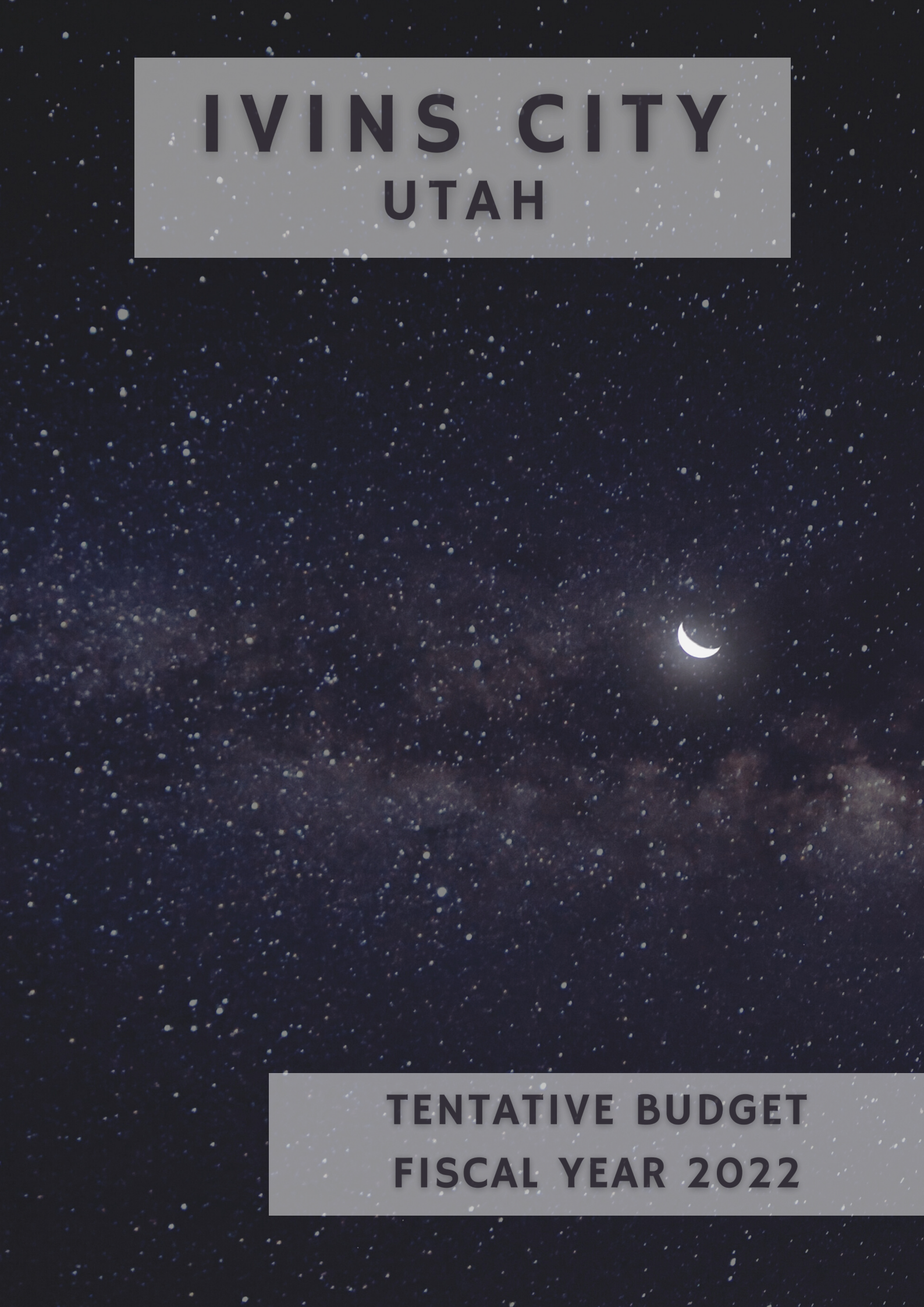
IVINS CITY
UTAH



TENTATIVE BUDGET
FISCAL YEAR 2022

Table of Contents

Transmittal Letter 1

GFOA Budget Award 3

Officials of Ivins City, Utah 4

Organizational Chart 5

Strategic Goals & Objectives 6

Budget Overview 9

- Budget Process 9
  - Budget Schedule 9
- Basis of Budgeting & Accounting 11
- Fund Structure 12
  - Governmental 12
  - Proprietary 12
  - Fund Relationship Chart 13
- Revenues 14
- Capital Projects 15
- General Fund Expenditures 15
- Consolidated Summary 16

Community Profile 18

- City History 18
- Demographics 19
- Largest Property Taxpayers 19
- Largest Employers 19

FY 2022 Budget 21

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 Tentative Budget for the fiscal year ending June 30, 2022, and the estimate to complete the budget for the fiscal year ending June 30, 2021. 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.

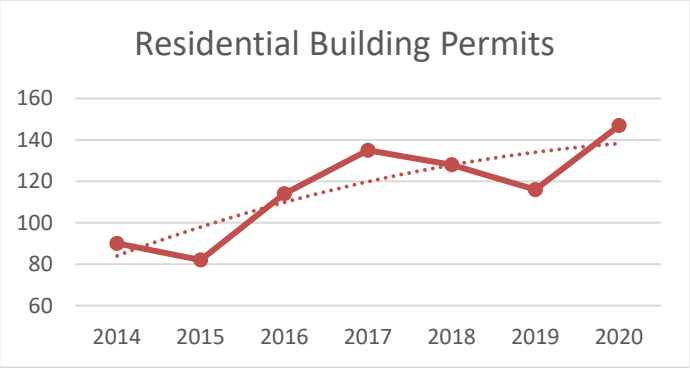
The goal of this budget is to deliver quality municipal services as cost-effectively as possible for the taxpayers and ratepayers of Ivins City. It is also the objective of this budget presentation to provide sufficient detail to the City Council and taxpayers to allow maximum understanding of all aspects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

Looking Back

The City experienced moderate to strong growth throughout FY 2021 despite the effects of COVID-19 restrictions. The City cut its expectations for revenues in the FY 2021 budget due to the anticipated effects of the pandemic, however, the budget was amended mid-year due to stronger-than-expected performance across nearly all revenue sources.

Unfortunately, the same could not be said for many businesses located within Ivins City. The City used $580 thousand of CARES funds to provide small business grants to local businesses impacted by COVID-19. The Council expressed their desire for those funds to help support employment at local businesses and to help pay costs associated with resuming normal operations under COVID-19 guidelines. The reporting required for those grants showed that most of those funds were used to support employees while restrictions were in place and the rest on supplies related to COVID-19. This was a win for the local economy, small businesses, and their employees.

While some sectors suffered, others were less impacted. Construction in Ivins continued to grow throughout the year following a multi-year trend of increasing permits being issued for new development. Also, multiple commercial projects were considered and approved this last fiscal year. These new developments will bring a gas station, retail spaces, a spa, hotel, a golf course, and other commercial attractions. These additions will help diversify the City's revenues away from property tax and support the budget in future years.



Looking Ahead

Ivins City is beginning to see the fruition of its vision from the General Plan to "develop Ivins City as a resort destination community." The combination of existing and developing projects makes it plain to see that Ivins is a place for active lifestyles, beautiful natural landscapes, and a place to come to play and relax at its world-class getaways. Preserving and supporting that requires careful planning, especially as the City continues through a period of strong growth. The speed of development creates challenges across the City, from water issues to public safety. The City must balance the growing needs of the City with staying in a position of financial strength.

The FY 2022 budget assumes another year of strong growth. Deloitte Analytics forecasts new housing starts to grow by 11%, along with improved labor markets, increased business investment, and stronger consumer spending. The Congressional

Budget Office (CBO) estimates that GDP will grow by 5.6% in 2021 and continue growing, although at a slower rate, over the next few years. These estimates, among others, provide a reliable basis to assume moderate to strong growth in revenues this year.

The State legislature made an important change this year to allow local government to carry forward a fund balance up to 35% of its revenues. The City will look for opportunities to capitalize on this change as it goes forward to enhance the financial position of the City. This has many benefits to the City, among them are the ability to respond to disasters and better financial strength for credit ratings.

The budget for property tax revenue is currently set at $1,686,220. Based on the most recent tax rate value ($1.3 billion), the minimum tax rate would be .1324%. The finance staff will continue to monitor updates from the County and will change this figure once valuations have been updated. We expect that the tax rate will decrease slightly and the budgeted amount will increase.

City Employment

In FY 2021, the City budgeted a 2.0% pool for merit increases. This level of increase is slightly below that of previous years and was driven by the risks that COVID-19 posed to the budget at that time. With the economy stabilizing and normalcy returning, we've proposed a 4.0% pool in this budget. While the City does not provide cost of living increases, it's noteworthy that the consumer price index (CPI) increased by an annualized rate of 6.0% in the two months preceding the publication of this budget message (February and March 2021). We believe the proposed pool, 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.

We've also discussed the staffing needs of each department with the department heads. We agree with the recommendations from them summarized here:

- Public Safety
  - 1 New Officer
  - 1 Part-Time Animal Shelter Worker to Full-Time
- Public Works
  - 1 New Public Works Crewmember
- Building
  - 1 New Building Inspector

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. Department Directors 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 moderate growth, the financial future of the City is sustainable and will provide for the ongoing services to future residents of our city.

Sincerely,





Dale Coulam
City Manager

Lane Mecham
Director of Finance

GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

City of Ivins City

Utah

For the Fiscal Year Beginning

July 1, 2020



Executive Director

Officials of Ivins City, Utah

Mayor: Chris Hart

City Councilmembers

Sue Gordhammer	Jenny Johnson
Cheyne McDonald	Dennis Mehr
Derek Larsen	

City Staff

City Manager:	Dale Coulam	Director of Finance:	Lane Mecham
Recorder:	Kari Jimenez	Treasurer:	Jennifer Chapman
Public Works Director:	Chuck Gillette	Building Officer:	Cody Mitchell
Parks & Rec Director:	Benny Sorenson	Police Chief:	Bob Flowers
Fire Chief:	Randy Hancey		

Staffing Summary Information

	Fiscal Year								Projected	Proposed
	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
General Government	4.1	3.6	3.3	3.2	3.8	4.0	4.0	4.0	4.0	4.0
Public Safety*	29.4	30.5	32.4	33.5	33.7	33.8	21.3	22.7	24.2	25.7
Building/Zoning	0.9	1.7	3.1	3.7	3.5	3.5	3.5	3.5	3.5	4.0
Community Development	1.3	1.4	0.4	-	-	-	-	-	-	-
Public Works	11.4	12.0	11.0	11.8	11.5	12.5	12.5	13.5	13.5	14.5
Parks & Recreation	4.8	4.2	6.0	6.4	6.5	7.2	7.2	8.8	8.8	8.8
Total	**51.9**	**53.5**	**56.2**	**58.6**	**59.0**	**61.0**	**48.5**	**52.4**	**53.9**	**56.9**

*Law Enforcement Combined with Santa Clara City July 1st, 2013
*Fire and EMS Combined with Santa Clara City January 1, 2018

Organizational Chart



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	Quality of Life	Organizational Development
Service Delivery	Fiscal and Budgetary	Public Safety
Transportation	Infrastructure	Economic Development
Arts and Tourism	Recreation	

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.

7. Plan and eventually build a Community Recreation Center.

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

Budget Process

Ivins' budget process complies with the Utah Fiscal Procedures Act. Department heads are primarily responsible for managing their budgets within the appropriated amounts set by the City Council. The City manages its budget by adhering to the controls and statutes that regulate it. Some of the more noteworthy controls are summarized here:

- Purchasing limits are set by ordinance and are as follows:

Amount	Authorization Required
Up to $5,000	Department Head
Over $5,000 up to $10,000	Department Head and City Manager
Over $10,000 for routine expenses	Department Head and City Manager
Over $10,000 for non-routine expenses	Department Head, City Manager, and City Council

- As determined by Utah State law, the level at which expenditures may not legally exceed appropriations is the departmental budget within a given fund. Therefore, the head of the department may transfer funds from one account in their department to another account in the same department. This transfer must be approved by the City Manager.
- Reductions in or reallocations of departmental appropriations can be approved by the City Council upon recommendation of the City Manager, but appropriations cannot be increased in a governmental fund without a public hearing.
- All unexpended budget appropriations lapse at the end of the budget year.
- Funds are not expended above the amounts authorized by City Council.
- Each budget is made available for public inspection 10-days prior to approval and after being approved on the City's website.

Budget Schedule

DATE	EVENT DESCRIPTION
January 7	Submit Budget Schedule
January 20	Department Head Budget Retreat

DATE	EVENT DESCRIPTION
February 4	Submit Draft 5-Year Plan & Discuss Department Needs and Prioritization
February 21 – March 21	Staff Prepares Tentative Budgets
February 28	County notified of date, time and place of public hearing for any potential tax levy increase (59-2-919 (8) (a))
March 20	Capital Project Budgets, Operating Budgets and Salaries & Benefits requests due
Week of March 24	Finance Director and City Manager conduct budget reviews with Department Directors and complete revenue estimates for all funds
March 24 through April 1	Finance Director completes preparation of the Tentative Budget and determines if any Millage Rate increase is necessary to support the proposed Tentative Budget
April 1	Review and Discuss the Proposed Tentative Budget
April 15	Review and Discuss the Proposed Tentative Budget
May 6	Tentative Budget and Tentative Millage Rate submitted to City Council (10-6-111(1)) 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)
May 10	Final Tentative Budget distributed to Council & Staff Final Tentative Budget made available for public inspection a minimum of 10 days prior to adoption of final budget (10-6-112)
May 3	Issue notice of Public Hearing (Published 7 days prior to Public Hearing) to consider adoption of Final Tentative Budget for FY 2021/2022 (10-6-113)
May 20	Public Hearing on the Final Tentative Budget for FY 2019/2020 (10-6-114)
May 21 – June 4	After Public Hearing, City Council may continue to review and make changes to the Tentative Budget (10-6-115)

DATE	EVENT DESCRIPTION
June 3	If no increase in tax levy, legislative body may adopt final Budget by Resolution for FY 2021/2022 (10-6-118) Adopt proposed or final tax rate by resolution or ordinance (59-2-912) (10-6-133)
June 12	Forward proposed or certified Tax Rate to County Auditor (10-6-134)
June 17	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 4 or July 18	Final certified copy of budget filed with State Auditor within 30 days after adoption (10-6-118)
	NOTE: 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 2021/2022 Tax Levy (59-2-919)
August 5	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 6	Forward resolution adopting augmented Tax Levy to County Auditor (59-2-920)

Basis of Budgeting & Accounting

Basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Under the modified accrual approach, the City records transactions when its both measurable and available. "Measurable" means that a transaction's amount can be readily determined and "available" means that a transaction is collectible within the current period or within 60 days of the year's end. Under the accrual basis of accounting, the timing of actual cash flows is irrelevant. Once an event or transaction occurs that obligates the City or gives the City a right to receive payment the transaction is recorded. This means that under the modified accrual basis the City is more focused on the current (near-term) financial resources of the City. Ivins uses the following basis for accounting in its funds:

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

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 tax, energy 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) and Excise Tax Bond (Miscellaneous road projects including the Snow Canyon Roundabout.

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 UNITY Park.

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.

