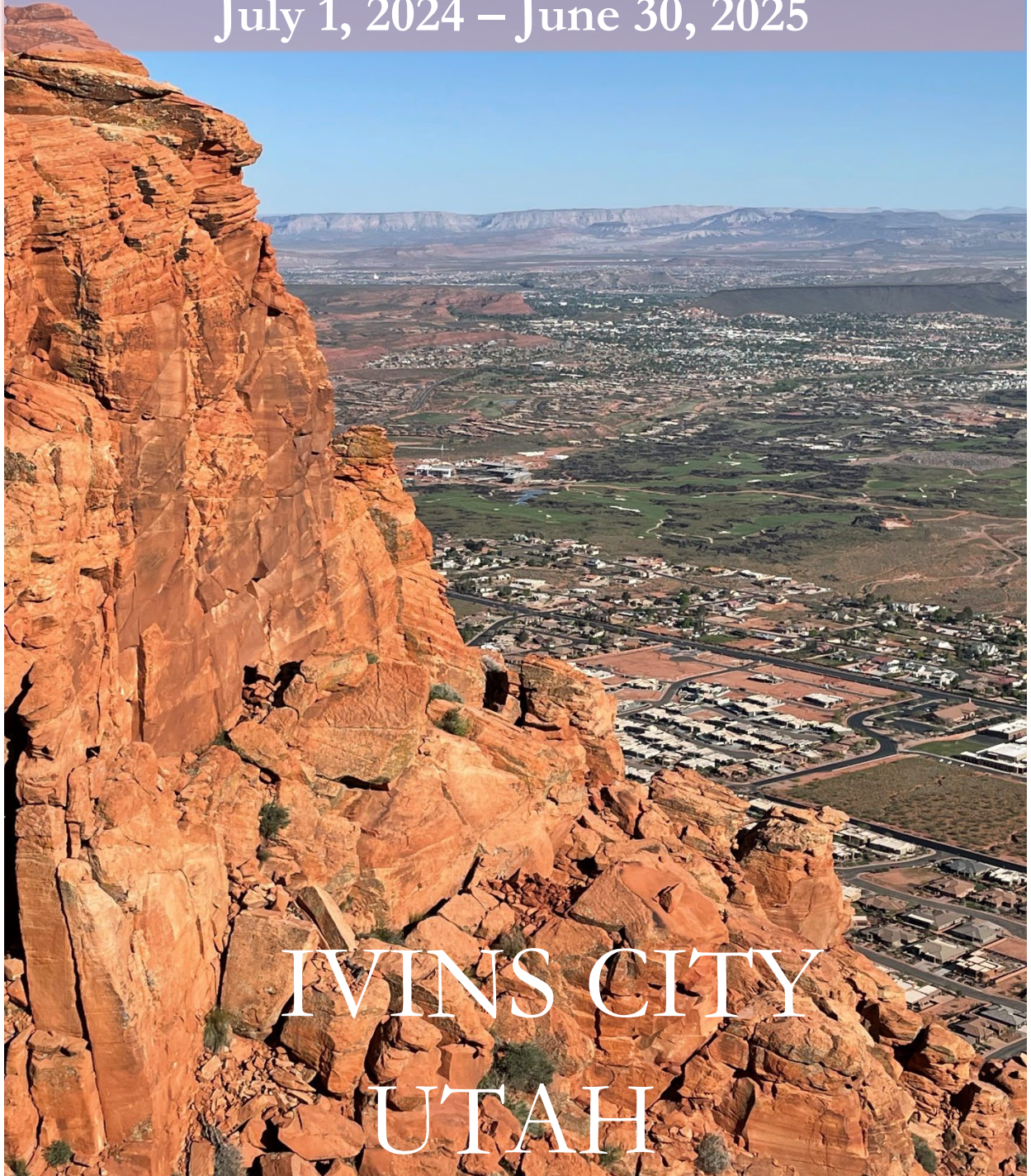


FY 2025 Budget Document

July 1, 2024 – June 30, 2025



IVINS CITY
UTAH

Table of Contents

Transmittal Letter	1
GFOA Budget Award.....	4
Officials of Ivins City, Utah.....	5
Organizational Chart.....	6
Community Profile	7
City History	7
Demographics.....	8
Performance Measures	10
Strategic Goals & Objectives	11
Budget Overview	14
Fund Structure.....	14
Governmental.....	14
Proprietary	15
Fund Relationship Chart.....	16
Revenues.....	17
Capital Projects.....	19
Expenditures	19
Consolidated Summary.....	20
Budget Preparation.....	21
Basis of Budgeting & Accounting	21
Long Term Planning.....	22
Financial Policies and Procedures	22
FY25 Budget Adoption and Calendar	24
Fund Balances & Net Position.....	26
FY 2025 Budget.....	29
Glossary	76

Transmittal Letter

Honorable Mayor, Ivins City Council, and Residents:

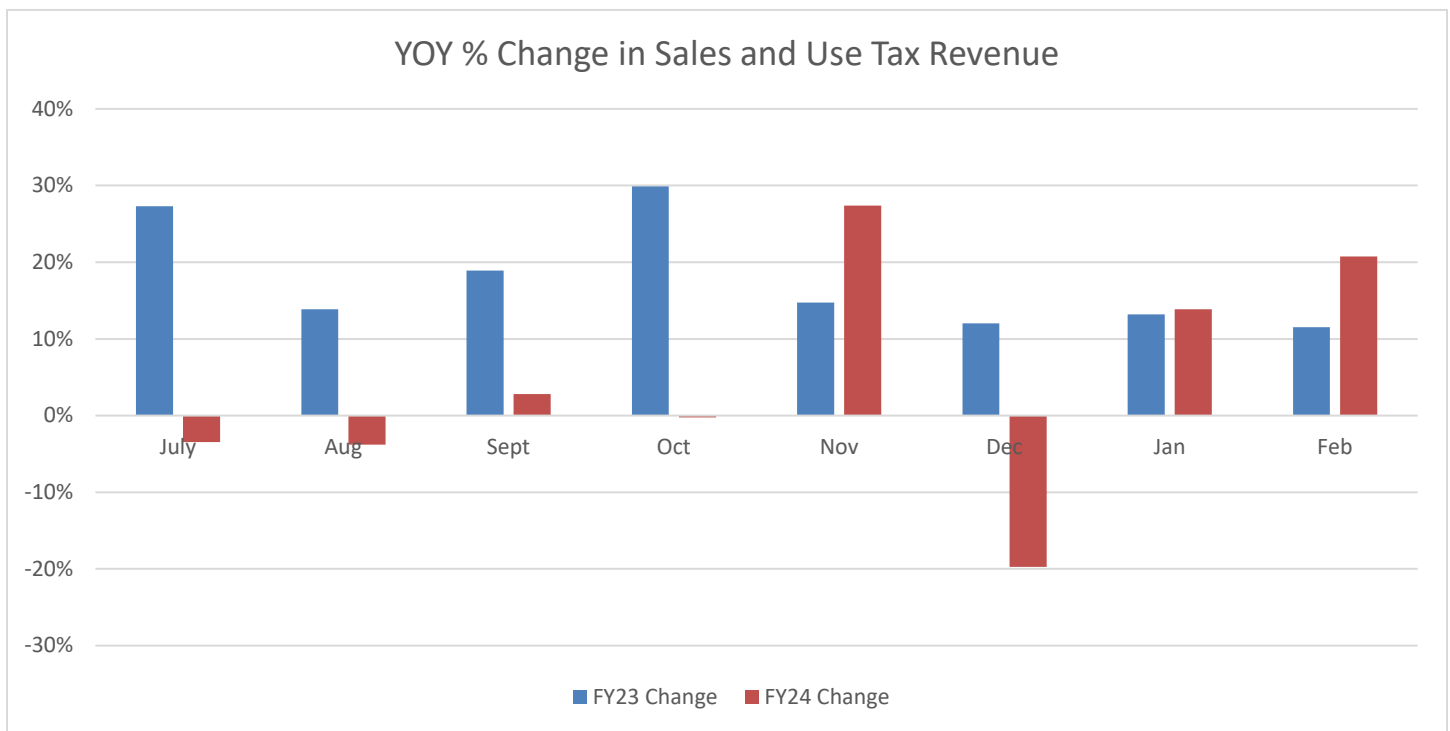
In accordance with the requirements of the Utah Uniform Fiscal Procedures Act, we hereby submit the Budget for the fiscal year ending June 30, 2025, and the estimate to complete the budget for the fiscal year ending June 30, 2024. The budgets are balanced and in compliance with Utah State law.

This annual budget represents the staff's recommendations to implement the goals, policies, and vision established by the Mayor and City Council. The annual budget is intended to be the working financial plan for all City services, improvements, and all financial decisions.

The goal of this budget is to deliver quality municipal services as cost-effectively as possible for the taxpayers and ratepayers of Ivins City. It is also the objective of this budget presentation to provide sufficient detail to the City Council and taxpayers to allow maximum understanding of all aspects of the City's financial decisions.

Looking Back

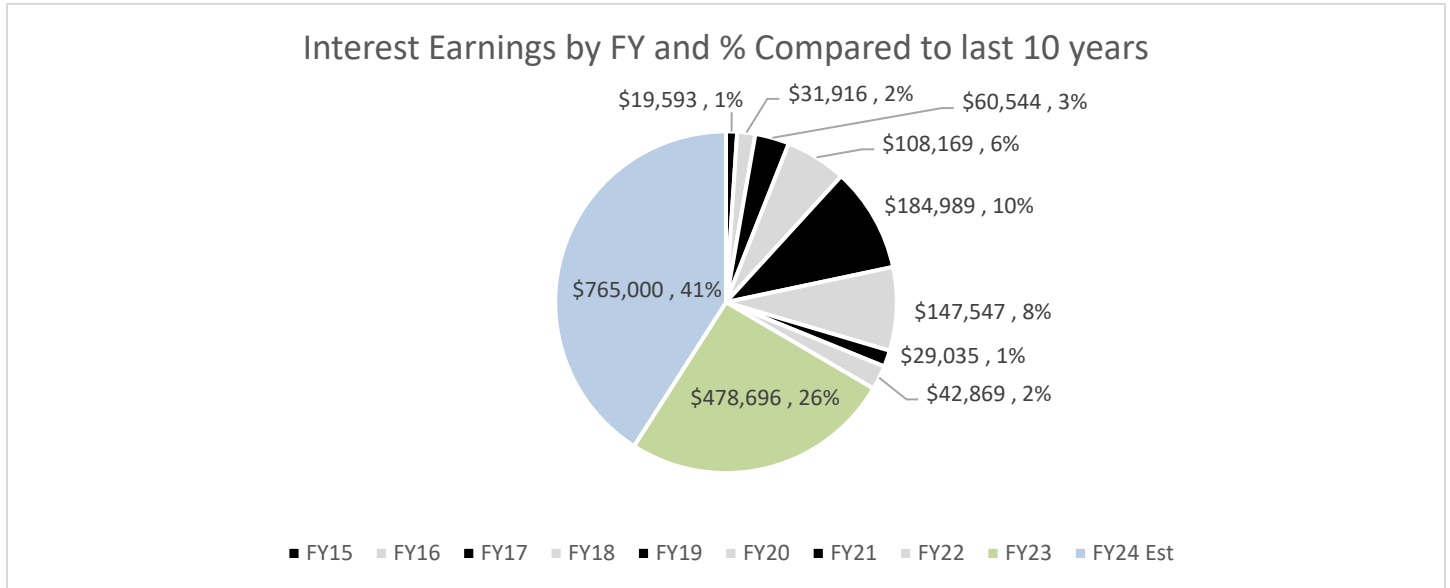
In FY23, each monthly Sales and Use Tax disbursement increased from FY22. The Sales and Use Tax in in FY24 has been much more sporadic. The chart below shows the % change from FY22 to FY23 and FY23 to FY24.



Part of this trend is spending habits starting to normalize and plateau. During the first few years of this decade, spending in the State and County increased dramatically from past periods. With increased interest rates, sticky inflation, and warnings of a looming recession, growth in spending has slowed down both locally and at a State level.

The City added \$94,000 to the Unassigned General Fund Balance and transferred \$1.3 million to the Capital Projects Fund in FY23 with an estimated addition to the Unassigned General Fund Balance of \$114,000 and \$286,000 transferred to the Capital Projects Fund in FY24. Interest earnings have been a driving force for the City to balance the General Fund Budget and increase savings for future needs. Interest Earnings have grown exponentially due to higher rates and improvement bonds

being deposited while commercial projects are under construction. The graph below shows the amount of interest received in the past 10 years and each fiscal year's % comparison to the total amount received. At the completion of FY24 Ivins City is estimated to receive have received \$1,868,359 in interest earnings with 67% of that figure being received in the past two fiscal years.



Phase 1 of the Old Highway 91 widening project was completed in FY24 with Ivins cost totaling roughly \$2,300,000. Multiple roundabouts and a bike/walking path were added to improve traffic flow and safety. The engineering and design for phase 2 of this widening project has begun and construction will begin in FY25 with an estimated cost of \$3,500,000 and \$1,150,000 being funded by the County and State.

Looking Ahead

Despite fluctuating Sales and Use Tax illustrated above, the National and State economies have shown resilience this past year against continued uncertainty as economic conditions have performed contrary to what many experts had expected based upon historical precedent. The budget assumes a 2.5% increase in the base of our Sales and Use Tax revenue due to growth in population and minimal increase in spending. The City and County will also receive an economic boost with parts of Black Desert Resort opening and hosting a PGA and LPGA event in the Fall and Spring of FY25 which make up a significant portion of the increase in tax revenue.

The FY25 budget does not include a property tax increase. The budget for property tax revenue is \$2,240,017. Based on the most recent tax rate value (\$2.4 billion), the minimum tax rate is 0.000907. The tax rate increased and property value decreased and the budgeted amount increased from FY24. The new growth in Ivins increased the property tax by 6.6%.

The State legislature allows local government to carry forward a fund balance up to 35% of its revenues. The City will continue to enhance it's financial position. This has many benefits to the City, among them are the ability to respond to disasters and better financial strength for credit ratings. In the past 10 years, the City has increased its Unassigned General Fund Balance by 200%+ from \$977,000 to \$3,200,000.

City Employment

We have proposed a 5% pool for merit increases. We believe the proposed increased, along with the generous benefits package already in place, is an appropriate level to keep employees motivated and satisfied with their employment at the City. As the City continues to grow, so do the staffing needs. The Council approved the addition of 4 new employees in FY24 and these are reflected in the current budget.

- City Attorney
- Public Safety Officer
- Public Works Operator
- Parks and Cemetery Staff

These changes will allow the City to maintain its current level of services considering the new growth experienced by the City.

Conclusion

The following budget is a balanced budget that includes no property tax increase. Revenue projections are conservative but realistic. Department Heads have made the effort to be reasonable in their budget requests while maintaining services. This budget reflects the ongoing effort to achieve the vision and strategic plan of the City that is laid out in its General Plan as well as the annual 5-year plan. As we build on the last few years of economic stability and look towards strong commercial growth, the financial future of the City is sustainable and will provide for ongoing services to future residents of our City.

Sincerely,



Dale Coulam
City Manager



Cade Visser
Director of Finance

GFOA Budget Award



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Ivins City
Utah**

For the Fiscal Year Beginning

July 01, 2023

Christopher P. Morill

Executive Director

Officials of Ivins City, Utah

Mayor: Chris Hart

City Councilmembers

<p>Mike Scott Sharon Barton Lance Anderson</p>	<p>Kevin Smith Sharon Gillespie</p>
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City Staff

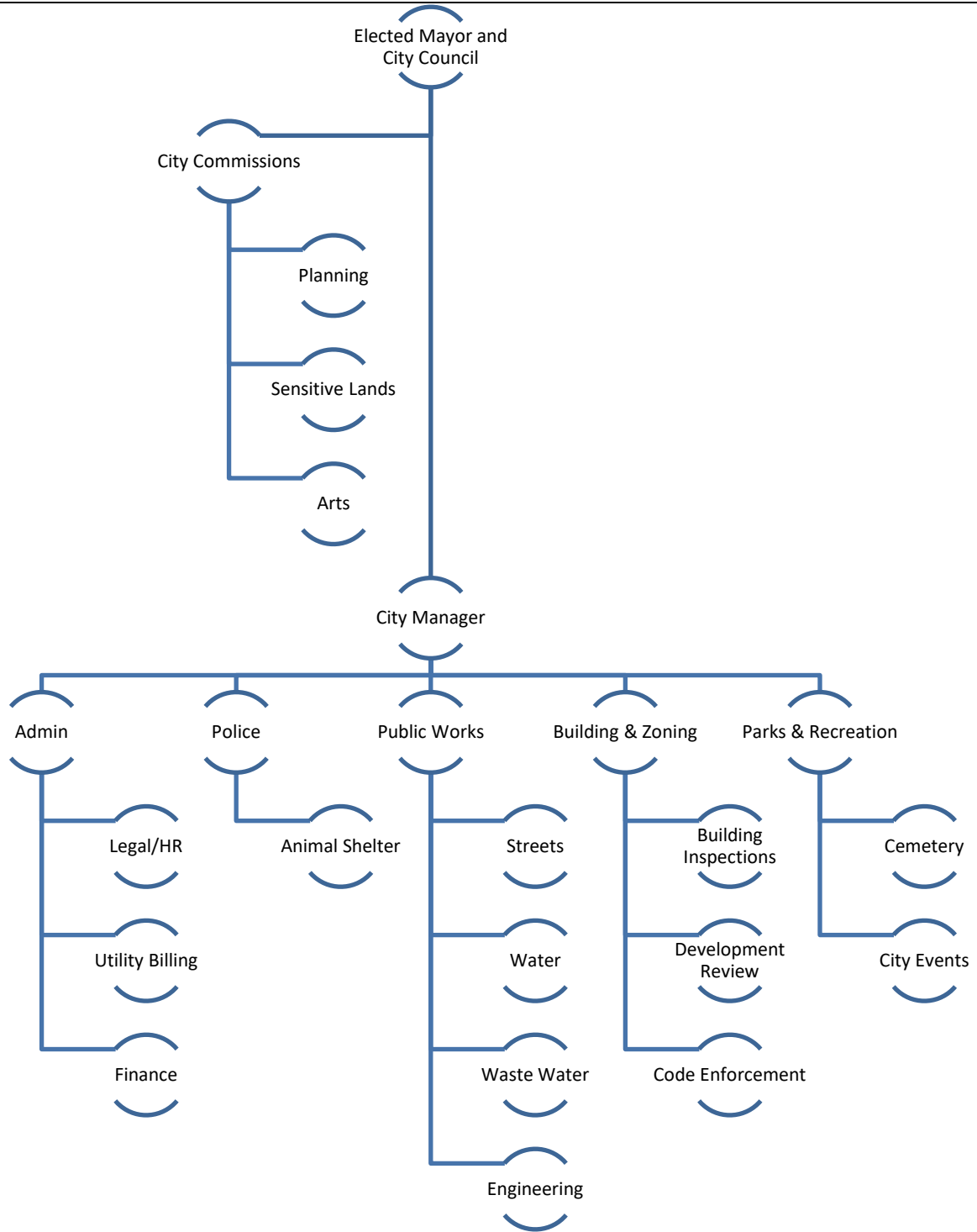
<p>City Manager: Dale Coulam Recorder: Kari Jimenez Public Works Director: Chuck Gillette Parks & Rec Director: Marc Christensen Interim Fire Chief: Lance Haynie</p>	<p>Director of Finance: Cade Visser Treasurer: Jennifer Chapman Building Officer: Michael Haycock Police Chief: Jaron Studley City Attorney: Bryan Pack</p>
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Staffing Summary Information

	2020	2021	2022	2023	2024	Proposed 2025
General Government	7.0	7.0	7.0	7.0	7.0	8.0
Public Safety*	21.0	22.0	23.0	22.0	23.0	24.0
Building/Zoning	3.5	3.5	4.0	4.0	4.0	5.0
Public Works	12.0	12.0	13.0	13.0	13.0	14.0
Parks & Recreation	7.0	7.0	7.0	7.0	7.0	8.0
Total	50.5	51.5	54.0	53.0	54.0	59.0

*Fire and EMS Combined with Santa Clara City January 1, 2018

Organizational Chart



Community Profile

City History



Ivins City was settled from 1922 to 1926 by settlers descended from Swiss immigrants.

The early settlers were sent to the “Santa Clara Bench”, as the town was then called, to farm using water brought via a canal from the Santa Clara River. Culinary water was obtained from a spring known as the Snow Canyon Springs, located in Snow Canyon State Park and now known as Johnson Arch Spring. Families supported themselves through the raising of agricultural crops and some grazed cattle on the Pine Valley Mountain and Pinto areas.

The first survey of the original town site completed in the 1920’s was called the Santa Clara Bench Survey.

The Church of Jesus Christ of Latter-day Saints subscribed for a considerable amount of land and water stock, when the project of building a canal on the Santa Clara bench was started. The Church paid in cash, which was so very important in purchasing the needed materials such as cement, flume materials, and other expenses. Apostle Anthony W. Ivins was the investigating authority sent down from Salt Lake City by the General Authorities, and his report was very favorable to the Church Officials. After the town was settled and the Chapel built, it was dedicated in November 1926 by President Anthony W. Ivins. At that time, he was second counselor to President Heber J. Grant. A meeting was held with President Ivins being the principle speaker. Leo Reber wrote, “I see him now, forty years later, as he spoke to us and related how he had come down to Santa Clara with his father [in 1861], when [nine] years of age, bringing the original Swiss Company that President Brigham Young had called to come to Dixie... He said he remembered...after everything had been unloaded, and his father was turning the wagons around to leave, he said to his Father, “Father, how are those people going to live?” His Father answered him thus, “I don’t know my son, but the Lord will provide for them.” (Life History of Leo Frei Reber, 1966, page 21, 26-27).

It was decided that this town should have a name other than Santa Clara Bench. Several names were submitted by the new settlers, however, the name chosen was sent in by Edward H. Snow, President of the St. George Stake. He suggested the new settlement be named after President Anthony W. Ivins, who had endeared himself to the people in this part of the country through his missionary work with the Indians. At that time, he contributed one hundred dollars in cash toward a new chapel and promised to send them a bell. This he did, and the bell still hangs in the belfry of the old church. (History of the Town of Ivins, by Myrtle L. Gubler, 1914-1966, page 3-4).

The city slowly grew in population until it was designated a Class 3 city in 1998 by the State of Utah. The next 10 years brought more growth and Ivins became a 5th class City in 2007. In 2023 the City hit a milestone in population growth with the State reporting Ivins having a population of 10,012. Ivins has changed dramatically over the years and will soon be the host City of both PGA and LPGA events.



State statutes detail the functions to be performed by municipalities. Ivins City is a six-member form of government, governed by a mayor and five city council members elected at large for staggered four-year terms. The mayor presides over all meetings but casts no vote in the City Council except in the case of a tie vote. The City Manager is responsible for the day-to-day operations of the City as its Chief Operating Officer. Department heads are full-time employees of the City and are responsible for day-to-day operations within the framework established by the City Council. They report to the City Manager and make monthly written and/or verbal reports to the Mayor and City Council.

