

TITLE 4: REVENUE, FINANCE, COMPENSATION

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4.1 FINANCIAL MANAGEMENT

4.1.1 FINANCIAL AND ACCOUNTING STANDARDS.

- A. The Town's financial matters shall be governed by and operated in accordance with the provisions of the state code under the Uniform Municipal Fiscal Procedures Act.
 - B. The Town hereby adopts and shall be governed by accounting standards consistent with those promulgated by the Governmental Accounting Standards Board ("GASB").
 - C. The Town Treasurer shall serve as the budget officer and shall provide financial reports to the Town Council as required.
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4.1.2 CASH AND RECEIPTS OF OFFICERS HANDLING MONEY.

- A. All Town personnel who are authorized to receive fees or other payments on behalf of the Town shall be responsible for accounting in detail for all fees, compensation, or collected revenue.
- B. The personnel or office where fees and money are collected shall, at the close of each day's business, pay into the Town Treasury all fees and money collected.
- C. Each payment received shall be appropriately recorded, and a receipt issued.

4.1.3 FUND BALANCE POLICY.

- A. The Town shall maintain a fund balance in the general fund and other major funds sufficient to:
 - 1. Provide stability and flexibility to respond to unexpected adversity and/or opportunities;
 - 2. Maintain adequate cash flow for daily financial needs;
 - 3. Provide adequate reserves to offset significant economic downturns or revenue shortfalls;
and
 - 4. Meet statutory requirements.
- B. The Town shall strive to maintain an unrestricted fund balance in its general fund of not less than fifty percent (50%) of budgeted expenditures.

4.1.4 ANNUAL AUDIT.

- A. The Town Council shall cause an annual audit of the Town's financial statements to be conducted in accordance with state law.
- B. A qualified independent certified public accountant shall perform the audit.
- C. The results of the audit shall be presented to the Town Council and made available to the public as required by law.

4.2 COMPENSATION

4.2.1 COMPENSATION OF ELECTED OFFICIALS.

- A. Compensation for all elected officials of the Town shall be fixed according to the following schedule:
 - 1. Mayor: \$150.00 per month.

2. Town Council Members: \$75.00 per month.
- B. Payment. The Town Treasurer shall pay the elected officials at the monthly Council Meeting by delivery of a check drawn upon the municipal checking account, or by direct deposit to the elected official's banking account, or by another method approved by the Town Council.
- C. Compensation Adjustments. The Town Council may authorize compensation adjustments for the Mayor and Town Council members in accordance with Utah State Law; any adjustment must be preceded by a public hearing.

4.2.2 TRAVEL EXPENSES AND PER DIEM.

- A. In addition to salaries, elected officials and town employees may receive travel expenses and per diem established by the Town for attending any meeting, conference, seminar, or training session, provided the governing body has approved attendance.
- B. Elected officials and town employees shall receive mileage reimbursement for all trips approved by the governing body, in accordance with the schedules adopted by the State of Utah. Additionally, mileage reimbursement may be approved by the council for work and tasks performed in support of town operations.

4.2.3 COMPENSATION OF TOWN EMPLOYEES.

- A. The Town Clerk, Town Treasurer, Town Water Operator, and other Town employees shall receive compensation as determined by the Town Council.
- B. The Town Council shall establish, by resolution, a schedule of salaries and wages for Town officers and employees.
- C. The Town Council may review salaries and wages paid to officers and employees annually as part of the budget approval process.
- D. General Labor Compensation:
 1. The Town Council shall establish, by resolution, general labor compensation rates for youth and adults.
 2. General labor compensation shall be paid for approved work performed by Council members or other personnel as authorized by the Mayor and Town Council members.

4.2.4 PAYMENT PROCEDURE.

- A. Compensation shall be paid on a schedule determined by the Town Council.

- B. All compensation besides general labor compensation shall be subject to applicable federal and state taxes and withholdings as required by law. General labor shall be considered contract work and not subject to tax withholdings.

4.2.5 BENEFITS.

- A. The Town Council may establish benefits for Town employees by resolution.
- B. Benefits for elected officials, if any, shall be established by ordinance after a public hearing as required by Utah State Law.

4.2.6 COMPENSATION REVIEW.

- A. The Town Council shall review the compensation of all elected officials at least once every four (4) years.
- B. Any increase in compensation for elected officials shall only take effect after a municipal election has occurred.
- C. The Town Council shall review employee compensation annually as part of the budget process.