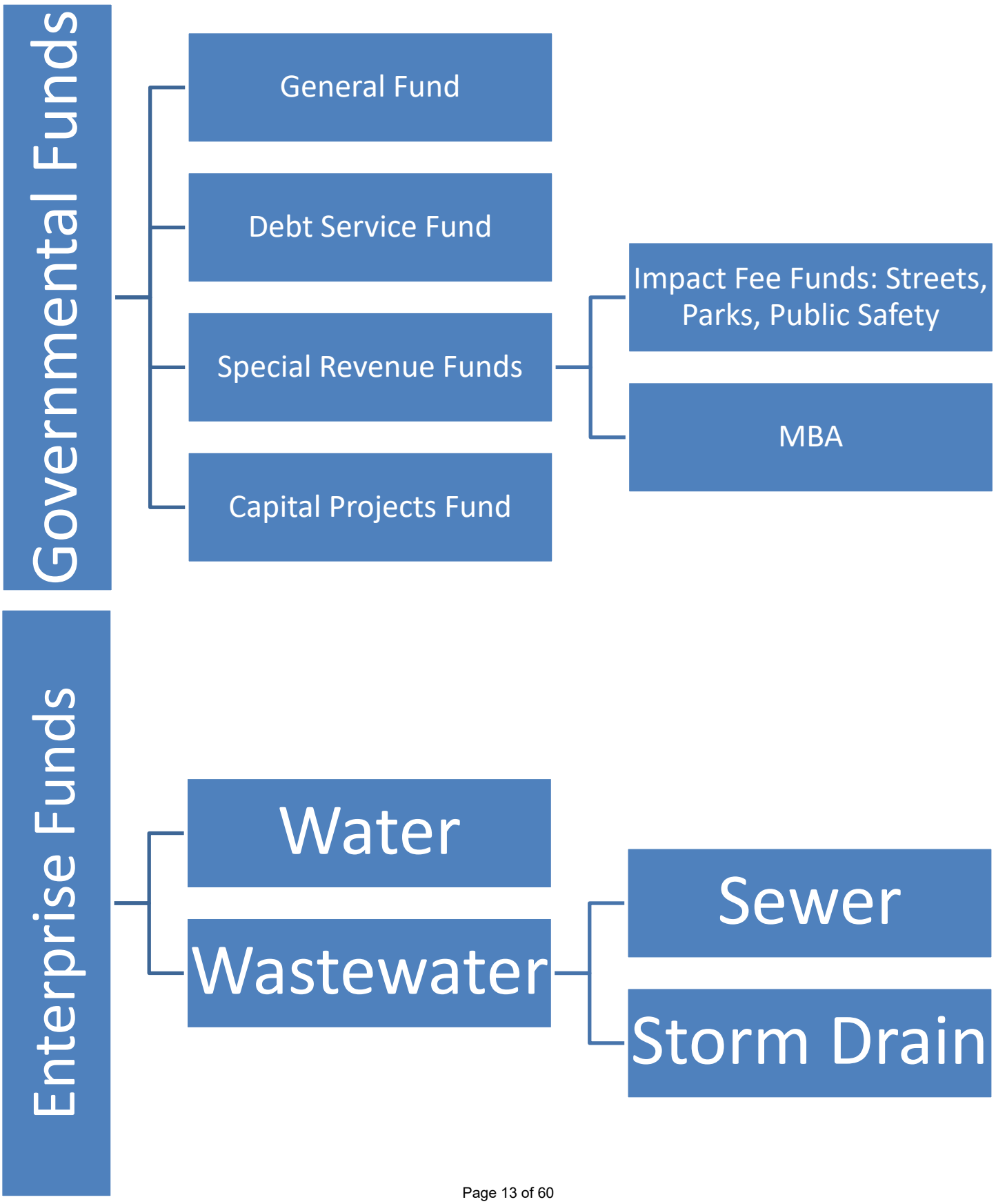
Water Enterprise Funds

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

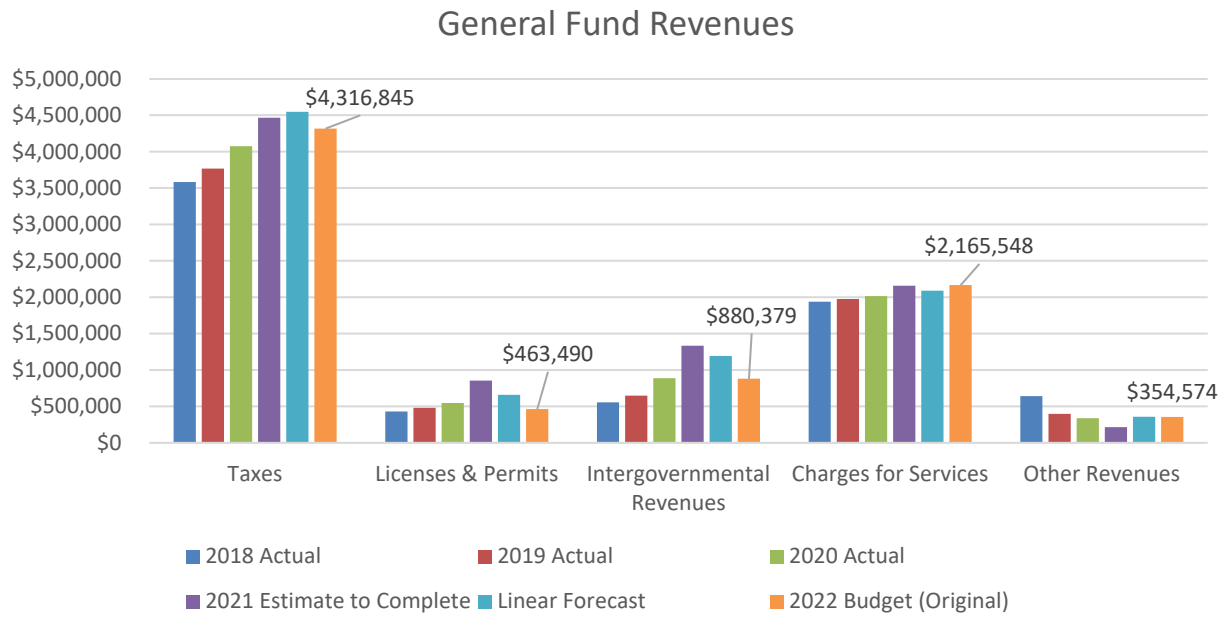
Estimating revenues is the most important task in the budgeting process. First, a linear forecast is done to see where each line item would end if it followed the trendline from the three previously completed years (FY 2018-2020 in the case of FY 2022's budget). Those revenues are then reduced to mitigate 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. Below is an example of this year's revenue forecast for Taxes:

		2018 Actual	2019 Actual	2020 Actual	2021 Estimate to Complete	Linear Forecast	2022 Budget (Original)	Linear Forecast to Budget Adjustment Notes	Avg. Growth Rate (2018-2020)	Avg. Growth Rate (2020-2022)
REVENUE										
TAXES										
10-31-100	Current Year Property Tax	1,364,043	1,503,668	1,591,545	1,678,438	1,827,784	1,686,221	Consistent with Washington County	8.04%	2.97%
10-31-200	Prior Year Propery Tax	87,756	23,928	53,503	49,702	3,479	3,305	Conservative Adjustment: Reduced by 5%	25.43%	-46.91%
10-31-250	Property Tax Penalty & Inter	2,733	3,799	4,572	1,092	6,460	6,137	Conservative Adjustment: Reduced by 5%	29.67%	17.12%
10-31-300	Sales & Use Tax	1,093,637	1,186,647	1,279,495	1,465,858	1,465,381	1,392,112	Conservative Adjustment: Reduced by 5%	8.16%	4.40%
10-31-301	Transit Taxes	-	-	104,873	206,390	192,038	182,436	Conservative Adjustment: Reduced by 5%	0.00%	36.98%
10-31-310	RAP Tax	106,888	119,093	136,327	119,697	164,916	156,670	Conservative Adjustment: Reduced by 5%	12.94%	7.46%
10-31-400	Franchise Tax	431,747	436,797	444,835	516,112	457,419	434,548	Conservative Adjustment: Reduced by 5%	1.50%	-1.16%
10-31-410	Cable TV Franchise Tax	33,329	35,491	-	12,686	(26,971)	22,252	Averaged Last 3 Completed Years, minus 3%	-46.76%	0.00%
10-31-420	Cellular Phone Tax	60,858	58,771	54,588	42,905	48,672	46,238	Conservative Adjustment: Reduced by 5%	-5.27%	-7.65%
10-31-500	Fee-In-Lieu of Pers Prop Tax	106,382	108,716	114,429	97,737	121,905	115,810	Conservative Adjustment: Reduced by 5%	3.72%	0.60%
10-31-600	Transient Room Tax	135,311	125,521	107,368	62,438	80,838	76,796	Conservative Adjustment: Reduced by 5%	-10.85%	-14.24%
10-31-700	Highway Sales Tax	159,723	164,619	183,299	212,887	204,547	194,320	Conservative Adjustment: Reduced by 5%	7.21%	3.01%
		3,582,407	3,767,050	4,074,834	4,465,943	4,546,468	4,316,845		6.66%	2.97%

Total budgeted general fund revenues for FY 2022 are $8,180,835. Excluding the sale of City Property in FY 2020, this is a 4% increase over FY 2020. Notable differences between this year's revenue forecast and past year's results are:

- The City sold a parcel of land for $2.6 million in FY 2020,
- CARES funding over $500 thousand was received in FY 2021 and $270 thousand in FY 2020,
- Transit tax revenues began in FY 2020 and were just over $100 thousand in FY 2020, and
- The City has budgeted for $350 thousand of the more than $500 thousand expected from the American Recovery Plan in FY 2022.

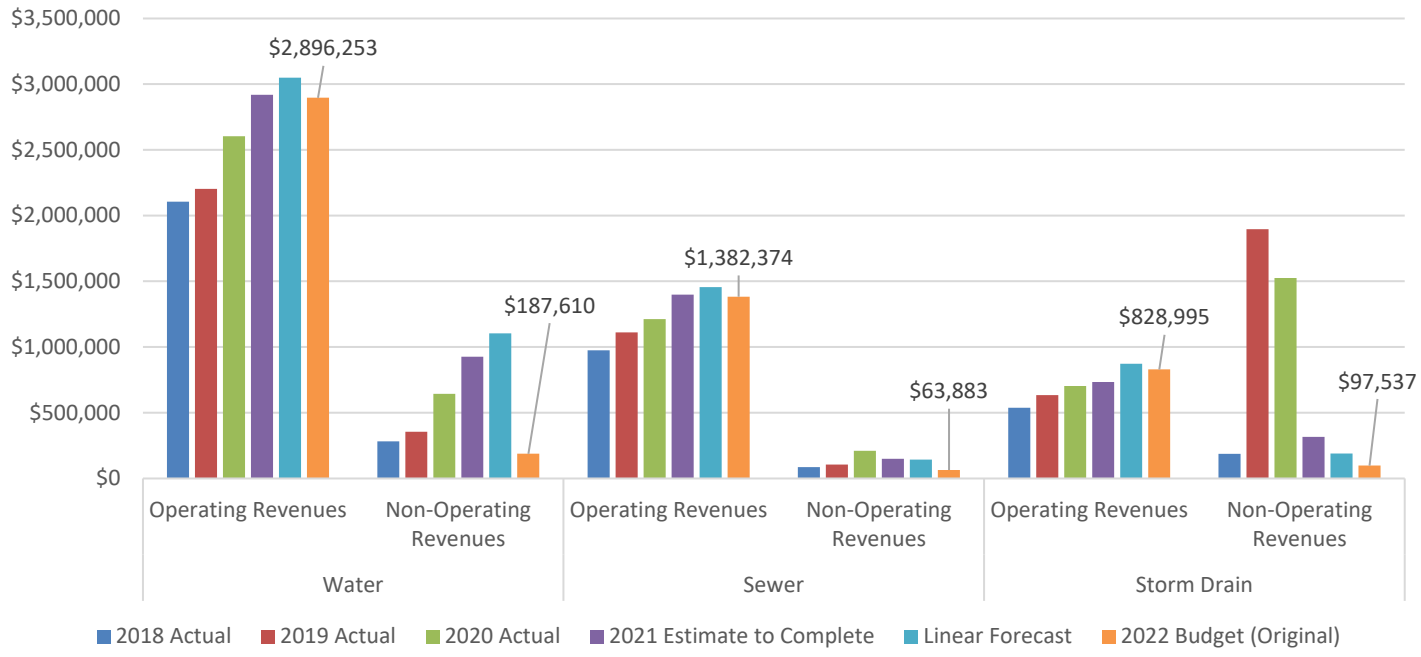
Below is a graph of budgeted revenues by major categories for the General Fund. The chart excludes the sale of City property referenced above for comparative purposes.



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

- Large NRCS grants were received in the Strom Drain fund in recent years and not budgeted for this year.
- Impact fees in each of the enterprise funds have grown very strongly in recent years, however, due to the sensitivity of these revenues 100 permits were budgeted and this is significantly less than recent years.

Below is a summary of budgeted revenues in the enterprise funds. 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 financing 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.

General Fund 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	•Sweeper - $335K •New Vehicle - $48K •New PW Yard (Design) - $50K
Streets	•Road Maintenance - $350K •Street Lighting - $55K •Kayenta Roundabout - $100K •Gap Fill Projects - $100K
Other General Fund	•City Hall Related Expenditures: •Servers •IT Equipment •Telephone Systems
Capital Projects Fund	•Old Highway 91 •Highway Portion - $1M •Trails Portion - $700K •Cemetary Expansion - $50K •Center Street Wall Project
Enterprise Funds	•Irrigation Phase 1 - $2.05M •Water Tank Coatings - $350K

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.

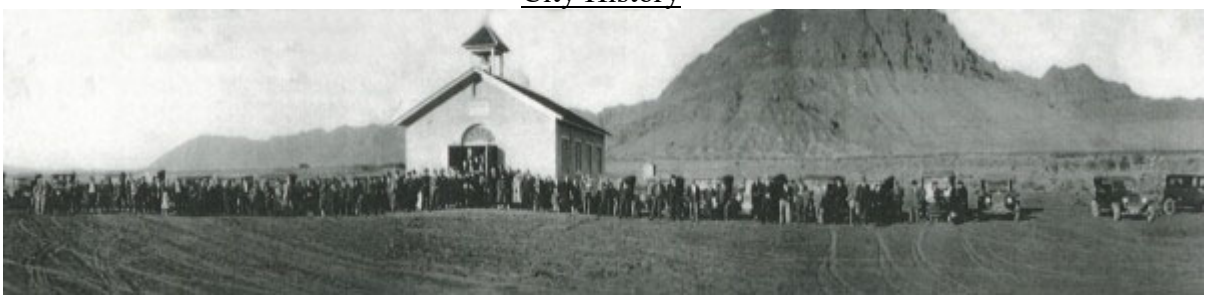
Fund	2018 Actual	2019 Actual	2020 Actual	2021 Actual YTD	2021 Adopted Budget	2021 Estimate to Complete	2022 Budget (Original)
Combined Fund Revenue							
General - Operating Revenues	7,145,854	7,267,217	10,410,445	6,666,211	9,242,738	9,025,903	8,180,835
Debt Service	3,359,303	571,983	550,649	412,874	462,026	432,120	397,557
Municipal Building Authority	286,878	145,035	145,279	5,873,963	4,526,149	5,878,313	2,422,602
Public Safety Impact	17,587	26,857	21,328	22,818	20,000	34,056	110,000
Street Impact	222,113	307,093	268,334	349,033	334,280	521,319	495,000
Park Impact	546,764	635,635	707,387	-	1,341,058	1,381,658	525,645
Capital Projects	1,657,187	1,516,940	3,390,000	-	8,885,529	3,250,010	3,929,564
Water	3,002,940	3,387,608	3,377,887	2,475,068	3,565,525	3,846,081	3,083,863
Wastewater							
Sewer	1,423,532	1,798,884	1,506,156	917,607	1,266,976	1,547,465	1,446,257
Storm Drain	801,760	2,637,130	2,266,075	638,460	1,028,762	1,049,332	926,532
Total Revenues	**18,463,918**	**18,294,381**	**22,643,539**	**17,356,034**	**30,673,043**	**26,966,256**	**21,517,854**
Combined Fund Expenditures							
General	7,102,585	7,065,844	10,437,773	5,249,189	9,242,738	9,054,218	8,180,835
Debt Service	3,304,155	457,069	605,076	380,775	462,026	380,775	397,557
Municipal Building Authority	143,420	143,660	143,810	1,341,059	4,526,149	3,604,897	2,422,602
Public Safety Impact	250,000	100,000	-	-	20,000	29,037	110,000
Street Impact	245,187	290,000	104,186	202,792	334,280	200,000	495,000
Park Impact	643,660	1,143,118	143,810	-	1,341,059	1,381,659	525,645
Capital Projects	1,445,265	901,294	1,179,480	2,129,397	6,861,325	3,360,607	3,929,564
Water	2,404,682	2,441,596	2,899,281	1,577,342	7,479,496	3,018,181	6,027,489
Waste Water							
Sewer	859,526	890,974	1,442,180	1,413,363	1,329,432	1,801,048	1,319,374
Storm Drain	450,954	505,912	610,079	397,720	1,009,004	623,185	970,970
Total Expenditures	**16,849,434**	**13,939,467**	**17,565,676**	**12,691,636**	**32,605,509**	**23,453,607**	**24,379,036**
Total Surplus (Deficit)	**1,614,484**	**4,354,915**	**5,077,863**	**4,664,397**	**(1,932,465)**	**3,512,650**	**(2,861,182)**