Demographics
Ivins City
Demographic and Economic Statistics
Last Ten Fiscal Years

Fiscal Year	Population*	Per Capita Income	Personal Income *	Unemployment Rate **
2014	7,331	23,477	172,111,714	4.00%
2015	7,605	23,593	179,426,899	4.00%
2016	7,808	24,397	190,494,155	3.70%
2017	8,056	25,998	209,440,499	3.30%
2018	8,736	27,255	238,099,806	3.60%
2019	8,913	27,290	243,238,448	2.50% ¹
2020	8,978	29,264	262,729,562	4.10%
2021	9,192	47,572	437,285,983	2.40%
2022	9,532	48,857	465,709,572	2.70%
2023	10,012	49,539	495,980,694	2.30%

***Source: Utah State Tax Commission**

****Source: Utah Department of Workforce Services.**

All rates are annual, except for final year, which rate is as of June 2023.

¹ - Reporting of governmental employees in Washington County changed which significantly reduced unemployment reported in the County.

**Ivins City
Principal Employers
June 30, 2023**

Employer	2023	
	Employees	Rank
TUACAHN CENTER FOR THE ARTS	250-499	1
ROCKY VISTA UNIVERSITY, LLC	100-249	2
RED MOUNTAIN RESORT	100-249	3
AVALON CARE CENTER - VA IVINS, L.L.C.	100-249	4
VISTA SCHOOL	100-249	5
IVINS CITY	50-99	6
MOVARA FITNESS RESORT	50-99	7
RED MOUNTAIN ELEMENTARY	50-99	8
RHINE CONSTRUCTION, LLC	20-49	9
XETAVA GARDENS LLC	20-49	10

Performance Measures

Administrative

	FY23	FY24	FY25
Did the FY ACFR receive an unmodified opinion by the independent auditor?	Yes	On Track	Goal

General Government

	FY23 Target	FY23 Actual	FY24 Target	FY24 Actual	FY25 Target
# of Minutes that were made available within State required 30 days.	24	24	24	On Track	24

Public Safety

	FY23 Target	FY23 Actual	FY24 Target	FY24 Actual	FY25 Target
Be below the National average response time of 10 minutes	<10	8.17	<10	On Track	<10

Parks

	FY23 Target	FY23 Actual	FY24 Target	FY24 Actual	FY25 Target
Weekly Park and Facility Inspections					
Properties Inspected	31	31	31	On Track	31
Bathrooms Inspected	12	12	12	On Track	12
Playgrounds Inspected	7	7	7	On Track	7
Courts/Fields Inspected	12	12	12	On Track	12

Streets

	FY23	FY24	FY25
Street sweep residential streets once a month	Yes	On Track	Goal

Water

	FY23 Target	FY23 Actual	FY24 Target	FY24 Actual	FY25 Target
12 Water samples/month submitted to State DWQ	144	144	144	On Track	144

Strategic Goals & Objectives

STRATEGIC PLANNING

The Master Plans, Impact Fee Facility Plans, and annual budgets are shorter-scoped plans that operationalize the strategic goals into the Five-Year Plan. The annual operating budget ties actual resources to objectives to accomplish the strategic goals identified in the long-range planning documents.

STRATEGIC GUIDE SUMMARY

The Strategic Guide Summary provides an overview of the Five-Year Plan. In this section, departmental objectives for the next five years are directly linked to the Strategic Guide policies created by the City Council. The Strategic Guide Policies are long-range policies.

MISSION

Develop and implement the organization's internal capacity, and support each other, to meet the increasing expectations of the community.

VALUES

We believe in...

- Protecting our neighborhoods.
- Conserving valuable natural resources.
- Enhancing community's appearance.
- Being family oriented.
- Preserving a special Quality of Life for our citizens.
- Providing diverse recreational opportunities.
- Providing a positive experience for our visitors.
- Compatible retail, hospitality, and professional services.
- Supporting and fostering cultural and performing arts.
- Careful planning and preparation for the future.

STRATEGIC GUIDELINES

Leadership
Service Delivery
Transportation
Arts and Tourism

Quality of Life
Fiscal and Budgetary
Infrastructure
Recreation

Organizational Development
Public Safety
Economic Development

LEADERSHIP

The City Council desires to provide honest, ethical guidance in the development and structure for the sustainable growth for Ivins City.

Strategic Goals & Objectives:

1. Pre-election orientation for prospective candidates.
2. Establish a qualified group of leaders.

QUALITY OF LIFE

The City Council desires to create and maintain a beautiful, environmentally conscious city where citizens live, work, and play.

Strategic Goals & Objectives:

1. Protect the vistas and night sky

2. Pedestrian mobility (sidewalks & trails) and preservation of open space.
3. An environment that encompasses a safe, family-friendly, entertaining atmosphere for all ages.

ORGANIZATION DEVELOPMENT

The City Council desires to sustain and maintain a qualified staff that will continue to move the city in a positive, progressive and productive direction.

Strategic Goals & Objectives:

1. Provide continuing education opportunities.
2. Provide competitive compensation packages.
3. Implement an effective Succession Planning process.

SERVICE DELIVERY

The City Council desires to uphold a high standard of quality in the development and delivery of services in a timely, responsive, and positive manner.

Strategic Goals & Objectives:

1. Conduct an ongoing evaluation to determine service delivery levels.
2. Continue to upgrade customer service training.
3. Quality city-wide customer service program.

FISCAL AND BUDGETARY

Fiscal and Budgetary Policy is to enable the City to achieve and maintain a long-term stable and positive financial condition and provide guidelines for the day-to-day planning and operations of the City's financial affairs.

Strategic Goals & Objectives:

1. Cost-effectively deliver all services.
2. Maintain competitive rates, taxes, and user fees.
3. Maintain and fund repair and maintenance of physical assets.
4. Provide funding for infrastructure to sustain growth.
5. Stabilize and control program costs.
6. Manage the level of debt.
7. Continue to recognize and fund all long-term liabilities.

PUBLIC SAFETY

The City Council desires to ensure the safety and well-being of the residents, businesses, and visitors in the City.

Strategic Goals & Objectives:

1. Fire & EMS service in the city.
2. Have staffed police force for city's population.

RECREATION

The City Council desires to provide a wide range of recreational facilities and opportunities for all ages within the City.

Strategic Goals & Objectives:

1. Provide recreation facilities and activities to meet a diverse spectrum of recreational interests for Ivins City residents.
2. Assure that future residents can enjoy access to parks through the acquisition and development of additional park properties.
3. Work closely with the School District to develop joint City/School park sites.
4. Assure that development impact fees and/or land dedication requirements accurately reflect the costs to the City of providing parks for new development.

5. Implement the Ivins City Parks and Trails Master Plan.
6. Develop the Ivins Reservoir as a water recreation area and nature park.

TRANSPORTATION

The City Council desires to work in conjunction/unison with regional transportation entities to plan, construct and maintain public transportation and road systems for the growth and mobility of the City.

Strategic Goals & Objectives:

1. Evaluate and expand public transportation - SunTran.
2. Maintain regular road maintenance.
3. Shared vision and planning with the county, UDOT, and MPO.
4. Consider transportation impacts in land use decisions and neighborhood developments.
5. Acquire and preserve the rights-of-way necessary to accommodate future traffic needs.
6. Provide walking paths and bike paths/lanes in an interconnected system that links major destinations.
7. Upgrade existing roads, curbs, gutter, and sidewalks.
8. Assure that development impact fees and/or land dedication requirements accurately reflect the City's cost to address the transportation needs for new development.

PUBLIC SERVICES

The City Council desires to ensure the survivability of the City by keeping up with new technologies, maintaining and improving the current infrastructure, and making sure standards are applicable now and in the future.

Strategic Goals & Objectives:

1. Funding to maintain present roads and streets.
2. Assess impact fees as necessary to assure that new developments are paying the appropriate costs of the utilities and services.
3. Analyze current levels-of-service for City services and set targets to be maintained as future development occurs.
4. Assess user fees as necessary to provide funding for established levels of service.
5. Promote energy and water conservation in existing and new developments.
6. Bring older neighborhoods within the City up to standard in terms of public services.
7. Continue to support and promote public transportation.
8. Develop in conjunction with Washington County Water Conservancy District a fair and equitable comprehensive water conservation program.
9. Promote the development of water resources.
10. Develop a reliable secondary water system.

ECONOMIC DEVELOPMENT

Ivins City intends to develop business diversity that will maintain an economic base that is sustainable and adaptable.

Strategic Goals & Objectives:

1. Recruit, retain, and expand desired businesses that will continue to enhance the quality of life for the Ivins Community.
2. Participate in local economic development boards and/or tourism councils.
3. Create commercial areas where businesses can thrive and residents can gather.
4. Attract businesses that reflect and support our community values and that allow residents to work in Ivins City.
5. Encourage patronage of locally owned businesses.
6. Attract businesses and development that can service tourism.
7. Encourage businesses and activities that promote health and fitness including spas and recreational opportunities.

ARTS AND TOURISM

The City Council desires to encourage and promote arts and culture, artists, art installations, activities, and education to create a welcoming environment and enrich the lives of residents and visitors.

Strategic Goals & Objectives:

1. Encourage, support, and promote public, private, and public/private art installations in roundabouts, transportation corridors, parks, and other locations accessible to the public.
2. Support and encourage the expansion of performing arts.
3. Encourage, promote, and develop arts and cultural activities.
4. Encourage housing options that cater to tourism.
5. Encourage businesses and activities that promote health and fitness including spas and recreational opportunities.
6. Maintain, expand, and support community events that attract visitors.
7. Develop additional outdoor recreation infrastructure.

Budget Overview

Fund Structure

Governmental

General Fund

The General Fund pays for general government services that are necessary for the overall good of the City. Revenues include property tax, sales and use tax, B&C road funds, franchise taxes, and other fees. Expenditures include administration, justice court, public safety, parks, cemetery, streets, and community development.

Debt Service Fund

The Debt Service Fund is established specifically for funds set aside to make principal and interest payments on legal debts and obligations (bonds). The appropriations must be sufficient to legally cover debt payments. This budget funds the debt for the Sales Tax Bond (Historic Township).

Special Revenue Funds

These funds (Public Safety Impact Fees, Streets Impact Fees, and Parks Impact Fees) are established with a specific revenue source identified by law, which are to be used for one purpose only. Revenue from these sources cannot be used for anything other than the purpose for which they are collected.

Municipal Building Authority - accounts for funds to acquire, improve or extend one or more construction projects and to finance their costs on behalf of the City –currently used for the construction and financing of the new City Hall.

Capital Projects Fund

This fund has multiple revenue sources including transfers from other funds, grants, bond proceeds for construction projects, etc. Funds are used for acquisition, repair, or construction of major capital facilities such as streets, sidewalks, trails, and parks. Funds not used during the fiscal year of the budget may be carried over to the next fiscal year. We have a general capital projects fund for construction projects as well as three specific use capital projects for Public Safety, Parks, and Streets Impact Fees.

Proprietary

Enterprise Funds are a type of Proprietary Fund used to account for activities that are similar to private sector business activities. The focus of these funds is net income and capital maintenance. Revenues are primarily user fees and impact fees.

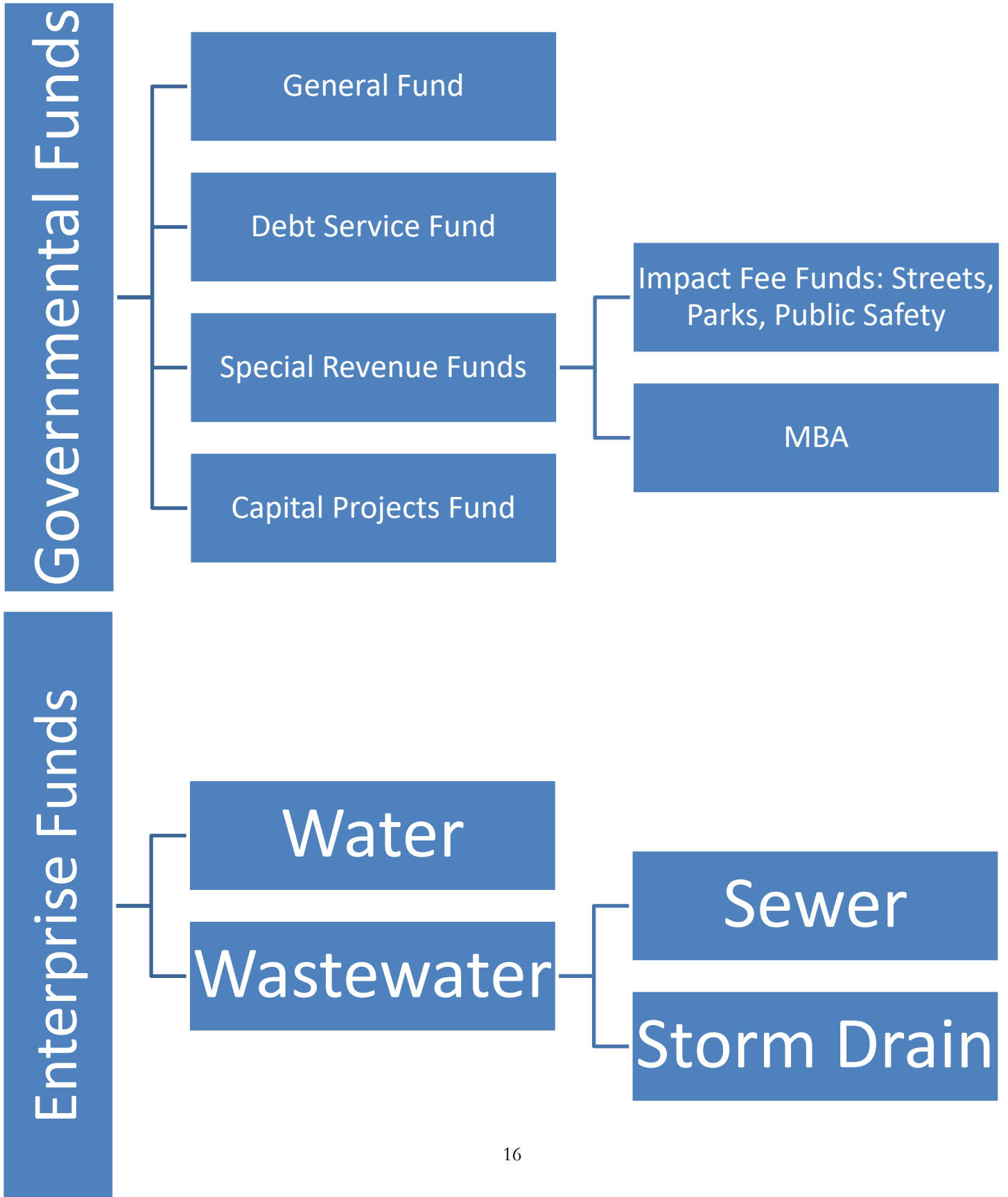
Water Enterprise Funds

Used to account for revenues and expenditures of the water utility business of the City. Revenue is received primarily from user fees and impact fees. This fund includes an Operating Budget and a Capital Budget.

Wastewater Enterprise Fund

Used to account for revenues and expenditures of the sewer and storm drain utility business of the City. Revenue is received primarily from user fees. This fund includes an Operating Budget and a Capital Budget.

Fund Relationship Chart



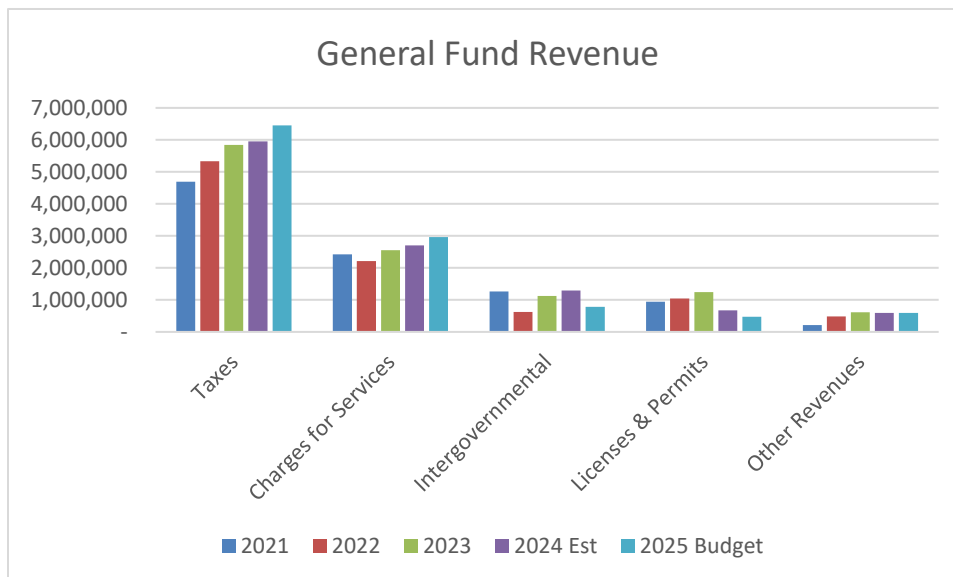
Revenues

Estimating revenues is the most important task in the budgeting process. First, a linear forecast is done to see where each line item would end if it followed the trendline from the four previously completed years (FY 2020-2023 in the case of FY 2025's budget). Those revenues are then reduced to mitigate the risk of over-forecasting revenues, 5% in most cases. Then, each line item is checked for additional adjustments that may need to be made to account for new revenues, known changes to revenue streams, and other factors requiring judgment.

Total budgeted general fund operating revenues for FY 2025 are \$11,130,239. This is a 3.1% decrease over FY 2024 estimated to complete budget. Notable differences between this year's revenue forecast and past year's results are:

- Building permit revenue to be lower than normal due to bulk of commercial project permits paid for in prior fiscal years
- The Fed Fund Rate maintaining current status in calendar year 2024 and warranty bonds being returned
- Assuming slight economic growth with the opening of Black Desert Resort
- ARPA funds being depleted in prior fiscal years

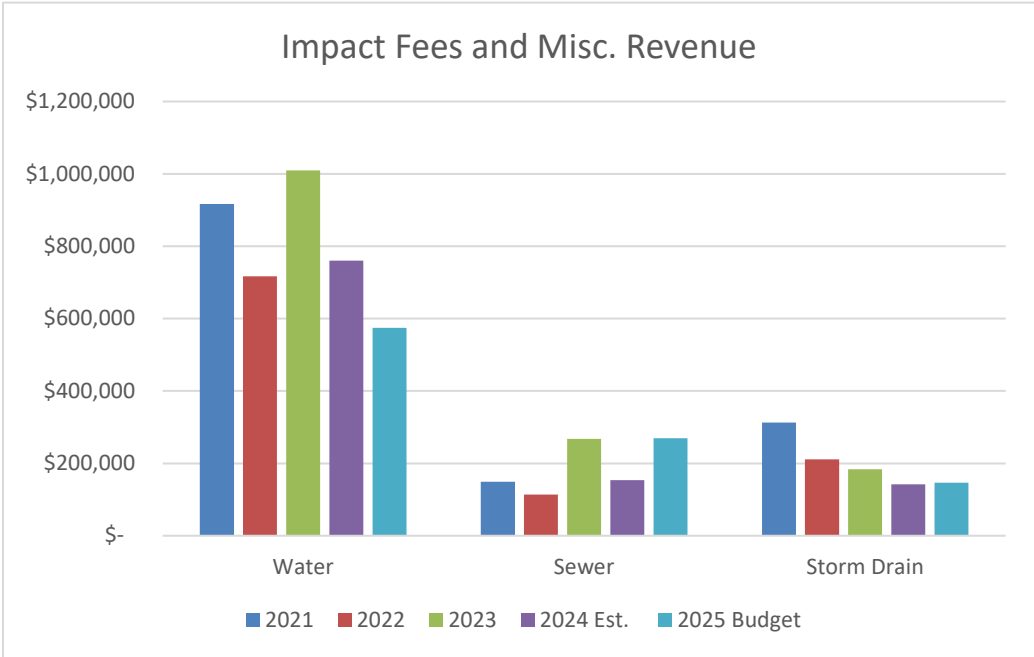
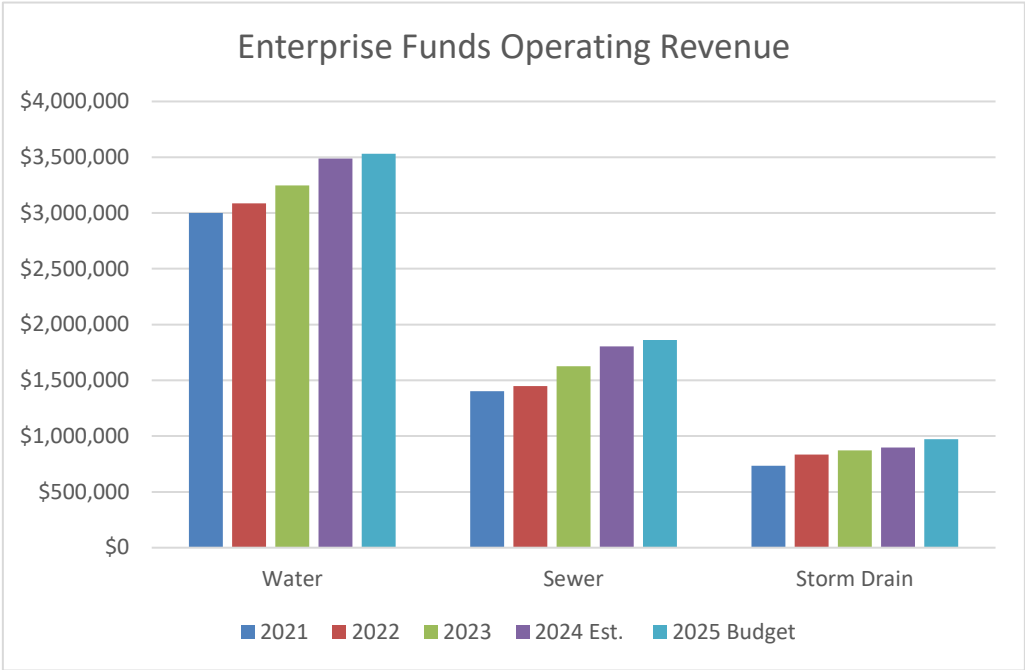
Below is a graph of budgeted revenues by major categories for the General Fund.



Enterprise fund revenues are forecasted using the same principles as the General Fund. Some notable changes from past years are:

- The City performed a rate study for Storm Drain fees and will increase the amount of collected for the upcoming year.
- Impact fees in each of the enterprise funds have grown very strongly in recent years with commercial growth, which will continue to be a source of revenue in FY25 but a slower pace.

Below is a summary of budgeted revenues in the enterprise funds for operating and impact fees. Subdividers' contributions have been excluded for comparative purposes.



Capital Projects

Once revenues have been forecasted, the City determines the capital projects that need to be financed. By identifying these projects first, the City can modify expenditures in the departmental budgets to ensure adequate cashflow without seeking outside financing. Identification of these projects comes primarily from the long-term planning done by the City, in particular the impact fee and master plan studies. The entire list of projects goes before the City Council for prioritization and selection.

Expenditures

The City starts by forecasting employee-related costs – wages, benefits, and payroll taxes. The remainder of the budget then comes from the department heads based on the needs of the department for the upcoming year. The City Manager and Director of Finance sit down with each department head to go over their budget request and discuss the specific items in each budget. The Director of Finance then compiles the budget requests and works with the City Council, City Manager, and department heads to adjust and balance the budget in a way that guides the City closer to accomplishing its mission. Some of the notable projects and expenditures in this year’s budget are:

Shared Equipment	<ul style="list-style-type: none">•New Vehicle - \$95K
Streets	<ul style="list-style-type: none">•Road Maintenance - \$550K•Street Lighting - \$70K
Other General Fund	<ul style="list-style-type: none">•Debt Service - \$373k•3 New vehicles - \$165k -2 Patrol vehicles - 1 Building Department
Capital Projects Fund	<ul style="list-style-type: none">•Old Highway 91 Phase 2 - \$3.550 million•PW Yard and Design - \$480k•Animal Shelter Remodel - \$200k•HWY 91 Landscaping - \$160k
Enterprise Funds	<ul style="list-style-type: none">•PW Yard and Design - \$399k•Water Tank Coatings - \$260K•Sewer Projects - \$1.9 million•Storm Drain Projects - \$442k

Consolidated Summary

The above information provides a summary of the major funds of the city. Below, you can see a consolidated summary of all funds for the City.