4.2.7 EFFECTIVE DATE OF COMPENSATION CHANGES.

- A. Changes in compensation for elected officials shall take effect on the first day of the month following the next election year after adoption.
- B. Changes in employee compensation shall take effect on the date specified in the resolution or, if no date is specified, on the first day of the next pay period after adoption.

4.3 PROCUREMENT OF SUPPLIES AND SERVICES

4.3.1 PURPOSE

The purpose of this subchapter is to establish procedures for the procurement of supplies and services by the Town in accordance with the Utah Procurement Code (Utah Code Title 63G, Chapter 6a) and applicable administrative rules, while granting authority to department heads and the Mayor to approve expenditures within the limits of the annually adopted budget.

4.3.2 AUTHORITY TO PROCURE

- A. Department Heads. Each department head is authorized to approve and procure supplies and services for their department, provided:

1. The expenditure is within the line-item appropriation of the current fiscal year's adopted budget; and
 2. The procurement complies with state procurement law and this subchapter.
- B. Mayor. The Mayor is authorized to approve and procure supplies and services for any department or for general municipal purposes within the limits of the current fiscal year's adopted budget and consistent with applicable procurement law.

4.3.3 SOLE-SOURCE PROCUREMENTS

- A. A contract may be awarded without competition when:
1. There is only one source for the supply or service;
 2. Transitional costs or compatibility requirements make competition impractical; or
 3. The procurement otherwise qualifies under Utah Code § 63G-6a-802.
- B. Sole-source procurements shall be documented in writing and approved by the department head or the Mayor.
- C. If the total value of a sole-source procurement exceeds \$50,000, notice shall be published in accordance with state law, unless an exemption applies.

4.3.4 SMALL PURCHASES

- A. Procurement of small purchases may be made without a formal bidding process, provided they comply with state law thresholds, including but not limited to:
1. Individual purchases not exceeding \$5,000;
 2. Aggregate one-time purchases not exceeding \$10,000; and
 3. Annual cumulative purchases from a single source not exceeding \$50,000.
- B. Purchases under these thresholds may be made directly by the department head or designee, within the approved budget.

4.3.5 PROCUREMENT PROCESSES

- A. Competitive Quotes.
1. Purchases over \$5,000 but not exceeding \$50,000 shall, where practical, include at least three written quotes from qualified vendors.

2. Quotes shall be documented and retained as part of the procurement record.
- B. Formal Solicitation. Purchases exceeding \$50,000, unless made under a sole-source or other lawful exception, shall be conducted by formal competitive bidding or request for proposals, with notice published as required by law.
- C. Reimbursements.
1. Employees or officers may be reimbursed for authorized purchases made on behalf of the Town.
 2. Reimbursement shall be made only upon submission of an original itemized receipt and approval by the applicable department head or the Mayor.
 3. Reimbursements must be for purchases that are consistent with the approved budget and procurement thresholds of this ordinance.
 4. Sales tax shall not be reimbursed unless unavoidable, and employees are encouraged to use the Town's tax-exempt number whenever possible.
- D. Record Retention. All procurement records, including quotes, contracts, reimbursements, and sole-source justifications, shall be retained for no less than five years.

4.3.6 PENALTIES AND NON-COMPLIANCE

- A. Unauthorized Purchases. Any purchase made without compliance with this ordinance or state procurement law shall not be reimbursed unless approved by the Mayor upon a finding that the purchase was necessary and in the Town's best interest.
- B. Personal Liability. An employee or officer who makes an unauthorized purchase may be personally liable for the expense.
- C. Disciplinary Action. Repeated or intentional violations of this ordinance may result in disciplinary action, up to and including termination of employment, removal from appointed position, or referral for further legal action where appropriate.
- D. Council Oversight. The Town Council shall be notified of significant or repeated violations and may direct further action as necessary to protect public funds.

4.4 SALES AND USE TAX

4.4.1 TITLE.

- A. This subchapter shall be known as the “Sales and Use Tax Ordinance of Leamington Town.”

4.4.2 PURPOSE.

- A. Authorization of tax. The forty-eighth session of the Utah legislature authorized the counties and municipalities of the state to enact sales and use tax ordinances imposing a 1% tax.
- B. Tax established. The purpose of this subchapter is to conform the sales and use tax of the town to the requirements of the Sales and Use Tax Act, UCA Title 59, Ch. 12, as currently amended.

4.4.3 AUTHORIZATION.

- A. The Town Council is authorized to impose sales and use taxes pursuant to Utah Code Title 59, Chapter 12, Part 11.