General Fund

	2018 Actual	2019 Actual	2020 Actual	2021 Actual YTD	2021 Adopted Budget	2021 Estimate to Complete	2022 Budget (Original)
REVENUE							
Taxes							
Property Tax	1,560,914	1,640,111	1,764,048	1,772,853	2,075,833	1,826,969	1,811,473
Sales Tax	1,495,559	1,595,880	1,811,362	1,388,918	1,973,297	2,067,270	2,002,335
Franchise Tax	525,934	531,059	499,423	410,895	599,105	571,703	503,037
Total Taxes	3,582,407	3,767,050	4,074,834	3,572,666	4,648,234	4,465,943	4,316,845
Other General Revenue							
Federal & FEMA Grants	-	-	269,732	519,115	989,000	519,115	350,000
Washington County Drug Task Force	3,656	5,100	-	-	-	-	-
State Grants	126,292	104,791	100,170	146,160	129,347	231,028	67,639
State Liquor Fund Allotment	9,111	10,959	9,878	10,556	20,478	14,074	10,582
Special Events	11,714	12,710	1,653	4,110	7,197	4,110	8,431
Sale of Capital Assets	2,580	18,998	5,106,741	33,151	25,868	36,719	14,957
ULGT Dividend	2,303	-	-	-	-	-	-
Interest Earnings	108,169	184,989	147,547	23,572	35,769	29,606	195,907
Lease Proceeds	301,500	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-	-
Total Other General Revenue	565,325	337,546	5,635,721	736,664	1,207,660	834,652	647,516
Total General Revenue	4,147,732	4,104,597	9,710,554	4,309,330	5,855,895	5,300,595	4,964,361
FUNCTIONAL REVENUE							
General Government							
Legal / HR	91,122	88,875	48,537	33,232	64,470	44,310	11,764
General Government	86,158	172,445	145,286	159,138	155,120	289,188	155,131
Public Safety							
Law Enforcement	953,822	1,067,619	1,025,590	556,311	970,550	1,071,140	1,233,026
Animal Control	25,615	24,524	23,055	12,875	19,676	16,364	25,748
Fire	-	-	-	-	-	-	-
Building & Zoning	463,675	515,476	591,205	693,473	951,065	932,059	519,531
Public Works							
Streets	411,745	410,020	447,129	289,328	422,136	484,538	452,158
Sanitation	666,565	688,307	722,388	513,287	731,538	780,951	737,321
Parks & Recreation							
Recreation	14,905	14,478	14,084	8,215	7,903	8,345	18,284
Parks	14,033	11,090	8,326	762	520	789	-
Cemetery	57,900	62,500	50,150	20,625	55,582	91,867	42,999
Total Functional Revenue	2,785,540	3,055,334	3,075,749	2,287,248	3,378,560	3,719,551	3,195,963
Total Revenue	6,933,272	7,159,931	12,786,304	6,596,578	9,234,454	9,020,146	8,160,324
EXPENDITURES							
General Government							
Legal/HR	128,986	139,255	102,900	118,624	223,440	223,440	144,200
Administration	349,157	329,407	356,643	243,624	415,429	415,429	373,250
General Government	210,396	216,599	1,166,240	173,793	1,009,650	1,009,650	1,330,674
Public Safety							
Law Enforcement	2,125,244	2,305,577	2,317,692	1,770,408	2,629,691	2,600,594	2,522,020
Animal Control	165,134	195,115	201,583	141,981	255,667	245,054	254,280
Building & Zoning	354,879	350,810	393,334	313,951	464,957	464,957	408,501
Public Works							
Streets	705,129	722,591	801,752	310,692	894,024	894,024	1,120,433
Sanitation	590,352	620,462	652,108	468,217	715,000	715,000	731,400
Parks & Recreation							
Recreation	228,230	217,418	231,944	177,070	284,894	285,094	313,575
Parks	534,437	513,008	452,238	371,764	586,599	586,599	544,165
Cemetery	113,945	103,544	113,016	94,940	165,977	166,977	145,500
Transfers Out	859,491	526,940	3,635,000	200,000	350,010	200,000	292,837
Total Expenditures	6,365,380	6,240,727	10,424,450	4,385,063	7,995,338	7,806,818	8,180,835
Excess Revenue Over Expenditures	567,892	919,204	2,361,854	2,211,515	1,239,117	1,213,328	(20,510)

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. A short time after this, President Ivins met with the people and when they asked him if he objected to the town being named Ivins, he said, "No, as long as they spell it Ivins, instead of Ivens." 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.

State statues 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

Fiscal Year	Population	Per Capita Income	Personal Income	Unmeployment Rate
2021	9,192	45,461	417,876,082	5.00%
2020	9,007	43,348	382,746,460	3.50%
2019	8,717	40,886	353,530,139	2.84%
2018	8,468	40,053	328,956,396	3.28%
2017	8,214	37,043	302,349,126	3.39%
2016	7,868	34,817	272,004,628	3.55%
2015	7,642	33,079	252,453,470	4.01%
2014	7,433	31,167	231,634,579	4.26%

Note: Areas in gray are forecasted amounts.
Source: State of Utah Sales Tax Distribution for population data.
Source: Utah Department of Workforce Services, per capita income is for Washington County

Largest Property Taxpayers

Owner Name	Market Value	Assessed	Taxes
ROCKY VISTA UNIVERSITY LLC	23,710,000	23,710,000	222,257.54
MARK I 2009 LLC	11,369,100	11,369,100	106,573.95
GUNLOCK RIDGE HOLDING LLC	16,674,700	9,919,345	92,983.94
RT MARTEN UTAH LLC	25,342,245	7,959,652	74,613.74
PACIFICORP	6,371,239	6,371,239	59,723.99
FITNESS RIDGE HOLDINGS LLC	6,270,000	6,270,000	58,774.98
PADRE CANYON RESORT LC	5,306,700	5,306,700	49,745.01
PIVOTAL MARK II L	4,556,200	4,556,200	42,709.82
ARCHULETA DIANNA L & GEORGE TRS	4,262,000	4,262,000	39,951.99
KAMAS-OUTBACK LLC	4,138,600	4,138,600	38,795.24

Largest Employers

Company Name	Employees
MARK 1 2009 LLC	250 to 499
TUACAHN CENTER FOR THE ARTS	250 to 499
AVALON CARE CENTER - VA IVINS, L.L.	100 to 249
VISTA SCHOOL	100 to 249
CHRISTIANSEN DRYWALL, INC.	50 to 99
IVINS CITY	50 to 99
RED MOUNTAIN ELEMENTARY	50 to 99

ROCKY VISTA UNIVERSITY, LLC	50 to 99
A N A ENTERPRISES, LLC	20 to 49
ENCE ELECTRIC INC	20 to 49
MOVARA FITNESS RESORT	20 to 49
RHINE CONSTRUCTION, LLC	20 to 49
WHITAKER STUDIO INC	20 to 49
XETAVA GARDENS LLC	20 to 49
BEST HVAC	10 to 19

Source: Utah Division of Workforce Services

GENERAL FUND

		2018 Actual	2019 Actual	2020 Actual	2021 Actual YTD	2021 Adopted Budget	2021 Estimate to Complete	2022 Budget (Original)
REVENUE								
TAXES								
10-31-100	Current Year Property Tax	1,364,043	1,503,668	1,591,545	1,678,438	1,928,089	1,678,438	1,686,221
10-31-200	Prior Year Propery Tax	87,756	23,928	53,503	26,989	35,000	49,702	3,305
10-31-250	Property Tax Penalty & Inter	2,733	3,799	4,572	714	2,250	1,092	6,137
10-31-300	Sales & Use Tax	1,093,637	1,186,647	1,279,495	987,623	1,379,653	1,465,858	1,392,112
10-31-301	Transit Taxes	-	-	104,873	138,661	192,414	206,390	182,436
10-31-310	RAP Tax	106,888	119,093	136,327	78,049	144,865	119,697	156,670
10-31-400	Franchise Tax	431,747	436,797	444,835	372,546	536,530	516,112	434,548
10-31-410	Cable TV Franchise Tax	33,329	35,491	-	9,515	18,458	12,686	22,252
10-31-420	Cellular Phone Tax	60,858	58,771	54,588	28,835	44,116	42,905	46,238
10-31-500	Fee-In-Lieu of Pers Prop Tax	106,382	108,716	114,429	66,711	110,494	97,737	115,810
10-31-600	Transient Room Tax	135,311	125,521	107,368	42,197	60,602	62,438	76,796
10-31-700	Highway Sales Tax	159,723	164,619	183,299	142,387	195,763	212,887	194,320
		3,582,407	3,767,050	4,074,834	3,572,666	4,648,234	4,465,943	4,316,845
LICENSES & PERMITS								
10-32-100	Business Licenses and Permit	5,500	5,325	5,350	5,400	9,215	7,200	3,616
10-32-210	Building Permits	338,024	346,552	461,244	477,080	658,889	642,874	396,577
10-32-230	Planning Application Fees	7,167	2,326	6,553	11,803	18,963	15,737	3,085
10-32-240	Adminstration Fees	2,942	2,600	9,555	4,450	6,014	5,933	11,949
10-32-250	Animal Licenses	1,075	1,195	890	835	844	1,113	738
10-32-260	Subdivision Fees	49,764	58,032	27,330	52,565	73,884	70,086	8,032
10-32-270	Subdiv&Site Devel Const	24,550	64,053	34,668	83,993	91,495	111,990	39,492
		429,022	480,082	545,589	636,126	859,304	854,934	463,490
INTERGOVERNMENTAL REVENUE								
10-33-300	Federal & FEMA Grants	-	-	269,732	519,115	989,000	519,115	350,000
10-33-360	Washington County Drug	3,656	5,100	-	-	-	-	-
10-33-400	State Grants	126,292	104,791	100,170	146,160	129,347	231,028	67,639
10-33-425	ULGT Safety Grant	-	2,303	-	-	-	-	-
10-33-430	Fire Grants	3,266	-	-	-	-	-	-
10-33-440	Wildland Fire Reimb's	1,790	114,355	59,917	83,997	-	83,997	-
10-33-560	Class B & C Road Funds	411,745	410,020	447,129	289,328	422,136	484,538	452,158
10-33-580	State Liquor Fund Allotment	9,111	10,959	9,878	10,556	20,478	14,074	10,582
		555,860	647,527	886,826	1,049,156	1,560,962	1,332,752	880,379
CHARGES FOR SERVICES								
10-34-150	Sale of Maps & Books	73	44	82	180	349	180	-
10-34-240	Inspection Fees	38,958	41,914	51,856	63,583	101,819	85,438	60,396
10-34-430	Sanitation	666,565	688,307	722,388	513,287	731,538	780,951	737,321
10-34-500	Ambulance Fees	209,301	101,678	162,776	63,876	123,920	124,899	83,374
10-34-505	Special Events	11,714	12,710	1,653	4,110	7,197	4,110	8,431
10-34-510	Tuacahn/Vista SRO	40,100	50,000	40,000	-	-	40,000	40,000
10-34-520	Law Enforcement-Santa Clara	854,038	945,321	925,000	556,311	970,550	970,550	1,130,704
10-34-530	SRO-Washington County School	59,684	72,298	60,590	-	-	60,590	62,323
10-34-830	Burial Fees	20,650	20,950	18,125	20,625	25,657	29,900	15,321
79-34-810	Sale of Cemetery Lots	21,100	23,850	16,850	-	17,063	33,933	13,534
79-34-820	Perpetual Care	16,150	17,700	15,175	-	12,863	28,033	14,144
		1,938,333	1,974,773	2,014,494	1,221,972	1,990,956	2,158,585	2,165,548

GENERAL FUND

		2018 Actual	2019 Actual	2020 Actual	2021 Actual YTD	2021 Adopted Budget	2021 Estimate to Complete	2022 Budget (Original)
REVENUE								
FINES & FORFEITURES								
10-35-100	Court Fines	91,122	88,875	48,537	33,232	64,470	44,310	11,764
10-35-200	Animal Control Fees	10,960	11,100	14,600	8,530	13,706	11,740	16,789
10-35-300	ACE Penalties & Costs	2,270	-	-	-	-	-	-
		104,352	99,975	63,137	41,762	78,177	56,050	28,553
INTEREST								
10-38-100	Interest Earnings	108,169	184,989	147,547	23,572	35,769	29,606	195,907
		108,169	184,989	147,547	23,572	35,769	29,606	195,907
MISCELLANEOUS REVENUE								
10-38-200	Youth Basketball	4,342	5,330	5,304	4,049	4,075	4,049	6,115
10-38-220	Youth Baseball & Softball	2,132	2,210	-	338	-	468	1,404
10-38-250	Flag Football	3,588	4,369	4,238	3,458	3,458	3,458	4,790
10-38-259	Youth Cross Country	-	-	-	303	303	303	-
10-38-260	Contract Classes-Dance	4,843	2,569	3,052	67	67	67	3,383
10-38-270	Heritage Days	1,425	2,360	4,346	-	-	-	6,735
10-38-280	Movies in the Park	900	-	400	-	-	-	-
10-38-400	Sale of Fixed Assets	2,580	18,998	6,741	33,151	25,868	36,719	14,957
10-38-660	Princess Scholarship Donation	300	352	125	75	-	75	-
10-38-680	Excursions	-	-	1,490	-	-	-	2,592
10-38-700	Park Equipment Revenues Donati	-	1,000	-	-	-	-	-
10-38-720	Restitution Charges	-	1,061	-	-	-	-	-
10-38-770	Ball Field/Park Rental	13,003	11,130	7,926	762	520	789	-
10-38-800	Cable TV Vault Lease	6,710	4,620	5,198	3,465	2,310	4,043	3,073
10-38-820	Animal Sanctuary Donations-Cash	2,090	2,777	2,505	3,060	4,675	3,060	2,928
10-38-821	Animal Sanctuary Donations-In-Kind	11,490	4,475	2,935	-	-	-	-
10-38-830	Insurance Reimbursements	-	4,977	2,125	450	450	450	5,293
10-38-850	EMT CPR Class Fees	15	-	-	-	-	-	-
10-38-860	Utah Local Govt Trust Dividend	2,303	-	-	-	-	-	-
10-38-870	Community Garden	130	(40)	-	-	-	-	-
10-38-875	Fuel Tax Refund	-	2,305	11,365	5,757	8,284	5,757	20,511
10-38-880	SunTran Bus Passes	790	618	530	510	795	540	243
10-38-900	Miscellaneous Revenue	69,570	43,712	69,739	65,512	18,530	68,255	58,090
10-38-910	Proceeds from Lease	301,500	-	-	-	-	-	-
		427,711	112,821	128,018	120,957	69,336	128,033	130,113
TRANSFERS FROM OTHER FUNDS								
10-39-500	Appropriation-Unapprop Bal	-	-	-	-	-	-	-
		-	-	-	-	-	-	-
Total General Fund Revenue		7,145,854	7,267,217	7,860,445	6,666,211	9,242,738	9,025,903	8,180,835

