GENERAL FUND							
		2023 Actual	2024 Actual	2025 Actual	2026 Budget	2026 Est. to Complete	2027 Budget
REVENUE							
TAXES							
10-31-100	Current Year Property Tax	1,981,985	2,093,031	2,162,513	3,403,183	3,441,921	3,594,913
10-31-200	Prior Year Propery Tax	3,589	65,302	76,204	25,000	57,216	20,000
10-31-250	Property Tax Penalty & Inter	3,848	8,209	1,558	2,426	5,002	4,000
10-31-300	Sales & Use Tax	2,057,780	2,126,806	2,462,586	2,594,045	2,594,045	2,496,866
10-31-301	Transit Taxes	317,893	325,318	407,938	-	-	-
10-31-310	RAP Tax	198,397	243,528	212,426	-	-	-
10-31-400	Franchise Tax	638,926	690,486	740,249	761,495	770,381	836,196
10-31-420	Cellular Phone Tax	36,403	33,497	34,999	34,000	36,000	35,000
10-31-500	Fee-In-Lieu of Pers Prop Tax	112,571	120,218	148,997	110,000	153,038	133,706
10-31-600	Transient Room Tax	115,309	117,220	147,328	186,922	186,922	200,007
10-31-700	Highway Sales Tax	373,291	377,276	528,170	481,689	583,121	-
		5,839,992	6,200,891	6,922,969	7,598,760	7,827,646	7,320,688
LICENSES & PERMITS							
10-32-100	Business Licenses and Permit	9,835	8,700	7,820	7,000	7,115	7,000
10-32-210	Inspection Fees/Building Permits	947,323	588,277	480,985	461,000	425,000	536,000
10-32-230	Planning Application Fees	10,368	5,784	8,325	5,000	5,375	8,500
10-32-240	Adminstration Fees	11,166	11,095	11,919	10,000	10,220	11,000
10-32-250	Animal Licenses	1,515	1,338	685	1,000	1,000	1,000
10-32-260	Subdivision Fees	68,845	73,281	37,926	15,000	24,786	15,000
10-32-270	Subdiv&Site Devel Const	102,731	102,640	41,970	15,000	15,000	15,000
10-34-240	Plan Review Fees	93,456	57,845	43,876	40,000	98,517	241,200
		1,245,239	848,959	633,506	554,000	587,013	834,700
INTERGOVERNMENTAL REVENUE							
10-33-300	Federal & FEMA Grants	543,940	543,940	-	-	-	-
10-33-400	State Grants	37,885	39,361	30,620	40,000	46,612	40,000
10-33-440	Wildland Fire Reimb's	-	164,699	87,328	86,800	338,299	567,000
10-33-560	Class C" Road Fund Allotment"	532,333	567,112	665,415	680,696	683,702	649,517
10-33-580	State Liquor Fund Allotment	9,724	10,643	15,099	18,270	14,817	12,571
		1,123,881	1,325,755	798,463	825,766	1,083,430	1,269,088
CHARGES FOR SERVICES							
10-34-150	Sale of Maps & Books	141	16	38	-	-	-
10-34-430	Sanitation	935,538	978,958	1,041,768	1,071,200	1,085,419	1,157,688
10-34-500	Ambulance Fees	144,332	177,030	366,979	302,400	302,400	428,520
10-34-501	Fire/EMS Service Fees	-	-	53,640	33,600	71,080	50,000
10-34-505	Special Events	31,987	30,117	127,123	110,000	91,831	101,000
10-34-506	Sex Offender Registration Fee	-	-	-	-	500	1,000
10-34-510	SRO - Vista	(20,000)	-	50,924	101,600	101,600	101,600
10-34-520	Law Enforcement-Santa Clara	1,368,044	1,432,940	1,469,930	1,676,660	1,692,784	1,760,585
10-34-530	SRO-Washington County School	75,601	79,397	85,025	89,500	92,181	94,669
10-34-830	Burial Fees	20,000	21,175	20,250	20,000	20,000	20,000
10-38-901	Credit Card Fees	-	-	3,485	-	25,000	25,000
		2,555,642	2,719,632	3,219,162	3,404,960	3,482,795	3,740,062

GENERAL FUND		2023 Actual	2024 Actual	2025 Actual	2026 Budget	2026 Est. to Complete	2027 Budget
REVENUE							
FINES & FORFEITURES							
10-35-100	Court Fines	1,087	646	2,829	1,000	1,050	1,000
10-35-200	Animal Control Fees	35,015	23,680	17,401	26,723	20,032	20,000
		36,102	24,326	20,230	27,723	21,082	21,000
INTEREST							
10-38-100	Interest Earnings	478,696	816,369	704,222	239,557	448,301	220,187
		478,696	816,369	704,222	239,557	448,301	220,187
MISCELLANEOUS REVENUE							
10-38-200	Youth Basketball	4,628	7,020	7,510	7,510	8,180	8,200
10-38-220	Youth Baseball & Softball	2,237	2,850	2,550	3,000	3,000	3,000
10-38-230	Volleyball	1,456	1,920	3,705	2,760	1,950	1,950
10-38-240	Pickleball	-	-	-	1,000	1,000	1,000
10-38-250	Flag Football	5,284	4,875	5,567	4,500	4,300	4,500
10-38-259	Youth Cross Country	780	960	270	500	690	700
10-38-260	Contract Classes	5,258	5,360	5,252	4,000	4,000	2,000
10-38-270	Heritage Days	5,215	10,190	6,430	5,000	5,355	5,000
10-38-290	Community Events Proceeds	146	130	180	1,000	890	1,000
10-38-280	Movies in the Park	-	-	400	-	-	-
10-38-400	Sale of Fixed Assets	832	3,500	18,169	-	-	-
10-38-660	Princess Scholarship Donation	125	175	100	-	-	-
10-38-680	Excursions	1,542	463	600	1,000	4,703	4,500
10-38-750	Town Donations	706	900	10,957	-	20,045	-
10-38-760	Fitness Festival	-	-	1,000	-	1,000	1,000
10-38-770	Field/Facility Rental	8,210	5,080	15,849	5,000	33,692	20,000
10-38-800	Cable TV Vault Lease	7,046	6,670	7,883	7,276	7,276	7,276
10-38-820	Animal Shelter Donations-Cash	6,900	190	1,680	-	3,300	-
10-38-823	Police Donations	-	-	55,245	-	-	50,000
10-38-824	Fire Station Donations	-	-	-	-	-	
10-38-830	Insurance Reimbursements	30,048	14,491	9,089	-	72,902	-
10-38-870	Community Garden	-	-	885	500	130	-
10-38-875	Fuel Tax Refund	12,614	17,847	19,374	21,600	21,600	23,000
10-38-880	SunTran Bus Passes	753	693	1,055	500	643	-
10-38-900	Miscellaneous Revenue	753	11,315	29,110	5,000	22,610	5,000
		94,532	94,629	202,861	70,146	217,266	138,126
Total Operating Revenues		11,374,084	12,030,562	12,501,414	12,720,912	13,667,532	13,543,850
TRANSFERS FROM OTHER FUNDS							
10-39-128	Transfer from Perpetual Care	7,850	33,452	-	-	-	-
10-39-500	Appropriation-Unapprop Bal	-	-	-	-	-	-
10-39-501	Appropriation-Unapprop Bal Restricted	-	-	259,132	202,888	166,719	-
		7,850	33,452	259,132	202,888	166,719	-
Total General Fund Revenue		11,381,934	12,064,015	12,760,546	12,923,801	13,834,251	13,543,850