Fund	2021 Actual	2022 Actual	2023 Actual	2024 Budget	24 Budget Amendment	24 Est. to Complete	25 Budget
Combined Fund Revenue							
General - Operating Revenues	9,542,397	9,695,523	11,381,934	11,210,730	11,276,629	11,546,897	11,586,636
Debt Service	462,218	412,986	220,905	224,923	224,923	224,923	237,728
Municipal Building Authority	5,878,123	13,278	160,051	160,550	160,551	160,551	159,976
Public Safety Impact	29,742	75,774	585,908	71,600	187,981	637,395	165,880
Street Impact	489,298	422,272	1,673,812	1,900,000	1,900,000	1,741,542	1,115,000
Park Impact	944,096	740,724	353,323	1,116,000	1,116,000	1,000,000	542,160
Capital Projects	3,290,000	3,916,914	1,582,081	5,566,000	6,566,000	3,878,033	3,610,040
Water	5,472,501	4,648,892	4,636,861	3,927,322	4,394,735	4,670,411	5,032,958
Wastewater							
Sewer	2,207,538	2,020,183	2,127,307	2,099,991	2,087,527	2,156,130	2,430,904
Storm Drain	1,510,182	1,269,634	1,173,930	1,049,587	1,130,151	1,160,245	1,268,608
Total Revenues	29,826,096	23,216,179	23,896,111	27,326,702	29,044,496	27,176,127	26,149,890
Combined Fund Expenditures							
General	9,149,620	9,131,083	10,691,689	11,210,730	11,276,629	11,387,024	11,701,619
Debt Service	458,739	397,535	226,674	224,923	224,923	224,923	237,728
Municipal Building Authority	3,231,059	2,805,785	160,050	160,550	160,551	160,551	159,976
Public Safety Impact	10,533	119,709	-	71,600	187,981	265,000	165,880
Street Impact	227,792	175,000	201,250	1,900,000	1,900,000	1,467,438	1,115,000
Park Impact	1,341,059	2,325	90,394	1,116,000	1,116,000	1,000,000	542,160
Capital Projects	3,863,356	1,692,895	744,367	5,566,000	6,566,000	3,878,033	3,610,040
Water	3,078,977	2,997,618	3,402,111	5,424,870	5,201,831	4,414,052	4,673,054
Waste Water							
Sewer	1,393,365	1,425,597	1,729,577	3,829,095	2,143,094	2,014,603	3,867,390
Storm Drain	626,656	643,956	699,080	1,675,149	887,640	815,479	1,248,349
Total Expenditures	23,381,157	19,391,502	17,945,191	31,178,916	29,664,649	25,627,102	27,321,196
Total Surplus (Deficit)	6,444,939	3,824,676	5,950,920	(3,852,213)	(620,153)	1,549,025	(1,171,307)

Budget Preparation

The budget process provides a time and a vehicle to reassess each of the departments and functions. This is done to determine if the goals of the City Council are being accomplished. All revenues and expenditures are detailed by type and evaluated against prior years and future expectations. As seen in the Budget Summary and as required by State law, the fiscal year 2024 General Fund and Capital Projects Fund budgets are balanced.

Ivins City follows the budgeting requirements set forth in the Utah State Code, Title 10, Chapter 6, entitled Uniform Fiscal Procedures Act. The City also follows standard budgeting principles to forecast revenues and expenditures each year.

Basis of Budgeting & Accounting

The basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurement made, regardless of the measurement focus applied. Measurement focus refers to what is being measured.

Ivins City’s Governmental Funds (i.e. General Fund, Capital Projects, Perpetual Care and Special Revenue Funds) are reported using the current financial resources measurement focus and are accounted for using the modified accrual basis of accounting. Under this method revenues are recognized when susceptible to accrual, i.e. when they become both measurable and available. “Measurable” means the amount of the transaction can be determined and “available” means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Ivins City considers amounts collected within 60 days after year end to be available. Expenditures are recorded when the related fund liability is incurred. However, debt service expenditures, as well as expenditures related to compensated absences are recorded only when payment is due.

Ivins City Enterprise Funds (i.e. Water, Wastewater) are reported using the economic resources measurement focus and the accrual basis of accounting. The economic resources measurement focus means all assets and liabilities (whether current or non-current) are included on the statement of net assets and the operating statements present increases (revenues) and decreases (expenses) in net total assets. Under the accrual basis of accounting, revenues are recognized when earned. Expenses are recognized at the time liabilities are incurred.

Fund/Fund Type	Accounting Basis	Budgeting Basis
General Fund	Modified Accrual	Modified Accrual
Capital Projects Fund	Modified Accrual	Modified Accrual
Debt Service Fund	Modified Accrual	Modified Accrual
Special Revenue Fund	Modified Accrual	Modified Accrual
Enterprise Fund	Accrual	Accrual

Budgetary basis is the basis of accounting used to estimate financing sources and uses in the budget. The Annual Comprehensive Financial Report (ACFR) shows the status of the City’s finances on the basis of “generally accepted accounting principles” (GAAP). In most cases this conforms to the way the City prepares its budget. Exceptions include:

- In both Enterprise Funds and General Governmental Funds, the encumbrances will lapse when goods and services are not received by year-end.
- Compensated absences liabilities that are expected to be liquidated with expendable available financial resources are accrued as earned by employees (GAAP) as opposed to being expended when paid (Budget).
- Principal payments on long-term debt within the Enterprise Funds are applied to the outstanding liability on a GAAP basis, as opposed to being expended on a Budget basis.
- Capital outlay within the Enterprise Funds are recorded as assets on a GAAP basis and expended on a Budget basis.

Long Term Planning

Ivins City uses a number of strategic planning elements to properly plan for the City's growth and development. The City Council adopted an update to the General Plan to guide the City's development in 2015. The Planning Commission is currently working on revising the General Plan. This long-range planning document outlines specific policies and strategic goals for the future development of Ivins and is updated as needed with proposed changes being noticed for public comment and hearings prior to making changes.

The City has put in place a rolling Five Year Plan. This creates an action plan to accomplish the strategic goals established by the City Council by connecting forecasted revenues against expenditures based on financial trends, growth, and other issues. The Financial Forecast section projects revenues and expenses based on local economic indicators and the current services provided. The Five-Year Plan is not a budget. However, the City Council and staff use the Five-Year Plan in developing annual budget requests. The Master Plans, Impact Fee Facility Plans and annual budgets are shorter- scoped plans that operationalize the strategic goals into the Five-Year Plan. The annual operating budget ties actual resources to objectives to accomplish the strategic goals identified in the long-range planning documents.

Additionally, in 2021 a Capital Facilities Plan (CFP), Impact Fee Facilities Plan (IFFP), and Impact Fee Analysis (IFA) was completed for Streets. The CFPs are completed in conformity to the City Master Plan. We have finished updating the plans in 2021 for Public Safety and in 2023 for Parks. In 2019 a water and wastewater study were completed which recommended rate increases over the next several years. These documents look at the needs of the City in relation to maintenance and rebuilding existing facilities as well as new construction and whether this need is related to current residents, or it is the result of growth. Costs that are associated with growth are eligible to be used in impact fee calculations and studies. Each of the CFPs, IFFPs, and IFAs will be completed by an outside consultant in association with City Staff. Impact fees are a major source for obtaining the necessary infrastructure that is required by new growth.

Financial Policies and Procedures

The following serves only as a general overview of established policies and procedures governing daily operation at Ivins City and affecting the outcome of these financial statements.

Balanced Budget

- Pursuant to §10-6-118, Utah Code Annotated, Ivins City will adopt a balanced General Fund budget by June 30.
- If a budget amendment is needed during the budget period, the City will follow Utah Code 10-6-127 and follow the necessary public hearing procedures to make such a change.

Long-Range Planning

- Ivins City supports a financial planning process that assesses the long-term financial implications of current and proposed operating and capital budgets, budget policies, cash management and investment policies, programs, and assumptions.

Asset Inventory

- Each department manager is responsible for taking all reasonable measures available to prolong and assess the condition of major capital assets in their department on an annual basis.
- Methods of doing so may include such things as the procurement of insurance, regular testing of water and sewer systems, street and sidewalk replacement plans, procurement of secondary and tertiary water systems, etc.
- Ivins City Treasurer, under the direction of the City Manager, is responsible for the diversification of investments.

Revenue Policies

- Ivins City is dependent on a variety of revenue sources to cover expenditures. The burden of supporting City non-enterprise services will be equitably distributed and will protect the City from short-term fluctuations in any one revenue source.
- The City maintains timely collection systems and implements necessary enforcement strategies to collect revenues from available sources.
- The City actively supports economic development, recruitment, and retention efforts to provide for a solid revenue base.
- The City conservatively and accurately forecasts revenues, such that actual revenues meet or exceed budgeted revenues.
- The City maintains a budgetary control system and prepares reports that compare actual revenues to budgeted amounts throughout the year.
- Fees and charges are based on the estimated cost of providing the associated service. Costs associated with the service include the use of human and capital resources and the depreciation of assets. The fee schedule is evaluated annually to extrapolate future trends.
- Ivins City is committed to minimizing the portion of operating expenditures that are funded by one-time growth revenues. To support this policy, the City analyzes current and historical operating trends annually.

Expenditure Policies

- Ivins City maintains a policy of full disclosure on financial reports and bond prospectus.
- The City pays all capital projects on a pay-as-you-go basis using current revenues when possible and practical. If a project or improvement cannot be financed with current revenue, debt will be considered.
- The City refrains from issuing debt for a period in excess of the expected useful life of the capital project.
- The City uses Special Assessment revenue or other self-supporting bonds instead of general obligation bonds, when feasible.
- The City will seek the refinancing of outstanding debt if it is determined that the City will benefit by reducing interest expense over the remaining life of the debt.
- The City will comply with State Law which limits total bond obligation to 12 percent of prior year’s total assessed value for tax purposes of real and personal property, as determined by the most recent tax assessment.
- Ivins City will maintain a minimum unrestricted general fund balance of at least 5 percent (not to exceed 35 percent) of current year operating revenues. If existing reserves exceed the required level, such funds may be used to balance the budget or meet needs that may arise during the year.
- The City will use the funds from the reserve only in times of emergency or fiscal and economic hardship.
- Fund balance in excess of 5 percent may only be transferred to another fund with City Council approval of a budget amendment.
- Purchasing limits are set by ordinance are as follows:

Amount	Authorization Required
Up to \$7,500	Department Head
Over \$7,500 up to \$15,000	Department Head and City Manager
Over \$15,000 for routine expenses	Department Head and City Manager
Over \$15,000 for non-routine expenses	Department Head, City Manager, and City Council

Investment and Cash Management Policy

- All unused cash is invested in a PTIF account or other approved financial institution. By so doing, the issues of safety, liquidity, and yield are addressed.
- Interest earned from investments of available cash is distributed to budgetary funds according to ownership of the investments and are reflected in the annual budget and financial statements.
- The City deposits all receipts according to the requirements of State law.
- Investments made by the City are in conformity with all requirements of the State of Utah Money Management Act and City Ordinance.

Financial Reporting Policy

- Ivins City’s accounting system will maintain records in accordance with accounting standards and principles outlined in the Government Accounting Standards Board (GASB), Financial Accounting Standards Board (FASB) and the State of Utah.
- Financial reports are printed monthly and distributed to the City Manager and City Council. Financial reports are reviewed by the City Council at least quarterly.
- The City employs an independent accounting firm to perform an annual audit of the City’s finances and make the annual audit available to all required and interested parties. The audit shall be completed and submitted to the State of Utah within 180 days of the close of the fiscal year.
- Copies of the annual budget and financial statements are available at the City offices or on the City’s website, www.ivinsutah.gov.
- The City will seek annually to qualify for the Government Finance Officers Association’s (GFOA) Certificate of Achievement for Excellence in Budgeting award.

FY25 Budget Adoption and Calendar

DATE	EVENT DESCRIPTION
January 5	Submit Budget Schedule for City Council Approval
January 25	Department Head Budget Meeting
January 26	Joint City Council Meeting with Santa Clara City to discuss Public Safety
February 2	Submit 5-Year Plan & Discuss Department Needs and Prioritization
February 3 – March 1	Staff Prepares Tentative Budgets
March 1	Send Santa Clara City Tentative SCI Police Budget and receive SCIFR Tentative Budget
March 17	Capital Project Budgets and Operating Budgets due
Week of March 20	Finance Director and City Manager conduct budget reviews with Department Heads and complete revenue estimates for all funds
April 6	Tentative Budget and Tentative Tax Rate submitted to City Council (10-6-111(1))

DATE	EVENT DESCRIPTION
April 20	Review and discuss Tentative Budget Tentative Budget Tentatively Adopted by City Council (10-6-111(3)) and Public Hearing date set for Final Adoption of Tentative Budget (10-6-113)
April 21	Issue notice of Public Hearing (Published 10 days prior to Public Hearing) to consider adoption of Final Tentative Budget for FY 2023/2024 (10-6-113)
May 4	Public Hearing on the Tentative Budget for FY 2023/2024 (10-6-114)
May 5 – May 18	After Public Hearing, City Council may continue to review and make changes to the Tentative Budget (10-6-115)
May 18 or June 1	If no increase in tax levy, legislative body may adopt final Budget by Resolution for FY 2023/2024 (10-6-118) Adopt proposed <u>or</u> final tax rate by resolution or ordinance (59-2-912) (10-6-133)
June 2	Forward proposed or certified Tax Rate to County Auditor (10-6-134)
June 15	If necessary, due to input received at public hearing and changes to the Tentative Budgets, City Council adopts Budget and Tax Rate
Prior to July 15	Final certified copy of budget filed with State Auditor within 30 days after adoption (10-6-118)
	<u>NOTE:</u> If the City decides to increase the tax levy, the City would not adopt the budget in June. In the event of an increase in the tax levy, the following additional steps would be undertaken:
July 21	Issue public notice of Public Hearing for adoption of FY 2023/2024 Tax Levy (59-2-919)
August 2	Mayor and Council hold Public Hearing on proposed augmented tax levy (59-2-919) Mayor and Council adopt Resolution approving augmented tax levy (59-2-919) Mayor and Council adopt Resolution approving Final Budget
August 3	Forward resolution adopting augmented Tax Levy to County Auditor (59-2-920)
Prior to September 1	Final certified copy of budget filed with State Auditor within 30 days after adoption (10-6-118)

Fund Balances & Net Position

Fund balance is the difference between revenue and expenditures in governmental funds. The beginning fund balance represents residual funds brought forward from the previous year (ending fund balance).

In proprietary funds (i.e. Water, Sewer and Wastewater), net assets reflect the accumulated balance. Net assets include assets purchased by or donated to the proprietary funds less accumulated depreciation.

Utah State law allows cities to accumulate retained earnings or fund balances as appropriate in any fund. The summary of the General Fund details the changes in fund balance since FYE 2021 including projections of ending FY2024 and FY 2025.

The general fund balance shows a pattern of increasing due to a balanced budget. Other governmental fund balances increase primarily because of unspent impact fee funds for future projects. This budget anticipates spending some of the accumulated impact fee money for streets, and trails. Additionally, the current budget anticipates spending Enterprise fund reserves in Water (\$1.1 million) and Waste Water (\$1.4 million). The main cost drivers are increased personnel costs in the Fire/EMS department of \$450k, increased street maintenance costs of \$150k, and a 6.5% cost of living adjustment for employees to mirror 2022 inflation.

See next page for the Fund Balance Summary of all Governmental Funds.

Fund Balance

Description	2021 Actual	2022 Actual	2023 Actual	2024 Budget Amendment	2024 Est. To Complete	25 Budget
General Fund - Unassigned						
Beginning	\$ 1,770,064	\$ 2,489,667	\$ 3,021,275	\$ 3,115,966	\$ 3,115,966	\$ 3,275,839
Ending	\$ 2,489,667	\$ 3,021,275	\$ 3,115,966	\$ 3,115,966	\$ 3,275,839	\$ 3,160,856
General Fund - Restricted						
Beginning	\$ -	\$ -	\$ -	\$ 566,695	\$ 566,695	\$ 521,360
Ending	\$ -	\$ -	\$ 566,695	\$ 495,968	\$ 521,360	\$ 74,851
Debt Service						
Beginning	\$ 43,749	\$ 47,228	\$ 62,678	\$ 56,909	\$ 56,909	\$ 56,134
Ending	\$ 47,228	\$ 62,678	\$ 56,909	\$ 53,101	\$ 56,134	\$ 70,761
Municipal Building Authority						
Beginning	\$ 150,420	\$ 2,798,859	\$ 6,352	\$ 6,353	\$ 6,353	\$ 6,353
Ending	\$ 2,798,859	\$ 6,352	\$ 6,353	\$ 6,353	\$ 6,353	\$ 6,353
Capital Projects						
Beginning	\$ 3,209,669	\$ 611,988	\$ 2,836,007	\$ 3,673,721	\$ 1,410,416	\$ 4,309,215
Ending	\$ 611,988	\$ 2,836,007	\$ 3,673,721	\$ 1,410,416	\$ 4,309,215	\$ 1,878,055
Special Revenue Funds						
Public Safety Impact Fees						
Beginning	\$ 80,668	\$ 99,877	\$ 55,942	\$ 641,850	\$ 641,850	\$ 1,279,245
Ending	\$ 99,877	\$ 55,942	\$ 641,850	\$ 829,831	\$ 1,279,245	\$ 1,445,125
Streets Impact Fees						
Beginning	\$ 336,295	\$ 597,802	\$ 845,073	\$ 2,317,635	\$ 2,317,635	\$ 1,829,301
Ending	\$ 597,802	\$ 845,073	\$ 2,317,635	\$ 902,635	\$ 1,829,301	\$ 1,014,321
Park Impact Fees						
Beginning	\$ 1,228,615	\$ 831,653	\$ 1,570,051	\$ 1,832,980	\$ 1,832,980	\$ 1,317,980
Ending	\$ 831,653	\$ 1,570,051	\$ 1,832,980	\$ 1,226,980	\$ 1,317,980	\$ 1,781,260
Total Governmental - Beginning	\$ 6,819,480	\$ 7,477,074	\$ 8,397,379	\$ 11,645,415	\$ 9,382,110	\$ 12,074,068
Total Governmental - Ending	\$ 7,477,074	\$ 8,397,379	\$ 11,645,415	\$ 7,545,283	\$ 12,074,068	\$ 9,356,732

Governmental Fund Balances

Description	2021 Actual	2022 Actual	2023 Actual	2024 Budget Amendment	2024 Est. To Complete	25 Budget
General Fund	\$ 2,489,667	\$ 3,021,275	\$ 3,682,661	\$ 3,611,934	\$ 3,797,198	\$ 3,235,707
All Other Governmental	\$ 4,987,407	\$ 5,376,104	\$ 8,529,449	\$ 4,429,317	\$ 8,798,229	\$ 6,195,876
Total Governmental	\$ 7,477,074	\$ 8,397,379	\$ 12,212,110	\$ 8,041,251	\$ 12,595,427	\$ 9,431,583

Debt Limits

The Utah Constitution state in Article XIV that no city, town, school district, or other municipal corporation, may become indebted to an amount, including existing indebtedness, exceeding four per centum of the value of the taxable property therein. For calendar year 2024, property in Ivins City was valued at \$2.4 billion. Ivins City had \$6.4 million of outstanding debt at the end of FY24 for a .3% debt to value ratio which is in line with the State Constitution. See page 49 for further details on the City's outstanding debt.

FY 2025 Budget

Fund	2021 Actual	2022 Actual	2023 Actual	2024 Budget	24 Budget Amendment	24 Est. to Complete	25 Budget
Combined Fund Revenue							
General - Operating Revenues	9,542,397	9,695,523	11,381,934	11,210,730	11,276,629	11,546,897	11,586,636
Debt Service	462,218	412,986	220,905	224,923	224,923	224,923	237,728
Municipal Building Authority	5,878,123	13,278	160,051	160,550	160,551	160,551	159,976
Public Safety Impact	29,742	75,774	585,908	71,600	187,981	637,395	165,880
Street Impact	489,298	422,272	1,673,812	1,900,000	1,900,000	1,741,542	1,115,000
Park Impact	944,096	740,724	353,323	1,116,000	1,116,000	1,000,000	542,160
Capital Projects	3,290,000	3,916,914	1,582,081	5,566,000	6,566,000	3,878,033	3,610,040
Water	5,472,501	4,648,892	4,636,861	3,927,322	4,394,735	4,670,411	5,032,958
Wastewater							
Sewer	2,207,538	2,020,183	2,127,307	2,099,991	2,087,527	2,156,130	2,430,904
Storm Drain	1,510,182	1,269,634	1,173,930	1,049,587	1,130,151	1,160,245	1,268,608
Total Revenues	29,826,096	23,216,179	23,896,111	27,326,702	29,044,496	27,176,127	26,149,890
Combined Fund Expenditures							
General	9,149,620	9,131,083	10,691,689	11,210,730	11,276,629	11,387,024	11,701,619
Debt Service	458,739	397,535	226,674	224,923	224,923	224,923	237,728
Municipal Building Authority	3,231,059	2,805,785	160,050	160,550	160,551	160,551	159,976
Public Safety Impact	10,533	119,709	-	71,600	187,981	265,000	165,880
Street Impact	227,792	175,000	201,250	1,900,000	1,900,000	1,467,438	1,115,000
Park Impact	1,341,059	2,325	90,394	1,116,000	1,116,000	1,000,000	542,160
Capital Projects	3,863,356	1,692,895	744,367	5,566,000	6,566,000	3,878,033	3,610,040
Water	3,078,977	2,997,618	3,402,111	5,424,870	5,201,831	4,414,052	4,673,054
Waste Water							
Sewer	1,393,365	1,425,597	1,729,577	3,829,095	2,143,094	2,014,603	3,867,390
Storm Drain	626,656	643,956	699,080	1,675,149	887,640	815,479	1,248,349
Total Expenditures	23,381,157	19,391,502	17,945,191	31,178,916	29,664,649	25,627,102	27,321,196
Total Surplus (Deficit)	6,444,939	3,824,676	5,950,920	(3,852,213)	(620,153)	1,549,025	(1,171,307)