GENERAL FUND

		2018 Actual	2019 Actual	2020 Actual	2021 Actual YTD	2021 Adopted Budget	2021 Estimate to Complete	2022 Budget (Original)
EXPENDITURES								
Legal & Human Resources								
10-41-110	Salaries & Wages	19,338	20,145	21,052	16,296	26,000	26,000	24,600
10-41-111	Overtime	54	265	69	95	200	200	200
10-41-120	Employee Benefits	7,958	8,432	9,082	6,415	10,000	10,000	11,000
10-41-130	Employer Taxes	1,662	2,180	1,803	1,343	2,100	2,100	2,300
10-41-135	Uniform Expense	-	-	-	-	-	-	-
10-41-140	Outside Counsel	4,014	(124)	1,443	-	7,500	7,500	1,500
10-41-210	Books, Subscript, Memberships	233	636	261	10,725	500	500	400
10-41-230	Travel	543	10	-	-	250	250	50
10-41-240	Office Supplies & Expense	8	8	-	-	80	80	-
10-41-250	Equipment Supplies & Maint	31	113	-	-	25	25	-
10-41-310	Professional & Tech	2,720	2,768	(1,229)	3,289	4,500	4,500	2,750
10-41-315	Recruiting	1,772	1,098	638	534	1,500	1,500	1,000
10-41-330	Education & Training	335	89	398	-	300	300	400
10-41-400	Santa Clara Court	90,316	103,672	69,384	79,927	170,345	170,345	100,000
10-41-420	Witness Fee	-	(37)	-	-	20	20	-
10-41-610	Miscellaneous	2	-	-	-	20	20	-
10-41-740	Capital Outlay-Equipment	-	-	-	-	100	100	-
10-41-741	Capital Outlay-Furnishings	-	-	-	-	-	-	-
		128,986	139,255	104,703	118,624	223,440	223,440	144,200
Administrative								
10-43-110	Salaries & Wages	196,385	188,081	192,602	147,821	230,000	230,000	201,600
10-43-111	Overtime	878	1,292	566	493	1,009	1,009	500
10-43-120	Employee Benefits	81,748	77,783	83,658	58,670	95,000	95,000	90,600
10-43-130	Employer Taxes	17,107	16,348	16,770	12,613	20,000	20,000	17,500
10-43-135	Uniform Expense	153	259	169	162	300	300	200
10-43-210	Books, Subscript, Memberships	275	200	372	2,659	25,000	25,000	400
10-43-214	Computer Software	5,873	5,098	8,326	(7,471)	4,000	4,000	10,400
10-43-220	Public Notices	990	1,424	1,793	436	1,200	1,200	2,700
10-43-225	Elections	-	-	19,623	-	-	-	-
10-43-230	Travel	1,478	1,189	1,170	-	2,000	2,000	800
10-43-240	Office Supplies & Expense	3,169	3,497	2,888	3,492	5,000	5,000	2,800
10-43-250	Equipment Supplies & Maint	265	(446)	6	158	150	150	250
10-43-255	Vehicle Maintenance	95	414	214	227	400	400	400
10-43-256	Vehicle Fuel	559	388	555	176	400	400	500
10-43-260	Bldg & Grounds-Supplies/Maint	2,344	3,853	4,665	1,710	4,000	4,000	7,300
10-43-270	Utilities	1,314	1,370	1,193	1,365	1,400	1,400	1,100
10-43-280	Telephone	8,335	10,168	5,579	3,926	4,600	4,600	4,000
10-43-310	Professional & Tech	5,330	3,915	3,680	3,476	6,800	6,800	1,900
10-43-313	Audit	3,260	3,340	3,420	3,500	3,500	3,500	3,700
10-43-330	Education & Training	1,328	924	824	290	1,500	1,500	300
10-43-510	Insurance & Surety Bonds	3,037	1,691	1,717	1,770	2,300	2,300	200
10-43-610	Miscellaneous	7	92	25	163	1,000	1,000	100
10-43-620	Bank Analysis Service Fees	5,042	6,765	6,520	7,990	5,250	5,250	8,500
10-43-720	Bank Error & Cash Short/Over	-	3	-	-	100	100	-
10-43-740	Capital Outlay-Equipment	460	1,759	311	-	500	500	17,500
10-43-741	Capital Outlay-Furnishings	-	-	-	-	20	20	-
10-43-742	Capital Outlay-Vehicles	9,725	-	-	-	-	-	-
		349,157	329,407	356,643	243,624	415,429	415,429	373,250

GENERAL FUND

		2018 Actual	2019 Actual	2020 Actual	2021 Actual YTD	2021 Adopted Budget	2021 Estimate to Complete	2022 Budget (Original)
EXPENDITURES								
General Government								
10-44-110	Salaries & Wages	64,816	60,040	60,799	40,336	60,000	60,000	60,300
10-44-111	Overtime	-	-	-	-	-	-	-
10-44-120	Employee Benefits	(766)	17	74	50	-	-	75
10-44-130	Employer Taxes	6,105	5,602	5,672	3,763	5,800	5,800	5,600
10-44-210	Books, Subscript, Memberships	1,280	8,363	7,322	172	1,750	1,750	7,500
10-44-230	Travel	1,836	3,494	618	-	1,500	1,500	200
10-44-240	Office Supplies & Expense	1,363	730	96	295	1,000	1,000	750
10-44-310	Professional & Technical	4,163	7,153	111,235	3,067	6,500	6,500	7,500
10-44-330	Education & Training	3,345	2,863	6,435	1,380	4,000	4,000	9,100
10-44-510	Insurance & Surety Bonds	2,634	2,634	2,357	2,713	6,000	6,000	2,200
10-44-600	Princess Pageant	2,087	403	3,024	1,846	2,500	2,500	3,300
10-44-610	Miscellaneous	186	1,352	516	-	750	750	1,200
10-44-611	Town Activities	1,463	2,664	1,464	1,673	4,000	4,000	1,900
10-44-612	Youth Easter Activity	2,325	2,233	-	-	2,250	2,250	2,000
10-44-615	SWBH - Suicide Prevention	-	-	2,660	-	2,750	2,750	5,000
10-44-617	Heritage Days	5,411	7,942	8,960	578	8,000	8,000	13,100
10-44-619	Scholarships	5,000	852	2,000	2,000	2,000	2,000	2,000
10-44-620	RAP Tax Distributions	20,000	35,000	31,500	33,255	30,000	30,000	47,200
10-44-621	Donations	500	800	250	-	1,000	1,000	100
10-44-628	Washington County Youth Crisis	3,600	-	-	-	3,600	3,600	-
10-44-630	Suntran Bus Service	73,279	65,598	72,394	73,511	120,000	120,000	70,800
10-44-640	Community & Economic Dev.	-	-	2,400	-	1,500	1,500	4,500
10-44-697	Community TV	8,685	8,859	9,139	9,153	12,500	12,500	9,800
10-4470.0	Santa Clara Fire / Rescue	371,235	825,117	837,324	266,733	729,750	729,750	1,076,549
10-44-710	CARES Supplies & Equipment	-	-	5,653	13,513	30,000	30,000	-
10-44-711	CARES Wages	-	-	-	2,921	7,000	7,000	-
10-44-712	CARES - Other Expenditures	-	-	7,048	359	15,000	15,000	-
10-44-713	CARES Grant Programs	-	-	-	580,000	1,194,800	1,194,800	-
10-44-740	Capital Outlay-Equipment	3,084	-	-	-	2,000	2,000	-
10-44-741	Capital Outlay-Furnishings	-	-	-	-	500	500	-
		581,631	1,041,716	1,178,941	1,037,318	2,256,450	2,256,450	1,330,674
Law Enforcement								
10-54-110	Salaries & Wages	950,023	1,025,175	1,069,666	826,639	1,260,000	1,260,000	1,176,632
10-54-111	Overtime	70,592	80,015	66,678	46,510	75,000	75,000	66,600
10-54-120	Employee Benefits	473,932	505,504	539,488	395,905	620,000	590,903	593,437
10-54-130	Employer Taxes	92,245	98,972	100,823	77,745	120,000	120,000	116,950
10-54-135	Uniform Expense	19,041	14,867	16,520	14,526	18,000	18,000	17,300
10-54-210	Books, Subscript, Memberships	2,197	4,281	4,354	1,696	2,000	2,000	3,700
10-54-230	Travel	5,491	10,077	3,621	1,996	7,500	7,500	6,600
10-54-240	Office Supplies & Expense	16,221	17,407	16,819	8,976	15,000	15,000	17,300
10-54-250	Equip/Spply Fire/Rescue/Animal	-	512	-	-	-	-	-
10-54-255	Vehicle Maintenance	37,554	3,618	12,750	9,115	20,000	20,000	13,500
10-54-256	Vehicle Fuel	10,473	22,834	17,352	11,041	20,000	20,000	22,400
10-54-260	Bldg & Grounds-Supplies/Maint	4,154	2,900	4,343	529	500	500	3,900
10-54-270	Utilities	2,299	4,525	3,703	5,382	4,500	4,500	3,600
10-54-280	Telephone	20,889	19,940	21,386	15,727	20,000	20,000	21,400
10-54-300	Vaccinations	-	576	-	-	-	-	
10-54-310	Professional & Tech	19,128	12,976	20,864	8,076	13,000	13,000	18,200
10-54-315	Contract Services	16,669	14,280	14,820	-	15,000	15,000	15,700
10-54-330	Education & Training	12,274	12,424	8,903	14,746	12,500	12,500	11,500
10-54-480	Special Dept Supplies	33,826	39,264	44,646	42,064	35,000	35,000	40,400
10-54-481	K9 Program	-	14,300	1,103	445	1,500	1,500	5,300
10-54-483	S.C.H. Special Function Officer	19,445	19,808	26,192	18,245	22,622	22,622	22,500
10-54-500	St George Police Dispatch	178,618	195,713	202,679	160,106	210,069	210,069	215,000
10-54-510	Insurance & Surety Bonds	18,404	13,337	25,408	13,743	25,000	25,000	25,500
10-54-520	Victims Advocate Coordinator	-	1,196	2,636	-	-	-	1,300
10-54-610	Miscellaneous	7,993	11,000	8,458	2,625	7,500	7,500	7,500
10-54-740	Capital Outlay-Equipment	15,246	18,408	12,428	22,628	25,000	25,000	15,800
10-54-741	Capital Outlay-Furnishings	-	-	-	-	-	-	-
10-54-742	Capital Outlay-Vehicles	98,530	141,667	72,051	71,945	80,000	80,000	80,000
		2,125,244	2,305,577	2,317,692	1,770,408	2,629,691	2,600,594	2,522,020

GENERAL FUND								
		2018 Actual	2019 Actual	2020 Actual	2021 Actual YTD	2021 Adopted Budget	2021 Estimate to Complete	2022 Budget (Original)
EXPENDITURES								
EMS								
10-55-110	Salaries & Wages	118,858	-	-	-	-	-	-
10-55-111	Overtime	12,175	-	-	-	-	-	-
10-55-120	Employee Benefits	15,491	-	-	-	-	-	-
10-55-130	Employer Taxes	13,205	-	-	-	-	-	-
10-55-135	Uniform Expense	725	-	-	-	-	-	-
10-55-240	Office Supplies & Expense	397	-	-	-	-	-	-
10-55-250	Vehicle Maintenance	658	-	-	-	-	-	-
10-55-256	Vehicle Fuel	1,450	-	-	-	-	-	-
10-55-260	Bldgs/Grounds - Maintenance	4,806	-	-	-	-	-	-
10-55-270	Utilities	374	-	-	-	-	-	-
10-55-280	Telephone	609	-	-	-	-	-	-
10-55-310	Professional & Technical	35,767	-	-	-	-	-	-
10-55-610	Medical Supplies	11,471	-	-	-	-	-	-
10-5561.5	Miscellaneous	158	-	-	-	-	-	-
		216,144	-	-	-	-	-	-
Animal Shelter								
10-56-110	Salaries & Wages	70,450	92,993	97,444	72,212	110,113	99,500	133,480
10-56-111	Overtime	5,721	5,213	1,737	1,149	5,046	5,046	1,750
10-56-120	Employee Benefits	36,397	49,811	52,108	36,761	83,748	83,748	55,000
10-56-130	Employer Taxes	7,065	9,043	9,108	6,727	8,810	8,810	10,500
10-56-135	Uniform Expense	2,969	2,357	2,750	1,148	1,500	1,500	2,750
10-56-210	Books, Subscript, Memberships	335	-	-	-	-	-	-
10-56-230	Travel	555	-	-	-	1,500	1,500	-
10-56-240	Office Supplies & Expense	3,350	2,068	3,412	1,023	2,000	2,000	3,500
10-56-250	Equip. Supplies & Maintenance	3,282	375	1,029	1,451	4,000	4,000	1,500
10-56-255	Vehicle Maintenance	735	2,071	1,053	979	2,000	2,000	2,000
10-56-256	Vehicle Fuel	1,116	2,465	2,442	1,540	2,500	2,500	2,500
10-56-260	Bldgs & Grounds-Supplies/Maint	12,425	4,619	3,467	3,645	7,500	7,500	4,500
10-56-270	Utilities	4,674	6,324	6,577	4,874	6,500	6,500	7,000
10-56-290	Veterinary Care/Medicine/TNR	3,360	6,833	10,140	7,304	6,500	6,500	10,000
10-56-310	Professional & Technical	203	137	853	1,620	1,000	1,000	1,400
10-56-315	Contract Services	-	-	64	-	-	-	-
10-56-330	Education & Training	140	1,342	1,119	-	3,000	3,000	2,300
10-56-480	Special Department Supplies	-	430	-	-	-	-	-
10-56-485	Food & Supplies	62	1,596	2,890	1,044	3,000	3,000	5,800
10-56-490	Food & Supplies-Donated	11,490	4,475	3,025	-	3,500	3,500	6,500
10-56-510	Insurance & Surety Bonds	683	683	2,237	505	700	700	3,500
10-56-610	Miscellaneous	-	162	130	-	250	250	300
10-56-740	Capital Outlay-Equipment	122	2,118	-	-	2,500	2,500	-
		165,134	195,115	201,583	141,981	255,667	245,054	254,280