		2023 Actual	2024 Actual	2025 Actual	2026 Budget	2026 Est. to Complete	2027 Budget
GENERAL FUND							
EXPENDITURES							
Legal & Human Resources							
10-41-110	Salaries & Wages	32,166	57,609	126,888	131,165	134,927	140,286
10-41-111	Overtime	201	472	186	350	900	900
10-41-120	Employee Benefits	13,739	20,197	39,643	41,067	41,668	45,271
10-41-130	Employer Taxes	2,484	4,399	9,968	11,042	11,304	11,930
10-41-140	Outside Counsel	600	444	452	2,000	1,000	1,000
10-41-210	Books, Subscript, Memberships	1,767	1,263	1,586	1,800	1,800	1,800
10-41-230	Travel	430	618	843	1,500	1,500	1,000
10-41-240	Office Supplies & Expense	-	94	292	1,000	1,000	500
10-41-250	Equipment Supplies & Maint	-	-	112	-	-	-
10-41-310	Professional & Tech	3,993	4,582	5,372	6,000	9,000	9,800
10-41-315	Recruiting	101	91	110	500	500	500
10-41-330	Education & Training	170	428	226	1,500	1,500	1,500
10-41-400	Santa Clara Court	39,729	5,799	39,005	55,000	40,000	35,000
10-41-740	Capital Outlay-Equipment	-	2,091	-	-	-	-
		95,378	98,088	224,684	252,924	245,099	249,487
Administrative							
10-43-110	Salaries & Wages	236,727	239,086	254,489	267,750	261,996	276,215
10-43-111	Overtime	964	504	867	900	1,000	1,000
10-43-120	Employee Benefits	91,453	89,953	94,836	98,331	96,671	102,066
10-43-130	Employer Taxes	19,312	18,646	19,965	22,177	21,918	23,109
10-43-135	Uniform Expense	80	3	-	100	100	100
10-43-210	Books, Subscript, Memberships	171	228	141	-	-	-
10-43-214	Computer Software	7,315	4,580	4,606	-	-	-
10-43-220	Public Notices	586	236	74	220	220	250
10-43-225	Elections	-	28,027	-	35,000	30,878	-
10-43-230	Travel	545	544	638	1,000	700	700
10-43-240	Office Supplies & Expense	5,812	4,928	5,120	6,000	6,000	6,000
10-43-250	Equipment Supplies & Maint	10	4	(59)	-	-	-
10-43-255	Vehicle Maintenance	587	678	242	1,000	1,000	1,000
10-43-256	Vehicle Fuel	256	288	252	500	500	750
10-43-260	Bldg & Grounds-Supplies/Maint	5,633	5,927	4,805	6,750	13,000	7,000
10-43-270	Utilities	3,500	4,084	3,904	5,750	6,750	6,750
10-43-280	Telephone	6,708	6,531	7,005	8,500	8,500	8,500
10-43-310	IT, Software, & Memberships	8,629	7,563	15,113	18,500	25,000	26,000
10-43-313	Audit	4,400	4,540	4,680	4,960	4,820	5,250
10-43-330	Education & Training	380	193	591	1,500	1,500	1,500
10-43-510	Insurance - Property & Liability	5,532	2,721	995	4,000	3,800	5,500
10-43-610	Miscellaneous	2,799	123	189	150	150	150
10-43-620	Bank & Payment Processing Fees	12,563	13,880	14,772	16,000	20,000	24,000
10-43-740	Capital Outlay-Equipment	1,743	1,639	-	3,000	3,000	3,000
		415,703	434,908	433,226	502,088	507,503	498,839

GENERAL FUND							
		2023 Actual	2024 Actual	2025 Actual	2026 Budget	2026 Est. to Complete	2027 Budget
EXPENDITURES							
General Government							
10-44-110	Salaries & Wages	61,490	61,090	60,840	62,500	62,500	62,500
10-44-120	Employee Benefits	68	64	50	75	75	75
10-44-130	Employer Taxes	5,596	5,362	5,299	5,750	5,750	5,750
10-44-210	Books, Subscript, Memberships	1,880	1,826	10,258	2,500	2,500	2,500
10-44-230	Travel	993	705	708	1,000	2,773	3,000
10-44-240	Office Supplies & Expense	286	101	-	500	500	500
10-44-310	Professional & Technical	503	1,585	1,951	-	-	-
10-44-330	Education & Training	8,090	7,047	8,299	7,500	7,500	7,500
10-44-510	Insurance - Property & Liability	3,270	4,011	4,525	3,000	2,496	3,000
10-44-600	Princess Pageant	2,985	3,259	-	-	-	-
10-44-610	Miscellaneous	19,871	760	262	500	1,000	500
10-44-611	Town Activities	6,644	2,386	4,609	5,000	5,000	5,000
10-44-612	Youth Easter Activity	2,618	2,550	2,919	-	-	-
10-44-617	Heritage Days	13,395	12,870	-	-	-	-
10-44-618	Youth Council	-	1,041	3,967	5,000	5,000	5,000
10-44-619	Scholarships	2,000	3,000	-	-	-	-
10-44-620	RAP Tax Art Distributions	49,831	65,680	59,248	-	-	-
10-44-621	Donations	500	100	-	100	500	500
10-44-630	Suntran Bus Service	98,343	-	-	-	-	-
10-44-640	Community & Economic Dev.	17,717	223	1,456	5,000	5,000	12,000
10-44-650	Ivins City Arts Commission	8,543	2,888	4,506	7,500	7,500	15,000
10-44-697	Community TV	9,628	9,530	9,530	-	-	-
10-44-700	Santa Clara Fire / Rescue	1,219,251	1,913,454	1,640,032	1,841,073	2,134,320	2,513,858
10-44-701	Fire Station Maintenance	6,117	7,394	98,955	20,000	20,000	15,000
10-44-741	Capital Outlay-Furnishings	6,374	-	-	-	-	-
		1,545,991	2,106,926	1,917,415	1,966,998	2,262,414	2,651,683

GENERAL FUND							
		2023 Actual	2024 Actual	2025 Actual	2026 Budget	2026 Est. to Complete	2027 Budget
EXPENDITURES							
Law Enforcement							
10-54-110	Salaries & Wages	1,457,463	1,585,046	1,673,549	1,905,723	1,890,363	2,148,013
10-54-111	Overtime	119,349	125,964	140,705	145,000	173,000	140,000
10-54-120	Employee Benefits	697,972	782,792	883,726	995,873	979,441	1,122,523
10-54-130	Employer Taxes	131,128	136,862	144,631	171,813	172,942	194,627
10-54-135	Uniform Expense	14,634	19,495	34,583	22,500	30,442	26,000
10-54-210	Books, Subscript, Memberships	7,633	7,351	8,313	-	-	-
10-54-230	Travel	7,237	7,358	10,353	10,000	15,500	10,000
10-54-240	Office Supplies & Expense	16,944	13,363	12,168	16,000	14,000	13,000
10-54-255	Vehicle Maintenance	23,181	22,360	24,284	20,000	31,000	20,000
10-54-256	Vehicle Fuel	62,787	68,402	65,138	70,000	60,000	68,000
10-54-260	Bldg & Grounds-Supplies/Maint	5,653	2,076	3,820	4,000	3,200	4,000
10-54-270	Utilities	5,904	9,863	8,128	10,000	10,000	10,000
10-54-280	Telephone	24,894	30,205	26,501	32,000	24,500	27,855
10-54-310	IT, Software, & Memberships	28,390	21,425	39,709	50,000	49,500	51,500
10-54-315	Contract Services - Spillman	16,912	18,090	19,402	20,760	21,472	22,213
10-54-316	Contract Services - Axon	-	-	20,159	69,500	70,782	81,500
10-54-330	Education & Training	13,547	18,970	23,878	22,000	22,500	30,000
10-54-480	Special Dept Supplies	42,487	38,421	43,633	35,000	43,000	35,500
10-54-481	K9 Program	-	929	48,387	-	-	-
10-54-483	S.C.H. Special Function Officer	21,003	29,659	32,912	35,216	35,221	38,385
10-54-500	St George Police Dispatch	195,546	163,605	167,792	195,439	195,438	182,215
10-54-510	Insurance - Property & Liability	28,494	28,128	32,833	35,568	35,107	38,500
10-54-520	Victims Advocate Coordinator	25	1,000	701	1,000	1,000	1,000
10-54-610	Miscellaneous	39,320	10,730	6,485	8,500	8,821	8,500
10-54-740	Capital Outlay-Equipment	71,316	52,110	34,771	20,000	25,000	22,000
10-54-741	Capital Outlay-Furnishings	11,807	-	4,339	5,000	3,000	5,000
10-54-742	Capital Outlay-Vehicles	46,446	177,148	137,631	233,500	233,710	242,527
10-54-890	Debt Payment - principal	-	-	-	-	5,463	5,808
10-54-891	Debt Payment - interest	-	-	-	-	2,010	1,665
		3,090,072	3,371,350	3,648,532	4,134,392	4,156,412	4,550,330

GENERAL FUND							
		2023 Actual	2024 Actual	2025 Actual	2026 Budget	2026 Est. to Complete	2027 Budget
EXPENDITURES							
Animal Shelter							
10-56-110	Salaries & Wages	111,815	105,488	100,189	163,659	132,865	159,533
10-56-111	Overtime	11,863	7,132	5,318	7,000	7,000	6,000
10-56-120	Employee Benefits	61,125	47,975	19,191	69,788	48,924	64,691
10-56-130	Employer Taxes	10,537	9,195	8,538	14,359	11,836	14,595
10-56-135	Uniform Expense	2,379	1,918	2,678	3,500	3,000	3,000
10-56-230	Travel	-	645	-	-	-	-
10-56-240	Office Supplies & Expense	4,553	2,005	1,751	4,300	4,300	3,800
10-56-250	Equip. Supplies & Maintenance	752	575	182	1,500	2,000	1,500
10-56-255	Vehicle Maintenance	3,258	563	255	1,000	5,000	2,500
10-56-256	Vehicle Fuel	6,646	3,222	2,409	6,500	6,500	7,500
10-56-260	Bldgs & Grounds-Supplies/Maint	4,368	9,518	19,811	15,000	15,000	7,500
10-56-270	Utilities	8,231	8,122	8,139	8,750	8,750	8,750
10-56-280	Telephone	890	1,560	1,357	2,200	2,200	2,200
10-56-290	Veterinary Care/Medicine/TNR	20,360	12,659	14,653	18,000	18,000	16,000
10-56-310	Professional & Technical	1,840	2,689	2,882	3,000	3,000	3,000
10-56-330	Education & Training	732	798	842	1,000	1,000	1,250
10-56-480	Special Department Supplies	954	1,260	1,236	2,000	2,000	2,000
10-56-485	Food & Supplies	2,646	3,686	654	5,000	5,000	2,500
10-56-510	Insurance - Property & Liability	931	2,376	2,488	2,500	2,300	2,500
10-56-610	Miscellaneous	1,256	1,352	343	1,000	1,000	1,000
10-56-740	Capital Outlay-Equipment	-	879	-	5,000	5,000	3,000
		255,136	223,616	192,917	335,056	284,675	312,819

