subdivisions)
6. Designates a purchasing agent, specify who may sign contracts including requirement for contracts that must go before the governing body.
7. Has an ethics provision and/or reference Utah Code 67-16.
8. Documents consequences of violating the policy (e.g. formal reprimand, suspension, termination or criminal prosecution).

c. Ethical Behavior

1. Prohibits participation in decisions or actions in which the employee or official has real or reasonably perceived conflict (see conflict of interest policy).
2. Prohibits use of authority for personal gain or that of close friends, family, or business associates.
3. Prohibits receiving gifts, loans or bribes.
4. Requires confidentiality regarding any information not subject to GRAMA.
5. Prohibits violation of nepotism laws (Utah Code 52-3).
6. Prohibits misuse of public resources or property (Utah Code 76-8-4).
7. References the Utah Public Officer and Employee Ethics Act (Utah Code 67-16).
8. Establishes individual accountability, including consequences for noncompliance (e.g. suspension, termination).

d. Reporting Fraud and Abuse

1. Requires the reporting of inappropriate actions or behavior.
2. Provides reporting structure, including alternatives if the employee's normal supervisor is involved.
3. Provides guidance on the type of actions and behaviors which must be reported.
4. Provides guidance on the information to be provided (e.g. names, dates, times, descriptions, effects) when reporting fraud or abuse.
5. Provides whistleblower protection or refers to Utah Code 67-21-3.
6. Provides for the evaluation, investigation and possible consequences of the alleged action or behavior.

7. Provides for feedback to the employee reporting the action and the governing body.
- e. Travel
1. Establishes a process to authorize travel expenditures (i.e. preauthorization).
 2. Defines what constitutes allowable and unallowable travel and clearly establishes reasonable limits.
 3. Establishes a reporting structure with senior management reporting to the governing body.
 4. Establishes individual accountability, including consequences for noncompliance (e.g. suspension, termination, recovery of funds, inability to travel).
 5. Requires adequate record keeping (documentation of time, place, business purpose, and authorization).
 6. Communicates the public nature of purchase records.
 7. Ensures enough information is gathered and communicated to maintain accountability and measure performance.
 8. Has a provision to comply with external reporting requirements (e.g. IRS, Utah Public Finance Website reporting).
- f. Credit/Purchasing Cards
1. Credit/purchase card issuance should be approved by governing body.
 2. Establishes procedures for independent review and reconciliation of each card.
 3. Establishes card holder accountability including consequences for noncompliance (e.g. suspension, termination, recovery of funds, or loss of card privileges).
 4. Establishes required practices to ensure the security of the card (e.g. signing, storing, and who can use the card).
 5. Establishes procedures for card use (e.g. documentation required, timelines, reconciliations, restrictions).
- g. Personal Use of Entity Assets
1. Establishes allowable uses, or disallows use, of entity assets and rates if applicable (e.g. making photocopies, use of heavy equipment).
 2. Establishes individual accountability, including consequences for noncompliance (e.g. suspension, termination, recovery of funds or loss of privileges).
- h. IT & Computer Security
1. Establishes allowable uses of information systems, computer equipment, and the internet.
 2. Discloses to the user that the entity has the right to monitor and limit the activities on entity IT systems.
 3. Establishes individual accountability, including consequences for noncompliance (e.g. suspension, termination, recovery of funds, or loss of privileges).
- i. Cash Receipting and Deposit
1. Establishes a timeline for entering receipts into the accounting system.
 2. Establishes a timeline for depositing funds in the bank that complies with the Utah Money Management Act (3 days).

3. Establishes security measures for holding funds before deposit (e.g. safe, vault).
4. Establishes a receipting process for giving the customer documentation of the transaction and also provide sufficient information to understand the purpose of the transaction for management review or audit.
5. Establishes a procedure for entering credit card and ACH transactions into the accounting system.
6. Establishes a separation of duties between the person receiving payments and the person making deposits (smaller entities may require dual sign-off on deposits).
7. Establishes required documentation for voiding or altering a cash receipt, including that it be reviewed by someone that didn't make the correction.
8. Requires system-generated or sequentially-numbered receipts to allow for a review of completeness.
9. Requires cash deposits and receipts to be reconciled and/or reviewed by someone not receiving cash.