GENERAL FUND

		2018 Actual	2019 Actual	2020 Actual	2021 Actual YTD	2021 Adopted Budget	2021 Estimate to Complete	2022 Budget (Original)
EXPENDITURES								
Fire & Rescue								
10-57-110	Salaries & Wages	41,381	-	-	-	-	-	-
10-57-111	Overtime	5,098	-	-	-	-	-	-
10-57-115	Stipend Pay-Fire	6,640	-	-	-	-	-	-
10-57-120	Employee Benefits	17,838	-	-	-	-	-	-
10-57-130	Employer Taxes	5,288	-	-	-	-	-	-
10-57-135	Uniform Expense	833	-	-	-	-	-	-
10-57-230	Travel	189	-	-	-	-	-	-
10-57-240	Office Supplies & Expense	1,967	-	-	-	-	-	-
10-57-250	Equipment- Supplies & Maint	3,623	-	-	-	-	-	-
10-57-255	Vehicle Maintenance	1,575	-	-	-	-	-	-
10-57-256	Vehicle Fuel	1,293	-	-	-	-	-	-
10-57-260	Bldg & Grounds-Supplies/Maint	11,145	-	-	-	-	-	-
10-57-270	Utilities	3,076	-	-	-	-	-	-
10-57-315	Contract Services	1,139	-	-	-	-	-	-
10-57-330	Education & Training	2,754	-	-	-	-	-	-
10-57-470	Special Dept Supplies	1,941	-	-	-	-	-	-
10-57-510	Insurance & Surety Bonds	4,763	-	-	-	-	-	-
10-57-610	Miscellaneous	314	-	-	-	-	-	-
10-57-615	Medical Supplies	3,591	-	-	-	-	-	-
10-57-740	Capital Outlay-Equipment	35,378	-	-	-	-	-	-
		149,826	-	-	-	-	-	-
Building								
10-58-110	Salaries & Wages	219,311	221,411	222,867	180,305	260,000	260,000	265,000
10-58-111	Overtime	1,972	2,147	1,893	2,526	4,112	4,112	2,500
10-58-120	Employee Benefits	89,541	92,428	97,844	75,571	115,000	115,000	86,151
10-58-130	Employer Taxes	19,417	19,244	19,685	16,051	21,695	21,695	24,500
10-58-135	Uniform Expense	603	344	122	436	600	600	100
10-58-210	Books, Subscript, Memberships	693	670	658	543	1,500	1,500	600
10-58-230	Travel	430	558	-	-	2,000	2,000	400
10-58-240	Office Supplies & Expense	1,763	617	959	1,946	3,500	3,500	1,000
10-58-250	Equipment Supplies & Maint	-	366	-	-	500	500	100
10-58-255	Vehicle Maintenance	1,799	517	757	513	1,750	1,750	750
10-58-256	Vehicle Fuel	2,930	2,713	2,590	1,021	3,000	3,000	2,300
10-58-260	Bldg & Grounds-Supplies/Maint	141	16	-	-	300	300	-
10-58-280	Telephone	2,414	2,385	2,434	2,039	2,500	2,500	2,500
10-58-310	Professional & Tech	3,581	4,721	12,592	17,249	30,500	30,500	7,500
10-58-330	Education & Training	1,060	1,616	944	441	1,500	1,500	1,500
10-58-510	Insurance & Surety Bonds	2,999	796	4,334	2,378	4,500	4,500	4,800
10-58-600	Judgements & Losses	-	-	-	11,000	11,000	11,000	-
10-58-610	Miscellaneous	41	260	412	85	1,000	1,000	800
10-58-740	Capital Outlay - Equipment	-		-	1,849	-	-	8,000
10-58-742	Capital Outlay-Vehicles	6,184	-	25,243	-	-	-	-
		354,879	350,810	393,334	313,951	464,957	464,957	408,501

GENERAL FUND

		2018 Actual	2019 Actual	2020 Actual	2021 Actual YTD	2021 Adopted Budget	2021 Estimate to Complete	2022 Budget (Original)
EXPENDITURES								
Streets								
10-60-110	Salaries & Wages	123,966	133,310	156,101	116,429	180,000	180,000	200,232
10-60-111	Overtime	3,001	3,556	4,490	2,996	5,304	5,304	5,900
10-60-120	Employee Benefits	58,067	56,612	71,304	48,713	75,000	75,000	83,430
10-60-130	Employer Taxes	11,968	12,759	15,016	11,181	17,000	17,000	18,911
10-60-135	Uniform & Safety Equipment	1,538	1,115	1,093	800	1,365	1,365	1,365
10-60-210	Books, Subscriptions, & Member	60	497	1,491	244	655	655	655
10-60-215	Software	871	715	647	299	730	730	1,820
10-60-230	Travel	151	499	338	-	825	825	875
10-60-240	Office Supplies	2,079	1,772	1,538	1,454	2,040	2,040	2,060
10-60-250	Equipment Supplies & Maint	1,492	3,747	3,467	3,334	2,600	2,600	3,600
10-60-251	Equipment Rental	2,325	-	47	-	500	500	1,500
10-60-255	Vehicle Maintenance	579	1,076	569	1,299	825	825	855
10-60-256	Gas/Oil/Diesel	5,412	8,124	9,264	4,224	8,500	8,500	8,750
10-60-260	Bldg & Grounds-Supplies/Maint	657	1,020	635	360	625	625	625
10-60-270	Utilities	29,165	28,647	32,968	21,749	35,000	35,000	31,625
10-60-280	Telephone	1,220	1,771	1,436	1,054	1,700	1,700	1,825
10-60-310	Professional & Technical	1,252	3,210	1,624	2,330	3,555	3,555	2,755
10-60-316	MPO	5,000	5,000	5,000	5,000	5,200	5,200	5,200
10-60-330	Education & Training	829	1,619	967	970	1,600	1,600	2,000
10-60-480	Materials & Supplies	1,618	2,453	1,476	1,009	2,000	2,000	2,200
10-60-500	Street/Road Repairs	9,196	3,299	11,146	14,959	20,000	20,000	20,000
10-60-510	Insurance & Surety Bonds	6,281	6,391	7,361	4,755	7,500	7,500	-
10-60-515	Street Maintenance	352,289	349,914	283,921	32,034	350,000	350,000	350,000
10-60-520	Street Projects	4,686	440	-	-	-	-	-
10-60-525	Undesignated Street Projects	47,021	12,050	31,827	-	40,000	40,000	40,000
10-60-530	Street Lighting	6,053	24,905	58,500	3,301	55,000	55,000	55,000
10-60-531	Street Signage	-	-	-	4,585	15,000	15,000	15,000
10-60-610	Miscellaneous	-	(1,000)	-	-	-	-	-
10-60-740	Capital Outlay - Equipment	18,731	49,606	61,166	17,503	40,000	40,000	236,250
10-60-741	Capital Outlay - Tools	-	69	1,188	864	1,500	1,500	1,250
10-60-742	Capital Outlay - Vehicles	9,503	9,093	10,295	-	-	-	10,000
10-60-743	Capital Outlay - Other	119	324	26,878	9,246	20,000	20,000	16,750
		705,129	722,591	801,752	310,692	894,024	894,024	1,120,433
Sanitation								
10-62-315	Solid Waste Home Collection	456,187	475,731	503,215	355,326	550,000	550,000	562,600
10-62-320	Recycling Collection	123,526	128,316	133,749	100,781	145,000	145,000	147,500
10-62-325	Waste Service Dumpster Pickup	10,639	16,415	15,143	12,110	20,000	20,000	21,300
		590,352	620,462	652,108	468,217	715,000	715,000	731,400

GENERAL FUND

		2018 Actual	2019 Actual	2020 Actual	2021 Actual YTD	2021 Adopted Budget	2021 Estimate to Complete	2022 Budget (Original)
EXPENDITURES								
Recreation								
10-70-110	Salaries & Wages	81,750	100,732	102,601	77,177	115,000	115,000	136,400
10-70-111	Overtime	441	546	308	42	1,468	1,468	300
10-70-120	Employee Benefits	32,898	27,150	46,563	34,053	55,000	55,000	60,500
10-70-130	Employers Taxes	7,211	8,750	8,497	6,397	9,901	9,901	10,900
10-70-135	Uniform & Safety Equipment	-	575	-	77	250	250	600
10-70-210	Books,Subscript, Memberships	215	319	385	210	500	500	600
10-70-230	Travel & Lodging	-	359	1,490	-	2,625	2,625	2,625
10-70-240	Office Supplies	597	789	396	536	950	950	600
10-70-250	Equipment - Supplies & Maint	1,635	1,227	497	434	1,500	1,500	1,350
10-70-251	Equipment Rental	2,932	3,780	3,790	2,835	3,780	3,780	3,900
10-70-256	Vehicle Fuel	314	110	527	625	1,500	1,500	1,500
10-70-270	Utilities	12,874	13,018	13,985	10,526	18,000	18,000	18,000
10-70-280	Telephone	-	-	-	-	1,200	1,200	1,200
10-70-310	Professional & Technical	766	971	896	620	1,285	1,285	1,200
10-70-315	Contractor Services	3,349	3,360	3,827	3,515	7,000	7,000	4,200
10-70-330	Education & Training	503	255	1,044	74	885	885	1,000
10-70-335	Little League	250	250	250	250	250	250	300
10-70-337	Baseball/Softball 5-8	772	720	167	-	1,250	1,250	1,000
10-70-343	Football - Flag	1,180	1,872	2,205	1,923	2,000	2,000	3,000
10-70-345	Basketball	1,906	2,332	2,655	2,138	6,000	6,000	8,500
10-70-346	Running Contract	-	228	-	500	500	500	500
10-70-347	Contract Classes	2,012	1,587	1,637	900	3,500	3,500	1,700
10-70-348	Youth Activities	-	-	1,181	485	1,000	1,000	-
10-70-349	Kickball Ages 4	-	-	1,181	-	1,000	1,200	2,200
10-70-350	Sand Hollow Swimming Pool	58,135	30,280	24,701	24,255	30,000	30,000	25,000
10-70-351	Adult Volleyball/Basketball	-	-	-	-	5,000	5,000	2,500
10-70-480	Materials & Supplies	-	-	548	-	600	600	1,000
10-70-510	Insurance & Surety Bonds	8,295	8,825	11,108	7,083	9,000	9,000	14,000
10-70-610	Miscellaneous	1,686	1,811	1,399	2,394	3,250	3,250	3,300
10-70-620	Bankcard Fees	-	-	-	-	200	200	200
10-70-740	Capital Outlay -Equipment	8,380	1,250	-	-	-	-	5,000
10-70-743	Capital Outlay - Other	-	5,688	-	-	-	-	-
10-70-760	Christmas Decorations	129	635	104	22	500	500	500
		228,230	217,418	231,944	177,070	284,894	285,094	313,575
Parks								
10-75-110	Salaries & Wages	190,848	186,595	183,371	152,300	235,000	235,000	189,800
10-75-111	Overtime	3,703	5,268	3,790	1,273	3,331	3,331	4,700
10-75-120	Employee Benefits	105,481	90,923	101,401	82,310	130,000	130,000	110,000
10-75-130	Employers Taxes	17,786	17,289	16,316	13,278	20,000	20,000	16,100
10-75-135	Uniform & Safety Equipment	3,846	3,020	2,520	2,155	2,573	2,573	3,325
10-75-210	Books, Subscript, Memberships	580	45	705	197	270	270	950
10-75-230	Travel & Lodging	156	309	89	96	-	-	950
10-75-240	Office Supplies	613	645	435	382	401	401	500
10-75-250	Equipment - Supplies & Maint	19,972	19,009	18,011	10,466	17,413	17,413	19,500
10-75-251	Equipment Rental	-	-	16	-	19	19	1,000
10-75-256	Vehicle Fuel	6,983	8,074	6,915	4,150	6,028	6,028	7,500
10-75-280	Telephone	3,705	2,219	2,114	1,420	1,611	1,611	5,580
10-75-315	Contractor Services	7,525	3,969	6,234	4,689	5,225	5,225	5,860
10-75-316	Water	69,020	82,084	88,652	73,270	140,000	140,000	112,100
10-75-330	Training & Education	1,018	899	680	853	816	816	2,100
10-75-355	Park Improvements	13,393	7,866	7,444	13,736	8,933	8,933	27,000
10-75-480	Materials & Supplies	6,058	7,918	9,614	4,641	7,480	7,480	13,500
10-75-500	Fire Lake Park Maintenance	6,385	6,571	3,933	6,550	7,500	7,500	11,700
10-75-740	Capital Outlay-Equipment	50,460	46,097	-	-	-	-	10,000
10-75-741	Capital Outlay-Furnishings	448	-	-	-	-	-	2,000
10-75-742	Capital Outlay-Vehicles	26,457	24,208	-	-	-	-	-
10-75-743	Capital Outlay - Other	-	-	-	600	600	600	-
		534,437	513,008	452,238	372,364	587,199	587,199	544,165

GENERAL FUND

		2018 Actual	2019 Actual	2020 Actual	2021 Actual YTD	2021 Adopted Budget	2021 Estimate to Complete	2022 Budget (Original)
EXPENDITURES								
Cemetery								
10-77-110	Salaries & Wages	67,080	63,106	69,235	57,386	88,000	88,000	75,300
10-77-111	Overtime	1,126	1,575	1,272	411	1,577	1,577	1,700
10-77-120	Employee Benefits	37,998	29,983	36,390	31,744	50,000	50,000	41,000
10-77-130	Employers Taxes	6,157	5,785	6,028	4,918	7,500	7,500	6,300
10-77-240	Office Supplies	-	-	-	-	100	100	100
10-77-250	Equipment - Supplies & Maint	1,418	496	91	455	1,000	1,000	2,600
10-77-251	Equipment - Rental	-	-	-	-	500	500	-
10-77-256	Vehicle Fuel	96	-	-	-	300	300	250
10-77-310	Professional & Technical	-	-	-	25	500	500	750
10-77-316	Water	-	-	-	-	5,000	5,000	7,500
10-77-330	Education & Training	-	-	-	-	500	500	500
10-77-480	Materials & Supplies	-	-	-	-	3,000	3,000	-
10-77-740	Capital Outlay - Equipment	-	2,600	-	-	-	-	5,000
10-77-750	Cemetery Improvements	70	-	-	-	8,000	9,000	4,500
		113,945	103,544	113,016	94,940	165,977	166,977	145,500
Transfers to Other Funds								
10-90-200	Transfer to Capital Projects	570,000	376,940	3,390,000	-	150,010	-	98,780
10-90-822	Transfer to Debt Service Fund	289,491	150,000	245,000	200,000	200,000	200,000	194,057
		859,491	526,940	3,635,000	200,000	350,010	200,000	292,837
Total General Fund Expenditures		7,102,585	7,065,844	10,437,773	5,249,189	9,242,738	9,054,218	8,180,835
Other Financing Sources/(Uses)								
10-30-070	Gain on Disposal of Capital Asset	-	-	2,550,000	-	-	-	-
Net Revenue Over Expenditures		43,269	201,373	72,842	1,417,022	-	(28,315)	-
Beginning Fund Balance		1,600,387	1,643,656	1,845,029	1,917,871	1,917,871	1,917,871	1,889,556
Ending Fund Balance		1,643,656	1,845,029	1,917,871	3,334,893	1,917,871	1,889,556	1,889,556

GENERAL REVENUE

	2018 Actual	2019 Actual	2020 Actual	2021 Actual YTD	2021 Adopted Budget	2021 Estimate to Complete	2022 Budget (Original)
TAXES							
Property Tax							
3110.0 - Current Year Property Taxes	1,364,043	1,503,668	1,591,545	1,678,438	1,928,089	1,678,438	1,686,221
3120.0 - Prior Year Property Taxes	87,756	23,928	53,503	26,989	35,000	49,702	3,305
3125.0 - Property Tax Penalty & Interes	2,733	3,799	4,572	714	2,250	1,092	6,137
3150.0 - Fee-In-Lieu of Pers Prop Tax	106,382	108,716	114,429	66,711	110,494	97,737	115,810
Total Property Tax	1,560,914	1,640,111	1,764,048	1,772,853	2,075,833	1,826,969	1,811,473
Sales Tax							
3130.0 - Sales & Use Taxes	1,093,637	1,186,647	1,279,495	987,623	1,379,653	1,465,858	1,392,112
3130.1 - Transit Taxes	-	-	104,873	138,661	192,414	206,390	182,436
3131.0 - RAP Tax	106,888	119,093	136,327	78,049	144,865	119,697	156,670
3160.0 - Transient Room Tax	135,311	125,521	107,368	42,197	60,602	62,438	76,796
3170.0 - Highway Sales Tax	159,723	164,619	183,299	142,387	195,763	212,887	194,320
Total Sales Tax	1,495,559	1,595,880	1,811,362	1,388,918	1,973,297	2,067,270	2,002,335
Franchise Tax							
3140.0 - Franchise Taxes	431,747	436,797	444,835	372,546	536,530	516,112	434,548
3141.0 - Cable TV Franchise Tax	33,329	35,491	-	9,515	18,458	12,686	22,252
3142.0 - Cellular Phone Taxes	60,858	58,771	54,588	28,835	44,116	42,905	46,238
Total Franchise Tax	525,934	531,059	499,423	410,895	599,105	571,703	503,037
Other General Revenue							
3330.0 - Federal & FEMA Grants	-	-	269,732	519,115	989,000	519,115	350,000
3336.0 - Washington County Drug Task Force	3,656	5,100	-	-	-	-	-
3340.0 - State Grants	126,292	104,791	100,170	146,160	129,347	231,028	67,639
3358.0 - State Liquor Fund Allotment	9,111	10,959	9,878	10,556	20,478	14,074	10,582
3450.5 - Special Events	11,714	12,710	1,653	4,110	7,197	4,110	8,431
3840.0 - Sale of Fixed Assets	2,580	18,998	2,556,741	33,151	25,868	36,719	14,957
3886.0 - Utah Local Govt Trust Dividend	2,303	-	-	-	-	-	-
3891.0 - Lease Proceeds	301,500	-	-	-	-	-	-
3810.0 - Interest Earnings	108,169	184,989	147,547	23,572	35,769	29,606	195,907
Transfers							
Transfers In							
3912.8 - Transfer from Perpetual Care	-	-	-	-	-	-	-
Total Transfers In	-	-	-	-	-	-	-
Transfers Out							
9020.0 - Transfer to Capital Proj Fund	570,000	376,940	3,390,000	-	150,010	-	98,780
9082.2 - Transfer to Debt Serv Fund G.O	289,491	150,000	245,000	200,000	200,000	200,000	194,057
Total Transfers Out	859,491	526,940	3,635,000	200,000	350,010	200,000	292,837