GENERAL FUND							
		2023 Actual	2024 Actual	2025 Actual	2026 Budget	2026 Est. to Complete	2027 Budget
EXPENDITURES							
Building							
10-58-110	Salaries & Wages	297,901	340,715	471,761	436,745	428,584	448,600
10-58-111	Overtime	4,992	5,496	6,630	7,000	7,000	10,000
10-58-120	Employee Benefits	137,070	160,141	194,192	164,621	172,145	177,936
10-58-130	Employer Taxes	24,237	26,567	37,084	37,722	35,195	38,293
10-58-135	Uniform Expense	555	2,744	1,036	1,000	1,000	1,000
10-58-210	Books, Subscript, Memberships	3,938	3,154	3,674	4,000	4,000	5,000
10-58-230	Travel	1,123	1,200	2,051	3,500	3,500	3,500
10-58-240	Office Supplies & Expense	2,086	1,695	2,164	4,000	2,000	4,000
10-58-250	Equipment Supplies & Maint	921	1,168	1,649	800	800	800
10-58-255	Vehicle Maintenance	5,422	973	1,435	6,000	6,000	4,500
10-58-256	Vehicle Fuel	4,089	3,606	5,976	5,000	5,000	6,000
10-58-280	Telephone	3,496	4,455	4,668	5,000	5,000	5,000
10-58-310	Professional & Tech	26,784	23,054	23,693	30,000	27,000	30,000
10-58-330	Education & Training	7,194	6,216	8,402	10,000	10,000	13,500
10-58-510	Insurance - Property & Liability	4,109	4,527	4,976	5,000	5,000	5,000
10-58-610	Miscellaneous	4,072	1,824	1,843	2,000	2,000	2,000
10-58-740	Capital Outlay - Equipment	7,337	3,857	5,396	4,000	4,000	3,000
10-58-741	Capital Outlay - Furnishing	-	-	1,359	-	-	-
10-58-742	Capital Outlay-Vehicles	-	-	33,293	-	-	40,000
		535,327	591,390	811,282	726,388	718,224	798,128

		2023 Actual	2024 Actual	2025 Actual	2026 Budget	2026 Est. to Complete	2027 Budget
GENERAL FUND							
EXPENDITURES							
Streets							
10-60-110	Salaries & Wages	186,487	202,751	221,430	244,436	226,581	253,068
10-60-111	Overtime	4,026	5,326	5,037	4,000	6,500	6,500
10-60-120	Employee Benefits	80,471	85,316	92,075	106,571	99,351	107,857
10-60-130	Employer Taxes	16,332	17,896	18,452	21,618	20,049	22,560
10-60-135	Uniform & Safety Equipment	1,325	1,295	1,726	1,925	1,925	2,000
10-60-210	Books, Subscriptions, & Member	78	(751)	966	570	570	600
10-60-215	Software	2,979	2,900	3,131	4,615	4,615	5,000
10-60-230	Travel	302	995	539	1,250	1,250	1,250
10-60-240	Office Supplies	1,470	1,422	1,224	1,250	988	1,500
10-60-250	Equipment Supplies & Maint	5,754	11,374	8,637	8,000	11,000	11,000
10-60-251	Equipment Rental	-	1,951	-	500	500	-
10-60-255	Vehicle Maintenance	2,051	918	1,073	1,500	1,500	1,500
10-60-256	Gas/Oil/Diesel	15,892	11,295	10,235	13,250	13,250	16,500
10-60-260	Bldg & Grounds-Supplies/Maint	1,039	975	669	1,575	4,000	2,000
10-60-270	Utilities	30,154	33,343	30,452	33,800	33,800	35,000
10-60-280	Telephone	2,109	2,282	2,940	2,850	2,850	3,000
10-60-310	Professional & Technical	3,156	3,387	3,823	4,240	4,240	4,500
10-60-315	Contract Services	255	-	-	600	-	-
10-60-316	MPO	5,500	5,500	5,500	5,500	5,500	5,500
10-60-330	Education & Training	1,373	1,342	867	2,100	2,100	2,100
10-60-480	Materials & Supplies	3,549	4,365	3,753	4,400	4,400	4,400
10-60-500	Street/Road Repairs	6,587	20,938	27,940	25,000	25,000	25,000
10-60-510	Insurance - Property & Liability	7,964	8,750	10,432	10,000	8,845	10,000
10-60-515	Street Maintenance	390,048	616,079	597,699	650,000	663,618	-
10-60-525	Undesignated Street Projects	37,393	45,036	39,452	50,000	25,000	50,000
10-60-530	Street Lighting	11,497	6,950	19,694	70,000	50,000	75,000
10-60-531	Street Signage	17,430	23,255	16,433	25,000	25,000	25,000
10-60-610	Miscellaneous	7,259	395	395	500	500	500
10-60-875	GIS Mapping	-	-	-	4,000	-	-
10-60-630	Suntran Bus Service	-	111,563	218,142	-	-	-
10-60-740	Capital Outlay - Equipment	200,057	2,703	4,398	12,500	12,500	12,500
10-60-741	Capital Outlay - Tools	370	3,202	1,233	2,500	2,500	20,800
10-60-742	Capital Outlay - Vehicles	20,970	22,087	21,463	34,750	34,750	22,000
10-60-744	Capital Outlay - Other	6,771	515	4,441	4,000	4,000	4,000
10-60-747	Capital Outlay - PW Yard	4,284	2,124	6,794	5,000	5,000	5,000
		1,074,933	1,257,477	1,381,045	1,357,800	1,301,682	735,635
Sanitation							
10-62-315	Solid Waste Home Collection	623,867	645,602	671,692	694,014	700,517	746,020
10-62-320	Recycling Collection	283,852	312,599	329,767	348,137	348,137	372,818
10-62-325	Waste Service Dumpster Pickup	34,635	40,514	31,145	30,000	37,000	38,850
10-62-350	Write-off Bad Debt	18,597	-	-	-	-	-
		960,952	998,716	1,032,604	1,072,151	1,085,654	1,157,688

GENERAL FUND							
		2023 Actual	2024 Actual	2025 Actual	2026 Budget	2026 Est. to Complete	2027 Budget
EXPENDITURES							
Recreation							
10-70-110	Salaries & Wages	119,801	126,973	136,805	151,287	149,165	168,484
10-70-111	Overtime	676	766	1,122	1,000	1,900	2,500
10-70-120	Employee Benefits	52,267	43,764	45,516	46,906	48,194	48,468
10-70-130	Employers Taxes	9,391	9,259	10,616	12,930	12,057	13,632
10-70-135	Uniform & Safety Equipment	-	143	49	400	400	400
10-70-210	Books,Subscript, Memberships	370	310	500	775	775	775
10-70-230	Travel & Lodging	91	276	162	5,000	5,000	5,000
10-70-240	Office Supplies	32	-	960	950	950	950
10-70-250	Equipment - Supplies & Maint	1,549	97	238	1,500	1,500	1,500
10-70-251	Equipment Rental	3,575	4,990	4,662	4,920	4,920	5,000
10-70-256	Vehicle Fuel	1,538	1,764	1,723	1,900	1,900	2,500
10-70-270	Utilities	12,301	13,568	13,544	17,000	17,000	17,000
10-70-310	Professional & Technical	451	1,894	2,804	3,300	3,300	3,300
10-70-315	Contractor Services	6,067	6,950	5,990	7,500	7,500	7,500
10-70-330	Education & Training	365	81	1,068	1,950	1,950	2,000
10-70-335	Little League	300	306	300	300	300	300
10-70-337	Baseball/Softball	1,664	1,319	1,737	2,000	2,000	2,000
10-70-339	Youth Cross County	-	-	-	500	500	500
10-70-341	Pickleball	-	-	-	1,000	1,000	1,000
10-70-343	Football - Flag	3,582	2,705	2,718	3,750	3,750	3,750
10-70-345	Basketball	2,956	5,197	5,298	8,250	7,598	9,000
10-70-346	Running Contract	-	150	-	500	500	500
10-70-347	Contract Classes	4,099	4,329	4,048	5,000	5,000	2,000
10-70-348	Youth Activities	536	1,587	1,669	2,000	2,000	2,000
10-70-349	Excursions	-	-	-	3,000	4,500	4,500
10-70-350	Sand Hollow Swimming Pool	32,160	46,324	48,744	60,930	49,528	55,000
10-70-351	Volleyball	1,166	1,373	1,891	1,750	1,750	1,750
10-70-360	Community Events	-	-	-	10,400	10,400	15,400
10-70-361	Heritage Days	-	-	18,737	17,500	17,500	14,500
10-70-362	Princess Pageant	-	-	3,778	6,500	6,500	6,500
10-70-480	Materials & Supplies	-	-	861	1,000	1,000	1,000
10-70-510	Insurance - Property & Liability	11,168	11,085	11,743	14,000	14,221	15,000
10-70-610	Miscellaneous	2,119	3,537	6,731	1,000	1,000	1,000
10-70-740	Capital Outlay -Equipment	-	-	-	1,000	1,000	1,000
10-70-750	RAP Tax Expenditure	45,212	20,590	8,034	-	-	-
10-70-760	Christmas Decorations	562	238	1,338	5,000	4,200	5,000
		313,999	309,574	343,385	402,698	390,758	420,710
Parks							
10-75-110	Salaries & Wages	227,162	246,341	299,797	380,571	358,033	377,597
10-75-111	Overtime	2,894	2,611	2,610	4,000	4,000	6,000
10-75-120	Employee Benefits	126,539	134,137	152,180	206,908	178,554	209,057
10-75-130	Employers Taxes	18,809	19,529	23,698	33,020	30,073	32,987
10-75-135	Uniform & Safety Equipment	3,094	1,973	3,902	5,720	5,720	7,580
10-75-210	Books, Subscript, Memberships	610	637	480	900	900	900
10-75-230	Travel & Lodging	-	780	1,804	2,300	2,300	3,300
10-75-240	Office Supplies	1,090	864	4,297	900	900	900
10-75-250	Equipment - Supplies & Maint	23,399	24,430	32,125	15,000	26,000	29,000
10-75-251	Equipment Rental	-	-	-	1,000	1,000	1,000
10-75-252	Restroom Supplies	-	-	-	5,000	5,000	5,000
10-75-253	Sprinkler Supplies	-	-	-	10,000	10,000	14,000
10-75-255	Vehicle Maintenance	-	-	-	8,000	8,000	10,000
10-75-256	Vehicle Fuel	9,214	7,381	9,750	10,000	10,000	13,500