Fund Balance

Description	2021 Actual	2022 Actual	2023 Actual	2024 Budget Amendment	2024 Est. To Complete	25 Budget
General Fund - Unassigned						
Beginning	\$ 1,770,064	\$ 2,489,667	\$ 3,021,275	\$ 3,115,966	\$ 3,115,966	\$ 3,275,839
Ending	\$ 2,489,667	\$ 3,021,275	\$ 3,115,966	\$ 3,115,966	\$ 3,275,839	\$ 3,160,856
General Fund - Restricted						
Beginning	\$ -	\$ -	\$ -	\$ 566,695	\$ 566,695	\$ 521,360
Ending	\$ -	\$ -	\$ 566,695	\$ 495,968	\$ 521,360	\$ 74,851
Debt Service						
Beginning	\$ 43,749	\$ 47,228	\$ 62,678	\$ 56,909	\$ 56,909	\$ 56,134
Ending	\$ 47,228	\$ 62,678	\$ 56,909	\$ 53,101	\$ 56,134	\$ 70,761
Municipal Building Authority						
Beginning	\$ 150,420	\$ 2,798,859	\$ 6,352	\$ 6,353	\$ 6,353	\$ 6,353
Ending	\$ 2,798,859	\$ 6,352	\$ 6,353	\$ 6,353	\$ 6,353	\$ 6,353
Capital Projects						
Beginning	\$ 3,209,669	\$ 611,988	\$ 2,836,007	\$ 3,673,721	\$ 1,410,416	\$ 4,309,215
Ending	\$ 611,988	\$ 2,836,007	\$ 3,673,721	\$ 1,410,416	\$ 4,309,215	\$ 1,878,055
Special Revenue Funds						
Public Safety Impact Fees						
Beginning	\$ 80,668	\$ 99,877	\$ 55,942	\$ 641,850	\$ 641,850	\$ 1,279,245
Ending	\$ 99,877	\$ 55,942	\$ 641,850	\$ 829,831	\$ 1,279,245	\$ 1,445,125
Streets Impact Fees						
Beginning	\$ 336,295	\$ 597,802	\$ 845,073	\$ 2,317,635	\$ 2,317,635	\$ 1,829,301
Ending	\$ 597,802	\$ 845,073	\$ 2,317,635	\$ 902,635	\$ 1,829,301	\$ 1,014,321
Park Impact Fees						
Beginning	\$ 1,228,615	\$ 831,653	\$ 1,570,051	\$ 1,832,980	\$ 1,832,980	\$ 1,317,980
Ending	\$ 831,653	\$ 1,570,051	\$ 1,832,980	\$ 1,226,980	\$ 1,317,980	\$ 1,781,260
Total Governmental - Beginning	\$ 6,819,480	\$ 7,477,074	\$ 8,397,379	\$ 11,645,415	\$ 9,382,110	\$ 12,074,068
Total Governmental - Ending	\$ 7,477,074	\$ 8,397,379	\$ 11,645,415	\$ 7,545,283	\$ 12,074,068	\$ 9,356,732

Governmental Fund Balances

Description	2021 Actual	2022 Actual	2023 Actual	2024 Budget Amendment	2024 Est. To Complete	25 Budget
General Fund	\$ 2,489,667	\$ 3,021,275	\$ 3,682,661	\$ 3,611,934	\$ 3,797,198	\$ 3,235,707
All Other Governmental	\$ 4,987,407	\$ 5,376,104	\$ 8,529,449	\$ 4,429,317	\$ 8,798,229	\$ 6,195,876
Total Governmental	\$ 7,477,074	\$ 8,397,379	\$ 12,212,110	\$ 8,041,251	\$ 12,595,427	\$ 9,431,583

GENERAL FUND

	2021 Actual	2022 Actual	2023 Actual	2024 Budget	24 Budget Amendment	24 Est. to Complete	25 Budget
REVENUE							
TAXES							
10-31-100 Current Year Property Tax	1,691,367	1,854,153	1,981,985	2,099,981	2,099,981	2,099,981	2,240,017
10-31-200 Prior Year Property Tax	57,397	41,092	3,589	14,500	14,500	50,000	34,026
10-31-250 Property Tax Penalty & Inter	2,216	1,518	3,848	1,500	1,500	1,500	1,500
10-31-300 Sales & Use Tax	1,590,943	1,812,018	2,057,780	2,127,669	2,026,913	2,057,780	2,249,625
10-31-301 Transit Taxes	214,038	269,299	317,893	282,557	295,640	295,640	298,596
10-31-310 RAP Tax	119,227	208,930	198,397	196,800	194,429	194,429	97,215
10-31-400 Franchise Tax	492,086	554,323	638,926	623,280	658,093	658,093	674,545
10-31-420 Cellular Phone Tax	54,202	34,761	36,403	36,400	35,672	35,672	35,000
10-31-500 Fee-In-Lieu of Pers Prop Tax	103,754	113,723	112,571	108,299	108,300	108,300	100,000
10-31-600 Transient Room Tax	113,659	143,836	115,309	142,002	103,778	105,000	296,050
10-31-700 Highway Sales Tax	246,138	298,328	373,291	335,644	347,161	347,161	355,840
	<u>4,694,542</u>	<u>5,331,981</u>	<u>5,839,992</u>	<u>5,968,631</u>	<u>5,885,968</u>	<u>5,953,556</u>	<u>6,382,414</u>
LICENSES & PERMITS							
10-32-100 Business Licenses and Permit	5,925	6,580	9,835	6,647	5,000	8,510	8,600
10-32-210 Inspection Fees/Building Permits	648,598	832,086	947,323	600,000	500,000	500,000	309,000
10-32-230 Planning Application Fees	11,803	9,592	10,368	5,853	5,853	6,184	10,000
10-32-240 Administration Fees	7,132	8,473	11,166	9,610	9,610	10,000	10,000
10-32-250 Animal Licenses	1,145	1,395	1,515	1,403	1,403	1,403	1,500
10-32-260 Subdivision Fees	71,399	80,227	68,845	33,000	33,000	59,121	49,898
10-32-270 Subdiv&Site Devel Const	116,695	32,333	102,731	38,260	38,260	45,000	24,000
10-34-240 Plan Review Fees	84,328	68,362	93,456	40,720	40,720	40,720	65,000
	<u>947,025</u>	<u>1,039,048</u>	<u>1,245,239</u>	<u>735,493</u>	<u>633,846</u>	<u>670,938</u>	<u>477,998</u>
INTERGOVERNMENTAL REVENUE							
10-33-300 Federal & FEMA Grants	519,115	-	543,940	543,940	543,940	543,940	-
10-33-400 State Grants	168,697	71,668	37,885	58,868	37,885	40,000	40,000
10-33-440 Wildland Fire Reimb's	83,997	56,006	-	40,000	165,000	164,699	184,800
10-33-560 Class C" Road Fund Allotment"	477,176	488,930	532,333	514,800	537,656	537,656	550,000
10-33-580 State Liquor Fund Allotment	10,556	8,560	9,724	8,362	8,362	10,643	10,750
	<u>1,259,540</u>	<u>625,164</u>	<u>1,123,881</u>	<u>1,165,970</u>	<u>1,292,843</u>	<u>1,296,938</u>	<u>785,550</u>
CHARGES FOR SERVICES							
10-34-150 Sale of Maps & Books	190	61	141	-	-	15	-
10-34-430 Sanitation	805,344	905,605	935,538	957,000	957,000	980,000	1,046,000
10-34-500 Ambulance Fees	167,606	192,239	144,332	149,000	149,000	145,000	200,000
10-34-501 Fire Service Fees	-	-	-	-	-	-	10,800
10-34-505 Special Events	10,628	21,914	31,987	22,000	22,000	30,100	81,500
10-34-510 Tuacahn/Vista SRO	40,000	-	(20,000)	-	-	-	-
10-34-520 Law Enforcement-Santa Clara	1,160,018	1,008,165	1,368,044	1,444,303	1,477,421	1,433,297	1,503,877
10-34-530 SRO-Washington County School	64,007	64,922	75,601	75,602	75,602	79,397	83,367
10-34-830 Burial Fees	29,275	21,100	20,000	10,000	17,000	20,000	20,000
	<u>2,423,821</u>	<u>2,214,006</u>	<u>2,555,642</u>	<u>2,657,905</u>	<u>2,698,023</u>	<u>2,687,809</u>	<u>2,945,544</u>

GENERAL FUND								
		2021 Actual	2022 Actual	2023 Actual	2024 Budget	24 Budget Amendment	24 Est. to Complete	25 Budget
REVENUE								
FINES & FORFEITURES								
10-35-100	Court Fines	33,507	351	1,087	-	-	600	1,000
10-35-200	Animal Control Fees	12,125	21,474	35,015	11,000	18,000	20,000	25,496
		45,632	21,824	36,102	11,000	18,000	20,600	26,496
INTEREST								
10-38-100	Interest Earnings	29,035	42,869	478,696	600,000	600,000	775,000	450,000
		29,035	42,869	478,696	600,000	600,000	775,000	450,000
MISCELLANEOUS REVENUE								
10-38-200	Youth Basketball	4,049	4,060	4,628	8,100	6,960	7,020	7,000
10-38-220	Youth Baseball & Softball	2,496	2,782	2,237	2,500	2,500	2,500	2,500
10-38-230	Adult Volleyball	-	-	1,456	1,500	1,920	1,920	1,500
10-38-250	Flag Football	-	5,564	5,284	4,000	4,110	4,110	4,200
10-38-259	Youth Cross Country	3,770	449	780	500	960	960	750
10-38-260	Contract Classes-Dance	303	2,500	5,258	2,000	1,170	1,170	2,000
10-38-270	Heritage Days	1,417	3,182	5,215	2,500	8,695	8,695	8,000
10-38-290	Community Yard Sale	-	115	146	-	-	110	-
10-38-400	Sale of Fixed Assets	36,929	193,879	832	-	-	4,000	-
10-38-660	Princess Scholarship Donation	75	200	125	-	-	175	-
10-38-680	Excursions	-	1,114	1,542	-	-	463	1,000
10-38-770	Ball Field/Park Rental	-	2,638	8,210	4,000	4,000	4,000	4,000
10-38-800	Cable TV Vault Lease	1,177	6,930	7,046	6,930	6,930	7,276	7,276
10-38-820	Animal Sanctuary Donations-Cash	5,198	4,138	6,900	4,200	4,200	130	200
10-38-821	Animal Sanctuary Donations-In-Kind	3,449	-	-	-	-	-	-
10-38-750	Town Donations	-	-	706	-	-	-	-
10-38-830	Insurance Reimbursements	-	-	30,048	-	-	14,491	-
10-38-875	Fuel Tax Refund	9,116	8,836	12,614	8,000	10,577	14,000	14,000
10-38-880	SunTran Bus Passes	623	235	753	500	700	700	700
10-38-900	Miscellaneous Revenue	73,752	75,888	753	10,000	7,500	8,000	9,000
		142,803	312,580	94,532	54,730	60,222	79,720	62,126
Total Operating Revenues		9,542,397	9,587,473	11,374,084	11,193,729	11,188,902	11,484,562	11,130,128
TRANSFERS FROM OTHER FUNDS								
10-39-128	Transfer from Perpetual Care	-	108,050	7,850	17,000	17,000	17,000	10,000
10-39-500	Appropriation-Unapprop Bal	-	-	-	-	-	-	-
10-39-501	Appropriation-Unapprop Bal Restricted	-	-	-	-	70,727	45,336	446,509
		-	108,050	7,850	17,000	87,727	62,336	456,509
Total General Fund Revenue		9,542,397	9,695,523	11,381,934	11,210,730	11,276,629	11,546,897	11,586,636

GENERAL FUND							
	2021 Actual	2022 Actual	2023 Actual	2024 Budget	24 Budget Amendment	24 Est. to Complete	25 Budget
EXPENDITURES							
Legal & Human Resources							
10-41-110	Salaries & Wages	21,949	23,175	32,166	44,000	68,000	130,853
10-41-111	Overtime	163	150	201	300	450	350
10-41-120	Employee Benefits	9,457	9,568	13,739	20,059	23,900	42,419
10-41-130	Employer Taxes	1,834	1,979	2,484	4,060	5,800	11,523
10-41-140	Outside Counsel	30	4,161	600	5,000	4,000	4,000
10-41-210	Books, Subscript, Memberships	314	1,314	1,767	2,000	2,000	2,000
10-41-230	Travel	-	345	430	1,500	1,500	1,500
10-41-240	Office Supplies & Expense	20	7	-	600	1,000	2,000
10-41-310	Professional & Tech	2,724	4,370	3,993	5,500	5,500	5,500
10-41-315	Recruiting	773	773	101	500	500	500
10-41-330	Education & Training	90	159	170	300	1,500	1,500
10-41-400	Santa Clara Court	95,917	32,608	39,729	80,000	65,000	54,832
10-41-740	Capital Outlay-Equipment	-	-	-	-	3,000	-
		133,274	78,633	95,378	163,819	182,150	256,976
Administrative							
10-43-110	Salaries & Wages	200,447	224,934	236,727	249,100	248,300	254,626
10-43-111	Overtime	789	1,031	964	1,000	1,000	900
10-43-120	Employee Benefits	86,247	88,654	91,453	107,447	99,300	98,650
10-43-130	Employer Taxes	17,240	19,567	19,312	21,664	21,065	21,797
10-43-135	Uniform Expense	151	179	80	150	150	100
10-43-210	Books, Subscript, Memberships	2,843	349	171	450	350	300
10-43-214	Computer Software	(6,869)	4,330	7,315	8,000	6,000	5,500
10-43-220	Public Notices	349	1,220	586	1,800	1,000	600
10-43-225	Elections	-	22,752	-	30,000	28,500	-
10-43-230	Travel	87	243	545	1,000	1,500	1,500
10-43-240	Office Supplies & Expense	3,560	5,140	5,812	6,500	6,500	6,500
10-43-250	Equipment Supplies & Maint	424	155	10	200	100	100
10-43-255	Vehicle Maintenance	247	1,359	587	1,250	1,250	1,000
10-43-256	Vehicle Fuel	471	271	256	600	600	500
10-43-260	Bldg & Grounds-Supplies/Maint	2,648	1,659	5,633	5,500	6,500	6,750
10-43-270	Utilities	1,356	4,220	3,500	6,500	5,500	5,750
10-43-280	Telephone	10,483	7,974	6,708	9,000	9,000	8,500
10-43-310	Professional & Tech	4,050	6,581	8,629	8,500	8,500	9,200
10-43-313	Audit	3,500	3,580	4,400	4,500	4,400	4,900
10-43-330	Education & Training	422	1,313	380	2,000	2,000	2,000
10-43-510	Insurance & Surety Bonds	1,770	3,079	5,532	6,100	4,500	4,750
10-43-610	Miscellaneous	12	82	2,799	150	150	150
10-43-620	Bank Analysis Service Fees	7,803	8,805	12,563	12,000	16,000	16,500
10-43-740	Capital Outlay-Equipment	-	2,517	1,743	3,500	3,000	3,000
10-43-741	Capital Outlay-Furnishings	-	365	-	-	-	-
		338,031	410,360	415,703	486,911	475,165	453,573

GENERAL FUND								
	2021 Actual	2022 Actual	2023 Actual	2024 Budget	24 Budget Amendment	24 Est. to Complete	25 Budget	
EXPENDITURES								
General Government								
10-44-110	Salaries & Wages	55,846	61,290	61,490	62,500	62,500	62,500	62,500
10-44-111	Overtime	-	-	-	-	-	-	-
10-44-120	Employee Benefits	(227)	69	68	75	75	75	75
10-44-130	Employer Taxes	5,210	5,718	5,596	5,750	5,750	5,750	5,750
10-44-210	Books, Subscript, Memberships	1,889	2,534	1,880	2,500	2,500	2,500	2,500
10-44-230	Travel	-	-	993	1,200	900	900	900
10-44-240	Office Supplies & Expense	312	1,178	286	500	500	500	500
10-44-310	Professional & Technical	3,109	2,143	503	4,500	2,000	2,000	2,000
10-44-330	Education & Training	1,465	4,349	8,090	7,500	5,000	7,300	7,300
10-44-510	Insurance & Surety Bonds	2,713	3,134	3,270	3,900	4,050	4,011	4,500
10-44-600	Princess Pageant	3,227	3,233	2,985	3,300	3,300	3,500	3,750
10-44-610	Miscellaneous	-	129	19,871	500	500	500	500
10-44-611	Town Activities	2,042	2,532	6,644	7,000	7,000	5,000	5,000
10-44-612	Youth Easter Activity	660	2,359	2,618	3,000	3,000	3,000	3,000
10-44-617	Heritage Days	1,266	7,627	13,395	15,000	12,000	12,000	13,000
10-44-618	Youth Council	-	-	-	5,000	5,000	5,000	5,000
10-44-619	Scholarships	2,000	2,000	2,000	2,000	2,000	2,000	2,500
10-44-620	RAP Tax Art Distributions	33,255	32,500	49,831	77,267	77,267	77,267	78,000
10-44-621	Donations	-	250	500	500	500	100	100
10-44-630	Suntran Bus Service	97,950	97,880	98,343	103,000	-	-	-
10-44-640	Community & Economic Dev.	-	4,041	17,717	10,000	5,000	5,000	5,000
10-44-650	Ivins City Arts Commission	-	-	8,543	4,500	4,500	4,500	4,500
10-44-697	Community TV	9,153	9,170	9,628	10,000	10,000	9,530	10,000
10-44-700	Santa Clara Fire / Rescue	674,446	1,073,192	1,219,251	1,712,805	1,937,805	2,053,923	1,736,327
10-44-701	Fire Station Maintenance	-	-	6,117	8,000	8,000	8,000	10,500
10-44-710	CARES Supplies & Equipment	13,513	-	-	-	-	-	-
10-44-711	CARES Wages	2,921	-	-	-	-	-	-
10-44-712	CARES - Other Expenditures	359	-	-	-	-	-	-
10-44-713	CARES Grant Programs	580,000	-	-	-	-	-	-
10-44-741	Capital Outlay-Furnishings	-	-	6,374	-	-	-	-
		1,491,111	1,315,329	1,545,991	2,050,297	2,159,147	2,274,855	1,963,202
Law Enforcement								
10-54-110	Salaries & Wages	1,113,840	1,235,132	1,457,463	1,564,727	1,632,000	1,594,839	1,686,263
10-54-111	Overtime	65,047	93,436	119,349	90,000	90,000	130,000	142,000
10-54-120	Employee Benefits	583,685	615,453	697,972	808,920	798,000	795,000	901,583
10-54-130	Employer Taxes	104,826	118,259	131,128	150,093	158,124	148,915	155,473
10-54-135	Uniform Expense	19,073	16,753	14,634	20,000	18,000	18,000	20,000
10-54-210	Books, Subscript, Memberships	12,032	5,881	7,633	6,000	6,000	7,750	7,500
10-54-230	Travel	4,599	4,919	7,237	7,000	7,000	7,250	8,500
10-54-240	Office Supplies & Expense	15,538	17,180	16,944	20,000	17,000	15,000	18,000
10-54-255	Vehicle Maintenance	11,559	34,866	23,181	20,000	20,000	22,000	24,000
10-54-256	Vehicle Fuel	18,445	28,889	62,787	55,000	60,000	68,000	68,000
10-54-260	Bldg & Grounds-Supplies/Maint	779	1,841	5,653	7,500	5,000	3,500	4,000
10-54-270	Utilities	6,677	5,211	5,904	7,500	7,500	9,000	7,000
10-54-280	Telephone	20,751	21,151	24,894	28,000	28,000	29,000	30,000
10-54-310	Professional & Tech	14,182	19,477	28,390	20,000	20,000	22,500	23,000
10-54-316	Contract Services - Axon	-	-	-	-	-	-	15,856
10-54-315	Contract Services - Spillman	-	31,842	16,912	17,000	17,000	18,090	19,000
10-54-330	Education & Training	21,428	11,843	13,547	21,875	21,875	17,500	25,000
10-54-480	Special Dept Supplies	77,017	16,271	43,090	45,000	40,000	40,000	48,000
10-54-481	K9 Program	620	-	-	3,000	3,000	3,000	5,000
10-54-483	S.C.H. Special Function Officer	24,326	20,930	21,003	22,500	26,550	30,000	31,000
10-54-500	St George Police Dispatch	213,474	207,193	195,546	200,000	164,000	164,000	170,292
10-54-510	Insurance & Surety Bonds	13,558	22,806	28,494	30,230	28,000	28,000	31,000
10-54-520	Victims Advocate Coordinator	-	15	25	1,000	1,000	1,000	1,000
10-54-610	Miscellaneous	6,179	8,299	18,822	8,500	8,500	8,500	8,500
10-54-740	Capital Outlay-Equipment	31,566	32,169	71,316	27,253	35,000	37,779	37,000
10-54-741	Capital Outlay-Furnishings	-	27,044	11,807	5,000	-	-	5,000
10-54-742	Capital Outlay-Vehicles	81,811	77,322	45,843	163,162	170,958	170,958	130,000
		2,461,490	2,674,187	3,069,574	3,349,260	3,382,507	3,389,582	3,621,966

GENERAL FUND							
	2021 Actual	2022 Actual	2023 Actual	2024 Budget	24 Budget Amendment	24 Est. to Complete	25 Budget
EXPENDITURES							
Animal Shelter							
10-56-110	Salaries & Wages	98,879	113,305	111,815	110,740	110,740	123,012
10-56-111	Overtime	1,815	3,185	11,863	4,000	7,000	7,000
10-56-120	Employee Benefits	56,500	56,936	61,125	67,789	58,600	22,431
10-56-130	Employer Taxes	9,234	10,711	10,537	10,345	10,345	11,231
10-56-135	Uniform Expense	1,331	1,289	2,379	2,500	2,500	2,500
10-56-240	Office Supplies & Expense	2,063	5,376	4,553	3,800	3,800	4,300
10-56-250	Equip. Supplies & Maintenance	1,723	200	752	1,800	1,800	1,800
10-56-255	Vehicle Maintenance	1,548	731	3,258	1,600	1,600	1,600
10-56-256	Vehicle Fuel	2,733	7,433	6,646	7,200	7,200	7,200
10-56-260	Bldgs & Grounds-Supplies/Maint	4,942	4,018	4,368	5,800	5,800	15,000
10-56-270	Utilities	5,567	5,037	8,231	7,500	7,500	8,500
10-56-280	Telephone	-	796	890	1,000	1,000	2,200
10-56-290	Veterinary Care/Medicine/TNR	9,178	18,792	20,360	18,000	18,000	18,000
10-56-310	Professional & Technical	3,826	1,238	1,840	1,700	1,700	2,750
10-56-330	Education & Training	-	710	732	1,000	1,000	1,000
10-56-480	Special Department Supplies	140	-	954	2,000	2,000	2,000
10-56-485	Food & Supplies	1,601	627	2,646	2,400	3,500	5,000
10-56-510	Insurance & Surety Bonds	505	1,566	931	3,300	2,500	2,500
10-56-610	Miscellaneous	-	-	1,256	500	1,500	1,000
10-56-740	Capital Outlay-Equipment	-	-	-	1,000	1,000	1,000
		201,586	231,948	255,136	253,974	249,085	240,023

GENERAL FUND							
	2021 Actual	2022 Actual	2023 Actual	2024 Budget	24 Budget Amendment	24 Est. to Complete	25 Budget
EXPENDITURES							
Building							
10-58-110 Salaries & Wages	236,122	282,708	297,901	312,982	352,500	343,000	483,293
10-58-111 Overtime	3,772	6,012	4,992	10,000	6,500	6,500	6,000
10-58-120 Employee Benefits	110,256	132,288	137,070	158,148	173,000	170,000	213,610
10-58-130 Employer Taxes	21,087	25,001	24,237	28,977	30,400	29,400	41,854
10-58-135 Uniform Expense	660	653	555	1,000	1,000	2,200	900
10-58-210 Books, Subscript, Memberships	667	2,369	3,938	3,000	3,000	3,300	4,000
10-58-230 Travel	-	2,293	1,123	3,000	3,000	3,000	3,000
10-58-240 Office Supplies & Expense	2,194	5,057	2,086	5,000	5,000	5,000	5,000
10-58-250 Equipment Supplies & Maint	409	544	921	800	800	800	800
10-58-255 Vehicle Maintenance	529	1,183	5,422	6,000	6,000	6,000	6,000
10-58-256 Vehicle Fuel	1,896	3,465	4,089	4,500	4,500	4,500	4,500
10-58-280 Telephone	2,479	2,817	3,496	2,900	4,500	4,500	4,500
10-58-310 Professional & Tech	22,103	11,020	26,784	20,000	25,000	25,000	27,000
10-58-330 Education & Training	1,752	5,589	7,194	8,000	8,000	8,000	9,000
10-58-510 Insurance & Surety Bonds	2,378	3,831	4,109	4,600	4,600	4,600	5,000
10-58-600 Judgements & Losses	11,000	-	-	-	-	-	-
10-58-610 Miscellaneous	218	668	4,072	2,000	2,000	2,000	2,000
10-58-740 Capital Outlay - Equipment	1,879	5,552	7,337	4,000	4,000	4,000	4,000
10-58-742 Capital Outlay-Vehicles	-	-	-	-	-	-	35,000
	419,401	491,049	535,327	574,907	633,800	621,800	855,458