LEGAL/HUMAN RESOURCES

	2018 Actual	2019 Actual	2020 Actual	2021 Actual YTD	2021 Adopted Budget	2021 Estimate to Complete	2022 Budget (Original)
EXPENDITURES							
4111.0 - Salaries & Wages	19,338	20,145	21,052	16,296	26,000	26,000	24,600
4111.1 - Overtime	54	265	69	95	200	200	200
4112.0 - Employee Benefits	7,958	8,432	9,082	6,415	10,000	10,000	11,000
4113.0 - Employers Taxes	1,662	2,180	1,803	1,343	2,100	2,100	2,300
4113.5 - Uniform Expense	-	-	-	-	-	-	-
4114.0 - Outside Counsel	4,014	(124)	1,443	-	7,500	7,500	1,500
4121.0 - Books, Subscript, Memberships	233	636	261	10,725	500	500	400
4123.0 - Travel	543	10	-	-	250	250	50
4124.0 - Office Supplies & Expense	8	8	-	-	80	80	-
4125.0 - Equipment Supplies & Maint	31	113	-	-	25	25	-
4131.0 - Professional & Technical	2,720	2,768	(1,229)	3,289	4,500	4,500	2,750
4131.5 - Recruiting	1,772	1,098	638	534	1,500	1,500	1,000
4133.0 - Education & Training	335	89	398	-	300	300	400
4140.0 - Santa Clara Court	90,316	103,672	69,384	79,927	170,345	170,345	100,000
4142.0 - Witness Fees	-	(37)	-	-	20	20	-
4161.0 - Miscellaneous	2	-	-	-	20	20	-
4174.0 - Capital Outlay - Equipment	-	-	-	-	100	100	-
4174.1 - Capital Outlay - Furnishing	-	-	-	-	-	-	-
Total	**128,986**	**139,255**	**102,900**	**118,624**	**223,440**	**223,440**	**144,200**
REVENUE							
3150.0 - Court Fines	91,122	88,875	48,537	33,232	64,470	44,310	11,764
Required General Revenues	37,864	50,380	54,363	85,392	158,970	179,130	132,436

ADMINISTRATION

	2018 Actual	2019 Actual	2020 Actual	2021 Actual YTD	2021 Adopted Budget	2021 Estimate to Complete	2022 Budget (Original)
EXPENDITURES							
4311.0 - Salaries & Wages	196,385	188,081	192,602	147,821	230,000	230,000	201,600
4311.1 - Overtime	878	1,292	566	493	1,009	1,009	500
4312.0 - Employee Benefits	81,748	77,783	83,658	58,670	95,000	95,000	90,600
4313.0 - Employers Taxes	17,107	16,348	16,770	12,613	20,000	20,000	17,500
4313.5 - Uniform Expense	153	259	169	162	300	300	200
4321.0 - Books, Subscript, Memberships	275	200	372	2,659	25,000	25,000	400
4321.4 - Computer Software Purchases	5,873	5,098	8,326	(7,471)	4,000	4,000	10,400
4322.0 - Public Notices	990	1,424	1,793	436	1,200	1,200	2,700
4322.5 - Elections	-	-	19,623	-	-	-	-
4323.0 - Travel	1,478	1,189	1,170	-	2,000	2,000	800
4324.0 - Office Supplies & Expense	3,169	3,497	2,888	3,492	5,000	5,000	2,800
4325.0 - Equipment - Supplies & Maint	265	(446)	6	158	150	150	250
4325.5 - Vehicle Maintenance	95	414	214	227	400	400	400
4326.0 - Vehicle Fuel	559	388	555	176	400	400	500
4326.0 - Bldgs & Grounds - Supplies/Mnt	2,344	3,853	4,665	1,710	4,000	4,000	7,300
4327.0 - Utilities	1,314	1,370	1,193	1,365	1,400	1,400	1,100
4328.0 - Telephone	8,335	10,168	5,579	3,926	4,600	4,600	4,000
4331.0 - Professional & Technical	5,330	3,915	3,680	3,476	6,800	6,800	1,900
4331.3 - Audit	3,260	3,340	3,420	3,500	3,500	3,500	3,700
4333.0 - Education & Training	1,328	924	824	290	1,500	1,500	300
4351.0 - Insurance & Surety Bonds	3,037	1,691	1,717	1,770	2,300	2,300	200
4361.0 - Miscellaneous	7	92	25	163	1,000	1,000	100
4362.0 - Bank Analysis Service Fees	5,042	6,765	6,520	7,990	5,250	5,250	8,500
4372.0 - Bank Error & Cash Short/Over	-	3	-	-	100	100	-
4374.0 - Capital Outlay - Equipment	460	1,759	311	-	500	500	17,500
4374.1 - Capital Outlay - Furnishing	-	-	-	-	20	20	-
4374.2 - Capital Outlay - Vehicles	9,725	-	-	-	-	-	-
Total	**349,157**	**329,407**	**356,643**	**243,624**	**415,429**	**415,429**	**373,250**
REVENUE							
NO REVENUE							
Required General Revenues	349,157	329,407	356,643	243,624	415,429	415,429	373,250

GENERAL GOVERNMENT

	2018 Actual	2019 Actual	2020 Actual	2021 Actual YTD	2021 Adopted Budget	2021 Estimate to Complete	2022 Budget (Original)
EXPENDITURES							
4411.0 - Salaries & Wages	64,816	60,040	60,799	40,336	60,000	60,000	60,300
4411.1 - Overtime	-	-	-	-	-	-	-
4412.0 - Employee Benefits	(766)	17	74	50	-	-	75
4413.0 - Employers Taxes	6,105	5,602	5,672	3,763	5,800	5,800	5,600
4421.0 - Books, Subscript, Memberships	1,280	8,363	7,322	172	1,750	1,750	7,500
4423.0 - Travel	1,836	3,494	618	-	1,500	1,500	200
4424.0 - Office Supplies & Expenses	1,363	730	96	295	1,000	1,000	750
4431.0 - Professional & Technical	4,163	7,153	111,235	3,067	6,500	6,500	7,500
4433.0 - Education & Training	3,345	2,863	6,435	1,380	4,000	4,000	9,100
4451.0 - Insurance & Surety	2,634	2,634	2,357	2,713	6,000	6,000	2,200
4460.0 - Princess Pageant	2,087	403	3,024	1,846	2,500	2,500	3,300
4461.0 - Miscellaneous	186	1,352	516	-	750	750	1,200
4461.1 - Town Activities	1,463	2,664	1,464	1,673	4,000	4,000	1,900
4461.2 - Youth Easter Activty	2,325	2,233	-	-	2,250	2,250	2,000
4461.3 - 24th of July Party	-	-	2,660	-	2,750	2,750	5,000
4461.7 - Heritage Days	5,411	7,942	8,960	578	8,000	8,000	13,100
4461.9 - Scholarships	5,000	852	2,000	2,000	2,000	2,000	2,000
4462.0 - RAP Tax Art Distributions	20,000	35,000	31,500	33,255	30,000	30,000	47,200
4462.1 - Donations Under $250	500	800	250	-	1,000	1,000	100
4462.8 - Washington County Youth Crisis Cei	3,600	-	-	-	3,600	3,600	-
4463.0 - Suntran Bus Service	73,279	65,598	72,394	73,511	120,000	120,000	70,800
4464.0 - Community & Econ. Development	-	-	2,400	-	1,500	1,500	4,500
4469.7 - Community T.V.	8,685	8,859	9,139	9,153	12,500	12,500	9,800
4470.0 - Santa Clara Fire/Rescue	-	-	837,324	-	729,750	729,750	1,076,549
4474.0 - Capital Outlay - Equipment	3,084	-	-	-	2,000	2,000	-
4474.1 - Capital Outlay - Furnishing	-	-	-	-	500	500	-
Total	**210,396**	**216,599**	**1,166,240**	**173,793**	**1,009,650**	**1,009,650**	**1,330,674**
REVENUE							
3344.0 - Wildland Fire Reimb't	1,790	114,355	59,917	83,997	-	83,997	-
3415.0 - Sale of Maps & Books	73	44	82	180	349	180	-
3450.0 - Ambulance Fees	-	-	-	-	123,920	124,899	83,374
3210.0 - Business Licenses & Permits	5,500	5,325	5,350	5,400	9,215	7,200	3,616
3827.0 - Heritage Days	1,425	2,360	4,346	-	-	-	6,735
3866.0 - Princess Scholarship Rev/Donat	300	352	125	75	-	75	-
3872.0 - Restitutions charges	-	1,061	-	-	-	-	-
3880.0 - Cable TV Vault Lease	6,710	4,620	5,198	3,465	2,310	4,043	3,073
3888.0 - SunTran Bus Passes	790	618	530	510	795	540	243
3890.0 - Miscellaneous Revenues	69,570	43,712	69,739	65,512	18,530	68,255	58,090
Total	86,158	172,445	145,286	159,138	155,120	289,188	155,131
Required General Revenues	124,238	44,154	1,020,954	14,654	854,530	720,462	1,175,543

LAW ENFORCEMENT

	2018 Actual	2019 Actual	2020 Actual	2021 Actual YTD	2021 Adopted Budget	2021 Estimate to Complete	2022 Budget (Original)
EXPENDITURES							
5411.0 Salaries & Wages	950,023	1,025,175	1,069,666	826,639	1,260,000	1,260,000	1,176,632
5411.1 Overtime	70,592	80,015	66,678	46,510	75,000	75,000	66,600
5412.0 Employee Benefits	473,932	505,504	539,488	395,905	620,000	590,903	593,437
5413.0 Employers Taxes	92,245	98,972	100,823	77,745	120,000	120,000	116,950
5413.5 Uniform Expense	19,041	14,867	16,520	14,526	18,000	18,000	17,300
5421.0 Books, Subscript, Memberships	2,197	4,281	4,354	1,696	2,000	2,000	3,700
5423.0 Travel	5,491	10,077	3,621	1,996	7,500	7,500	6,600
5424.0 Office Supplies & Expense	16,221	17,407	16,819	8,976	15,000	15,000	17,300
5425.0 Equip/Splys Fire/Rescue/Animal	-	512	-	-	-	-	-
5425.5 Vehicle Maint	37,554	3,618	12,750	9,115	20,000	20,000	13,500
5425.6 Vehicle Fuel	10,473	22,834	17,352	11,041	20,000	20,000	22,400
5426.0 Bldgs/Grounds - Supplies/Maint	4,154	2,900	4,343	529	500	500	3,900
5427.0 Utilities	2,299	4,525	3,703	5,382	4,500	4,500	3,600
5428.0 Telephone	20,889	19,940	21,386	15,727	20,000	20,000	21,400
5430.0 Vaccinations	-	576	-	-	-	-	-
5431.0 Professional & Technical	19,128	12,976	20,864	8,076	13,000	13,000	18,200
5431.5 Contract Services - Spillman	16,669	14,280	14,820	-	15,000	15,000	15,700
5433.0 Education & Training	12,274	12,424	8,903	14,746	12,500	12,500	11,500
5448.0 Special Department Supplies	33,826	39,264	44,646	42,064	35,000	35,000	40,400
5448.1 K9 Program	-	14,300	1,103	445	1,500	1,500	5,300
5448.3 S.C.H. Special Funct Officer	19,445	19,808	26,192	18,245	22,622	22,622	22,500
5450.0 St George Police Dispatch	178,618	195,713	202,679	160,106	210,069	210,069	215,000
5451.0 Insurance & Surety Bonds	18,404	13,337	25,408	13,743	25,000	25,000	25,500
5452.0 Victims Advocate Coordinator	-	1,196	2,636	-	-	-	1,300
5461.0 Miscellaneous	7,993	11,000	8,458	2,625	7,500	7,500	7,500
5474.0 Capital Outlay - Equipment	15,246	18,408	12,428	22,628	25,000	25,000	15,800
5474.1 Capital Outlay - Furnishings	-	-	-	-	-	-	-
5474.2 Capital Outlay - Vehicles	98,530	141,667	72,051	71,945	80,000	80,000	80,000
Total	2,125,244	2,305,577	2,317,692	1,770,408	2,629,691	2,600,594	2,522,020
REVENUE							
3451.0 - Tuacahn/Vista SRO	40,100	50,000	40,000	-	-	40,000	40,000
3452.0 - Law Enforcement Santa Clara	854,038	945,321	925,000	556,311	970,550	970,550	1,130,704
3453.0 - SRO Washington County School Dis	59,684	72,298	60,590	-	-	60,590	62,323
Total	953,822	1,067,619	1,025,590	556,311	970,550	1,071,140	1,233,026
Required General Revenues	1,171,422	1,237,958	1,292,102	1,214,097	1,659,140	1,529,454	1,288,993

ANIMAL SHELTER

	2018 Actual	2019 Actual	2020 Actual	2021 Actual YTD	2021 Adopted Budget	2021 Estimate to Complete	2022 Budget (Original)
EXPENDITURES							
5611.0 Salaries & Wages	70,450	92,993	97,444	72,212	110,113	99,500	133,480
5611.1 Overtime	5,721	5,213	1,737	1,149	5,046	5,046	1,750
5612.0 Employee Benefits	36,397	49,811	52,108	36,761	83,748	83,748	55,000
5613.0 Employers Taxes	7,065	9,043	9,108	6,727	8,810	8,810	10,500
5613.5 Uniform Expense	2,969	2,357	2,750	1,148	1,500	1,500	2,750
5621.0 Books, Subscript, Memberships	335	-	-	-	-	-	-
5623.0 Travel	555	-	-	-	1,500	1,500	-
5624.0 Office Supplies & Expense	3,350	2,068	3,412	1,023	2,000	2,000	3,500
5625.0 Equipment Supplies & Maint	3,282	375	1,029	1,451	4,000	4,000	1,500
5625.5 Vehicle Maintenance	735	2,071	1,053	979	2,000	2,000	2,000
5625.6 Vehicle Fuel	1,116	2,465	2,442	1,540	2,500	2,500	2,500
5626.0 Bldgs & Grounds - Supplies/Mnt	12,425	4,619	3,467	3,645	7,500	7,500	4,500
5627.0 Utilities	4,674	6,324	6,577	4,874	6,500	6,500	7,000
5629.0 Veterinary Care/Medicine/TNR	3,360	6,833	10,140	7,304	6,500	6,500	10,000
5631.0 Professional & Technical	203	137	853	1,620	1,000	1,000	1,400
5631.5 Contract Services	-	-	64	-	-	-	-
5633.0 Education & Training	140	1,342	1,119	-	3,000	3,000	2,300
5648.0 Special Department Supplies	-	430	-	-	-	-	-
5648.5 Food & Supplies	62	1,596	2,890	1,044	3,000	3,000	5,800
5649.0 Food & Supplies-Donated	11,490	4,475	3,025	-	3,500	3,500	6,500
5651.0 Insurance & Surety Bonds	683	683	2,237	505	700	700	3,500
5661.0 Miscellaneous	-	162	130	-	250	250	300
5674.0 Capital Outlay - Equipment	122	2,118	-	-	2,500	2,500	-
Total	165,134	195,115	201,583	141,981	255,667	245,054	254,280
REVENUE							
3225.0 - Animal Licenses	1,075	1,195	890	835	844	1,113	738
3520.0 - Animal Control Fees	10,960	11,100	14,600	8,530	13,706	11,740	16,789
3882.0 - Animal Shelter Donations-Cash	2,090	2,777	2,505	3,060	4,675	3,060	2,928
3882.1 - Animal Shelter Donations-In-Kind	11,490	4,475	2,935	-	-	-	-
3882.2 - Animal Shelter Donations=Recycling	-	4,977	2,125	450	450	450	5,293
Total	25,615	24,524	23,055	12,875	19,676	16,364	25,748
Required General Revenues	139,519	170,592	178,528	129,106	235,991	228,690	228,532