10-75-280	Telephone	3,140	4,380	5,469	5,520	5,520	5,600
10-75-315	Contractor Services	4,885	8,403	18,461	12,590	12,590	16,600
10-75-316	Water	110,883	137,043	124,831	133,000	140,000	150,000
10-75-330	Training & Education	624	1,490	3,325	8,500	8,500	8,500
10-75-355	Park Improvements	13,301	13,751	27,401	40,750	60,000	40,000
10-75-480	Materials & Supplies	4,713	14,778	19,995	15,300	15,300	18,500
10-75-500	Fire Lake Park Maintenance	16,316	11,601	15,326	17,900	17,900	14,900
10-75-750	RAP Tax Expenditure	53,243	31,434	19,934	-	-	-
10-75-740	Capital Outlay-Equipment	9,477	-	12,380	65,000	80,000	42,000
10-75-742	Capital Outlay-Vehicles	-	49,751	-	98,000	98,000	-
		629,392	711,314	777,764	1,079,879	1,078,290	1,006,920

GENERAL FUND

		2023 Actual	2024 Actual	2025 Actual	2026 Budget	2026 Est. to Complete	2027 Budget
EXPENDITURES							
Cemetery							
10-77-110	Salaries & Wages	86,050	92,634	109,303	137,200	127,595	139,534
10-77-111	Overtime	1,152	1,073	1,157	1,200	1,200	3,300
10-77-120	Employee Benefits	47,827	49,185	53,878	73,165	64,368	73,423
10-77-130	Employers Taxes	6,944	7,231	8,538	11,957	11,211	12,156
10-77-250	Equipment - Supplies & Maint	915	1,997	1,010	2,500	2,500	2,500
10-77-310	Professional & Technical	958	4,830	6,500	1,500	1,500	1,500
10-77-316	Water	-	-	27,194	30,000	30,000	40,000
10-77-330	Education & Training	-	-	520	1,000	1,000	1,000
10-77-480	Materials & Supplies	-	4,483	1,167	17,000	10,000	7,000
10-77-490	Wreaths Across America	1,258	1,020	686	2,000	2,000	2,000
10-77-750	Cemetery Improvements	1,460	983	1,050	50,000	50,000	-
		146,563	163,436	211,002	327,522	301,374	282,412

GENERAL FUND

		2023 Actual	2024 Actual	2025 Actual	2026 Budget	2026 Est. to Complete	2027 Budget
EXPENDITURES							
Total Operating Expenditures		9,063,446	10,266,794	10,973,854	12,157,896	12,332,085	12,664,653
Transfers to Other Funds							
10-90-150	Budgeted Surplus	-	-	-	-	-	-
10-90-200	Transfer to Capital Projects	1,300,000	496,546	252,987	190,000	425,000	400,000
10-90-201	Transfer to RAP Fund	-	-	399,276	-	-	-
10-90-202	Transfer to Transportation Fund	-	-	403,551	-	350,000	-
10-90-822	Transfer to Debt Service Fund	188,691	195,000	213,101	221,240	221,240	219,339.75
10-90-855	Transfer to MBA Fund	160,050	160,550	159,975	160,350	160,350	160,650
		1,648,741	852,096	1,428,889	571,590	1,156,590	779,990
Total General Fund Expenditures		10,712,187	11,118,890	12,402,743	12,729,486	13,488,675	13,444,642
Other Financing Sources/(Uses)							
10-30-070	Gain on Disposal of Capital Asset	-	-	-	-	-	-
Net Revenue Over Expenditures		669,747	945,125	357,803	194,315	345,576	99,208
Beginning Unassigned Fund Balance		3,021,275	3,126,221	4,000,040	4,000,040	4,118,964	4,297,820
Ending Unassigned Fund Balance		3,126,221	4,000,040	4,118,964	4,194,355	4,297,820	4,397,028
		27.5%	33.2%	32.9%	33.0%	31.4%	32.5%
Beginning Restricted Fund Balance		-	566,695	647,399	388,267	388,267	221,547
Ending Restricted Fund Balance		566,695	647,399	388,267	185,379	221,547	227,619

Debt Service

	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2026 Est. to Complete	2027 Budget
REVENUE						
Interest and Assessments						
3810.0 - Interest Earnings	5,258	4,400	3,804	3,500	3,500	2,500
3820.0 - Historic Township SAA Assess.	26,423	24,248	17,030	16,000	16,000	15,000
3825.0 - Ivins Good Samaritan Fund	534	500	240	100	205	100
3910.0 - Transfer From General Fund	188,691	195,000	213,101	221,240	221,240	219,340
3951.0 - Appropriated Fund Balance	-	775	-	-	-	-
Total Revenue	**220,905**	**224,923**	**234,176**	**240,840**	**240,945**	**236,940**
EXPENDITURES						
4041.0 - Good Samaritan Expense	-	-	-	-	-	-
4085.7 - 2016 Sales Tax Refunding - Principal	193,000	195,000	196,953	199,000	199,000	201,000
4085.8 - 2016 Sale Tax Refunding - Interest	33,674	29,923	25,615	22,240	22,240	18,340
4063.4 - Budgeted Surplus	-	-	-	19,600	19,705	17,600
Total Expenditures	**226,674**	**224,923**	**222,568**	**240,840**	**240,945**	**236,940**
Total Change In Net Position	(5,769)	-	11,607	-	-	-
Beginning Fund Balance	62,678	56,909	56,134	56,134	67,741	87,446
Ending Fund Balance	56,909	56,134	67,741	56,134	87,446	105,046

Municipal Building Authority

	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2026 Est. to Complete	2027 Budget
REVENUE						
3310.0 - Interest Earnings	1	2	2	1	1	1
3910.0 - Transfer from General Fund	160,050	160,550	159,975	159,975	160,350	160,650
3940.0 - Appropriated Fund Balance		-	-	-	-	-
Total Revenue	**160,051**	**160,552**	**159,977**	**159,976**	**160,351**	**160,651**
EXPENDITURES						
4089.0 - Budgeted Surplus	1	2	-	1	376	1
4120.0 - Bond Payment - Principal	100,000	103,000	105,000	105,000	105,000	111,000
4125.0 - Bond Payment - Interest	60,050	57,550	54,932	54,975	54,975	49,650
Total Expenditures	**160,051**	**160,552**	**159,932**	**159,976**	**160,351**	**160,651**
Total Change In Net Position	-	-	45	-	-	-
Beginning Fund Balance	6,352	6,352	6,352	6,352	6,352	6,352
Ending Fund Balance	6,352	6,352	6,397	6,352	6,352	6,352

Special Revenue - R.A.P.