		GENERAL FUND						
		2021 Actual	2022 Actual	2023 Actual	2024 Budget	24 Budget Amendment	24 Est. to Complete	25 Budget
		EXPENDITURES						
Streets								
10-60-110	Salaries & Wages	156,737	161,559	186,487	204,151	206,100	206,100	223,268
10-60-111	Overtime	4,271	3,651	4,026	4,000	4,000	4,000	4,000
10-60-120	Employee Benefits	70,972	73,492	80,471	90,223	91,000	91,000	101,937
10-60-130	Employer Taxes	15,057	15,305	16,332	18,860	19,700	19,700	20,920
10-60-135	Uniform & Safety Equipment	1,359	1,134	1,325	1,675	1,675	1,675	1,500
10-60-210	Books, Subscriptions, & Member	304	42	78	570	570	570	570
10-60-215	Software	299	3,169	2,979	4,215	4,215	4,215	4,305
10-60-230	Travel	-	79	302	1,250	1,250	1,250	1,250
10-60-240	Office Supplies	2,145	1,850	1,470	2,320	2,320	2,320	2,320
10-60-250	Equipment Supplies & Maint	4,077	3,139	5,754	4,500	7,000	10,000	7,200
10-60-251	Equipment Rental	-	-	-	1,500	1,500	1,500	500
10-60-255	Vehicle Maintenance	487	1,349	2,051	1,500	1,500	1,500	1,650
10-60-256	Gas/Oil/Diesel	7,791	12,358	15,892	15,000	15,000	15,000	13,250
10-60-260	Bldg & Grounds-Supplies/Maint	633	1,642	1,039	1,500	1,500	1,500	1,525
10-60-270	Utilities	29,482	29,536	30,154	35,000	35,000	35,000	35,000
10-60-280	Telephone	1,405	1,883	2,109	2,100	2,100	2,400	2,430
10-60-310	Professional & Technical	2,641	3,415	3,156	3,840	3,840	3,840	4,240
10-60-315	Contract Services	687	217	255	600	600	600	600
10-60-316	MPO	5,000	5,000	5,500	5,500	5,500	5,500	5,500
10-60-330	Education & Training	1,017	955	1,373	2,000	2,000	2,000	2,100
10-60-480	Materials & Supplies	1,937	3,792	3,549	4,400	4,400	4,400	4,400
10-60-500	Street/Road Repairs	20,808	1,494	6,587	25,000	25,000	20,000	30,000
10-60-510	Insurance & Surety Bonds	4,755	7,092	7,964	9,200	8,800	8,800	10,500
10-60-515	Street Maintenance	361,927	356,986	390,048	550,000	525,000	610,000	550,000
10-60-525	Undesignated Street Projects	38,400	8,704	37,393	60,000	60,000	60,000	60,000
10-60-530	Street Lighting	46,501	6,367	11,497	70,000	70,000	5,000	70,000
10-60-531	Street Signage	5,443	14,604	17,430	25,000	25,000	5,000	25,000
10-60-610	Miscellaneous	-	-	7,259	-	-	-	400
10-60-875	GIS Mapping	-	-	-	6,000	6,000	-	6,000
10-60-630	Suntran Bus Service	-	-	-	-	112,000	112,000	209,000
10-60-740	Capital Outlay - Equipment	53,876	1,492	200,057	7,500	7,500	3,000	1,250
10-60-741	Capital Outlay - Tools	1,116	287	370	6,250	6,250	6,250	2,500
10-60-742	Capital Outlay - Vehicles	-	-	20,970	14,125	14,125	23,750	23,750
10-60-744	Capital Outlay - Other	9,246	9,847	6,771	-	-	-	-
10-60-747	Capital Outlay - PW Yard	10,957	3,608	4,284	-	-	2,000	-
		859,331	734,049	1,074,933	1,177,780	1,270,445	1,269,870	1,426,864
Sanitation								
10-62-315	Solid Waste Home Collection	541,098	596,249	623,867	646,000	646,000	656,000	688,800
10-62-320	Recycling Collection	178,803	242,548	283,852	303,000	303,000	320,000	342,400
10-62-325	Waste Service Dumpster Pickup	17,406	27,772	34,635	42,000	42,000	42,000	30,000
10-62-350	Write-off Bad Debt	-	-	18,597	-	-	-	-
		737,308	866,568	960,952	991,000	991,000	1,018,000	1,061,200

GENERAL FUND							
	2021 Actual	2022 Actual	2023 Actual	2024 Budget	24 Budget Amendment	24 Est. to Complete	25 Budget
EXPENDITURES							
Recreation							
10-70-110	Salaries & Wages	103,928	112,114	119,801	134,260	139,260	145,490
10-70-111	Overtime	204	675	676	800	800	800
10-70-120	Employee Benefits	50,422	51,244	52,267	58,300	53,730	49,849
10-70-130	Employers Taxes	8,679	9,402	9,391	11,393	13,193	13,366
10-70-135	Uniform & Safety Equipment	77	-	-	300	300	400
10-70-210	Books,Subscript, Memberships	210	260	370	600	600	600
10-70-230	Travel & Lodging	-	406	91	2,800	2,800	2,800
10-70-240	Office Supplies	871	79	32	950	950	950
10-70-250	Equipment - Supplies & Maint	666	442	1,549	1,500	1,500	1,500
10-70-251	Equipment Rental	3,780	4,215	3,575	3,960	3,960	4,560
10-70-256	Vehicle Fuel	932	1,394	1,538	1,875	1,875	1,900
10-70-270	Utilities	12,162	10,421	12,301	17,000	17,000	17,000
10-70-310	Professional & Technical	827	1,458	451	500	500	1,000
10-70-315	Contractor Services	3,630	4,481	6,067	6,120	6,120	8,560
10-70-330	Education & Training	74	315	365	875	875	1,250
10-70-335	Little League	250	300	300	300	300	300
10-70-337	Baseball/Softball 5-8	1,386	50	1,664	1,200	1,200	1,350
10-70-343	Football - Flag	1,923	3,261	3,582	3,500	3,500	3,500
10-70-345	Basketball	2,248	2,629	2,956	8,000	8,000	8,000
10-70-346	Running Contract	500	-	-	500	500	500
10-70-347	Contract Classes	2,060	2,000	4,099	2,500	2,500	2,500
10-70-348	Youth Activities	485	389	536	2,350	2,350	2,400
10-70-350	Sand Hollow Swimming Pool	24,255	25,577	32,160	32,500	47,517	50,000
10-70-351	Adult Volleyball/Basketball	-	25	1,166	1,750	1,750	1,750
10-70-480	Materials & Supplies	-	-	-	1,000	1,000	1,000
10-70-510	Insurance & Surety Bonds	7,026	10,384	11,168	11,800	11,800	11,800
10-70-610	Miscellaneous	2,694	3,909	2,119	5,000	5,000	6,500
10-70-740	Capital Outlay -Equipment	3,273	500	-	-	-	-
10-70-750	RAP Tax Expenditure	-	-	45,212	57,267	57,267	30,738
10-70-760	Christmas Decorations	22	370	562	1,500	1,500	1,500
		232,582	246,300	313,999	370,400	387,647	371,862
Parks							
10-75-110	Salaries & Wages	205,787	219,145	227,162	242,579	254,000	300,202
10-75-111	Overtime	2,109	2,876	2,894	3,500	3,500	3,500
10-75-120	Employee Benefits	121,758	125,065	126,539	141,887	143,000	172,113
10-75-130	Employers Taxes	18,003	19,230	18,809	22,555	23,000	27,711
10-75-135	Uniform & Safety Equipment	3,122	2,284	3,094	3,940	3,940	4,000
10-75-210	Books, Subscript, Memberships	447	435	610	1,035	1,035	1,100
10-75-230	Travel & Lodging	96	-	-	850	850	850
10-75-240	Office Supplies	574	1,451	1,090	500	500	500
10-75-250	Equipment - Supplies & Maint	15,865	23,266	23,399	19,000	19,000	20,000
10-75-251	Equipment Rental	-	-	-	1,000	1,000	1,000
10-75-256	Vehicle Fuel	7,953	10,217	9,214	9,000	9,000	9,500
10-75-280	Telephone	1,852	2,613	3,140	6,060	6,060	3,600
10-75-315	Contractor Services	5,936	4,121	4,885	6,310	6,310	7,770
10-75-316	Water	96,836	106,646	110,883	127,100	127,100	137,000
10-75-330	Training & Education	853	1,655	624	2,000	2,000	3,050
10-75-355	Park Improvements	24,982	29,003	13,301	27,000	27,000	38,250
10-75-480	Materials & Supplies	5,633	12,600	4,713	13,000	13,000	14,000
10-75-500	Fire Lake Park Maintenance	8,855	8,036	16,316	10,025	10,025	13,525
10-75-750	RAP Tax Expenditure	-	-	53,243	57,267	57,267	30,738
10-75-740	Capital Outlay-Equipment	-	-	9,477	-	-	35,000
10-75-742	Capital Outlay-Vehicles	-	-	-	-	55,000	-
10-75-743	Capital Outlay - Other	17,874	-	-	-	-	-
		538,534	568,642	629,392	694,609	707,587	823,409

GENERAL FUND							
	2021 Actual	2022 Actual	2023 Actual	2024 Budget	24 Budget Amendment	24 Est. to Complete	25 Budget
EXPENDITURES							
Cemetery							
10-77-110	Salaries & Wages	77,691	83,158	86,050	91,768	95,800	109,740
10-77-111	Overtime	720	1,126	1,152	1,200	1,200	1,200
10-77-120	Employee Benefits	46,946	48,074	47,827	53,398	54,000	61,979
10-77-130	Employers Taxes	6,683	7,182	6,944	8,025	8,400	10,590
10-77-240	Office Supplies	-	-	-	100	100	-
10-77-250	Equipment - Supplies & Maint	573	341	915	2,500	2,500	2,500
10-77-256	Vehicle Fuel	-	-	-	250	250	-
10-77-310	Professional & Technical	1,305	-	958	4,645	4,000	1,500
10-77-316	Water	3,055	-	-	-	-	-
10-77-330	Education & Training	-	-	-	500	500	500
10-77-480	Materials & Supplies	-	-	-	2,100	2,100	4,000
10-77-490	Wreaths Across America	-	-	1,258	2,000	2,000	2,000
10-77-740	Capital Outlay - Equipment	-	5,050	-	-	-	-
10-77-750	Cemetery Improvements	-	3,400	1,460	25,000	25,000	60,000
		136,973	148,331	146,563	191,486	195,850	254,009
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Total Operating Expenditures		7,549,620	7,765,397	9,042,948	10,304,441	10,634,383	11,328,543
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Transfers to Other Funds							
10-90-150	Budgeted Surplus	-	-	-	-	-	-
10-90-200	Transfer to Capital Projects	1,400,000	1,161,629	1,300,000	550,739	286,695	-
10-90-822	Transfer to Debt Service Fund	200,000	194,057	188,691	195,000	195,000	213,101
10-90-855	Transfer to MBA Fund	-	10,000	160,050	160,550	160,550	159,975
		1,600,000	1,365,686	1,648,741	906,289	642,245	373,076
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Total General Fund Expenditures		9,149,620	9,131,083	10,691,689	11,210,730	11,276,629	11,701,619
<hr/>							
Other Financing Sources/(Uses)							
10-30-070	Gain on Disposal of Capital Asset	-	-	-	-	-	-
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Net Revenue Over Expenditures		392,776	564,440	690,245	-	-	(114,983)
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Beginning Unassigned Fund Balance		1,770,064	2,489,667	3,021,275	3,115,966	3,115,966	3,275,839
Ending Unassigned Fund Balance		2,489,667	3,021,275	3,115,966	3,115,966	3,115,966	3,160,856
		26.1%	31.2%	27.4%	27.8%	27.8%	28.4%
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Beginning Restricted Fund Balance		-	-	-	566,695	566,695	521,360
Ending Restricted Fund Balance		-	-	566,695	566,695	495,968	74,851

Debt Service

	2021 Actual	2022 Actual	2023 Actual	2024 Budget	24 Budget Amendment	24 Est. to Complete	25 Budget
REVENUE							
Interest and Assessments							
3810.0 Interest Earnings	7,797	6,105	5,258	5,000	4,400	4,400	4,000
3820.0 Historic Township SAA Assess.	54,569	36,945	26,423	21,715	21,715	24,248	20,000
3825.0 Ivins Good Samaritan Fund	469	878	534	-	-	500	627
Miscellaneous revenue							
3801.0 - Bond Proceeds	-	-	-	-	-	-	-
Contributions and transfers							
3910.0 Transfer From General Fund	200,000	194,057	188,691	195,000	195,000	195,000	213,101
3920.0 Transfer from Road Impact Fund	199,384	175,000	-	-	-	-	-
3941.0 - Transfer from Parks Impact Fund	-	-	-	-	-	-	-
3932.0 - Transfer From Sewer Fund	-	-	-	-	-	-	-
3940.0 - Transfer from Pubic Safety Fund	-	-	-	-	-	-	-
3951.0 - Appropriated Fund Balance	-	-	-	3,208	3,808	775	-
Total Revenue:	462,218	412,986	220,905	224,923	224,923	224,923	237,728
EXPENDITURES							
4041.0 - Good Samaritan Expense	-	-	-	-	-	-	-
4085.1 - Wash Co. Tuacahn Trail Loan	-	-	-	-	-	-	-
4085.4 - Issuance costs	-	-	-	-	-	-	-
4085.5 Sales Tax Bond 2010 Principal	-	-	-	-	-	-	-
4085.6 Sales Tax Bond 2010 Interest	-	17,724	-	-	-	-	-
4085.7 2016 Sales Tax Refunding - Principal	185,000	186,000	193,000	195,000	195,000	195,000	197,000
4085.8 2016 Sale Tax Refunding - Interest	40,920	19,600	33,674	29,923	29,923	29,923	26,101
4086.0 Excise Tax Bond 2012 Principal	225,000	172,000	-	-	-	-	-
4086.1 Excise Tax Bond 2012 Interest	7,819	2,212	-	-	-	-	-
4063.4 - Budgeted Surplus	-	-	-	-	-	-	14,627
Total Expenditures	458,739	397,535	226,674	224,923	224,923	224,923	237,728
Total Change In Net Position	3,479	15,451	(5,769)	-	-	-	-
Beginning Fund Balance	43,749	47,228	62,678	56,909	56,909	56,909	56,134
Ending Fund Balance	47,228	62,678	56,909	53,701	53,101	56,134	70,761

Municipal Building Authority

	2021 Actual	2022 Actual	2023 Actual	2024 Budget	24 Budget Amendment	24 Est. to Complete	25 Budget
REVENUE							
3310.0 Interest Earnings	12,860	3,278	1	-	1	1	1
3920.0 Trans from Park Impact Fees	1,341,059	-	-	-	-	-	-
3925.0 Transfer from Capital Projects	2,024,204	-	-	-	-	-	-
3320.0 Bond Proceeds	2,500,000	-	-	-	-	-	-
3910.0 Transfer from General Fund	-	10,000	160,050	160,550	160,550	160,550	159,975
3940.0 - Appropriated Fund Balance	-	-	-	-	-	-	-
Total Revenue	5,878,123	13,278	160,051	160,550	160,551	160,551	159,976
EXPENDITURES							
4210.0 Transfer to Capital Proj Fund	1,890,000	2,645,285	-	-	-	-	-
4089.0 Budgeted Surplus	-	-	-	-	1	1	1
4120.0 Bond Payment - Principal	1,328,000	98,000	100,000	103,000	103,000	103,000	105,000
4125.0 Bond Payment - Interest	13,059	62,500	60,050	57,550	57,550	57,550	54,975
Total Expenditures	3,231,059	2,805,785	160,050	160,550	160,551	160,551	159,976
Total Change In Net Position	2,647,064	(2,792,508)	1	-	-	-	-
Beginning Fund Balance	150,420	2,798,859	6,352	6,353	6,353	6,353	6,353
Ending Fund Balance	2,798,859	6,352	6,353	6,353	6,353	6,353	6,353

Public Safety Impact Fees

	2021 Actual	2022 Actual	2023 Actual	2024 Budget	24 Budget Amendment	24 Est. to Complete	25 Budget
REVENUE							
3810.0 Interest Earnings	965	1,210	21,093	10,000	50,000	50,000	45,000
3815.0 - Grant	-	-	-	-	-	-	-
3820.0 Public Safety Impact Fees	28,777	74,564	564,815	61,600	137,981	587,395	120,880
3850.0 Appropriation Unapp Fund Bal	-	-	-	-	-	-	-
Total Revenue:	29,742	75,774	585,908	71,600	187,981	637,395	165,880
EXPENDITURES							
4089.0 - Budgeted Surplus	-	-	-	71,600	187,981	265,000	165,880
4089.6 Public Safety Master Plan	10,529	9,709	-	-	-	-	-
4082.3 - Transfer To Capital Projects Fund	4	110,000	-	-	-	-	-
Total Expenditures	10,533	119,709	-	71,600	187,981	265,000	165,880
Total Change In Net Position	19,209	(43,935)	585,908	-	-	372,395	-
Beginning Fund Balance	80,668	99,877	55,942	641,850	641,850	641,850	1,279,245
Ending Fund Balance	99,877	55,942	641,850	713,450	829,831	1,279,245	1,445,125

Street Impact Fees

	2021 Actual	2022 Actual	2023 Actual	2024 Budget	24 Budget Amendment	24 Est. to Complete	25 Budget
REVENUE							
3810.0 Interest Earnings	5,003	7,967	95,650	30,000	185,000	185,000	85,000
3815.0 - Grant	34,779	-	-	-	-	-	-
3820.0 Street Impact Fees	449,516	414,305	1,578,161	113,900	300,000	794,104	215,020
3820.5 - Transfer From General Fund	-	-	-	-	-	-	-
3850.0 Appropriation Unapp Fund Bal	-	-	-	1,756,100	1,415,000	762,438	814,980
Total Revenue:	489,298	422,272	1,673,812	1,900,000	1,900,000	1,741,542	1,115,000
EXPENDITURES							
4020.5 - Transfer to Capital Projects	-	-	201,250	1,900,000	1,900,000	1,441,338	1,100,000
4072.0 Cap Fac Plans & Impact Fee Analysis	28,408	-	-	-	-	26,100	15,000
4082.2 Transfer to Debt Service	199,384	175,000	-	-	-	-	-
4089.0 - Budgeted Surplus	-	-	-	-	-	-	-
Total Expenditures	227,792	175,000	201,250	1,900,000	1,900,000	1,467,438	1,115,000
Total Change In Net Position	261,506	247,272	1,472,562	-	-	274,104	-
Beginning Fund Balance	336,295	597,802	845,073	2,317,635	2,317,635	2,317,635	1,829,301
Ending Fund Balance	597,802	845,073	2,317,635	561,535	902,635	1,829,301	1,014,321

Park Impact Fees

	2021 Actual	2022 Actual	2023 Actual	2024 Budget	24 Budget Amendment	24 Est. to Complete	25 Budget
REVENUE							
3810.0 - Interest Earnings	6,023	11,111	101,930	60,000	190,000	150,000	72,000
3815.0 - Grant	-	-	-	-	-	-	-
3820.0 - Parks Impact Fees	938,073	729,612	251,393	237,800	320,000	335,000	470,160
3850.0 - Appropriated Fund Balance	-	-	-	818,200	606,000	515,000	-
Total Revenue:	944,096	740,724	353,323	1,116,000	1,116,000	1,000,000	542,160
EXPENDITURES							
4020.0 - Transfer to Debt Service	-	-	-	-	-	-	-
4072.0 - Cap Fac Plans / Impact Fee Analysis	-	2,325	9,563	-	-	-	-
4020.5 - Transfer to Capital Projects	-	-	80,831	1,116,000	1,116,000	1,000,000	78,880
4061.0 - Transfer to MBA	1,341,059	-	-	-	-	-	-
4089.0 - Budgeted Surplus	-	-	-	-	-	-	463,280
Total Expenditures	1,341,059	2,325	90,394	1,116,000	1,116,000	1,000,000	542,160
Total Change In Net Position	(396,962)	738,399	262,929	-	-	-	-
Beginning Fund Balance	1,228,615	831,653	1,570,051	1,832,980	1,832,980	1,832,980	1,317,980
Ending Fund Balance	831,653	1,570,051	1,832,980	1,014,780	1,226,980	1,317,980	1,781,260

Capital Projects

	2021 Actual	2022 Actual	2023 Actual	2024 Budget	24 Budget Amendment	24 Est. to Complete	25 Budget
REVENUE							
3845.0 - State Grant	-	-	-	-	-	150,000	-
3845.5 - Grant Funds	-	-	-	-	1,000,000	1,000,000	-
3920.0 Transfer From Gen Fund	1,400,000	1,161,629	1,300,000	550,739	286,695	286,695	-
3924.0 Transfer From MBA Fund	1,890,000	2,645,285	-	-	-	-	-
3930.0 Transfer From Water Fund	-	-	-	-	-	-	-
3935.0 Transfer from Sewer Fund	-	-	-	-	-	-	-
3940.0 Transfer From Streets Imp Fund	-	-	201,250	1,900,000	1,900,000	1,441,338	1,100,000
3945.0 Transfer From Strom Drn & Sewer	-	-	-	-	-	-	-
3922.0 - Transfer From Park Impact Fund	-	-	80,831	1,116,000	1,116,000	1,000,000	78,880
3923.0 - Transfer From Public Safety Impact Fund	-	110,000	-	-	-	-	-
3946.0 - Appropriated Fund Balance	-	-	-	1,999,261	2,263,305	-	2,431,160
Total Revenue:	3,290,000	3,916,914	1,582,081	5,566,000	6,566,000	3,878,033	3,610,040
EXPENDITURES							
4069.5 - Cemetery Improvements	-	975	222,729	-	-	-	-
4069.9 - Park & Trail Improvements	84,330	819	79,484	1,000,000	2,000,000	1,000,000	1,150,000
4071.0 - Road Projects	213,173	-	320,321	3,950,000	3,950,000	2,242,539	1,620,000
4074.7 - PW Yard	-	-	-	150,000	150,000	-	150,000
4075.0 - Regional Park	-	-	-	466,000	466,000	-	330,040
4082.0 - Animal Shelter	-	-	-	-	-	-	200,000
4082.1 - HWY 91 Landscaping	-	-	-	-	-	-	160,000
4083.0 - City Offices	3,565,854	1,270,479	-	-	-	-	-
4083.5 - Police Remodel	-	420,622	121,833	-	-	-	-
4089.0 - Budgeted Surplus	-	-	-	-	-	635,494	-
Total Expenditures	3,863,356	1,692,895	744,367	5,566,000	6,566,000	3,878,033	3,610,040
4060.0 - Transfer to MBA Fund	2,024,204	-	-	-	-	-	-
Total Change In Net Position	(573,356)	2,224,020	837,714	-	-	0	-
Beginning Fund Balance	3,209,669	611,988	2,836,007	3,673,721	3,673,721	3,673,721	4,309,215
Ending Fund Balance	611,988	2,836,007	3,673,721	1,674,460	1,410,416	4,309,215	1,878,055