4.4.4 CURRENT STATUS

- A. The Town does not currently impose a local sales and use tax.
- B. The Town receives population-based revenue sharing from Millard County's collected sales tax revenue.

4.4.5 FUTURE IMPLEMENTATION

- A. Should the Town Council choose to implement a local sales and use tax in the future, such tax shall be imposed by ordinance in accordance with state law.
- B. Any local sales tax ordinance shall conform to the requirements of the Utah Sales and Use Tax Act.

4.5 TRANSIENT ROOM TAX

4.5.1 AUTHORIZATION.

- A. The Town Council is authorized to impose a transient room tax pursuant to Utah Code Title 59, Chapter 12, Part 3.

4.5.2 CURRENT STATUS.

- A. The Town does not currently impose a transient room tax.

4.5.3 SCOPE OF TAX.

- A. If implemented in the future, the transient room tax would apply to:
1. Hotel and motel accommodations
 2. Short-term rentals (including Airbnb-type accommodations)
 3. Any lodging accommodation rented for less than 30 consecutive days
 4. Other temporary lodging, as defined by state law

4.5.4 FUTURE IMPLEMENTATION.

- A. Should the Town Council choose to implement a transient room tax in the future, such a tax shall be imposed by ordinance following the procedures required by state law.
- B. Any transient room tax ordinance shall conform to the requirements of Utah Code Title 59, Chapter 12, Part 3.

4.6 IMPACT FEES

4.6.1 (Reserved)

4.6.2 (Reserved)

4.6.3 (Reserved)

4.6.4 IMPACT FEES LEVIED.

- A. This section is reserved. (*Leamington Town does not impose impact fees on development projects currently.*)

4.6.5 TIME OF COLLECTION.

- A. This section is reserved. (*Leamington Town does not impose impact fees on development projects currently.*)

4.6.6 USE OF FEES.

- A. Impact fees, if collected, shall be used solely to:
1. Pay for the described public facilities to be constructed by the town;
 2. For reimbursing the town for the development's share of those capital improvements already constructed by the town; or
 3. To reimburse developers who have constructed public facilities where those facilities were beyond what was needed to mitigate the impacts of the developer's project.

4.6.7 ADJUSTMENTS.

- A. The town may, upon a proper showing, adjust the standard impact fee at the time the fee is charged to:
1. Respond to unusual circumstances in specific cases;
 2. Ensure that the impact fees are imposed fairly;
 3. Allow credits as specified by the act or as contained in the Culinary Water Master Plan for the town;
 4. Adjust the amount of the fee based upon studies and data submitted by the developer, which are approved by the town after review of the same; and
 5. Allow credits as approved by the town for dedication of land for, improvement to, or new construction of public facilities providing services to the community at large; provided, such facilities are based upon a reasonable plan and are required by the town as a condition of approving the development activity. No credit shall be given for project improvements, as defined in the act.

4.6.8 EXEMPTIONS.

- A. The following may be exempted from payment of the impact fee:
1. Alterations or expansion of an existing building where no additional residential units or equivalent residential units are created and where the use is not changed;
 2. The construction of accessory buildings or structures where no additional residential units or equivalent residential units are created and where the use is not changed;
 3. The installation of a replacement mobile home, manufactured home or modular unit on a lot or other such site when an impact fee for such mobile home, manufactured home or modular unit site has previously been paid pursuant to this subchapter and where a

mobile home, manufactured home, or modular unit legally existed on such site on or prior to the effective date hereof; and

4. The construction of buildings by a government agency or other development activities with a broad public purpose, as determined by the Mayor. If an exemption is granted, the Town Council shall determine the funding source to cover the impact of the development activity.
- B. When a claim is made, a waiver of any claim of exemption must be submitted no later than the time of application for a building permit or a permit for the installation of a mobile home, manufactured home, or modular unit. Any claim not so made shall be deemed waived.

4.6.9 ACCOUNTING, EXPENDITURES, AND REFUNDS.

- A. The town shall account for, expend, and refund impact fees in accordance with the provisions of the act.