4. Hire and Train Qualified Staff

Purpose

In order to ensure the effective and efficient delivery of government services, each entity should identify the knowledge, skills, and abilities (KSA) needed by its management and employees. In technical areas, KSA often align with formal credentials, such as a degree or license. Accounting is an area where degrees and professional designations usually indicate a level of proficiency.

Overview

A licensed Certified Public Accountant (CPA) is the most common designation of a person who possesses the KSA needed to oversee the day-to-day financial operations of an entity. There are several other designations that may indicate similar KSA, such as Certified Government Financial Manager (CGFM), Certified Management Accountant (CMA), Certified Internal Auditor (CIA), Certified Fraud Examiner (CFE), Certified Government Auditing Professional (CGAP), and Certified Public Finance Officer (CPFO). At a minimum, we recommend that every entity have someone with a bachelor's degree in accounting as part of its staff.

Implementation

While not every local government entity needs a full-time CPA, every entity should utilize a qualified accountant to ensure that its finances are protected and accurately reported. Most accounting firms and professional bookkeeping services provide a variety of services on an as-needed basis. We recommend every local government evaluate the level of KSA possessed by its accounting staff and consider contracting with an accounting professional. The accounting professional could perform some or all of the accounting and ensure that the entity has effectively implemented internal controls and meets reporting requirements.

To aid local government entities in identifying and procuring the services of qualified accounting professionals, the Office maintains a qualified vendor list included on the Office's website at resources.auditor.utah.gov. The firms on this list have met the requirements set forth by the Office to provide bookkeeping, compliance reporting, or financial statement preparation for local governments.

5. Provide Effective Training

Overview

Training is vital to any organization, especially governments, where services are essential to economic prosperity and basic human needs. Public officials and key employees need to possess at least a basic understanding of the legal requirements of their entity. We encourage entities to consider the KSA needed to support the services provided by their entity, then determine the appropriate level of training that is needed to maintain those KSA. The entity should provide resources to attend sufficient and appropriate training on an ongoing basis.

Implementation

The Office provides comprehensive but basic training on financial topics for local government board members and finance officers. However, this training serves only as an introduction for those who are new or previously untrained in local government financial matters. We recommend board members and finance officers identify and participate in organizations that provide more advanced training. These organizations may be specific to the government type (e.g. counties, charter schools), a specific type of operation (e.g. sewer, water), or a specific job within the organization (e.g. treasurer, finance officer).

At a minimum, board members should view our online basic but comprehensive training every four years (see training.auditor.utah.gov). Also, at least one member of the finance team, preferably the chief finance officer, should have 40 hours of financial training each year. Financial training includes: auditing, accounting, budgeting, reporting, internal controls, fraud prevention and detection, software, and any other topic that is related to the management of finances.

6. Implement a Hotline

Definition

A hotline is a means by which the public and employees can anonymously report concerns about improper behavior of an entity's officers or employees or concerning practices of the entity.

Overview

Fraud losses are 50% smaller at organizations with hotlines than those without hotlines. According to the Association of Certified Fraud Examiners, 40% of reported instances of fraud are discovered through a tip. More than half of these tips were provided by an employee of the organization and 46% of fraud cases detected by tip were reported through a hotline.

Implementation

An effective hotline can be implemented at virtually no cost and can be as simple as providing an email address or phone number. Hotline submissions should be sent directly to a person who has the resources and objectivity to evaluate the concern and investigate if warranted. All complaints and the results of investigations should be presented to the audit committee of the entity in a timely fashion.