Perpetual Care Fund

	2021 Actual	2022 Actual	2023 Actual	2024 Budget	24 Budget Amendment	24 Est. to Complete	25 Budget
REVENUE							
3481.0 - Sale of Cemetery Lots	32,800	25,800	12,350	8,000	8,000	21,850	5,000
3482.0 - Perpetual Care	28,475	21,100	13,375	9,000	9,000	21,000	5,000
3850.0 - Appropriated Fund Balance	-	-	-	-	-	-	-
Total Revenue:	61,275	46,900	25,725	17,000	17,000	42,850	10,000
EXPENDITURES							
4060.0 - Transfer to General Fund	-	108,050	7,850	17,000	17,000	17,000	10,000
4089.0 - Budgeted Surplus	-	-	-	-	-	-	-
Total Expenditures	-	108,050	7,850	17,000	17,000	17,000	10,000
Total Change In Net Position	61,275	(61,150)	17,875	-	-	25,850	-
Beginning Fund Balance	195,311	256,586	195,436	213,311	213,311	213,311	239,161
Ending Fund Balance	256,586	195,436	213,311	213,311	213,311	239,161	239,161

TRANSFERS FY 2025

	TRANSFERS IN		TRANSFERS OUT		DIFFERENCE
	ACCOUNT NUMBER	AMOUNT	ACCOUNT NUMBER	AMOUNT	
GENERAL FUND					
Transfer from Perpetual Care Fund	10-39-128	10,000	79-40-600	10,000	-
Transfer from Water Fund	10-39-125	-	51-42-600	-	-
Transfer from Sewer Fund	10-39-126	-	52-42-600	-	-
Transfer from Storm Drain	10-39-127	-	53-42-600	-	-
DEBT SERVICE FUND					
Transfer From General Fund	31-39-100	213,101	10-90-822	213,101	-
Transfer from Streets Impact Fund	31-39-200	-	44-40-822	-	-
MUNICIPAL BULDING AUTHORITY FUND					
Transfer from General Fund	36-39-100	159,975	10-90-855	159,975	-
CAPITAL PROJECTS FUND					
Transfer From General Fund	49-39-200	-	10-90-200	-	-
Transfer From Park Impact Fund	49-39-220	78,880	45-40-205	78,880	-
Transfer From Public Safety Impact Fund	49-39-230	-	43-40-823	-	-
Transfer from Streets Impact Fund	49-39-400	1,100,000	44-40-205	1,100,000	-
Transfer from MBA Fund	49-39-240	-	36-42-100	-	-
PERPETUAL CARE FUND					
Transfer to General Fund	79-40-600	10,000	10-39-128	10,000	-
		1,561,956		1,561,956	-

TOTAL NET TRANSFERS	TRANSFERS IN	TRANSFERS OUT	DIFFERENCE
General Fund	10,000	373,076	(363,076)
Debt Service Fund	213,101	-	213,101
MBA Fund	159,975	-	159,975
Public Safety Impact Fee	-	-	-
Streets Impact Fee	-	1,100,000	(1,100,000)
Parks Impact Fee	-	78,880	(78,880)
Capital Projects	1,178,880	-	1,178,880
Water	-	-	-
Sewer	-	-	-
Storm Drain	-	-	-
Perpetual Care	-	10,000	(10,000)
	1,561,956	1,561,956	-

IVINS CITY
Debt Service Schedule
Fiscal Year Ended June 30, 2025

BOND DEBT

Debt Description	Bond Holder	Payment Month	Maturity	Beginning Balance	Principle Amount	Interest Amount	Ending Balance
GOVERNMENTAL							
Sales Tax Refunding Bond Series 2016	Zions Bank	June/December	12/1/2030	1,437,000	197,000	26,101	1,240,000
City Hall 2020 CIB Bond	Utah Division of Finance	July	7/1/2041	2,302,000	103,000	57,550	2,199,000
TOTAL GOVERNMENTAL BOND DEBT				\$ 3,739,000	\$ 300,000	\$ 83,651	\$ 3,439,000
BUSINESS-TYPE							
Washington County Water Conservancy District	Regional Pipeline Bond	Monthly	2028	823,262	194,090		629,172
Storm Drain Bond Series 2016	US Bank	October/April	10/1/2036	1,795,000	275,000	66,300	1,520,000
TOTAL BUSINESS-TYPE BOND DEBT				\$ 2,618,262	\$ 469,090	\$ 66,300	\$ 2,149,172
TOTAL BONDED DEBT				\$ 6,357,262	\$ 769,090	\$ 149,951	\$ 5,588,172

2024

Moody's Investors Service: General Obligation Bond Rating	Aa3
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VEHICLE & EQUIPMENT LEASES

Vehicle/Equipment Description	Payment Number	Due Date	Principle Amount	Interest Amount	Total Payment
GOVERNMENTAL					
Fire Apparatus	Pmt 7 of 7	Annually	45,356	2,473	47,829
BUSINESS-TYPE					
None					
TOTAL LEASES PAYABLE			\$ 45,356	\$ 2,473	\$ 47,829

Legal /HR Department

This department is composed of the City Attorney, and HR Generalist. The department is responsible for ensuring the City operates in a lawful manner and is responsible for all legal business of the City. The City Attorney as a legal advisor to the Mayor, City Council, City Manager, Department Heads, and attends all City Council and Planning Commission meetings. The department is responsible for maintaining and updating the City Code and prepares or reviews all ordinances, resolutions, and contracts involving the City. All claims against the City are handled by the City Attorney. The HR Generalist supports the City departments with all HR, payroll, and benefits. This includes recruiting and hiring, wage and benefit surveys, labor law compliance, and workers compensation. Payroll processes include bi-weekly payroll for approximately 50 full-time employees and a handful of part time employees including crossing guards and sports officials.



LEGAL/HUMAN RESOURCES

	2021 Actual	2022 Actual	2023 Actual	2024 Budget	24 Budget Amendment	24 Est. to Complete	25 Budget
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EXPENDITURES

4111.0 - Salaries & Wages	21,949	23,175	32,166	44,000	68,000	60,000	130,853
4111.1 - Overtime	163	150	201	300	450	350	350
4112.0 - Employee Benefits	9,457	9,568	13,739	20,059	23,900	20,000	42,419
4113.0 - Employers Taxes	1,834	1,979	2,484	4,060	5,800	4,600	11,523
4113.5 - Uniform Expense	-	-	-	-	-	-	-
4114.0 - Outside Counsel	30	4,161	600	5,000	4,000	3,000	4,000
4121.0 - Books, Subscript, Memberships	314	1,314	1,767	2,000	2,000	2,000	2,000
4123.0 - Travel	-	345	430	1,500	1,500	1,500	1,500
4124.0 - Office Supplies & Expense	20	7	-	600	1,000	1,000	2,000
4125.0 - Equipment Supplies & Maint	-	-	-	-	-	-	-
4131.0 - Professional & Technical	2,724	4,370	3,993	5,500	5,500	5,500	5,500
4131.5 - Recruiting	773	773	101	500	500	200	500
4133.0 - Education & Training	90	159	170	300	1,500	1,500	1,500
4140.0 - Santa Clara Court	95,917	32,608	39,729	80,000	65,000	50,000	54,832
4142.0 - Witness Fees	-	-	-	-	-	-	-
4161.0 - Miscellaneous	3	24	-	-	-	-	-
4174.0 - Capital Outlay - Equipment	-	-	-	-	3,000	3,000	-
4174.1 - Capital Outlay - Furnishing	-	-	-	-	-	-	-
Total	133,274	78,633	95,378	163,819	182,150	152,650	256,976

REVENUE

3150.0 - Court Fines	33,507	351	1,087	-	-	600	1,000
Required General Revenues	99,768	78,282	94,291	163,819	182,150	152,050	255,976

Administrative Department

The Administrative Department includes the City Manager, who is responsible for the day-to-day operations of the City. The department also includes the Finance Director, City Treasurer, City Recorder, and two administrative assistants. Specific roles of the department include development of the annual budget, management of elections, maintenance of City records, and providing customer services. Financial reporting functions for all operations of the City are performed in this department along with accounts payable, utility billing, new water applications, and annual audits.



ADMINISTRATION

	2021 Actual	2022 Actual	2023 Actual	2024 Budget	24 Budget Amendment	24 Est. to Complete	25 Budget
EXPENDITURES							
4311.0 - Salaries & Wages	200,447	224,934	236,727	249,100	248,300	242,000	254,626
4311.1 - Overtime	789	1,031	964	1,000	1,000	900	900
4312.0 - Employee Benefits	86,247	88,654	91,453	107,447	99,300	93,000	98,650
4313.0 - Employers Taxes	17,240	19,567	19,312	21,664	21,065	20,500	21,797
4313.5 - Uniform Expense	151	179	80	150	150	150	100
4321.0 - Books, Subscript, Memberships	2,843	349	171	450	350	300	300
4321.4 - Computer Software Purchases	(6,869)	4,330	7,315	8,000	6,000	5,500	5,500
4322.0 - Public Notices	349	1,220	586	1,800	1,000	600	600
4322.5 - Elections	-	22,752	-	30,000	28,500	28,500	-
4323.0 - Travel	87	243	545	1,000	1,500	1,500	1,500
4324.0 - Office Supplies & Expense	3,560	5,140	5,812	6,500	6,500	6,500	6,500
4325.0 - Equipment - Supplies & Maint	424	155	10	200	100	100	100
4325.5 - Vehicle Maintenance	247	1,359	587	1,250	1,250	1,000	1,000
4326.0 - Vehicle Fuel	471	271	256	600	600	500	500
4326.0 - Bldgs & Grounds - Supplies/Mnt	2,648	1,659	5,633	5,500	6,500	6,500	6,750
4327.0 - Utilities	1,356	4,220	3,500	6,500	5,500	5,750	5,750
4328.0 - Telephone	10,483	7,974	6,708	9,000	9,000	8,500	8,500
4331.0 - Professional & Technical	4,050	6,581	8,629	8,500	8,500	8,750	9,200
4331.3 - Audit	3,500	3,580	4,400	4,500	4,400	4,540	4,900
4333.0 - Education & Training	422	1,313	380	2,000	2,000	2,000	2,000
4351.0 - Insurance & Surety Bonds	1,770	3,079	5,532	6,100	4,500	4,500	4,750
4361.0 - Miscellaneous	12	82	2,799	150	150	150	150
4362.0 - Bank Analysis Service Fees	7,803	8,805	12,563	12,000	16,000	16,000	16,500
4372.0 - Bank Error & Cash Short/Over	-	(0)	-	-	-	-	-
4374.0 - Capital Outlay - Equipment	-	2,517	1,743	3,500	3,000	3,000	3,000
4374.1 - Capital Outlay - Furnishing	-	365	-	-	-	-	-
Total	338,031	410,360	415,703	486,911	475,165	460,740	453,573
REVENUE							
3210.0 Business Licenses & Permits	5,925	6,580	9,835	6,647	5,000	8,510	8,600
Required General Revenues	332,106	403,780	405,868	480,264	470,165	452,230	444,973

General Government Department

This department is made up of the City Council and Planning Commission where they oversee legislative decisions. These duties include reviewing and approving the annual fiscal budget, reviewing and approving City resolutions and ordinances, and reviewing and approving City policies and procedures. This department also includes funding for various community organizations and events including Heritage Days, the Ivins City Arts Commission, Community & Economic Development, and reimbursement to Santa Clara City for Fire and Emergency Medical Services.



GENERAL GOVERNMENT

	2021 Actual	2022 Actual	2023 Actual	2024 Budget	24 Budget Amendment	24 Est. to Complete	25 Budget
EXPENDITURES							
4411.0 - Salaries & Wages	55,846	61,290	61,490	62,500	62,500	62,500	62,500
4411.1 - Overtime	-	-	-	-	-	-	-
4412.0 - Employee Benefits	(227)	69	68	75	75	75	75
4413.0 - Employers Taxes	5,210	5,718	5,596	5,750	5,750	5,750	5,750
4421.0 - Books, Subscript, Memberships	1,889	2,534	1,880	2,500	2,500	2,500	2,500
4423.0 - Travel	-	-	993	1,200	900	900	900
4424.0 - Office Supplies & Expenses	312	1,178	286	500	500	500	500
4431.0 - Professional & Technical	3,109	2,143	503	4,500	2,000	2,000	2,000
4433.0 - Education & Training	1,465	4,349	8,090	7,500	5,000	7,300	7,300
4451.0 - Insurance & Surety	2,713	3,134	3,270	3,900	4,050	4,011	4,500
4460.0 - Princess Pageant	3,227	3,233	2,985	3,300	3,300	3,500	3,750
4461.0 - Miscellaneous	-	129	19,871	500	500	500	500
4461.1 - Town Activities	2,042	2,532	6,644	7,000	7,000	5,000	5,000
4461.2 - Youth Easter Activity	660	2,359	2,618	3,000	3,000	3,000	3,000
4461.3 - 24th of July Party	-	-	-	-	-	-	-
4461.7 - Heritage Days	1,266	7,627	13,395	15,000	12,000	12,000	13,000
4461.8 - Youth Council	-	-	-	5,000	5,000	5,000	5,000
4461.9 - Scholarships	2,000	2,000	2,000	2,000	2,000	2,000	2,500
4462.0 - RAP Tax Art Distributions	33,255	32,500	49,831	77,267	77,267	77,267	78,000
4462.1 - Donations Under \$250	-	250	500	500	500	100	100
4462.8 - Washington County Youth Crisis Ctr	-	-	-	-	-	-	-
4463.0 - Suntran Bus Service	97,950	97,880	98,343	103,000	-	-	-
4464.0 - Community & Econ. Development	-	4,041	17,717	10,000	5,000	5,000	5,000
4465.0 - Ivins City Arts Commission	-	-	8,543	4,500	4,500	4,500	4,500
4469.7 - Community T.V.	9,153	9,170	9,628	10,000	10,000	9,530	10,000
4470.0 - Santa Clara Fire/Rescue	674,446	1,073,192	1,219,251	1,712,805	1,937,805	2,053,923	1,736,327
4470.1 - Fire Station Maintenance	-	-	6,117	8,000	8,000	8,000	10,500
4471.0 CARES Supplies & Equipment	13,513	-	-	-	-	-	-
4471.1 CARES - Wages	2,921	-	-	-	-	-	-
4471.2 CARES - Other Expenditures	359	-	-	-	-	-	-
4471.3 CARES Grant Programs	580,000	-	-	-	-	-	-
4474.0 - Capital Outlay - Equipment	-	-	-	-	-	-	-
4474.1 - Capital Outlay - Furnishing	-	-	6,374	-	-	-	-
Total	1,491,111	1,315,329	1,545,991	2,050,297	2,159,147	2,274,855	1,963,202
REVENUE							
3344.0 - Wildland Fire Reimb't	83,997	56,006	-	40,000	165,000	164,699	184,800
3415.0 - Sale of Maps & Books	190	61	141	-	-	15	-
3450.0 - Ambulance Fees	167,606	192,239	144,332	149,000	149,000	145,000	200,000
3827.0 - Heritage Days	1,417	3,182	5,215	2,500	8,695	8,695	8,000
3866.0 - Princess Scholarship Rev/Donat	75	200	125	-	-	175	-
3887.5 - Fuel Tax Refund	9,116	8,836	12,614	8,000	10,577	14,000	14,000
3880.0 - Cable TV Vault Lease	1,177	6,930	7,046	6,930	6,930	7,276	7,276
3888.0 - SunTran Bus Passes	623	235	753	500	700	700	700
3875.0 - Town Donations	-	-	706	-	-	-	-
3131.0 - RAP Tax	38,076	67,977	64,466	63,933	63,143	63,143	30,738
3890.0 - Miscellaneous Revenues	73,752	75,888	7,500	8,000	9,000	-	-
Total	376,028	411,554	242,896	278,863	413,045	403,703	445,514
Required General Revenues	1,115,083	903,775	1,303,095	1,771,434	1,746,102	1,871,152	1,517,687

Public Safety Department

The police department has the responsibility to enforce federal, state, and local laws and to aid related to matters of public safety. Services provided are: patrol officers, detectives, school resource officers, records services, evidence custodian, victims advocate, and school crossing guards. The Public Safety Department also includes Animal Control, which is made up of one full time employee and two part time employees. They maintain a no kill animal shelter, respond to animal disturbances, and enforce local laws in relation to pets and animals.



LAW ENFORCEMENT

	2021 Actual	2022 Actual	2023 Actual	2024 Budget	24 Budget Amendment	24 Est. to Complete	25 Budget
EXPENDITURES							
5411.0 Salaries & Wages	1,113,840	1,235,132	1,457,463	1,564,727	1,632,000	1,594,839	1,686,263
5411.1 Overtime	65,047	93,436	119,349	90,000	90,000	130,000	142,000
5412.0 Employee Benefits	583,685	615,453	697,972	808,920	798,000	795,000	901,583
5413.0 Employers Taxes	104,826	118,259	131,128	150,093	158,124	148,915	155,473
5413.5 Uniform Expense	19,073	16,753	14,634	20,000	18,000	18,000	20,000
5421.0 Books, Subscript, Memberships	12,032	5,881	7,633	6,000	6,000	7,750	7,500
5423.0 Travel	4,599	4,919	7,237	7,000	7,000	7,250	8,500
5424.0 Office Supplies & Expense	15,538	17,180	16,944	20,000	17,000	15,000	18,000
5425.5 Vehicle Maint	11,559	34,866	23,181	20,000	20,000	22,000	24,000
5425.6 Vehicle Fuel	18,445	28,889	62,787	55,000	60,000	68,000	68,000
5426.0 Bldgs/Grounds - Supplies/Maint	779	1,841	5,653	7,500	5,000	3,500	4,000
5427.0 Utilities	6,677	5,211	5,904	7,500	7,500	9,000	7,000
5428.0 Telephone	20,751	21,151	24,894	28,000	28,000	29,000	30,000
5431.0 Professional & Technical	14,182	19,477	28,390	20,000	20,000	22,500	23,000
5431.6 Contract Services - Axon	-	-	-	-	-	-	15,856
5431.5 Contract Services - Spillman	-	31,842	16,912	17,000	17,000	18,090	19,000
5433.0 Education & Training	21,428	11,843	13,547	21,875	21,875	17,500	25,000
5448.0 Special Department Supplies	77,017	16,271	43,090	45,000	40,000	40,000	48,000
5448.1 K9 Program	620	-	-	3,000	3,000	3,000	5,000
5448.3 S.C.H. Special Funct Officer	24,326	20,930	21,003	22,500	26,550	30,000	31,000
5450.0 St George Police Dispatch	213,474	207,193	195,546	200,000	164,000	164,000	170,292
5451.0 Insurance & Surety Bonds	13,558	22,806	28,494	30,230	28,000	28,000	31,000
5452.0 Victims Advocate Coordinator	-	15	25	1,000	1,000	1,000	1,000
5461.0 Miscellaneous	6,179	8,299	18,822	8,500	8,500	8,500	8,500
5474.0 Capital Outlay - Equipment	31,566	32,169	71,316	27,253	35,000	37,779	37,000
5474.1 Capital Outlay - Furnishings	-	27,044	11,807	5,000	-	-	5,000
5474.2 Capital Outlay - Vehicles	81,811	77,322	45,843	163,162	170,958	170,958	130,000
Total	2,461,490	2,674,187	3,069,574	3,349,260	3,382,507	3,389,582	3,621,966
REVENUE							
3451.0 - Tuacahn/Vista SRO	40,000	-	(20,000)	-	-	-	-
3452.0 - Law Enforcement Santa Clara	1,160,018	1,008,165	1,368,044	1,444,303	1,477,421	1,433,297	1,503,877
3453.0 - SRO Washington County School Dis	64,007	64,922	75,601	75,602	75,602	79,397	83,367
3450.5 - Special Events	10,628	21,914	31,987	22,000	22,000	30,100	81,500
3358.0 - State Liquor Fund Allotment	10,556	8,560	9,724	8,362	8,362	10,643	10,750
3340.0 - State Grants	168,697	71,668	37,885	58,868	37,885	40,000	40,000
Total	1,453,905	1,175,229	1,503,241	1,609,135	1,621,270	1,593,437	1,719,494
Required General Revenues	1,007,585	1,498,958	1,566,333	1,740,125	1,761,237	1,796,144	1,902,473

ANIMAL SHELTER

	2021 Actual	2022 Actual	2023 Actual	2024 Budget	24 Budget Amendment	24 Est. to Complete	25 Budget
EXPENDITURES							
5611.0 Salaries & Wages	98,879	113,305	111,815	110,740	110,740	110,740	123,012
5611.1 Overtime	1,815	3,185	11,863	4,000	7,000	9,500	7,000
5612.0 Employee Benefits	56,500	56,936	61,125	67,789	58,600	52,000	22,431
5613.0 Employers Taxes	9,234	10,711	10,537	10,345	10,345	10,345	11,231
5613.5 Uniform Expense	1,331	1,289	2,379	2,500	2,500	2,500	2,500
5621.0 Books, Subscript, Memberships	-	-	-	-	-	-	-
5623.0 Travel	-	-	-	-	-	-	-
5624.0 Office Supplies & Expense	2,063	5,376	4,553	3,800	3,800	4,300	4,300
5625.0 Equipment Supplies & Maint	1,723	200	752	1,800	1,800	1,800	1,800
5625.5 Vehicle Maintenance	1,548	731	3,258	1,600	1,600	1,600	1,600
5625.6 Vehicle Fuel	2,733	7,433	6,646	7,200	7,200	7,200	7,200
5626.0 Bldgs & Grounds - Supplies/Mnt	4,942	4,018	4,368	5,800	5,800	7,500	15,000
5627.0 Utilities	5,567	5,037	8,231	7,500	7,500	8,500	8,500
5629.0 Telephone	-	1	890	1,000	1,000	2,000	2,200
5629.0 Veterinary Care/Medicine/TNR	9,178	18,792	20,360	18,000	18,000	18,000	18,000
5631.0 Professional & Technical	3,826	1,238	1,840	1,700	1,700	2,500	2,750
5631.5 Contract Services	-	-	-	-	-	-	-
5633.0 Education & Training	-	710	732	1,000	1,000	1,000	1,000
5648.0 Special Department Supplies	140	-	954	2,000	2,000	2,000	2,000
5648.5 Food & Supplies	1,601	627	2,646	2,400	3,500	4,500	5,000
5649.0 Food & Supplies-Donated	-	-	-	-	-	-	-
5651.0 Insurance & Surety Bonds	505	1,566	931	3,300	2,500	2,376	2,500
5661.0 Miscellaneous	-	-	1,256	500	1,500	1,500	1,000
5674.0 Capital Outlay - Equipment	-	-	-	1,000	1,000	1,000	1,000
Total	201,586	231,153	255,136	253,974	249,085	250,861	240,023
REVENUE							
3225.0 - Animal Licenses	1,145	1,395	1,515	1,403	1,403	1,403	1,500
3520.0 - Animal Control Fees	12,125	21,474	35,015	11,000	18,000	20,000	25,496
3882.0 - Animal Shelter Donations-Cash	5,198	4,138	6,900	4,200	4,200	130	200
3882.1 - Animal Shelter Donations-In-Kind	3,449	-	-	-	-	-	-
Total	21,917	27,007	43,430	16,603	23,603	21,533	27,196
Required General Revenues	179,669	204,146	211,706	237,371	225,482	229,328	212,827

Building/Zoning Department

Department activities include reviewing development applications for compliance with applicable Land Use Codes, responding to resident questions, reviewing & approving building applications, and building inspections. They also assist the Planning Commission on City wide development.