4.6.10 CHALLENGES AND APPEALS.

- A. Any person or entity residing in or owning property within a service area, and any organization, association, or corporation representing the interests of persons or entities owning property within a service area, may file a declaratory judgment action challenging the validity of the fee.
- B. Any person or entity required to pay an impact fee imposed by the town who believes the fee does not meet the requirements of law may file a written request for information with the town as provided by law.
- C. Within two weeks of the receipt of the request for information, the town shall provide the person or entity with the written analysis required by the act and with any other relevant information relating to the impact fee.
- D. Within 30 days after paying an impact fee, any person or entity who has paid the fee and wishes to challenge the fee shall:
 1. File a written appeal with the Town Council by delivering a copy of such appeal to the Town Clerk, setting forth in detail all grounds for the appeal and all facts relied upon by the appealing party with respect to the fees appealed. Upon receipt of an appeal, the Town Council shall thereafter schedule a hearing on the appeal at which time all interested persons will be given an opportunity to be heard. The Town Council shall schedule the appeal hearing and, thereafter, render its decision on the appeal no later than 30 days after the challenge to the impact fee is filed. Any person or entity that has failed to comply with the administrative appeal remedies established by this section may not file or join an action challenging the validity of any impact fee.

2. Within 90 days of a decision upholding an impact fee by the town or within 120 days after the date the challenge to the impact fee was filed, whichever is earlier, any party to the appeal that is adversely affected by the Town Council's decision may petition the fourth judicial district court in and for the county for review of the decision.
3. In the event of a petition to the fourth judicial district court, the town shall transmit to the reviewing court the record of its proceedings, including its minutes, findings, orders, and, if available, a true and correct transcript of its proceedings.
4. If the proceeding was tape recorded, a transcript of that tape recording is a true and correct transcript for purposes of division (D)(3) above.
5. If there is a record:
 - a. The district court's review is limited to the record provided by the town; and
 - b. The district court may not accept or consider any evidence outside the town's record, unless that evidence was offered to the town and the court determines that the town improperly excluded it.
6. If there is an inadequate record, the district court may call witnesses and take evidence.
7. The district court shall affirm the decision of the town if the decision is supported by substantial evidence in the record.
8. The judge may award reasonable attorney fees and costs to the prevailing party in any action brought under this section.

4.7 FEE SCHEDULE

4.7.1 FEE SCHEDULE.

The town hereby adopts the following fees and rates:

A. Water system rates and fees.

Residential Water Rates - Monthly (in-town)	
Tier 0: Inactive (0 gallons)	\$17
Tier 1: 0.001 - 20,000 gallons	\$33
Tier 2: 20,001 - 45,000 gallons	0.00167 per gal or \$1.67 per 1000 gallons
Tier 3: Over 65,000 gallons	0.00170 per gal or \$1.70 per 1000 gallons

Commercial Water Rates - Monthly (in-town)	
Tier 0: Inactive (0 gallons)	\$17
Tier 1: 0.001 - 20,000 gallons	\$35
Tier 2: 20,001 - 45,000 gallons	0.00177 per gal or \$1.77 per 1000 gallons
Tier 3: Over 65,000 gallons	0.00180 per gal or \$1.80 per 1000 gallons
Industry Water Rates - Monthly (in-town)	
Tier 0: Inactive (0 gallons)	\$34
Tier 1: 0.001 - 20,000 gallons	\$66
Tier 2: 20,001 - 45,000 gallons	0.00335 per gal or \$3.35 per 1000 gallons
Tier 3: Over 65,000 gallons	0.00345 per gal or \$3.45 per 1000 gallons
Residential Water Rates - Monthly (out-of-town)	
Tier 0: Inactive (0 gallons)	\$17
Tier 1: 0.001 - 20,000 gallons	\$55
Tier 2: 20,001 - 45,000 gallons	0.00277 per gal or \$2.77 per 1000 gallons
Tier 3: Over 65,000 gallons	0.00280 per gal or \$2.80 per 1000 gallons
Commercial Water Rates - Monthly (out-of-town)	
Tier 0: Inactive (0 gallons)	\$17
Tier 1: 0.001 - 20,000 gallons	\$57
Tier 2: 20,001 - 45,000 gallons	0.00287 per gal or \$2.87 per 1000 gallons
Tier 3: Over 65,000 gallons	0.00290 per gal or \$2.90 per 1000 gallons
Industry Water Rates - Monthly (out-of-town)	
Tier 0: Inactive (0 gallons)	\$34
Tier 1: 0.001 - 20,000 gallons	\$89
Tier 2: 20,001 - 45,000 gallons	0.0045 per gal or \$4.50 per 1000 gallons
Tier 3: Over 65,000 gallons	0.0046 per gal or \$4.60 per 1000 gallons

Water Service Connection Fees	
Service Connection - 1"	\$5,000
Service Connection greater than - 1"	Actual cost
Service upgrade/renewal/relocation	Actual cost
Connect / Disconnect Fees	
Disconnect at the meter	\$150
Connection at the meter	\$150
At the water main or lateral	Actual cost
Water main extension	Actual cost
Restoration of Service Fee	
Fee to be deposited toward a future water service payment after a disconnection and restoration of service (<i>see 8.1.5(C) of this code</i>)	\$500