	2025 Actual	2026 Budget	2026 Est. to Complete	2027 Budget
REVENUE				
3310.0 - Interest Earnings	-	6,500	13,000	11,572
3131.0 - RAP Tax	-	225,000	246,816	236,943
3310.1 - Donations - Recreation	-	-	-	-
3310.2 - Donations - Art	-	15,000	52,085	-
3310.3 - Donations - Park	-	-	-	-
3900.0 - Transfer from General Fund	399,276	-	-	-
3940.0 - Appropriated Fund Balance	-	292,502	13,547	103,757
Total Revenue	**399,276**	**539,002**	**325,448**	**352,272**
EXPENDITURES				
4010.0 - Recreation Disbursements	-	212,800	95,679	130,000
4010.1 - Art Disbursements	-	134,402	102,159	97,272
4010.2 - Park Disbursements	-	191,800	127,610	125,000
4900.0 - Budgeted Surplus	-	-	-	-
Total Expenditures	**-**	**539,002**	**325,448**	**352,272**
Total Change In Net Position	399,276	-	-	-

	2025 Est to Complete	2026 Budget	2026 Est. to Complete	2027 Budget
Beginning Recreation Fund Balance	-	148,229	148,229	139,648
Ending Recreation Fund Balance	148,229	148,229	139,648	92,819
Beginning Art Fund Balance	-	121,596	121,596	157,754
Ending Art Fund Balance	121,596	121,596	157,754	144,195
Beginning Park Fund Balance	-	129,450	129,450	88,327
Ending Park Fund Balance	129,450	129,450	88,327	44,958
Total Combined Fund Balance	399,276	399,276	385,729	281,972

Special Revenue - Transportation

	2025 Actual	2026 Budget	2026 Est. to Complete	2027 Budget
REVENUE				
3310.0 - Interest Earnings	-	3,000	18,435	35,265
3310.1 - Transit Sales Tax - District	-	383,000	187,689	178,305
3310.2 - Transit Sales Tax - Local	-	-	245,273	233,009
3310.3 - Highway Sales Tax	-	-	-	600,000
3310.4 -Surface Treatment Fees	-	-	-	
3880.0 - Sun Tran Bus Passes	-	-	-	
3910.0 - Transfer from General Fund	403,551	-	350,000	-
3940.0 - Appropriated Fund Balance	-	-	-	-
Total Revenue	**403,551**	**386,000**	**801,397**	**1,046,579**
EXPENDITURES				
4089.0 - Budgeted Surplus	-	156,000	681,517	300,705
4010.0 - Suntran Bus	-	215,000	119,880	125,874
4010.1 - Miscellaneous	-	15,000	-	20,000
4011.0 - Road Maintenance	-	-	-	600,000
Total Expenditures	**-**	**386,000**	**801,397**	**1,046,579**
Total Change In Net Position	403,551	-	-	-
Beginning Transit Fund Balance	-	403,551	165,456	240,823
Ending Transit Fund Balance	165,456	559,551	240,823	281,081
Beginning Transportation Fund Balance	-	-	238,095	844,245
Ending Transportation Fund Balance	238,095	-	844,245	1,104,692
Total Fund Balance	403,551	559,551	1,085,068	1,385,772

Public Safety Impact Fees

	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2026 Est. to Complete	2027 Budget
REVENUE						
3810.0 - Interest Earnings	21,093	51,610	65,944	45,988	62,938	50,923
3820.0 - Public Safety Impact Fees	564,815	588,628	140,804	141,680	110,000	154,000
3850.0 - Appropriation Unapp Fund Bal	-	-	-	-	-	95,077
Total Revenue	**585,908**	**640,237**	**206,748**	**187,668**	**172,938**	**300,000**
EXPENDITURES						
4089.0 - Budgeted Surplus	-	-	-	187,668	78,038	-
4089.6 - Public Safety Master Plan	-	-	-	-	-	50,000
4082.3 - Transfer To Capital Projects Fund	-	-	-	-	94,900	250,000
Total Expenditures	**-**	**-**	**-**	**187,668**	**172,938**	**300,000**
Total Change In Net Position	585,908	640,237	206,748	-	-	-
Beginning Fund Balance	55,942	641,850	1,282,087	1,282,087	1,488,835	1,566,873
Ending Fund Balance	641,850	1,282,087	1,488,835	1,469,755	1,566,873	1,471,796

Street Impact Fees

	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2026 Est. to Complete	2027 Budget
REVENUE						
3810.0 - Interest Earnings	95,650	152,700	105,300	39,000	61,463	25,907
3820.0 - Street Impact Fees	1,578,161	800,938	252,645	261,970	261,970	284,750
3850.0 - Appropriation Unapp Fund Bal	-	-	-	777,030	744,068	1,019,343
Total Revenue	**1,673,812**	**953,638**	**357,945**	**1,078,000**	**1,067,501**	**1,330,000**
EXPENDITURES						
4020.5 - Transfer to Capital Projects	201,250	1,206,667	546,426	1,028,000	1,017,501	1,330,000
4072.0 - Cap Fac Plans & Impact Fee Analysis	-	-	27,218	50,000	50,000	-
4082.2 - Transfer to Debt Service	-	-	-	-	-	-
4089.0 - Budgeted Surplus	-	-	-	-	-	-
Total Expenditures	**201,250**	**1,206,667**	**573,644**	**1,078,000**	**1,067,501**	**1,330,000**
Total Change In Net Position	1,472,562	(253,029)	(215,698)	-	-	-
Beginning Fund Balance	845,073	2,317,635	2,064,606	2,064,606	1,848,908	1,104,840
Ending Fund Balance	2,317,635	2,064,606	1,848,908	1,287,576	1,104,840	85,497

Park Impact Fees

	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2026 Est. to Complete	2027 Budget
REVENUE						
3810.0 - Interest Earnings	101,930	119,512	76,207	55,146	88,206	36,164
3820.0 - Parks Impact Fees	251,393	387,956	511,952	600,760	475,384	646,250
3850.0 - Appropriated Fund Balance	-	-	-	704,094	815,861	-
Total Revenue	**353,323**	**507,468**	**588,159**	**1,360,000**	**1,379,451**	**682,414**
EXPENDITURES						
4020.0 - Transfer to Debt Service	-	-	-	-	-	-
4072.0 - Cap Fac Plans / Impact Fee Analysis	9,563	-	-	-	8,800	-
4020.5 - Transfer to Capital Projects	80,831	1,000,000	-	1,360,000	1,362,776	75,000
4061.0 - Transfer to MBA	-	-	-	-	-	-
4082.6 - Chinle Park	-	-	-	-	7,875	
4089.0 - Budgeted Surplus	-	-	-	-	-	607,670
Total Expenditures	**90,394**	**1,000,000**	**-**	**1,360,000**	**1,379,451**	**682,670**
Total Change In Net Position	262,929	(492,532)	588,159	-	-	(256)
Beginning Fund Balance	1,570,051	1,832,980	1,340,448	1,340,448	1,928,607	1,112,746
Ending Fund Balance	1,832,980	1,340,448	1,928,607	636,354	1,112,746	1,720,160

Capital Projects

	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2026 Est. to Complete	2027 Budget
REVENUE						
3845.0 - State Grant	-	-	150,000	400,000	-	-
3845.5 - Grant Funds	-	-	1,676,723	-	-	-
3920.0 - Transfer From Gen Fund	1,300,000	496,546	252,987	190,000	425,000	400,000
3940.0 - Transfer From Streets Imp Fund	201,250	1,206,667	546,426	1,028,000	1,028,000	1,330,000
3922.0 - Transfer From Park Impact Fund	80,831	1,000,000	-	1,360,000	1,360,000	75,000
3923.0 - Transfer From Public Safety Impact Fund	-	-	-	-	94,900	250,000
3946.0 - Appropriated Fund Balance	-	-	-	3,129,920	2,352,090	-
Total Revenue	**1,582,081**	**2,703,213**	**2,626,135**	**6,107,920**	**5,259,990**	**2,055,000**
EXPENDITURES						
4069.5 - Cemetery Improvements	222,729	-	-	-	-	-
4069.3 - Fire Station Remodel	-	-	-	-	94,900	250,000
4069.9 - Park & Trail Improvements	79,484	1,000,000	1,150,000	1,445,000	1,383,939	-
4071.0 - Road Projects	320,321	2,021,514	217,835	1,789,200	1,571,266	500,000
4074.7 - PW Yard	-	-	-	60,005	-	-
4075.0 - Regional Park	-	-	-	420,035	-	-
4075.1 - Heritage Park Renovation	-	-	-	-	10,500	-
4083.6 - Fire Station Remodel - Police	-	-	-	125,000	-	-
4082.4 - Animal Shelter Parking	-	-	-	200,000	100,000	-
4082.6 - Kwavasa/Center St Roundabout	-	-	308,320	-	-	-
4082.7 - Snow Canyon/Hamblin Pkwy Roundabout	-	-	20,160	1,068,680	1,230,000	-
4082.0 - Animal Shelter	-	-	4,791	750,000	750,000	-
4082.1 - HWY 91 Landscaping	-	-	97,034	60,000	-	171,570
4082.2 - Chinle Cliffs Park	-	-	-	-	-	75,000
4082.3 - Hamblin Roundabout landscaping	-	-	-	-	-	40,000
4082.4 - Kwavasa Roundabout landscaping	-	-	-	-	-	40,000
4083.0 - City Offices	-	-	-	110,000	17,381	-
4083.5 - Police Remodel	121,833	-	-	80,000	102,004	-
4089.0 - Budgeted Surplus	-	-	-	-	-	978,430
Total Expenditures	**744,367**	**3,021,514**	**1,798,140**	**6,107,920**	**5,259,990**	**2,055,000**
Total Change In Net Position	837,714	(318,301)	827,995	-	-	-
Beginning Fund Balance	2,836,007	3,673,721	3,355,420	4,183,415	4,183,415	1,831,325
Ending Fund Balance	3,673,721	3,355,420	4,183,415	1,053,495	1,831,325	2,809,755