BUILDING/ZONING

	2021 Actual	2022 Actual	2023 Actual	2024 Budget	24 Budget Amendment	24 Est. to Complete	25 Budget
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EXPENDITURES

5811.0 Salaries & Wages	236,122	282,708	297,901	312,982	352,500	343,000	483,293
5811.1 Overtime	3,772	6,012	4,992	10,000	6,500	6,500	6,000
5812.0 Employee Benefits	110,256	132,288	137,070	158,148	173,000	170,000	213,610
5813.0 Employers Taxes	21,087	25,001	24,237	28,977	30,400	29,400	41,854
5813.5 Uniform Expense	660	653	555	1,000	1,000	2,200	900
5821.0 Books, Subscript, Memberships	667	2,369	3,938	3,000	3,000	3,300	4,000
5823.0 Travel	-	2,293	1,123	3,000	3,000	3,000	3,000
5824.0 Office Supplies & Expense	2,194	5,057	2,086	5,000	5,000	5,000	5,000
5825.0 Equipment-Supplies & Maint	409	544	921	800	800	800	800
5825.5 Vehicle Maintenance	529	1,183	5,422	6,000	6,000	6,000	6,000
5825.6 Vehicle Fuel	1,896	3,465	4,089	4,500	4,500	4,500	4,500
5826.0 Bldg Dept. Buildings & Grounds	-	-	-	-	-	-	-
5828.0 Telephone	2,479	2,817	3,496	2,900	4,500	4,500	4,500
5831.0 Professional & Technical Svcs	22,103	11,020	26,784	20,000	25,000	25,000	27,000
5833.0 Education & Training	1,752	5,589	7,194	8,000	8,000	8,000	9,000
5851.0 Insurance & Surety Bonds	2,378	3,831	4,109	4,600	4,600	4,600	5,000
5860.0 Judgements & Losses	11,000	-	-	-	-	-	-
5861.0 Miscellaneous	218	668	4,072	2,000	2,000	2,000	2,000
5874.0 Capital Outlay - Equipment	1,879	5,552	7,337	4,000	4,000	4,000	4,000
5874.2 Capital Outlay - Vehicles	-	-	-	-	-	-	35,000
Total	419,401	491,049	535,327	574,907	633,800	621,800	855,458

REVENUE

3221.0 - Inspection Fees/Building Permits	648,598	832,086	947,323	600,000	500,000	500,000	309,000
3223.0 - Planning Application Fees	11,803	9,592	10,368	5,853	5,853	6,184	10,000
3226.0 - Subdivision Fees	35,699	40,114	34,422	16,500	16,500	29,561	24,949
3424.0 - Plan Review Fees	84,328	68,362	93,456	40,720	40,720	40,720	65,000
Total	780,429	950,154	1,085,570	663,073	563,073	576,464	408,949

Required General Revenues/(Excess)	(361,028)	(459,105)	(550,243)	(88,166)	70,727	45,336	446,509
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Public Works Department

This department consists of Streets, Water, Sewer, and Storm Drain services provided by the City. Department activities include: organizing and accomplishing planned street projects, evaluate and upgrade all City street signs, road markings, and street lighting, providing high-quality water to residents at the most economical price possible, maintain water and waste water infrastructure, and maintaining and improving detention basins and inlets.



STREETS

	2021 Actual	2022 Actual	2023 Actual	2024 Budget	24 Budget Amendment	24 Est. to Complete	25 Budget
EXPENDITURES							
6011.0 - Salaries & Wages	156,737	161,559	186,487	204,151	206,100	206,100	223,268
6011.1 - Overtime	4,271	3,651	4,026	4,000	4,000	4,000	4,000
6012.0 - Employee Benefits	70,972	73,492	80,471	90,223	91,000	91,000	101,937
6013.0 - Employers Taxes	15,057	15,305	16,332	18,860	19,700	19,700	20,920
6013.5 - Uniform & Safety Equipment	1,359	1,134	1,325	1,675	1,675	1,675	1,500
6021.0 - Books, Subscriptions, & Membership	304	42	78	570	570	570	570
6021.5 - Software	299	3,169	2,979	4,215	4,215	4,215	4,305
6023.0 - Travel & Lodging	-	79	302	1,250	1,250	1,250	1,250
6024.0 - Office Supplies	2,145	1,850	1,470	2,320	2,320	2,320	2,320
6025.0 - Equipment - Supplies & Maint	4,077	3,139	5,754	4,500	7,000	10,000	7,200
6025.1 - Equipment Rental	-	-	-	1,500	1,500	1,500	500
6025.5 - Vehicle Maintenance	487	1,349	2,051	1,500	1,500	1,500	1,650
6025.6 - Gas/Oil/Diesel	7,791	12,358	15,892	15,000	15,000	15,000	13,250
6026.0 - Bldg, Grounds Supplies & Maint	633	1,642	1,039	1,500	1,500	1,500	1,525
6027.0 - Utilities	29,482	29,536	30,154	35,000	35,000	35,000	35,000
6028.0 - Telephone	1,405	1,883	2,109	2,100	2,100	2,400	2,430
6031.0 - Professional & Technical	2,641	3,415	3,156	3,840	3,840	3,840	4,240
6031.5 - Contract Services	687	217	255	600	600	600	600
6031.6 - MPO	5,000	5,000	5,500	5,500	5,500	5,500	5,500
6033.0 - Education & Training	1,017	955	1,373	2,000	2,000	2,000	2,100
6048.0 - Materials & Supplies	1,937	3,792	3,549	4,400	4,400	4,400	4,400
6050.0 - Street/Road Repairs	20,808	1,494	6,587	25,000	25,000	20,000	30,000
6051.0 - Insurance & Surety Bonds	4,755	7,092	7,964	9,200	8,800	8,800	10,500
6051.5 - Road Maintenance	361,927	356,986	390,048	550,000	525,000	610,000	550,000
6052.5 - Undesignated Street Projects	38,400	8,704	37,393	60,000	60,000	60,000	60,000
6053.0 - Street Lighting	46,501	6,367	11,497	70,000	70,000	5,000	70,000
6053.1 - Street Signage	5,443	14,604	17,430	25,000	25,000	5,000	25,000
6061.0 - Miscellaneous	-	-	7,259	-	-	-	400
6087.5 - GIS Mapping	-	-	-	6,000	6,000	-	6,000
6063.0 - Suntran Bus Service					112,000	112,000	209,000
6074.0 - Capital Outlay - Equipment	53,876	1,492	200,057	7,500	7,500	3,000	1,250
6074.1 - Capital Outlay - Furnishings	1,116	287	370	6,250	6,250	6,250	2,500
6074.2 - Capital Outlay - Vehicles	-	-	20,970	14,125	14,125	23,750	23,750
6074.4 - Capital Outlay - Other	9,246	9,847	6,771	-	-	-	-
6074.7 Capital Outlay - PW Yard	10,957	3,608	4,284	-	-	2,000	-
Total	859,331	734,049	1,074,933	1,177,780	1,270,445	1,269,870	1,426,864
REVENUE							
3356.0 Class C" Road Fund Allotment"	477,176	488,930	532,333	514,800	537,656	537,656	550,000
3227.0 Subdiv&Site Devel Const Permit	116,695	32,333	102,731	38,260	38,260	45,000	24,000
3130.1 Transit Taxes	214,038	269,299	317,893	282,557	295,640	295,640	298,596
3170.0 Highway Sales Tax	246,138	298,328	373,291	335,644	347,161	347,161	355,840
Total	1,054,046	1,088,891	1,326,248	1,171,260	1,218,717	1,225,457	1,228,436
Required General Revenues/(Excess)	(194,716)	(354,842)	(251,314)	6,519	51,728	44,413	198,428

SANITATION

	2021 Actual	2022 Actual	2023 Actual	2024 Budget	24 Budget Amendment	24 Est. to Complete	25 Budget
EXPENDITURES							
6231.5 - Solid Waste Home Collection	541,098	596,249	623,867	646,000	646,000	656,000	688,800
6232.0 - Recycling Collection	178,803	242,548	283,852	303,000	303,000	320,000	342,400
6232.5 - Waste Service Dumpster Pickup	17,406	27,772	34,635	42,000	42,000	42,000	30,000
6235.0 - Write-off Bad Debt	-	-	18,597	-	-	-	-
Total	737,308	866,568	960,952	991,000	991,000	1,018,000	1,061,200
REVENUE							
3443.0 - Sanitation	805,344	905,605	935,538	957,000	957,000	980,000	1,046,000
Required General Revenues	(68,036)	(39,037)	25,414	34,000	34,000	38,000	15,200

Water Fund

	2021 Actual	2022 Actual	2023 Actual	2024 Budget	24 Budget Amendment	24 Est. to Complete	25 Budget
REVENUE							
Operating Revenue							
3710.0 Water Sales	2,844,412	2,948,618	3,044,565	3,123,259	3,123,259	3,149,836	3,244,331
3710.1 Interest Earnings - Operating	-	-	140,680	100,000	220,000	250,000	130,000
3720.0 Connection Fees	117,450	89,690	43,101	32,320	35,000	38,000	83,414
3721.0 Subdiv&Site Devel Const Permit	-	-	-	-	-	-	40,000
3730.0 Penalties & Forfeitures	36,547	45,280	19,612	25,000	45,000	50,000	33,813
3740.0 Return Check Charges	657	975	88	-	-	600	-
3732.0 Hydrant Non-compliance Fees	-	2,756	-	-	-	-	-
Total Revenue:	2,999,066	3,087,319	3,248,047	3,280,579	3,423,259	3,488,436	3,531,558

Water Fund

EXPENSES

	2021 Actual	2022 Actual	2023 Actual	2024 Budget	24 Budget Amendment	24 Est. to Complete	25 Budget
Operating Expenses							
4011.0 Salaries & Wages	456,519	512,005	559,434	616,252	620,000	607,000	639,015
4011.1 Overtime	8,849	8,542	9,283	10,000	10,000	10,000	10,000
4012.0 Employee Benefits	215,658	233,964	248,132	288,000	280,000	275,000	293,823
4013.0 Employers Taxes	41,267	45,818	46,278	55,500	56,800	55,800	59,605
4013.5 Uniform & Safety Equipment	1,219	1,840	1,966	2,680	2,680	2,400	2,400
4013.6 Uniform & Safety Equipment - Overhead	393	505	201	260	260	100	200
4014.0 Outside Counsel - Legal	75	5,856	1,501	5,000	3,000	3,000	3,000
4021.0 Books, Subscript, Memberships	3,841	1,451	2,971	2,850	2,850	2,850	2,850
4021.1 Books, Subscript, Memberships - Overhead	11,460	5,871	7,670	2,760	2,760	2,760	2,760
4021.5 Software	4,749	11,100	13,290	21,610	21,610	20,020	22,210
4021.6 Software - Overhead	14,959	15,603	17,997	15,000	15,000	15,000	15,000
4022.1 Public Notices - Overhead	1,091	1,370	1,134	2,500	2,500	1,000	1,800
4023.0 Travel & Lodging	-	127	335	2,000	2,000	1,400	2,000
4023.1 Travel & Lodging - Overhead	217	821	2,436	2,100	2,100	2,100	2,100
4024.0 Office Supplies	5,786	3,633	3,128	4,640	4,640	3,480	4,640
4024.1 Office Supplies - Overhead	9,014	6,369	8,383	10,000	10,000	10,600	10,600
4025.0 Equipment - Supplies & Maint	8,210	7,168	10,567	9,000	9,000	18,150	14,400
4025.1 Equipment Rental/Lease	-	-	-	1,000	1,000	500	500
4025.2 Equipment - Supplies & Maint - Overhead	369	935	237	500	500	200	300
4025.4 Vehicle Maint - Overhead	708	1,226	508	1,000	1,000	2,000	1,000
4025.5 Vehicle Maintenance	1,838	5,320	7,475	6,000	6,000	4,800	6,600
4025.6 Gas/Oil/Diesel	12,347	19,794	24,811	21,200	21,200	16,960	21,200
4025.7 Gas/Oil/Diesel - Overhead	847	712	639	900	900	800	800
4026.0 Bldgs & Grounds - Supplies/Mnt	1,037	3,046	1,662	2,360	2,360	2,360	2,440
4026.1 Bldgs & Grounds-Supplies/Maint - Overhead	6,781	4,238	10,144	12,000	12,000	12,000	12,200
4027.0 Utilities	11,244	12,846	10,944	11,900	11,900	11,900	12,300
4027.1 Utilities - Overhead	3,390	6,693	8,426	10,000	10,000	10,000	10,100
4028.0 Telephone	11,491	12,669	12,196	13,150	13,150	14,200	14,470
4028.1 Telephone - Overhead	12,221	13,034	15,992	15,000	15,000	16,000	16,200
4031.0 Professional & Technical	5,869	7,225	7,044	8,120	8,120	8,120	8,490
4031.4 Accounting Services	8,750	8,950	11,000	11,500	11,350	11,350	11,500
4031.5 Contractor Services	17,723	18,290	20,282	23,590	23,590	23,590	25,400
4031.6 Water Purchase	1,137,035	1,001,513	1,109,522	1,400,000	1,225,000	1,225,000	1,400,000
4031.7 Professional & Technical - Overhead	16,395	23,504	29,212	27,500	27,500	28,500	29,000
4032.0 Irrigation Water Shares Assess	3,950	7,061	7,281	7,100	7,100	7,300	7,281
4033.0 Education & Training	2,828	2,135	1,831	3,200	3,200	3,200	3,360
4033.1 Education & Training - Overhead	1,548	2,680	1,374	3,000	3,000	2,500	2,500
4035.0 Write-off Bad Debt	-	-	10,198	-	-	-	-
4048.0 Material & Supplies	1,107	1,847	253	2,750	2,750	1,500	2,750
4049.0 Landfill Charges	3,828	1,994	2,869	3,000	3,000	3,800	3,800
4051.0 Insurance & Surety Bonds	16,292	23,395	24,202	27,000	28,000	28,000	29,500
4061.0 Miscellaneous	87	142	44,000	500	500	500	500
4061.1 Miscellaneous - Overhead	4,987	3,767	11,708	8,000	8,000	6,000	6,000
4062.0 Bankcard Fees	19,507	21,962	31,393	28,000	38,000	36,000	38,000
4065.0 Depreciation	669,645	687,271	727,142	763,401	723,750	723,750	740,000
Total Expenditures	2,755,126	2,754,292	3,067,049	3,461,823	3,253,070	3,231,490	3,492,594
Total Change in Net Position	243,940	333,026	180,998	(181,244)	170,189	256,946	38,964

Water Fund							
Capital Budget							
Impact Fees and Non-operating Revenue							
3610.0 Impact Fees - Water	867,499	665,582	840,234	166,593	373,169	575,000	399,867
3640.0 Secondary Water Impact Fee	(1,233)	-	-	-	-	-	-
3645.0 Taviawk Zonal Water Impact Fee	3,000	1,500	-	-	-	-	-
3810.0 Interest Earnings	13,487	18,642	94,039	30,000	146,332	155,000	145,000
3850.0 Subdividers Contribution	1,556,350	844,500	378,750	420,150	421,975	421,975	926,533
3890.0 Miscellaneous	34,332	31,350	75,792	30,000	30,000	30,000	30,000
Total Impact Fees and Non-operating Revenue	2,473,435	1,561,574	1,388,814	646,743	971,476	1,181,975	1,501,400
Capital Expenses							
4140.0 GASB 68 Pension Expense	20,367	(5,913)	(36,719)	37,729	25,951	30,000	30,000
4145.0 GASB 68 Benefit Expense	(72,282)	(79,688)	-	(70,783)	(73,291)	(50,000)	(50,000)
4274.0 Capital Outlay - Equipment	131	6,537	4,358	625,000	625,000	615,000	9,000
4274.1 Capital Outlay Tools	1,002	1,748	624	10,000	10,000	10,000	4,000
4274.2 Capital Outlay Vehicles	-	-	1,073	22,600	22,600	30,000	38,000
4274.4 Capital Outlay - Other	11,751	15,756	2,809	-	-	-	-
4274.5 Regional Pipeline	194,636	194,050	193,943	210,000	210,000	200,000	205,000
4274.7 - Capital Outlay - PW Yard	17,531	5,756	5,766	160,600	160,600	25,000	200,000
4282.5 Water System Upgrades	44,301	72,892	63,214	80,000	80,000	75,000	80,000
4282.6 New Water Meters	85,465	8,323	5,332	110,000	110,000	30,000	110,000
4283.8 Water Road Repairs	5,428	10,522	34,111	8,500	8,500	8,500	8,500
4284.3 Telemetry System	3,414	11,124	22,485	25,000	25,000	25,000	25,000
4285.5 Water Tank Repairs	5,400	698	-	260,000	260,000	10,000	260,000
4287.5 GIS Mapping	-	-	-	30,000	30,000	30,000	30,000
4287.6 Water & Irrigation Master System	-	-	37,638	131,000	131,000	50,000	131,000
4288.0 Eligible Culinary Water Impact Fee Expend.	-	-	-	161,700	161,700	-	99,960
4288.1 Eligible Irrigation Water Impact Fee Expend.	-	-	-	161,700	161,700	-	-
4287.9 Irrigation System	-	1,522	430	-	-	94,062	-
Total Capital Requirements	323,851	243,325	335,062	1,963,047	1,948,761	1,182,562	1,180,460
Capital Net Income/(Loss)	2,149,584	1,318,248	1,053,752	(1,316,304)	(977,285)	(587)	320,940

Waste Water Fund-Sewer

	2021 Actual	2022 Actual	2023 Actual	2024 Budget	24 Budget Amendment	24 Est. to Complete	25 Budget
REVENUE							
Operating Revenue							
3710.0 Sewer Services	1,266,184	1,351,530	1,493,102	1,615,679	1,653,498	1,655,013	1,754,314
3710.1 Interest Earnings - Operating	-	-	96,995	50,000	95,476	110,000	45,000
3720.0 Connection Fees	137,000	96,500	37,000	26,000	32,000	38,000	38,000
3721.0 Subdiv&Site Devel Const Permit	-	-	-	-	-	-	24,000
Total Revenue:	1,403,184	1,448,030	1,627,097	1,691,679	1,780,974	1,803,013	1,861,314

Waste Water Fund-Sewer

	2021 Actual	2022 Actual	2023 Actual	2024 Budget	24 Budget Amendment	24 Est. to Complete	25 Budget
EXPENSES							
	2021 Actual	2022 Actual	2023 Actual	2024 Budget	24 Budget Amendment	24 Est. to Complete	25 Budget
Operating Expenses							
4011.0 Salaries & Wages	189,081	218,584	239,330	268,576	270,126	264,000	283,856
4011.1 Overtime	4,279	4,232	4,582	4,500	4,501	4,500	4,500
4012.0 Employee Benefits	89,043	102,298	110,073	131,000	126,375	123,000	134,732
4013.0 Employers Taxes	17,157	19,564	19,924	24,300	24,000	23,000	25,640
4013.5 Uniform & Safety Equipment	949	1,154	1,229	1,675	1,675	1,500	1,500
4013.6 Uniform & Safety Equipment - Overhead	157	202	80	100	100	100	100
4014.0 Outside Counsel - Legal	30	2,342	600	2,500	2,500	2,500	2,300
4021.0 Books, Subscript, Memberships	543	780	968	855	856	855	855
4021.1 Books, Subscript, Memberships - Overhead	5,024	2,349	3,068	1,100	1,100	1,100	1,100
4021.5 Software	898	6,413	7,701	9,280	9,280	8,180	9,550
4021.6 Software - Overhead	6,294	6,241	7,199	6,000	6,000	6,000	6,000
4022.1 Public Notices - Overhead	436	548	454	1,000	1,000	1,000	800
4023.0 Travel & Lodging	-	79	210	3,660	3,660	875	1,250
4023.1 Travel & Lodging - Overhead	87	328	974	1,000	1,000	1,000	800
4024.0 Office Supplies	4,645	3,095	2,535	4,049	4,049	3,045	4,060
4024.1 Office Supplies - Overhead	3,606	2,547	3,353	3,200	3,200	3,300	3,400
4025.0 Equipment - Supplies & Maint	7,079	4,614	8,778	7,875	7,875	15,900	12,600
4025.2 Equipment - Supplies & Maint - Overhead	148	374	10	200	200	100	100
4025.4 Vehicle Maint - Overhead	248	491	203	500	500	400	300
4025.5 Vehicle Maintenance	585	1,802	2,686	2,000	2,000	1,600	2,200
4025.6 Gas/Oil/Diesel	7,717	12,310	15,507	13,250	13,250	10,600	13,250
4025.7 Gas/Oil/Diesel - Overhead	339	285	256	460	460	460	420
4026.0 Bldgs & Grounds - Supplies/Mnt	709	1,922	1,138	1,475	1,475	1,475	1,525
4026.1 Bldgs & Grounds-Supplies/Maint - Overhead	2,817	1,540	4,058	4,500	4,500	4,600	4,700
4026.2 Shared Storage	-	-	-	600	-	-	-
4027.0 Utilities	3,639	4,018	1,782	3,850	3,850	3,500	3,850
4027.1 Utilities - Overhead	1,356	2,677	3,310	3,500	3,500	3,700	3,800
4028.0 Telephone	1,405	2,224	3,069	2,000	2,000	2,325	2,430
4028.1 Telephone - Overhead	4,888	5,214	6,397	6,300	6,300	6,500	6,600
4031.0 Professional & Technical	2,548	3,247	3,268	4,080	4,080	4,080	4,480
4031.4 Accounting Services	3,500	3,580	4,400	4,600	4,540	4,540	4,750
4031.5 Contract Services	17,731	22,563	53,683	59,610	59,610	57,310	60,100
4031.6 St George Sewer Treatment Plnt	607,932	597,425	690,399	767,994	742,691	705,000	801,000
4031.7 Professional & Technical - Overhead	6,558	9,401	11,685	10,000	10,000	10,000	10,350
4033.0 Education & Training	1,424	1,190	1,413	2,000	2,000	2,000	2,100
4033.1 Education & Training - Overhead	619	1,072	549	2,000	2,000	2,000	2,000
4035.0 Write-off Bad Debt	-	-	10,143	-	-	-	-
4048.0 Materials & Supplies	1,533	423	5,051	2,500	2,500	11,500	11,500
4051.0 Insurance & Surety Bonds	5,421	9,211	9,408	11,000	11,000	11,500	12,500
4061.0 Miscellaneous	-	-	1,250	750	750	750	750
4061.1 Miscellaneous - Overhead	2,075	1,507	4,730	3,000	3,000	3,000	3,000
4062.0 Bankcard Fees	7,803	8,785	12,557	13,400	16,000	16,000	16,000
4065.0 Depreciation	307,701	327,893	343,040	358,599	359,333	355,000	369,234
Total Expenditures	1,318,020	1,394,523	1,601,049	1,748,838	1,722,836	1,677,795	1,829,982
Total Change In Net Position	85,164	53,507	26,048	(57,159)	58,138	125,218	31,332