B. General utility fees.

Landfill fee	As set by Millard County
Delinquent water account fee	\$25.00 per 30 days overdue once notified

C. Community development fees.

Building Permits	Determined by the County Building Inspector
Business License - Home Occupation	\$25 (annually)
Business License - Small Commercial	\$50 (annually)
Business License - Industry	\$100 (annually)
Business License - Other	\$100 (annually)
Land Use Variance Application	\$25
Administrative Appeal Application	\$25
Rezoning Application	\$25
Conditional Use Application	\$50

Subdivision - Minor	\$50
Subdivision - Major	\$200 plus \$50 per lot and the Actual Cost of the Engineering Review (outsourced contracted)

D. Animal control fees.

Note: Leamington Town does not currently have any animal control fees.

E. Parks and recreation fees.

Resident Fees (Must have 84638 or 84640 address)	
Cleaning Deposit and Cancellation Fee*	\$50.00
Hall and/or Park Use w/20 People or Less (6 hours or less)	\$70.00
Hall and/or Park Use w/21 People or More (6 hours or less)	\$90.00
Hall and/or Park Use w/20 People or Less (more than 6 hours)	\$90.00
Hall and/or Park Use w/21 People or More (more than 6 hours)	\$120.00
Park Use w/RVs or Tents Overnight (Park Area Only)	\$200.00 Per Night
Hall and Park Use w/RVs or Tents Overnight	\$250.00 Per Night
Wedding and/or Reception	\$300.00 3-Day Use
Private Rodeo Grounds Use (6 hours or less)	\$15.00
Private Rodeo Grounds Use (more than 6 hours)	\$25.00
Private Rodeo Grounds for Profit Use	\$200.00 Per Day
Private Rodeo Grounds and Park for Profit Use	\$250.00 Per Day
Non-Resident Fees	
Cleaning Deposit and Cancellation Fee*	\$100.00
Hall and/or Park Use w/20 People or Less (6 hours or less)	\$125.00
Hall and/or Park Use w/21 People or More (6 hours or less)	\$175.00
Hall and/or Park Use w/20 People or Less (more than 6 hours)	\$175.00
Hall and/or Park Use w/21 People or More (more than 6 hours)	\$200.00
Park Use w/RVs or Tents Overnight (Park Area Only)	\$250.00 Per Night
Hall and Park Use w/RVs or Tents Overnight	\$300.00 Per Night

Wedding and/or Reception	\$600.00 3-Day Use
Rodeo Grounds Use (6 hours or less)	\$25.00
Rodeo Grounds Use (more than 6 hours)	\$50.00
Rodeo Grounds for Profit Use	\$250.00 Per Day
Private Rodeo Grounds and Park for Profit Use	\$300.00 Per Day
Other Use Fees	
RV Dump Station Use	\$25.00
Rodeo Grounds Lights Key Rental (Annually)	\$100 Per Year
Rodeo Grounds Corral/Pen Rental (Two-week Maximum)	\$10.00 Per Day
Rodeo Grounds Corral/Pen Rental (Two-week Maximum)	\$60.00 Per Week
Community Organizations' Events**	No Charge
Local Resident Town Hall Use for Short-Term Community Use (classes, clubs, basketball, etc.)**	No Charge

** (Must be approved by Council Member or Mayor; Use Restrictions still apply)

*CLEANING DEPOSIT: A deposit in the above amount will be paid at the time of the reservation for all uses of the town hall and park. Reservations WILL NOT be considered secured until the deposit is paid. The deposit will be returned if the cleanup requirements are not met.

*CANCELLATION FEE: The deposit in the above amount will be retained and not refunded if the reservation is canceled for any reason. Reservations may be changed to another date if the facility is available on the requested date.

VENMO PAYMENT FEE: There is a \$2.00 Venmo payment fee.

F. Cemetery fees.

Burial fees - grave opening and closing	
Adult burial	\$500
Child burial	\$500
Infant (hand-dug)	\$250
Cremation (hand-dug)	\$250
Burial plot - includes burial rights and perpetual care	

Local purchaser (84638 zip code)	\$100
Non-local purchaser (per cemetery regulation)	\$1,000
Disinterment	\$250
Other fees: <i>At this time, the Leamington Cemetery requires only that notice be given before any work is done within the cemetery boundary.</i>	

G. General fees.

Returned check fee	\$50
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