BUILDING/ZONING

	2018 Actual	2019 Actual	2020 Actual	2021 Actual YTD	2021 Adopted Budget	2021 Estimate to Complete	2022 Budget (Original)
EXPENDITURES							
5811.0 Salaries & Wages	219,311	221,411	222,867	180,305	260,000	260,000	265,000
5811.1 Overtime	1,972	2,147	1,893	2,526	4,112	4,112	2,500
5812.0 Employee Benefits	89,541	92,428	97,844	75,571	115,000	115,000	86,151
5813.0 Employers Taxes	19,417	19,244	19,685	16,051	21,695	21,695	24,500
5813.5 Uniform Expense	603	344	122	436	600	600	100
5821.0 Books, Subscript, Memberships	693	670	658	543	1,500	1,500	600
5823.0 Travel	430	558	-	-	2,000	2,000	400
5824.0 Office Supplies & Expense	1,763	617	959	1,946	3,500	3,500	1,000
5825.0 Equipment-Supplies & Maint	-	366	-	-	500	500	100
5825.5 Vehicle Maintenance	1,799	517	757	513	1,750	1,750	750
5825.6 Vehicle Fuel	2,930	2,713	2,590	1,021	3,000	3,000	2,300
5826.0 Bldg Dept. Buildings & Grounds	141	16	-	-	300	300	-
5828.0 Telephone	2,414	2,385	2,434	2,039	2,500	2,500	2,500
5831.0 Professional & Technical Svcs	3,581	4,721	12,592	17,249	30,500	30,500	7,500
5833.0 Education & Training	1,060	1,616	944	441	1,500	1,500	1,500
5851.0 Insurance & Surety Bonds	2,999	796	4,334	2,378	4,500	4,500	4,800
5860.0 Judgements & Losses	-	-	-	11,000	11,000	11,000	-
5861.0 Miscellaneous	41	260	412	85	1,000	1,000	800
5874.0 Capital Outlay - Equipment	-	-	-	1,849	-	-	8,000
5874.2 Capital Outlay - Vehicles	6,184	-	25,243	-	-	-	-
Total	**354,879**	**350,810**	**393,334**	**313,951**	**464,957**	**464,957**	**408,501**
REVENUE							
3221.0 - Building Permits	338,024	346,552	461,244	477,080	658,889	642,874	396,577
3223.0 - Planning Application Fees	7,167	2,326	6,553	11,803	18,963	15,737	3,085
3224.0 - Administration Fees	2,942	2,600	9,555	4,450	6,014	5,933	11,949
3226.0 - Subdivision Fees	49,764	58,032	27,330	52,565	73,884	70,086	8,032
3227.0 - Subdiv&Site Devel Const Permit	24,550	64,053	34,668	83,993	91,495	111,990	39,492
3424.0 - Inspection Fees	38,958	41,914	51,856	63,583	101,819	85,438	60,396
3530.0 - Ace Penalties	2,270	-	-	-	-	-	-
Total	463,675	515,476	591,205	693,473	951,065	932,059	519,531
Required General Revenues	(108,796)	(164,666)	(197,871)	(379,522)	(486,108)	(467,102)	(111,030)

STREETS

	2018 Actual	2019 Actual	2020 Actual	2021 Actual YTD	2021 Adopted Budget	2021 Estimate to Complete	2022 Budget (Original)
EXPENDITURES							
6011.0 - Salaries & Wages	123,966	133,310	156,101	116,429	180,000	180,000	200,232
6011.1 - Overtime	3,001	3,556	4,490	2,996	5,304	5,304	5,900
6012.0 - Employee Benefits	58,067	56,612	71,304	48,713	75,000	75,000	83,430
6013.0 - Employers Taxes	11,968	12,759	15,016	11,181	17,000	17,000	18,911
6013.5 - Uniform & Safety Equipment	1,538	1,115	1,093	800	1,365	1,365	1,365
6021.0 - Books, Subscriptions, & Membership	60	497	1,491	244	655	655	655
6021.5 - Software	871	715	647	299	730	730	1,820
6023.0 - Travel & Lodging	151	499	338	-	825	825	875
6024.0 - Office Supplies	2,079	1,772	1,538	1,454	2,040	2,040	2,060
6025.0 - Equipment - Supplies & Maint	1,492	3,747	3,467	3,334	2,600	2,600	3,600
6025.1 - Equipment Rental	2,325	-	47	-	500	500	1,500
6025.5 - Vehicle Maintenance	579	1,076	569	1,299	825	825	855
6025.6 - Gas/Oil/Diesel	5,412	8,124	9,264	4,224	8,500	8,500	8,750
6026.0 - Bldg, Grounds Supplies & Maint	657	1,020	635	360	625	625	625
6027.0 - Utilities	29,165	28,647	32,968	21,749	35,000	35,000	31,625
6028.0 - Telephone	1,220	1,771	1,436	1,054	1,700	1,700	1,825
6031.0 - Professional & Technical	1,252	3,210	1,624	2,330	3,555	3,555	2,755
6031.6 - MPO	5,000	5,000	5,000	5,000	5,200	5,200	5,200
6033.0 - Education & Training	829	1,619	967	970	1,600	1,600	2,000
6048.0 - Materials & Supplies	1,618	2,453	1,476	1,009	2,000	2,000	2,200
6050.0 - Street/Road Repairs	9,196	3,299	11,146	14,959	20,000	20,000	20,000
6051.0 - Insurance & Surety Bonds	6,281	6,391	7,361	4,755	7,500	7,500	-
6051.5 - Road Maintenance	352,289	349,914	283,921	32,034	350,000	350,000	350,000
6052.0 - Road Projects	4,686	440	-	-	-	-	-
6052.5 - Undesignated Street Projects	47,021	12,050	31,827	-	40,000	40,000	40,000
6053.0 - Street Lighting	6,053	24,905	58,500	3,301	55,000	55,000	55,000
6053.1 - Street Signage	-	-	-	4,585	15,000	15,000	15,000
6061.0 - Miscellaneous	-	(1,000)	-	-	-	-	-
6074.0 - Capital Outlay - Equipment	18,731	49,606	61,166	17,503	40,000	40,000	236,250
6074.1 - Capital Outlay - Furnishings	-	69	1,188	864	1,500	1,500	1,250
6074.2 - Capital Outlay - Vehicles	9,503	9,093	10,295	-	-	-	10,000
6074.3 - Capital Outlay - Other	119	324	26,878	9,246	20,000	20,000	16,750
Total	705,129	722,591	801,752	310,692	894,024	894,024	1,120,433
REVENUE							
3356.0 - Class C" Road Fund Allotment"	411,745	410,020	447,129	289,328	422,136	484,538	452,158
Total	411,745	410,020	447,129	289,328	422,136	484,538	452,158
Required General Revenues	293,384	312,571	354,623	21,364	471,888	409,486	668,275

SANITATION

	2018 Actual	2019 Actual	2020 Actual	2021 Actual YTD	2021 Adopted Budget	2021 Estimate to Complete	2022 Budget (Original)
EXPENDITURES							
6231.5 - Solid Waste Home Collection	456,187	475,731	503,215	355,326	550,000	550,000	562,600
6232.0 - Recycling Collection	123,526	128,316	133,749	100,781	145,000	145,000	147,500
6232.5 - Waste Service Dumpster Pickup	10,639	16,415	15,143	12,110	20,000	20,000	21,300
Total	590,352	620,462	652,108	468,217	715,000	715,000	731,400
REVENUE							
3443.0 - Sanitation	666,565	688,307	722,388	513,287	731,538	780,951	737,321
Total	666,565	688,307	722,388	513,287	731,538	780,951	737,321
Required General Revenues	(76,213)	(67,846)	(70,280)	(45,070)	(16,538)	(65,951)	(5,921)

RECREATION

	2018 Actual	2019 Actual	2020 Actual	2021 Actual YTD	2021 Adopted Budget	2021 Estimate to Complete	2022 Budget (Original)
EXPENDITURES							
7011.0 Salaries & Wages	81,750	100,732	102,601	77,177	115,000	115,000	136,400
7011.1 Overtime	441	546	308	42	1,468	1,468	300
7012.0 Employee Benefits	32,898	27,150	46,563	34,053	55,000	55,000	60,500
7013.0 Employers Taxes	7,211	8,750	8,497	6,397	9,901	9,901	10,900
7013.5 Uniform & Safety Equipment	-	575	-	77	250	250	600
7021.0 Books,Subscript, Memberships	215	319	385	210	500	500	600
7023.0 Travel & Lodging	-	359	1,490	-	2,625	2,625	2,625
7024.0 Office Supplies	597	789	396	536	950	950	600
7025.0 Equipment - Supplies & Maint	1,635	1,227	497	434	1,500	1,500	1,350
7025.1 Equipment Rental	2,932	3,780	3,790	2,835	3,780	3,780	3,900
7025.6 Vehicle Fuel	314	110	527	625	1,500	1,500	1,500
7027.0 Utilities	12,874	13,018	13,985	10,526	18,000	18,000	18,000
7028.0 Telephone	-	-	-	-	1,200	1,200	1,200
7031.0 Professional & Technical	766	971	896	620	1,285	1,285	1,200
7031.5 Contractor Services	3,349	3,360	3,827	3,515	7,000	7,000	4,200
7033.0 Education & Training	503	255	1,044	74	885	885	1,000
7033.5 Little League	250	250	250	250	250	250	300
7033.7 Baseball/Softball 5-8	772	720	167	-	1,250	1,250	1,000
7034.3 Football - Flag	1,180	1,872	2,205	1,923	2,000	2,000	3,000
7034.5 Basketball	1,906	2,332	2,655	2,138	6,000	6,000	8,500
7034.6 Running Contract	-	228	-	500	500	500	500
7034.7 Contract Classes	2,012	1,587	1,637	900	3,500	3,500	1,700
7034.8 Youth Activities	-	-	1,181	485	1,000	1,000	-
7034.9 - Kickball Ages 4	-	-	1,181	-	1,000	1,200	2,200
7035.0 Sand Hollow Swimming Pool	58,135	30,280	24,701	24,255	30,000	30,000	25,000
7035.1 Adult Volleyball	-	-	-	-	5,000	5,000	2,500
7048.0 Materials & Supplies	-	-	548	-	600	600	1,000
7051.0 Insurance & Surety Bonds	8,295	8,825	11,108	7,083	9,000	9,000	14,000
7061.0 Miscellaneous	1,686	1,811	1,399	2,394	3,250	3,250	3,300
7062.0 Bankcard Fees	-	-	-	-	200	200	200
7074.0 - Capital Outlay - Equipment	8,380	1,250	-	-	-	-	5,000
7074.0 - Capital Outlay - Other	-	5,688	-	-	-	-	-
7076.0 Christmas Decorations	129	635	104	22	500	500	500
Total	228,230	217,418	231,944	177,070	284,894	285,094	313,575
REVENUE							
3820.0 - Youth Basketball	4,342	5,330	5,304	4,049	4,075	4,049	6,115
3822.0 - Youth Baseball/Softball	2,132	2,210	-	338	-	468	1,404
3825.0 - Flag Football	3,588	4,369	4,238	3,458	3,458	3,458	4,790
3825.9 Youth Cross Country	-	-	-	303	303	303	-
3826.0 - Contract Classes-Dance, Yoga	4,843	2,569	3,052	67	67	67	3,383
3868.0 - Excursions	-	-	1,490	-	-	-	2,592
Total	14,905	14,478	14,084	8,215	7,903	8,345	18,284
Required General Revenues	213,325	202,940	217,860	168,855	276,991	276,749	295,291

PARKS

	2018 Actual	2019 Actual	2020 Actual	2021 Actual YTD	2021 Adopted Budget	2021 Estimate to Complete	2022 Budget (Original)
EXPENDITURES							
7511.0 - Salaries & Wages	190,848	186,595	183,371	152,300	235,000	235,000	189,800
7511.1 - Overtime	3,703	5,268	3,790	1,273	3,331	3,331	4,700
7512.0 - Employee Benefits	105,481	90,923	101,401	82,310	130,000	130,000	110,000
7513.0 - Employers Taxes	17,786	17,289	16,316	13,278	20,000	20,000	16,100
7513.5 - Uniform & Safety Equipment	3,846	3,020	2,520	2,155	2,573	2,573	3,325
7521.0 - Books, Subscript, Memberships	580	45	705	197	270	270	950
7523.0 - Travel & Lodging	156	309	89	96	-	-	950
7524.0 - Office Supplies	613	645	435	382	401	401	500
7525.0 - Equipment - Supplies & Maint	19,972	19,009	18,011	10,466	17,413	17,413	19,500
7525.1 - Equipment Rental	-	-	16	-	19	19	1,000
7525.6 - Vehicle Fuel	6,983	8,074	6,915	4,150	6,028	6,028	7,500
7528.0 - Telephone	3,705	2,219	2,114	1,420	1,611	1,611	5,580
7531.5 - Contractor Services	7,525	3,969	6,234	4,689	5,225	5,225	5,860
7531.6 - Water	69,020	82,084	88,652	73,270	140,000	140,000	112,100
7533.0 - Training & Education	1,018	899	680	853	816	816	2,100
7535.5 - Park Improvements	13,393	7,866	7,444	13,736	8,933	8,933	27,000
7548.0 - Materials & Supplies	6,058	7,918	9,614	4,641	7,480	7,480	13,500
7550.0 - Fire Lake Park Maintenance	6,385	6,571	3,933	6,550	7,500	7,500	11,700
7574.0 - Capital Outlay - Equipment	50,460	46,097	-	-	-	-	10,000
7574.1 - Capital Outlay - Furnishing	448	-	-	-	-	-	2,000
7574.2 - Capital Outlay - Vehicles	26,457	24,208	-	-	-	-	-
7574.3 - Capital Outlay - Other	-	-	-	600	600	600	-
Total	534,437	513,008	452,238	371,764	586,599	586,599	544,165
REVENUE							
3877.0 - Ball Field/Park Rental	13,003	11,130	7,926	762	520	789	-
3828.0 - Movies in the Park	900	-	400	-	-	-	-
3887.0 - Community Garden	130	(40)	-	-	-	-	-
Total	14,033	11,090	8,326	762	520	789	-
Required General Revenues	520,404	501,918	443,912	371,002	586,079	585,810	544,165