Water Fund

	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2026 Est. to Complete	2027 Budget
REVENUE						
Operating Revenue						
3710.0 - Water Sales	3,044,565	3,297,948	3,877,095	3,832,500	3,849,917	4,042,413
3710.1 - Interest Earnings - Operating	140,680	274,357	303,577	203,000	302,325	243,750
3720.0 - Connection Fees	43,101	51,500	47,500	42,500	42,500	40,000
3721.0 - Subdiv&Site Devel Const Permit	-	-	57,424	15,000	15,000	15,000
3730.0 - Penalties & Forfeitures	19,612	57,975	49,600	40,000	44,000	40,000
3740.0 - Return Check Charges	88	748	560	-	-	-
3732.0 - Hydrant Non-compliance Fees	-	-	50	-	-	-
Total Revenue	**3,248,047**	**3,682,528**	**4,335,806**	**4,133,000**	**4,253,742**	**4,381,163**

	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2026 Est. to Complete	2027 Budget
EXPENSES						
Operating Expenses						
4011.0 - Salaries & Wages	559,434	603,541	646,173	701,710	658,246	747,790
4011.1 - Overtime	9,283	11,726	11,650	10,000	15,000	10,000
4012.0 - Employee Benefits	248,132	266,195	280,481	304,930	296,643	319,831
4013.0 - Employers Taxes	46,278	48,232	51,805	59,886	57,363	64,550
4013.5 - Uniform & Safety Equipment	1,966	2,072	2,795	3,090	3,090	3,090
4013.6 - Uniform & Safety Equipment - Overhead	201	9	-	100	100	100
4014.0 - Outside Counsel - Legal	1,501	796	1,130	1,500	1,500	1,500
4021.0 - Books, Subscript, Memberships	2,971	3,188	3,042	2,910	2,910	3,500
4021.1 - Books, Subscript, Memberships - Overhead	7,670	5,943	1,962	2,760	2,760	2,760
4021.5 - Software	13,290	13,358	14,524	24,155	24,155	70,000
4021.6 - Software - Overhead	17,997	11,138	11,216	-	-	-
4022.1 - Public Notices - Overhead	1,134	432	184	1,250	1,000	500
4023.0 - Travel & Lodging	335	1,592	359	1,500	1,500	2,000
4023.1 - Travel & Lodging - Overhead	2,436	2,907	1,988	2,100	2,100	2,500
4024.0 - Office Supplies	3,128	2,455	3,249	2,500	2,500	3,000
4024.1 - Office Supplies - Overhead	8,383	10,510	10,973	10,800	10,800	11,000
4025.0 - Equipment - Supplies & Maint	10,567	24,615	17,335	16,000	16,000	16,000
4025.1 - Equipment Rental/Lease	-	28	-	1,000	-	-
4025.2 - Equipment - Supplies & Maint - Overhead	237	10	37	300	300	300
4025.4 - Vehicle Maint - Overhead	508	1,684	239	1,000	1,000	1,000
4025.5 - Vehicle Maintenance	7,475	3,682	4,291	6,000	6,000	6,000
4025.6 - Gas/Oil/Diesel	24,811	18,072	16,375	21,200	21,200	28,000
4025.7 - Gas/Oil/Diesel - Overhead	639	721	505	800	800	1,000
4026.0 - Bldgs & Grounds - Supplies/Mnt	1,662	1,560	1,071	2,520	2,520	2,700
4026.1 - Bldgs & Grounds-Supplies/Maint - Overhead	10,144	13,412	11,942	12,500	24,000	13,000
4027.0 - Utilities	10,944	12,628	12,085	12,300	14,000	14,500
4027.1 - Utilities - Overhead	8,426	10,149	10,005	10,100	10,100	10,100
4028.0 - Telephone	12,196	13,675	14,436	15,040	15,040	15,500
4028.1 - Telephone - Overhead	15,992	16,328	17,389	16,700	16,700	16,850
4031.0 - Professional & Technical	7,044	7,574	8,782	8,490	9,000	9,000
4031.4 - Accounting Services	11,000	11,350	11,700	12,400	12,050	12,400
4031.5 - Contractor Services	20,282	22,419	25,882	27,010	27,010	27,260
4031.6 - Water Purchase	1,109,522	841,886	1,335,151	1,460,000	1,460,000	1,572,950
4031.7 - Professional & Technical - Overhead	29,212	27,093	31,837	57,000	59,000	62,000
4032.0 - Irrigation Water Shares Assess	7,281	7,970	7,266	7,740	7,740	7,740
4033.0 - Education & Training	1,831	3,031	1,236	3,360	3,360	3,500
4033.1 - Education & Training - Overhead	1,374	1,927	1,944	2,000	2,000	2,100
4035.0 - Write-off Bad Debt	10,198	1	27	-	-	-
4048.0 - Material & Supplies	253	1,351	1,324	2,750	2,750	2,750
4049.0 - Landfill Charges	2,869	4,490	6,891	5,700	5,700	5,700
4051.0 - Insurance - Property & Liability	24,202	27,787	31,736	35,226	30,757	32,500
4061.0 - Miscellaneous	44,000	(33,157)	80,898	500	500	500
4061.1 - Miscellaneous - Overhead	11,708	5,714	5,758	6,000	11,532	8,000
4062.0 - Bankcard Fees	31,393	34,663	36,867	41,000	49,000	50,500
4065.0 - Depreciation	727,142	697,265	807,735	856,263	856,263	890,514
Total Expenditures	**3,067,049**	**2,762,023**	**3,542,271**	**3,770,090**	**3,743,989**	**4,054,485**
Total Change in Net Position	**180,998**	**920,504**	**793,536**	**362,910**	**509,753**	**326,678**

Water Fund						
Capital Budget						
Impact Fees and Non-operating Revenue						
3610.0 - Impact Fees - Water	840,234	953,047	270,672	383,163	304,163	416,481
3810.0 - Interest Earnings - Impact Fees	94,039	160,115	173,288	122,500	154,476	130,000
3710.2 - Grants	-	-	-	-	500,000	250,000
3850.0 - Subdividers Contribution	378,750	2,805,575	874,000	926,533	926,533	800,000
3891.0 - Gain (loss) on retired assets	-	(47,150)	-	-	-	-
3890.0 - Miscellaneous	75,792	32,551	42,627	30,000	34,322	30,000
Total Impact Fees and Non-operating Revenue	1,388,814	3,904,138	1,360,587	1,462,196	1,919,494	1,626,481
Capital Expenses						
4140.0 - GASB 68 Pension Expense	(36,719)	(27,813)	42,837	-	-	-
4145.0 - GASB 68 Benefit Expense	-	-	-	-	-	-
4274.0 - Capital Outlay - Equipment	4,358	8,421	7,037	24,550	15,000	8,000
4274.1 - Capital Outlay Tools	624	9,338	2,885	4,000	4,000	33,280
4274.2 - Capital Outlay Vehicles	1,073	1,276	-	55,600	38,806	35,200
4274.4 - Capital Outlay - Other	2,809	823	3,380	9,800	9,800	8,400
4274.5 - Regional Pipeline	193,943	194,090	193,950	198,000	198,000	198,000
4274.7 - Capital Outlay - PW Yard	5,766	10,398	14,585	100,000	10,000	-
4282.5 - Water System Upgrades	63,214	62,334	101,934	90,000	70,951	460,000
4282.6 - New Water Meters	5,332	-	-	110,000	110,000	-
4283.8 - Water Road Repairs	34,111	7,056	12,590	10,000	17,000	20,000
4284.3 - Telemetry System	22,485	17,051	6,307	25,000	25,000	25,000
4285.5 - Water Tank Repairs	-	5,555	116	540,000	-	425,000
4287.5 - GIS Mapping	-	-	12,635	20,000	20,000	7,500
4287.6 - Water & Irrigation Master System	37,638	-	-	110,000	45,000	35,000
4288.0 - Eligible Culinary Water Impact Fee Expend.	-	-	-	99,960	-	-
4288.2 - Advanced Metering Infrastructure	-	-	-	750,000	800,000	800,000
4287.9 - Irrigation System	430	-	-	-	-	-
Total Capital Requirements	**335,062**	**288,530**	**398,255**	**2,146,910**	**1,363,558**	**2,055,380**
Capital Net Income/(Loss)	1,053,752	3,615,607	962,332	(684,714)	555,936	(428,899)