Hotlines should be promoted and easy to access (most entities put a link to their hotline on the main page of their website). Every entity should have a written policy that includes the following:

1. Methods for receiving complaints (e.g. email, phone number).
2. A provision for anonymous complaints.
3. Sufficient direction to ensure complaints are given adequate treatment as follows:
 - a. An initial screening of complaints to be performed by an office not involved in the complaint (this could be accomplished by having it performed by more than one office if an independent internal audit function does not exist or it could be sent directly to the audit committee).
 - b. Audit committee:
 - i. Reviews available evidence.
 - ii. Determines if further investigation is merited. If so;
 - Sets the scope of audit
 - Sets a budget
 - Sets a timeline
 - Provides resources
 - c. Audit results are reported to the audit committee.
 - d. Audit committee approves findings and recommendations.
 - e. Audit committee ensures that findings and recommendations are addressed by the appropriate officers or employees.
 - f. Feedback provided to the complainant, if requested.

7. Implement an Internal Audit Function

Definition

An internal audit function is an organizational initiative to monitor and analyze the entity's own operations in order to determine how well it conforms to a set of specific criteria, such as laws, policies, or best practices. Internal auditors are independent of the work they audit, but are very familiar with it so as to allow them to determine compliance with the requirements for that work.

Overview

An internal audit may focus on financial operations, systems, processes, or compliance. As part of the internal audit plan, auditors try to find discrepancies between operational design and operational reality. Internal audits also help uncover evidence of fraud, waste, or abuse. If internal auditors find discrepancies or inappropriate activities, they document and report them to entity leadership who can prioritize and direct corrective action.

The frequency of internal audits will depend on the department or process being examined. Some types of operations may require daily audits for quality control, others may require only an annual audit of records.

Internal audit plans act as a pre-emptive step in maintaining operational efficiency and financial reliability, as well as safeguarding assets.

Implementation

An internal audit function should be formalized by the adoption of an Internal Audit Charter which identifies who is responsible to oversee the internal audit function and who will perform the internal audits.

Those responsible for internal audits should adopt an audit plan which identifies what will be audited and when it will be audited. The audit plan should be reviewed regularly, usually once per year.

Adaptation for small entities

Only the largest of our local governments can justify a full-time internal auditor. Most local governments can execute an effective internal audit program by contracting with an audit professional to work a few days a year. To eliminate added costs entirely, some entities may coordinate with peer entities and utilize each other's financial staff to act as internal auditors. Keep in mind, internal auditors need a solid understanding of audit principles and should use work programs that are designed to effectively identify violations of the laws or policies they are auditing.

8. Use an Audit Committee

Purpose

An audit committee assists the governing body in its financial oversight responsibilities.

Membership

We recommend that members of the audit committee are a subset of the governing body. An audit committee should have a financial expert who is not a member of management. This can be achieved by having a governing body member who is a financial expert, or acquiring the assistance of a volunteer or paid professional financial expert. Finance officers from other local governments should be considered when looking for a financial expert, as they are independent and have a working knowledge of government accounting issues.

Functions

An audit committee must ensure the following:

1. Management develops and enforces systems that ensure the entity accomplishes its mission effectively and efficiently while complying with laws and regulations.
2. The internal audit function objectively assesses the effectiveness of management's internal control program.
3. Financial statement audits are performed by a qualified, independent accounting firm and issues identified during those audits are reviewed and resolved as appropriate.
4. Hotline complaints are investigated and findings are addressed by the governing body.

Risk Score

We have developed a five-level assessment score that is intended to communicate the entity's risk of undetected fraud, abuse, or noncompliance. The levels are based upon points assigned to each of the recommended measures. Since some measures are more effective than others, the most effective measures are assigned the most points. As more measures are adopted the score improves. The higher the score, the lower the risk.

The scale and corresponding levels are as follows:

- Very Low
- Low
- Moderate
- High
- Very High

See the *Fraud Risk Assessment Questionnaire* (attached) for specific points assigned to each measure and how point totals correspond to the risk scale.