

## TITLE 5A

### REVENUE AND FINANCE

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#### CHAPTER 5A-01. GENERAL PROVISIONS

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#### 5A-01-010. Intent.

It is the purpose of this Chapter to set forth accounting, budgeting and financial reporting requirements and procedures of the City. It is the intent of the City to comply with all applicable provisions of the Uniform Fiscal Procedures Act for Utah Cities, as set forth in *Utah Code Ann.* § 10-6-101, *et seq.*, as amended ("Uniform Fiscal Procedures Act"), and the Uniform Accounting Manual for Utah Cities as prescribed by the State Auditor ("Uniform Accounting Manual").

#### 5A-01-020. Definitions.

To the extent used in this Title, the words and phrases defined in *Utah Code Ann.* § 10-6-106, as amended, shall have the meanings set forth therein.

#### 5A-01-030. Budget Officer.

The City Manager, as appointed by the Mayor with the approval of the City Council, is the Budget Officer of the City and shall perform all duties required of such position as set forth in the Uniform Fiscal Procedures Act and/or the Uniform Accounting Manual.

#### 5A-01-040. City Recorder.

The City Recorder shall perform such duties regarding revenue and finance matters for the City as set forth in Title 3A and as otherwise set forth herein and in the Uniform Fiscal Procedures Act and/or the Uniform Accounting Manual.

#### 5A-01-050. City Treasurer.

The City Treasurer shall perform such duties regarding revenue and finance matters for the City as set forth in Title 3A and as otherwise set forth herein and in the Uniform Fiscal Procedures Act and/or the Uniform Accounting Manual.

#### 5A-01-060. Financial Administration.

Pursuant to and in accordance with *Utah Code Ann.* § 10-6-158, as amended, the City Council may adopt a financial administration ordinance, with appropriate budgetary controls, to authorize the Mayor, or other official approved by the City Council, to act as the financial officer for purposes of

approving payroll checks, if approved in accordance with adopted salary schedule, and routine expenditures, such as utility bills, payroll-related expenses, supplies, and materials.

**5A-01-070. Unlawful Conduct.**

It shall be unlawful for any person to commingle City funds with his or her own money and whenever it shall appear that the Treasurer or any other officer is making profit out of public money or is using the same for any purpose not authorized by law, such officer shall be suspended from office and subject to disciplinary proceedings up to and including termination in accordance with the City's disciplinary procedures, as applicable.