Waste Water Fund-Sewer

	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2026 Est. to Complete	2027 Budget
REVENUE						
Operating Revenue						
3710.0 - Sewer Services	1,493,102	1,663,827	1,754,746	1,971,154	1,971,154	2,089,518
3710.1 - Interest Earnings - Operating	96,995	124,022	132,391	87,500	136,734	100,659
3720.0 - Connection Fees	37,000	50,000	49,000	28,500	33,000	35,000
3721.0 - Subdiv&Site Devel Const Permit	-	-	28,712	10,000	5,000	5,000
Total Revenue	**1,627,097**	**1,837,850**	**1,964,849**	**2,097,154**	**2,145,888**	**2,230,177**

EXPENSES

	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2026 Est. to Complete	2027 Budget
Operating Expenses						
4011.0 - Salaries & Wages	239,330	261,298	287,416	312,580	298,248	333,574
4011.1 - Overtime	4,582	5,773	5,701	4,500	7,000	6,000
4012.0 - Employee Benefits	110,073	117,798	126,740	138,963	134,225	143,881
4013.0 - Employers Taxes	19,924	20,865	23,110	27,224	26,124	28,898
4013.5 - Uniform & Safety Equipment	1,229	1,295	1,726	1,925	1,925	1,925
4013.6 - Uniform & Safety Equipment - Overhead	80	3	-	60	-	-
4014.0 - Outside Counsel - Legal	600	318	452	3,000	3,000	3,000
4021.0 - Books, Subscript, Memberships	968	623	1,100	855	855	855
4021.1 - Books, Subscript, Memberships - Overhead	3,068	2,377	785	-	500	500
4021.5 - Software	7,701	7,709	8,403	9,755	9,755	9,830
4021.6 - Software - Overhead	7,199	4,455	4,486	-	-	-
4022.1 - Public Notices - Overhead	454	173	74	120	120	120
4023.0 - Travel & Lodging	210	995	224	1,250	1,250	1,250
4023.1 - Travel & Lodging - Overhead	974	1,163	795	1,000	1,000	1,000
4024.0 - Office Supplies	2,535	2,010	2,028	2,190	2,190	2,190
4024.1 - Office Supplies - Overhead	3,353	4,204	4,389	5,131	5,131	5,200
4025.0 - Equipment - Supplies & Maint	8,778	18,505	15,114	14,000	14,000	14,500
4025.2 - Equipment - Supplies & Maint - Overhead	10	4	15	-	-	-
4025.4 - Vehicle Maint - Overhead	203	674	96	800	600	600
4025.5 - Vehicle Maintenance	2,686	1,224	1,429	2,000	2,000	2,000
4025.6 - Gas/Oil/Diesel	15,507	11,295	10,235	13,250	15,000	20,000
4025.7 - Gas/Oil/Diesel - Overhead	256	288	202	360	500	600
4026.0 - Bldgs & Grounds - Supplies/Mnt	1,138	1,075	769	1,575	1,575	1,575
4026.1 - Bldgs & Grounds-Supplies/Maint - Overhead	4,058	5,365	4,777	6,121	8,750	6,200
4027.0 - Utilities	1,782	2,419	1,930	3,475	3,475	3,475
4027.1 - Utilities - Overhead	3,310	4,060	4,002	4,800	4,800	4,800
4028.0 - Telephone	3,069	2,762	2,900	2,850	2,850	2,850
4028.1 - Telephone - Overhead	6,397	6,531	6,956	7,000	7,000	7,000
4031.0 - Professional & Technical	3,268	3,710	4,232	6,600	6,600	6,600
4031.4 - Accounting Services	4,400	4,540	4,680	4,960	4,960	4,960
4031.5 - Contract Services	53,683	54,544	54,847	64,000	64,000	65,205
4031.6 - St George Sewer Treatment Plnt	690,399	782,113	806,140	960,000	980,319	1,035,026
4031.7 - Professional & Technical - Overhead	11,685	10,837	12,735	17,565	19,800	20,000
4033.0 - Education & Training	1,413	1,157	772	2,100	2,500	2,500
4033.1 - Education & Training - Overhead	549	771	777	1,500	1,500	1,500
4035.0 - Write-off Bad Debt	10,143	-	-	-	-	-
4048.0 - Materials & Supplies	5,051	13,146	11,710	11,500	11,500	11,500
4051.0 - Insurance - Property & Liability	9,408	11,310	13,398	15,407	15,407	15,407
4061.0 - Miscellaneous	1,250	-	1,106	750	750	750
4061.1 - Miscellaneous - Overhead	4,730	2,286	2,303	5,150	5,150	5,150
4062.0 - Bankcard Fees	12,557	13,865	14,747	16,000	19,573	20,073
4065.0 - Depreciation	343,040	352,888	370,387	385,268	399,293	423,250
Total Expenditures	**1,601,049**	**1,736,438**	**1,813,688**	**2,055,584**	**2,083,225**	**2,213,745**
Total Change In Net Position	26,048	101,412	151,161	41,570	62,663	16,432

Waste Water Fund-Sewer

	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2026 Est. to Complete	2027 Budget
Capital Budget						
Impact Fees and Non-operating Revenue						
3610.0 - Ivins Impact Fees-Sewer	244,469	162,440	61,780	63,435	59,169	97,218
3810.0 - Interest Earnings	23,241	44,545	46,769	5,000	15,904	2,500
3850.0 - Subdividers Contribution	232,500	343,730	397,200	300,000	300,000	300,000
3891.0 - Gain (loss) on retired assets	-	(40,310)	-	-	-	-
3890.0 - Miscellaneous	-	-	174,900	-	-	-
Total Impact Fees and Non-operating Revenue	500,210	510,405	680,649	368,435	375,073	399,718
Capital Expenses						
4140.0 - GASB 68 Pension Expense	1,631	(7,432)	13,442	-	-	-
4145.0 - GASB 68 Pension Benefit	-	-	-	-	-	-
4274.0 - Capital Outlay - Equipment	58,163	52,245	5,278	22,800	22,000	6,000
4274.1 - Capital Outlay - Tools	855	5,480	2,240	3,000	3,000	24,960
4274.2 - Capital Outlay - Vehicles	804	929	-	41,700	29,105	26,400
4274.4 - Capital Outlay - Other	44,705	5,537	8,425	7,350	7,350	2,550
4274.7 - Capital Outlay - PW Yard	5,322	2,124	9,116	20,000	5,000	5,000
4274.8 - Sewer Construction Projects	-	-	-	638,854	26,878	1,270,000
4287.5 - Sewer Master Plan	-	-	-	-	-	-
4288.0 - Sewer Capital Facilities	17,048	13,445	26,554	461,147	-	-
4288.2 - Eligible Sewer Impact Fee Expenditures	-	-	-	-	-	406,616
Total Capital Expenses	**128,529**	**72,327**	**65,054**	**1,194,851**	**93,332**	**1,741,526**
Capital Net Income/(Loss)	371,681	438,078	615,595	(826,416)	281,741	(1,341,809)

Waste Water Fund-Storm Drain

	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2026 Est. to Complete	2027 Budget
REVENUE						
Operating Revenue						
3710.0 - Storm Drain Fees	872,082	898,774	966,941	1,027,407	1,040,339	1,092,263
3721.0 - Subdiv&Site Devel Const Permit	-	-	14,356	6,000	3,500	3,500
3730.0 - Inspection Fees	-	-	6,425	3,000	2,600	2,000
Total Revenue	**872,082**	**898,774**	**987,722**	**1,036,407**	**1,046,439**	**1,097,763**