Waste Water Fund-Sewer

	2021 Actual	2022 Actual	2023 Actual	2024 Budget	24 Budget Amendment	24 Est. to Complete	25 Budget
Capital Budget							
Impact Fees and Non-operating Revenue							
3610.0 Ivins Impact Fees-Sewer	145,349	109,495	244,469	27,581	63,435	110,000	59,590
3810.0 Interest Earnings	3,365	4,259	23,241	8,000	43,284	43,284	10,000
3850.0 Subdividers Contribution	655,600	458,400	232,500	222,732	199,833	199,833	300,000
3890.0 Miscellaneous	40	-	-	150,000	-	-	200,000
Total Impact Fees and Non-operating Revenue	804,355	572,153	500,210	408,312	306,553	353,117	569,590
Capital Expenses							
4140.0 GASB 68 Pension Expense	5,819	(2,531)	1,631	10,980	10,980	10,980	10,980
4145.0 GASB 68 Pension Benefit	(20,652)	(41,170)	-	(25,172)	(25,172)	(25,172)	(25,172)
4274.0 Capital Outlay - Equipment	50,754	55,766	58,163	125,000	165,000	165,000	7,100
4274.1 Capital Outlay - Tools	10,461	344	855	7,500	7,500	7,500	3,000
4274.2 Capital Outlay - Vehicles	-	-	804	16,950	16,950	28,500	28,500
4274.4 Capital Outlay - Other	8,740	9,506	44,705	-	-	-	-
4274.7 Capital Outlay - PW Yard	13,148	4,319	5,322	-	-	-	50,000
4274.8 Sewer Construction Projects	-	-	-	1,850,000	150,000	100,000	1,000,000
4287.5 Sewer Master Plan	6,707	1,389	-	-	-	-	18,000
4288.0 Sewer Capital Facilities	368	3,451	17,048	45,000	45,000	25,000	45,000
4288.2 Eligible Sewer Impact Fee Expenditures	-	-	-	-	-	25,000	900,000
4288.1 Sewer Regional Upsize/Realignment - Santa Clara	-	-	-	50,000	50,000	-	-
Total Capital Expenses	75,345	31,074	128,529	2,080,257	420,258	336,808	2,037,408
Capital Net Income/(Loss)	729,009	541,079	371,681	(1,671,944)	(113,705)	16,309	(1,467,818)

Waste Water Fund-Storm Drain

	2021 Actual	2022 Actual	2023 Actual	2024 Budget	24 Budget Amendment	24 Est. to Complete	25 Budget
REVENUE							
Operating Revenue							
3710.0 Storm Drain Fees	730,920	833,297	872,082	879,237	886,416	897,098	941,953
3721.0 Subdiv&Site Devel Const Permit	-	-	-	-	-	-	30,000
3730.0 Inspection Fees	4,125	2,066	-	1,000	-	-	-
3820.0 Grants	-	-	-	-	-	-	-
Total Revenue:	735,045	835,362	872,082	880,237	886,416	897,098	971,953
EXPENSES							
	2021 Actual	2022 Actual	2023 Actual	2024 Budget	24 Budget Amendment	24 Est. to Complete	25 Budget
Operating Expenses							
4011.0 Salaries & Wages	117,126	129,387	142,547	157,700	162,000	157,900	171,965
4011.1 Overtime	2,129	2,150	2,351	2,200	2,200	2,200	2,200
4012.0 Employee Benefits	51,813	56,922	61,463	72,600	68,836	66,786	75,358
4013.0 Employers Taxes	10,559	11,370	11,783	14,800	14,514	13,384	15,356
4013.5 Uniform & Safety Equipment	371	459	492	670	670	600	600
4013.6 Uniform & Safety Equipment - Overhead	79	101	40	50	50	50	50
4014.0 Outside Counsel - Legal	15	1,171	300	1,000	1,000	1,000	800
4021.0 Books, Subscript, Memberships	50	200	64	175	175	175	175
4021.1 Books, Subscript, Memberships - Overhead	2,512	1,174	1,534	550	550	550	550
4021.5 Software	2,099	3,032	2,695	3,260	3,260	2,810	3,350
4021.6 Software - Overhead	3,147	3,121	3,599	3,000	3,000	3,000	3,000
4022.1 Public Notices - Overhead	218	274	227	500	500	500	400
4023.0 Travel & Lodging	-	32	267	500	500	350	500
4023.1 Travel & Lodging - Overhead	43	164	487	500	500	500	500
4024.0 Office Supplies	809	442	370	480	480	435	480
4024.1 Office Supplies - Overhead	1,803	1,274	1,677	1,700	1,700	1,800	1,800
4025.0 Equipment - Supplies & Maint	1,042	651	1,248	1,125	1,125	2,250	1,800
4025.1 Equipment Rental	-	-	-	200	200	100	200
4025.2 Equipment - Supplies & Maint - Overhead	74	187	5	100	100	80	80
4025.4 Vehicle Maint - Overhead	137	245	102	350	350	350	350
4025.5 Vehicle Maintenance	239	396	655	500	500	400	550
4025.6 Gas/Oil/Diesel	3,087	4,914	6,203	5,300	5,300	4,240	5,300
4025.7 Gas/Oil/Diesel - Overhead	169	142	128	230	230	230	230
4026.0 Bldgs & Grounds - Supplies/Mnt	253	712	415	590	590	590	610
4026.1 Bldgs & Grounds-Supplies/Maint - Overhead	1,252	770	2,029	2,350	2,350	2,350	2,550
4027.0 Utilities	973	1,098	504	810	810	810	810
4027.1 Utilities - Overhead	678	1,339	1,655	2,200	2,200	2,200	2,200
4028.0 Telephone	516	754	844	850	850	930	975
4028.1 Telephone - Overhead	2,444	2,607	3,198	3,000	3,000	3,000	3,000
4031.0 Professional & Technical	2,262	3,563	2,724	4,150	4,150	4,150	5,370
4031.4 Accounting Services	1,750	1,790	2,200	2,300	2,300	2,300	2,400
4031.5 Contract Services	2,410	2,951	3,427	4,340	4,340	4,340	4,450
4031.7 Professional & Technical - Overhead	3,929	4,701	5,842	5,300	5,300	5,300	5,400
4033.0 Education & Training	120	-	605	800	800	800	840
4033.1 Education & Training - Overhead	306	536	275	900	900	900	900
4035.0 Write-off Bad Debt	-	-	4,959	-	-	-	-
4048.0 Materials & Supplies	1,194	1,318	126	1,500	1,500	750	1,500
4051.0 Insurance & Surety Bonds	3,624	4,636	4,951	4,826	4,826	4,826	5,000
4052.3 Storm Drain Bond Expenses	-	-	1,650	1,650	1,650	1,650	1,700
4061.0 Miscellaneous	1,250	1,290	-	2,000	2,000	4,000	2,000
4061.1 Miscellaneous - Overhead	1,037	753	2,369	1,500	1,500	1,500	1,500
4062.0 Bankcard Fees	3,901	4,392	6,279	6,700	6,700	6,700	6,800
4065.0 Depreciation	302,714	315,510	324,652	346,500	353,739	353,739	360,446
Total Expenditures	528,134	566,526	606,941	659,756	667,245	660,524	694,044
Total Change In Net Position	206,911	268,836	265,141	220,481	219,171	236,574	277,909
Impact Fees and Non-operating Revenue							
3610.0 Impact Fees-Storm Drain	308,238	204,439	156,658	58,485	77,588	97,000	126,655
3810.0 Interest Income	4,499	6,232	26,817	7,000	45,480	45,480	20,000
3850.0 Subdividers Contribution	462,400	223,600	118,200	103,866	120,667	120,667	150,000
3890.0 Miscellaneous	-	-	173	-	-	-	-
Total Impact Fees and Non-operating Revenue	775,137	434,271	301,848	169,350	243,735	263,147	296,655

Waste Water Fund-Storm Drain

	2021 Actual	2022 Actual	2023 Actual	2024 Budget	24 Budget Amendment	24 Est. to Complete	25 Budget
Capital Expenses							
4140.0 GASB 68 Pension Expense	4,369	(1,494)	(4,030)	8,333	(4,030)	(4,030)	(4,030)
4142.2 Storm Wtr 2016 Bond Interest	105,800	97,300	47,225	77,100	77,100	77,100	66,300
4145.0 GASB 68 Pension Benefit	(15,489)	(24,823)	-	(17,365)	-	(17,365)	(17,365)
4274.0 Capital Outlay - Equipment	16	1,289	872	33,250	33,250	33,250	1,650
4274.1 Capital Outlay - Tools	121	57	46	1,250	1,250	1,250	500
4274.2 Capital Outlay - Vehicles	-	-	134	2,825	2,825	4,750	4,750
4274.4 Capital Outlay - Other	1,894	4,349	270	-	-	-	-
4274.7 Capital Outlay - PW Yard	1,811	751	1,582	-	-	-	50,000
4287.6 Storm Drain Master Plan	-	-	29,544	10,000	10,000	20,000	10,000
4287.8 Detention Basin Projects	-	-	-	300,000	50,000	20,000	300,000
4287.9 Storm Drain Improvements	-	-	16,496	600,000	50,000	20,000	75,000
4288.3 Eligible Storm Drain Impact Fee Expenditures	-	-	-	-	-	-	67,500
4288.0 2016 Master Plan Projects Ph. 1	-	-	-	-	-	-	-
Total Capital Expenses	98,523	77,429	92,139	1,015,393	220,395	154,955	554,305
Capital Net Income/(Loss)	676,614	356,842	209,709	(846,043)	23,340	108,192	(257,650)

Recreation, Parks, and Cemetery Department

These departments are made up of 8 full-time staff and up to 10 sports officials during certain youth sport seasons. The department is responsible for maintaining the City's parks, streetscapes, trailheads, and open spaces. They also assist in the scheduling, planning, and operation of annual City sponsored events and other private events which are hosted in the parks and pavilions. Staff facilitate the use of the park's sports facilities for youth and adult sport leagues and other outdoor recreation activities.



RECREATION

	2021 Actual	2022 Actual	2023 Actual	2024 Budget	24 Budget Amendment	24 Est. to Complete	25 Budget
EXPENDITURES							
7011.0 Salaries & Wages	103,928	112,114	119,801	134,260	139,260	132,000	145,490
7011.1 Overtime	204	675	676	800	800	3,000	800
7012.0 Employee Benefits	50,422	51,244	52,267	58,300	53,730	46,476	49,849
7013.0 Employers Taxes	8,679	9,402	9,391	11,393	13,193	10,326	13,366
7013.5 Uniform & Safety Equipment	77	-	-	300	300	300	400
7021.0 Books,Subscript, Memberships	210	260	370	600	600	600	600
7023.0 Travel & Lodging	-	406	91	2,800	2,800	2,800	2,800
7024.0 Office Supplies	871	79	32	950	950	950	950
7025.0 Equipment - Supplies & Maint	666	442	1,549	1,500	1,500	1,500	1,500
7025.1 Equipment Rental	3,780	4,215	3,575	3,960	3,960	3,960	4,560
7025.6 Vehicle Fuel	932	1,394	1,538	1,875	1,875	1,875	1,900
7027.0 Utilities	12,162	10,421	12,301	17,000	17,000	17,000	17,000
7028.0 Telephone	-	-	-	-	-	-	-
7031.0 Professional & Technical	827	1,458	451	500	500	500	1,000
7031.5 Contractor Services	3,630	4,481	6,067	6,120	6,120	6,120	8,560
7033.0 Education & Training	74	315	365	875	875	875	1,250
7033.5 Little League	250	300	300	300	300	300	300
7033.7 Baseball/Softball 5-8	1,386	50	1,664	1,200	1,200	1,200	1,350
7034.3 Football - Flag	1,923	3,261	3,582	3,500	3,500	3,500	3,500
7034.5 Basketball	2,248	2,629	2,956	8,000	8,000	8,000	8,000
7034.6 Running Contract	500	-	-	500	500	500	500
7034.7 Contract Classes	2,060	2,000	4,099	2,500	2,500	2,500	2,500
7034.8 Youth Activities	485	389	536	2,350	2,350	2,350	2,400
7034.9 - Kickball Ages 4	-	-	-	-	-	-	-
7035.0 Sand Hollow Swimming Pool	24,255	25,577	32,160	32,500	47,517	46,324	50,000
7035.1 Adult Volleyball	-	25	1,166	1,750	1,750	1,373	1,750
7048.0 Materials & Supplies	-	-	-	1,000	1,000	1,000	1,000
7051.0 Insurance & Surety Bonds	7,026	10,384	11,168	11,800	11,800	11,118	11,800
7061.0 Miscellaneous	2,694	3,909	2,119	5,000	5,000	5,000	6,500
7074.0 - Capital Outlay - Equipment	3,273	500	-	-	-	-	-
7076.0 Christmas Decorations	22	370	562	1,500	1,500	500	1,500
7075.0 - RAP Tax Expenditure	-	-	45,212	57,267	57,267	57,267	30,738
Total	232,582	246,300	313,999	370,400	387,647	369,214	371,862
REVENUE							
3820.0 - Youth Basketball	4,049	4,060	4,628	8,100	6,960	7,020	7,000
3822.0 - Youth Baseball/Softball	2,496	2,782	2,237	2,500	2,500	2,500	2,500
3823.0 Adult Volleyball	-	-	1,456	1,500	1,920	1,920	1,500
3825.0 - Flag Football	-	5,564	5,284	4,000	4,110	4,110	4,200
3825.9 Youth Cross Country	3,770	449	780	500	960	960	750
3826.0 - Contract Classes-Dance, Yoga	303	2,500	5,258	2,000	1,170	1,170	2,000
3868.0 - Excursions	-	1,114	1,542	-	-	463	1,000
3131.0 - RAP Tax	38,076	67,977	64,466	63,933	63,143	63,143	30,738
Total	48,694	84,446	85,650	82,533	80,763	81,286	49,688
Required General Revenues	183,888	161,854	228,349	287,867	306,884	287,927	322,174

PARKS

	2021 Actual	2022 Actual	2023 Actual	2024 Budget	24 Budget Amendment	24 Est. to Complete	25 Budget
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EXPENDITURES

7511.0 - Salaries & Wages	205,787	219,145	227,162	242,579	254,000	250,000	300,202
7511.1 - Overtime	2,109	2,876	2,894	3,500	3,500	3,500	3,500
7512.0 - Employee Benefits	121,758	125,065	126,539	141,887	143,000	143,000	172,113
7513.0 - Employers Taxes	18,003	19,230	18,809	22,555	23,000	23,000	27,711
7513.5 - Uniform & Safety Equipment	3,122	2,284	3,094	3,940	3,940	3,940	4,000
7521.0 - Books, Subscript, Memberships	447	435	610	1,035	1,035	1,035	1,100
7523.0 - Travel & Lodging	96	-	-	850	850	850	850
7524.0 - Office Supplies	574	1,451	1,090	500	500	500	500
7525.0 - Equipment - Supplies & Maint	15,865	23,266	23,399	19,000	19,000	19,000	20,000
7525.1 - Equipment Rental	-	-	-	1,000	1,000	1,000	1,000
7525.6 - Vehicle Fuel	7,953	10,217	9,214	9,000	9,000	9,000	9,500
7528.0 - Telephone	1,852	2,613	3,140	6,060	6,060	6,060	3,600
7531.5 - Contractor Services	5,936	4,121	4,885	6,310	6,310	6,310	7,770
7531.6 - Water	96,836	106,646	110,883	127,100	127,100	127,100	137,000
7533.0 - Training & Education	853	1,655	624	2,000	2,000	2,000	3,050
7535.5 - Park Improvements	24,982	29,003	13,301	27,000	27,000	27,000	38,250
7548.0 - Materials & Supplies	5,633	12,600	4,713	13,000	13,000	13,000	14,000
7550.0 - Fire Lake Park Maintenance	8,855	8,036	16,316	10,025	10,025	10,025	13,525
7574.0 - Capital Outlay - Equipment	-	-	9,477	-	-	-	35,000
7574.1 - Capital Outlay - Furnishing	-	-	-	-	-	-	-
7574.2 - Capital Outlay - Vehicles	-	-	-	-	-	55,000	-
7574.3 - Capital Outlay - Other	17,874	-	-	-	-	-	-
7575.0 - RAP - Tax Expenditure	-	-	53,243	57,267	57,267	57,267	30,738
Total	538,534	568,642	629,392	694,609	707,587	758,587	823,409

REVENUE

3877.0 - Ball Field/Park Rental	-	2,638	8,210	4,000	4,000	4,000	4,000
3828.0 - Movies in the Park	-	-	-	-	-	-	-
3131.0 - RAP Tax	38,076	67,977	64,466	63,933	63,143	63,143	30,738
Total	38,076	70,615	72,676	67,933	67,143	67,143	34,738

Required General Revenues	500,459	498,027	556,716	626,675	640,444	691,444	788,671
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CEMETERY

	2021 Actual	2022 Actual	2023 Actual	2024 Budget	24 Budget Amendment	24 Est. to Complete	25 Budget
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EXPENDITURES

7711.0 - Salaries & Wages	77,691	83,158	86,050	91,768	95,800	95,800	109,740
7711.1 - Overtime	720	1,126	1,152	1,200	1,200	1,200	1,200
7712.0 - Employee Benefits	46,946	48,074	47,827	53,398	54,000	54,000	61,979
7713.0 - Employers Taxes	6,683	7,182	6,944	8,025	8,400	8,000	10,590
7724.0 - Office Supplies	-	-	-	100	100	100	-
7725.0 - Equipment - Supplies & Maint	573	341	915	2,500	2,500	2,500	2,500
7725.1 - Equipment - Rental	-	-	-	-	-	-	-
7725.6 - Vehicle Fuel	-	-	-	250	250	-	-
7731.0 - Professional & Technical	1,305	-	958	4,645	4,000	5,000	1,500
7731.6 - Water	3,055	-	-	-	-	-	-
7733.0 - Education & Training	-	-	-	500	500	500	500
7748.0 - Materials & Supplies	-	-	-	2,100	2,100	5,500	4,000
7749.0 - Wreaths Across America	-	-	1,258	2,000	2,000	1,020	2,000
7774.0 - Capital Outlay - Equipment	-	5,050	-	-	-	-	-
7775.0 - Cemetery Improvements	-	3,400	1,460	25,000	25,000	5,000	60,000
Total	136,973	148,331	146,563	191,486	195,850	178,620	254,009

REVENUE

3483.0 - Burial Fees	29,275	21,100	20,000	10,000	17,000	20,000	20,000
Total	29,275	21,100	20,000	10,000	17,000	20,000	20,000

Required General Revenues	107,698	127,231	126,563	181,486	178,850	158,620	234,009
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Glossary

Accounting Period - the fiscal year is divided into 13 accounting periods, one for each month and a period for audit adjustments.

Accrual Basis of Accounting – is the basis of accounting under which revenues are recorded when earned and expenditures (expenses) are recorded as soon as they result in liabilities for benefits received, regardless of when cash is received.

Amortization – A noncash expense that reduces the value of an intangible asset over the projected life of the asset.

Annualization – using changes that have occurred mid-year and calculating their cost for a full year, for the purpose of preparing an annual budget.

Appropriation – the legal authorization granted by the City Council to make expenditures and incur obligations.

Balanced Budget – The amount of budget expenditures is equal to or less than the amount of budgeted revenues plus other available resources.

Bond – A written promise to pay a sum of money on a specific date at a specific interest rate. The interest payments and the repayment of principal are detailed in a bond ordinance.

Bond Proceeds – Funds derived from the sale of bonds for the purpose of constructing major capital projects.

Budget – A plan of financial activity for a specified period of time (fiscal year) indicating all planned revenues and expenses for the budget period.

Budget Preparation Timeline – the schedule of major events in the development of the annual budget, including community budget forums, proposed budget, budget hearings, budget deliberations, and adoption of the annual Appropriation Ordinance.

Budget Document – the instrument utilized to present the City's comprehensive financial plan to the City Council and the public.

Capital Improvement Project – A capital improvement is generally a large construction project such as the development of park land, construction or remodeling of a City Building, and infrastructure repair/replacement.

Capital Outlay – The initial lump-sum expense for a significant purchase such as a vehicle or computer. Ivins City's threshold for a capital outlay is anything over \$5,000 and a useful life of 2 years.

Cash Basis of Accounting – the basis of accounting under which revenues are recorded when received in cash and expenditures (expenses) are recorded when paid. To be in conformity with generally accepted accounting principles (GAAP), local governments must use the accrual or modified accrual basis rather than cash basis of accounting.

Contingencies – A budgetary reserve set aside for emergencies or unforeseen expenditures not otherwise budgeted.

Annual Comprehensive Financial Report (ACFR) – the report is prepared by the Director of Finance and includes the audit report from the independent auditor. The ACFR is organized by fund and contains two basic types of information. A Balance Sheet that compares assets with liabilities and fund balance; an operating statement that compares revenues with expenditures.

Debt Service – Payments of interest and principal on an obligation resulting from the issuance of bonds.

Department – A basic organizational unit of government which may be sub-divided into divisions, programs or activities.

Depreciation – A noncash expense that reduces the value of an asset as a result of age, obsolescence or wear and tear.

Enterprise Fund – Funds established to account for specific services funded directly by fees and charges to users. These funds are intended to be self-supporting.

Expenditures – the actual outlay of monies from the City Treasury.

Extrapolation – to protect, extend or expand known data or experience into an area not known or experienced so as to arrive at a usually conjectural knowledge of the unknown area.

Fiscal Year – Twelve-month term designating the beginning and ending period for recording financial transactions. Ivins City has specified July 1 through June 30 as the fiscal year.

Fiduciary – Of, relating to, or involving a confidence or trust.

Full-Time Equivalent (FTE) – the total hours of all employees are totaled and divided by 2080 hours to come to the number of full time equivalent employees. i.e. two half time employees are equal to one full time equivalent.

Fund – A fiscal and accounting entity with a self-balancing set of accounts to record revenues and expenditures.

Fund Balance (Equity) – the value of revenues minus expenses as accumulated over time in a given fund.

Generally Accepted Accounting Principles (GAAP) – Uniform minimum standards used by state and local governments for financial recording and reporting that have been established by the accounting profession through the Governmental Accounting Standards Board (GASB).

General Fund – Ivins City's main operating fund that is used to pay for basic City services that utilize most tax dollars and is also supported by fees from licenses and permits, fines and investment earnings.

Government Finance Officers Association (GFOA) Distinguished Budget Award – Highest form of recognition in governmental budgeting. Its attainment represents a significant accomplishment by the management, staff and elected officials of recipients. Budgets are evaluated for effectiveness as a policy document, a financial plan, and operational guide, and a communication device.

Growth Rate – the level at which expenditures and revenues are expected to increase annually.

Intergovernmental Revenue – A contribution by one governmental unit to another. The contribution is usually made to aid in the support of a specific function but is sometimes for general revenue.

Monthly Management Report – is submitted to the City Manager to report significant events and statistics.

Modified Accrual Basis of Accounting – revenues are recognized when susceptible to accrual; i.e. when they become both measurable and available. “Measurable” means the amount of the transaction can be determined and “available” means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period.

Operating Budget – Authorized expenditures for ongoing municipal services.

Performance Measure – gauges work performed, and results achieved. Types of measures include, input, output, efficiency and internal and external outcomes.

Property Tax – An “ad valorem” tax on real estate based upon the value of the property.

Proposed Budget – the City Managers recommendation for the City’s financial operations including an estimate of proposed expenditures and revenues for a given fiscal year.

Reserve – An account used to indicate that a portion of a fund’s balance is legally restricted for a specific purpose and is, therefore, not available for general appropriation.

Revenue – funds received from various sources and treated as income to the City which is used to finance expenditures.

Signage – A system of signs.

Transfers - the authorized exchange of cash, positions, or other resources between organizational unit.