EXPENSES	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2026 Est. to Complete	2027 Budget
Operating Expenses						
4011.0 - Salaries & Wages	142,547	155,969	174,687	223,146	206,603	220,449
4011.1 - Overtime	2,351	2,865	2,952	2,200	5,000	4,500
4012.0 - Employee Benefits	61,463	65,604	71,185	96,231	86,120	95,436
4013.0 - Employers Taxes	11,783	12,427	13,983	19,410	17,659	18,832
4013.5 - Uniform & Safety Equipment	492	518	690	770	770	770
4013.6 - Uniform & Safety Equipment - Overhead	40	2	-	30	30	-
4014.0 - Outside Counsel - Legal	300	159	226	1,500	1,500	1,500
4021.0 - Books, Subscript, Memberships	64	100	135	225	225	225
4021.1 - Books, Subscript, Memberships - Overhead	1,534	1,189	392	-	100	100
4021.5 - Software	2,695	3,576	2,847	3,660	3,660	4,200
4021.6 - Software - Overhead	3,599	2,228	2,243	-	-	-
4022.1 - Public Notices - Overhead	227	86	37	60	60	50
4023.0 - Travel & Lodging	267	398	90	500	500	750
4023.1 - Travel & Lodging - Overhead	487	581	398	500	500	5,000
4024.0 - Office Supplies	370	287	306	315	315	315
4024.1 - Office Supplies - Overhead	1,677	2,102	2,195	2,566	2,566	2,650
4025.0 - Equipment - Supplies & Maint	1,248	2,745	2,142	2,000	2,000	2,500
4025.1 - Equipment Rental	-	2	-	200	200	-
4025.2 - Equipment - Supplies & Maint - Overhead	5	2	7	-	-	-
4025.4 - Vehicle Maint - Overhead	102	337	48	400	400	400
4025.5 - Vehicle Maintenance	655	306	357	500	500	750
4025.6 - Gas/Oil/Diesel	6,203	4,518	4,094	5,300	5,300	7,300
4025.7 - Gas/Oil/Diesel - Overhead	128	144	101	180	180	200
4026.0 - Bldgs & Grounds - Supplies/Mnt	415	394	326	630	630	630
4026.1 - Bldgs & Grounds-Supplies/Maint - Overhead	2,029	2,682	2,388	3,061	3,061	3,100
4027.0 - Utilities	504	731	524	650	650	750
4027.1 - Utilities - Overhead	1,655	2,030	2,001	2,400	2,400	2,400
4028.0 - Telephone	844	913	1,048	1,140	1,140	1,200
4028.1 - Telephone - Overhead	3,198	3,266	3,478	3,500	3,500	3,550
4031.0 - Professional & Technical	2,724	4,597	2,465	5,370	5,370	5,375
4031.4 - Accounting Services	2,200	2,270	2,340	2,480	2,480	2,600
4031.5 - Contract Services	3,427	4,183	3,330	4,850	4,850	5,000
4031.7 - Professional & Technical - Overhead	5,842	5,419	6,367	8,783	8,783	9,500
4033.0 - Education & Training	605	577	309	480	480	500
4033.1 - Education & Training - Overhead	275	385	389	750	750	750
4035.0 - Write-off Bad Debt	4,959	-	-	-	-	-
4048.0 - Materials & Supplies	126	476	7,977	1,500	1,500	1,500
4051.0 - Insurance - Property & Liability	4,951	5,350	5,449	6,266	6,266	6,300
4052.3 - Storm Drain Bond Expenses	1,650	-	-	1,800	1,800	1,800
4061.0 - Miscellaneous	-	3,685	1,700	2,250	2,250	2,250
4061.1 - Miscellaneous - Overhead	2,369	1,143	1,152	2,575	2,575	2,575
4062.0 - Bankcard Fees	6,279	6,933	7,373	7,500	7,500	8,000
4065.0 - Depreciation	324,652	353,722	364,287	382,507	285,130	305,330
Total Expenditures	**606,941**	**654,900**	**692,016**	**798,185**	**675,303**	**729,037**
Total Change In Net Position	265,141	243,874	295,706	238,222	371,136	368,726

Waste Water Fund-Storm Drain

	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2026 Est. to Complete	2027 Budget
Impact Fees and Non-operating Revenue						
3610.0 - Impact Fees-Storm Drain	156,658	136,473	165,901	165,485	148,232	212,639
3810.0 - Interest Income	26,817	46,430	48,609	29,721	38,067	39,000
3850.0 - Subdividers Contribution	118,200	294,260	404,700	150,000	150,000	150,000
3891.0 - Gain (loss) on retired assets	-	(6,788)	-	-	-	-
3890.0 - Miscellaneous	173	432	1,045	-	-	-
Total Impact Fees and Non-operating Revenue	301,848	470,808	620,255	345,206	336,299	401,639
Capital Expenses						
4140.0 - GASB 68 Pension Expense	(4,030)	(7,103)	11,111	-	-	-
4142.2 - Storm Wtr 2016 Bond Interest	47,225	36,775	25,875	55,000	55,000	43,200
4274.0 - Capital Outlay - Equipment	872	1,360	880	3,150	3,150	1,000
4274.1 - Capital Outlay - Tools	46	640	247	500	500	4,160
4274.2 - Capital Outlay - Vehicles	134	117	-	6,950	4,851	4,400
4274.4 - Capital Outlay - Other	270	103	424	1,225	1,250	425
4274.7 - Capital Outlay - PW Yard	1,582	849	3,646	20,000	1,000	1,000
4287.6 - Storm Drain Master Plan	29,544	33,704	-	-	-	-
4287.8 - Detention Basin Projects	-	-	3,477	15,000	-	-
4287.9 - Storm Drain Improvements	16,496	-	-	-	50,648	-
4288.3 - Eligible Storm Drain Impact Fee Expenditures	-	-	-	-	-	-
Total Capital Expenses	**92,139**	**66,446**	**45,659**	**101,825**	**116,399**	**54,185**
Capital Net Income/(Loss)	209,709	404,361	574,596	243,381	219,900	347,454

Perpetual Care Fund

	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2026 Est. to Complete	2027 Budget
REVENUE						
3481.0 - Sale of Cemertery Lots	12,350	21,850	18,150	5,000	21,850	5,000
3482.0 - Perpetual Care	13,375	21,000	16,950	5,000	21,000	5,000
3850.0 - Appropriated Fund Balance	-	-	-	-	-	-
3810.0 - Interest Earnings	-	-	-	-	11,487	
Total Revenue:	**25,725**	**42,850**	**35,100**	**10,000**	**54,337**	**10,000**
EXPENDITURES						
4060.0 - Transfer to General Fund	7,850	17,000	-	-	-	-
4089.0 - Budgeted Surplus	-	-	-	-	-	-
Total Expenditures	**7,850**	**17,000**	**-**	**-**	**-**	**-**
Total Change In Net Position	17,875	25,850	35,100	10,000	54,337	10,000
Beginning Fund Balance	195,436	213,311	239,161	239,161	274,261	328,598
Ending Fund Balance	213,311	239,161	274,261	249,161	328,598	338,598

IVINS CITY

Debt Service Schedule

Fiscal Year Ended June 30, 2027

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	1,041,000	201,000	18,340	840,000
City Hall 2020 CIB Bond	Utah Division of Finance	July	7/1/2041	2,094,000	108,000	54,975	1,986,000
TOTAL GOVERNENTAL BOND DEBT				$ 3,135,000	$ 309,000	$ 73,315	$ 2,826,000
BUSINESS-TYPE							
Washington County Water Conservancy District	Regional Pipeline Bond	Monthly	2028	435,082	194,090		240,992
Storm Drain Bond Series 2016	US Bank	October/April	10/1/2036	1,230,000	300,000	43,200	930,000
TOTAL BUSINESS-TYPE BOND DEBT				$ 1,665,082	$ 494,090	$ 43,200	$ 1,170,992
TOTAL BONDED DEBT				**$ 4,800,082**	**$ 803,090**	**$ 116,515**	**$ 3,996,992**

	2026
Moody's Investors Service: General Obligation Bond Rating	**Aa3**

VEHICLE & EQUIPMENT LEASES

Vehicle/Equipment Description	Payment Number	Due Date	Principle Amount	Interest Amount	Total Payment
GOVERNMENTAL					
Drug Task Force Vehicle	Pmt 3 of 7	FY2030	5,808	1,665	7,473
BUSINESS-TYPE					
None					
TOTAL LEASES PAYABLE			$ 5,808	$ 1,665	$ 7,473

TRANSFERS FY 2027

	TRANSFERS IN		TRANSFERS OUT		
	ACCOUNT NUMBER	AMOUNT	ACCOUNT NUMBER	AMOUNT	DIFFERENCE
GENERAL FUND					
Transfer from Perpetual Care Fund	10-39-128	-	79-40-600	-	-
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	219,340	10-90-822	219,340	-
Transfer from Streets Impact Fund	31-39-200	-	44-40-822	-	-
MUNICIPAL BULDING AUTHORITY FUND					
Transfer from General Fund	36-39-100	160,650	10-90-855	160,650	-
CAPITAL PROJECTS FUND					
Transfer From General Fund	49-39-200	400,000	10-90-200	400,000	-
Transfer From Park Impact Fund	49-39-220	75,000	45-40-205	75,000	-
Transfer From Public Safety Impact Fund	49-39-230	-	43-40-823	-	-
Transfer from Streets Impact Fund	49-39-400	1,330,000	44-40-205	1,330,000	-
Transfer from MBA Fund	49-39-240	-	36-42-100	-	-
PERPETUAL CARE FUND					
Transfer to General Fund	79-40-600	-	10-39-128	-	-
		2,184,990		2,184,990	-

TOTAL NET TRANSFERS	TRANSFERS IN	TRANSFERS OUT	DIFFERENCE
General Fund	-	779,990	(779,990)
Debt Service Fund	219,340	-	219,340
MBA Fund	160,650	-	160,650
Public Safety Impact Fee	-	-	
Streets Impact Fee	-	1,330,000	(1,330,000)
Parks Impact Fee	-	75,000	(75,000)
Capital Projects	1,805,000	-	1,805,000
Water	-	-	-
Sewer	-	-	-
Storm Drain	-	-	-
Perpetual Care	-	-	-
	2,184,990	2,184,990	-