CEMETERY

	2018 Actual	2019 Actual	2020 Actual	2021 Actual YTD	2021 Adopted Budget	2021 Estimate to Complete	2022 Budget (Original)
EXPENDITURES							
7711.0 - Salaries & Wages	67,080	63,106	69,235	57,386	88,000	88,000	75,300
7711.1 - Overtime	1,126	1,575	1,272	411	1,577	1,577	1,700
7712.0 - Employee Benefits	37,998	29,983	36,390	31,744	50,000	50,000	41,000
7713.0 - Employers Taxes	6,157	5,785	6,028	4,918	7,500	7,500	6,300
7724.0 - Office Supplies	-	-	-	-	100	100	100
7725.0 - Equipment - Supplies & Maint	1,418	496	91	455	1,000	1,000	2,600
7725.1 - Equipment - Rental	-	-	-	-	500	500	-
7725.6 - Vehicle Fuel	96	-	-	-	300	300	250
7731.0 - Professional & Technical	-	-	-	25	500	500	750
7731.6 - Water	-	-	-	-	5,000	5,000	7,500
7733.0 - Education & Training	-	-	-	-	500	500	500
7748.0 - Materials & Supplies	-	-	-	-	3,000	3,000	-
7774.0 - Capital Outlay - Equipment	-	2,600	-	-	-	-	5,000
7775.0 - Cemetery Improvements	70	-	-	-	8,000	9,000	4,500
Total	113,945	103,544	113,016	94,940	165,977	166,977	145,500
REVENUE							
3483.0 - Burial Fees	20,650	20,950	18,125	20,625	25,657	29,900	15,321
3481.0 - Sale of Cemetery Lots	21,100	23,850	16,850	-	17,063	33,933	13,534
3482.0 - Perpetual Care	16,150	17,700	15,175	-	12,863	28,033	14,144
Total	57,900	62,500	50,150	20,625	55,582	91,867	42,999
Required General Revenues	56,045	41,044	62,866	74,315	110,396	75,110	102,501

Debt Service

	2018 Actual	2019 Actual	2020 Actual	2021 Actual YTD	2021 Adopted Budget	2021 Estimate to Complete	2022 Budget (Original)
REVENUE	**2018**	**2019**	**2020**				**2022**
Interest and Assessments							
3810.0 Interest Earnings	14,147	12,758	10,089	5,098	12,500	7,647	8,500
3820.0 Historic Township SAA Assess.	115,915	61,264	40,023	32,959	65,000	49,439	20,000
3825.0 Ivins Good Samaritan Fund	241	470	538	433	-	650	-
Miscellaneous revenue							
3801.0 - Bond Proceeds	2,876,000	-		-	-	-	-
Contributions and transfers							
3910.0 Transfer From General Fund	150,000	289,491	150,000	200,000	200,000	200,000	194,057
3920.0 Transfer from Road Impact Fund	203,000	208,000	200,000	174,384	75,000	174,384	175,000
3941.0 - Transfer from Parks Impact Fund	-	-	150,000	-		-	-
3932.0 - Transfer From Sewer Fund	-	-	-	-		-	-
3940.0 - Transfer from Pubic Safety Fund	-	-	-	-		-	-
3951.0 - Appropriated Fund Balance	-	-	-	-	109,526	-	-
Total Revenue:	3,359,303	571,983	550,649	412,874	462,026	432,120	397,557
EXPENDITURES							
4041.0 - Good Samaritan Expense	-	-	-	-	-	-	-
4085.1 - Wash Co. Tuacahn Trail Loan	-	-	150,000	-	-	-	-
4085.4 - Issuance costs	51,000	-	-	-	-	-	-
4085.5 Sales Tax Bond 2010 Principal	2,976,000	-	-	-	-	-	-
4085.6 Sales Tax Bond 2010 Interest	45,074	-	-	-	-	-	-
4085.7 2016 Sales Tax Refunding - Principal	-	174,000	176,000	185,000	179,000	185,000	186,000
4085.8 2016 Sale Tax Refunding - Interest	-	51,138	47,385	21,392	46,313	21,392	37,401
4086.0 Excise Tax Bond 2012 Principal	203,000	208,000	213,000	168,000	218,000	168,000	172,000
4086.1 Excise Tax Bond 2012 Interest	29,081	23,931	18,692	6,384	18,713	6,384	2,156
4063.4 - Budgeted Surplus	-	-	-	-	-	-	-
Total Expenditures	3,304,155	457,069	605,076	380,775	462,026	380,775	397,557
Total Change In Net Position	55,148	114,914	(54,427)	32,099	-	51,344	-
Beginning Fund Balance	4,742	203,348	319,638			266,679	318,023
Ending Fund Balance	203,348	319,638	266,679			318,023	318,023

Municipal Building Authority

	2018 Actual	2019 Actual	2020 Actual	2021 Actual YTD	2021 Adopted Budget	2021 Estimate to Complete	2022 Budget (Original)
REVENUE							
3310.0 Interest Earnings	858	1,375	2,161	8,700	1,945	13,050	1,945
3920.0 Trans from Park Impact Fees	286,020	143,660	143,118	1,341,059	-	1,341,059	-
3925.0 Transfer from Capital Projects	-	-	-	2,024,204	2,024,204	2,024,204	-
3320.0 Bond Proceeds	-	-	-	2,500,000	2,500,000	2,500,000	-
3940.0 - Appropriated Fund Balance	-	-	-	-	-	-	2,420,657
Total Revenue	286,878	145,035	145,279	5,873,963	4,526,149	5,878,313	2,422,602
EXPENDITURES							
4210.0 Transfer to Capital Proj Fund	-	-	-	-	4,524,204	2,262,102	2,262,102
4089.0 Budgeted Surplus	-	-	-	-	1,945	1,736	-
4120.0 Bond Payment - Principal	92,000	95,000	98,000	1,328,000	-	1,328,000	98,000
4125.0 Bond Payment - Interest	51,420	48,660	45,810	13,059	-	13,059	62,500
Total Expenditures	143,420	143,660	143,810	1,341,059	4,526,149	3,604,897	2,422,602
Total Change In Net Position	143,458	1,375	1,469	4,532,904	-	2,273,416	-
Beginning Fund Balance	4,118	147,576	148,951			150,420	2,425,572
Ending Fund Balance	147,576	148,951	150,420			2,425,572	4,915

Public Safety Impact Fees

	2018 Actual	2019 Actual	2020 Actual	2021 Actual YTD	2021 Adopted Budget	2021 Estimate to Complete	2022 Budget (Original)
REVENUE							
3810.0 Interest Earnings	3,296	4,055	3,587	682	2,925	1,017	1,000
3815.0 - Grant	-	-	-	-	-	-	-
3820.0 Public Safety Impact Fees	14,291	22,801	17,741	22,136	12,862	33,039	13,851
3850.0 Appropriation Unapp Fund Bal	-	-	-	-	4,213	-	95,149
Total Revenue:	17,587	26,857	21,328	22,818	20,000	34,056	110,000
EXPENDITURES							
4089.0 - Budgeted Surplus	-	-	-	-	-	13,037	-
4089.6 Public Safety Master Plan	-	-	-	-	20,000	16,000	-
4082.3 - Transfer To Capital Projects Fund	250,000	100,000	-	-	-	-	110,000
Total Expenditures	250,000	100,000	-	-	20,000	29,037	110,000
Total Change In Net Position	(232,413)	(73,143)	21,328	22,818	-	5,019	-
Beginning Fund Balance	364,897	132,484	59,341		80,668	80,668	98,724
Ending Fund Balance	132,484	59,341	80,668		76,455	98,724	3,575

Street Impact Fees

	2018 Actual	2019 Actual	2020 Actual	2021 Actual YTD	2021 Adopted Budget	2021 Estimate to Complete	2022 Budget (Original)
REVENUE							
3810.0 Interest Earnings	5,922	11,208	14,556	3,367	5,400	5,400	4,860
3815.0 - Grant	-	-	11,110	-	-	-	-
3820.0 Street Impact Fees	216,191	295,885	242,667	345,666	164,398	515,919	154,800
3820.5 - Transfer From General Fund	-	-	-	-	-	-	-
3850.0 Appropriation Unapp Fund Bal	-	-	-	-	164,482	-	335,340
Total Revenue:	222,113	307,093	268,334	349,033	334,280	521,319	495,000
EXPENDITURES							
4020.5 - Transfer to Capital Projects	37,187	90,000	-	-	134,280	-	320,000
4072.0 Cap Fac Plans & Impact Fee Analysis	-	-	29,186	28,408	-	-	-
4082.2 Transfer to Debt Service	208,000	200,000	75,000	174,384	200,000	200,000	175,000
4089.0 - Budgeted Surplus	-	-	-	-	-	-	-
Total Expenditures	245,187	290,000	104,186	202,792	334,280	200,000	495,000
Total Change In Net Position	(23,074)	17,093	164,148	146,241	-	321,319	-
Beginning Fund Balance	178,128	155,054	172,147			336,295	336,295
Ending Fund Balance	155,054	172,147	336,295			336,295	955

Park Impact Fees

	2018 Actual	2019 Actual	2020 Actual	2021 Actual YTD	2021 Adopted Budget	2021 Estimate to Complete	2022 Budget (Original)
REVENUE							
3810.0 - Interest Earnings	22,018	31,818	35,281		4,150	4,150	3,735
3815.0 - Grant	-	-	-		-	-	-
3820.0 - Parks Impact Fees	524,746	603,817	672,106		560,000	560,000	359,400
3850.0 - Appropriated Fund Balance	-	-	-		776,908	817,508	162,510
Total Revenue:	546,764	635,635	707,387	-	1,341,058	1,381,658	525,645
EXPENDITURES							
4020.0 - Transfer to Debt Service	-	150,000	-		-	-	-
4072.0 - Cap Fac Plans / Impact Fee Analysis	-	-	-		-	40,600	-
4020.5 - Transfer to Capital Projects	500,000	850,000	-		-	-	525,645
4061.0 - Transfer to MBA	143,660	143,118	143,810		1,341,059	1,341,059	-
4089.0 - Budgeted Surplus	-	-	-		-	-	-
Total Expenditures	643,660	1,143,118	143,810	-	1,341,059	1,381,659	525,645
Total Change In Net Position	(96,896)	(507,483)	563,577	-	-	-	-
Beginning Fund Balance	1,269,417	1,172,521	665,038			1,228,615	411,107
Ending Fund Balance	1,172,521	665,038	1,228,615			411,107	248,597

Capital Projects

	2018 Actual	2019 Actual	2020 Actual	2021 Actual YTD	2021 Adopted Budget	2021 Estimate to Complete	2022 Budget (Original)
REVENUE							
3845.0 - State Grant	300,000	-	-	-	-	-	-
3845.5 - Grant Funds	-	100,000	-	-	-	-	-
3310.0 - Interest Earnings	-		-	-	-	-	-
3320.0 - Bond Proceeds	-	-	-	-	-	-	-
3920.0 Transfer From Gen Fund	570,000	376,940	3,390,000	-	150,010	150,010	98,780
3924.0 Transfer From MBA Fund	-	-	-	-	4,524,204	3,100,000	1,424,204
3930.0 Transfer From Water Fund	-	-	-	-	214,848	-	-
3935.0 Transfer from Sewer Fund	-	-	-	-	134,280	-	-
3940.0 Transfer From Streets Imp Fund	37,187	90,000	-	-	134,280	-	320,000
3945.0 Transfer From Strom Drn & Sewe	-	-	-	-	53,712	-	-
3922.0 - Transfer From Park Impact Fund	500,000	850,000	-	-	-	-	525,645
3923.0 - Transfer From Public Safety Impact Fund	250,000	100,000	-	-	-	-	110,000
3946.0 - Appropriated Fund Balance	-	-	-	-	3,674,195	-	1,450,935
Total Revenue:	1,657,187	1,516,940	3,390,000	-	8,885,529	3,250,010	3,929,564
EXPENDITURES							
4070.9 Entry Sign	-	-	50,390	-	-	-	-
4069.2 - Fire Apparatus	551,687	-	-	-	-	-	-
4069.3 - Fire Station Remodel	-	-	-	-	-	-	-
4069.5 - Cemetery Improvements	6,493	108,664		-	-	-	50,000
4069.9 Park & Trail Improvements	711,226	689,811	426,596	33,717	-	50,324	700,000
4071.0 Road Projects	153,461	102,086	241,289	174,535	1,800,000	210,283	1,145,000
4071.3 - Unity Park-Playgrnd/SkatePark	-	732	361,619	-	-	-	-
4083.0 City Offices	22,398	-	99,586	1,921,145	5,061,325	3,100,000	1,384,564
4083.5 - Police Remodel	-	-	-	-	-	-	650,000
4089.0 - Budgeted Surplus	-	-	-	-	-	-	-
Total Expenditures	1,445,265	901,294	1,179,480	2,129,397	6,861,325	3,360,607	3,929,564
4060.0 - Transfer to MBA Fund	-	-	-	-	2,024,204	-	-
Total Change In Net Position	211,922	615,646	2,210,520	(2,129,397)	-	(110,597)	-
Beginning Fund Balance	171,581	383,503	999,149	3,209,669		3,209,669	3,099,072
Ending Fund Balance	383,503	999,149	3,209,669	1,080,272		3,099,072	197,202

Water Fund

	2018 Actual	2019 Actual	2020 Actual	2021 Actual YTD	2021 Adopted Budget	2021 Estimate to Complete	2022 Budget (Original)
REVENUE							
Operating Revenue							
3710.0 Water Sales	2,008,291	2,102,086	2,495,251	1,783,459	2,202,767	2,761,255	2,785,080
3720.0 Connection Fees	60,165	62,457	77,865	76,995	66,204	119,480	88,683
3730.0 Penalties & Forfeitures	37,100	38,102	29,256	24,811	40,494	37,250	21,921
3740.0 Return Check Charges	310	581	870	440	616	587	569
Contributions and transfers							
3610.0 Impact Fees - Water	84,584	187,241	569,746	557,585	198,475	876,055	96,500
3640.0 Secondary Water Impact Fee	136,203	101,867	-	-	107,979	-	-
3645.0 Taviawk Zonal Water Impact Fee	6,750	-	3,000	750	-	1,000	-
3810.0 Interest Earnings	25,664	45,126	43,159	8,291	47,834	13,813	61,059
3830.0 Irrigation Revenue	7,933	6,706	-	-	7,108	-	-
3850.0 Subdividers Contribution	615,474	829,350	131,000	-	879,111	-	-
3890.0 Miscellaneous	20,466	14,092	27,740	22,737	14,937	36,642	30,052
Total Revenue:	3,002,940	3,387,608	3,377,887	2,475,068	3,565,525	3,846,081	3,083,863

Water Fund

	2018 Actual	2019 Actual	2020 Actual	2021 Actual YTD	2021 Adopted Budget	2021 Estimate to Complete	2022 Budget (Original)
Water Fund							
	2018 Actual	**2019 Actual**	**2020 Actual**	**2021 Actual YTD**	**2021 Adopted Budget**	**2021 Estimate to Complete**	**2022 Budget (Original)**
EXPENSES	**2018**	**2019**	**2020**				
Operating Expenses							
4011.0 Salaries & Wages	434,180	433,498	466,181	296,036	448,804	448,891	507,400
4011.1 Overtime	6,763	9,369	9,291	5,364	11,229	7,906	12,600
4012.0 Employee Benefits	185,858	186,938	210,394	129,818	240,686	195,053	238,100
4013.0 Employers Taxes	39,835	38,713	41,158	27,369	35,193	40,137	43,100
4013.5 Uniform & Safety Equipment	2,247	1,400	1,773	555	2,185	1,669	2,185
4013.6 Uniform & Safety Equipment - Overhead	409	648	436	225	750	390	450
4014.0 Outside Counsel - Legal	4,892	448	3,339	-	18,750	2,094	3,500
4021.0 Books, Subscript, Memberships	2,455	1,365	2,275	1,364	2,640	2,028	2,640
4021.1 Books, Subscript, Memberships - Overhead	4,293	4,121	3,258	7,331	1,250	2,682	2,450
4021.5 Software	4,906	4,791	4,417	2,626	6,490	4,478	12,500
4021.6 Software - Overhead	14,682	12,746	17,400	6,828	10,000	18,668	18,650
4022.0 Public Notices	-	46	-	-	-	-	-
4022.1 Public Notices - Overhead	1,418	421	829	710	3,000	891	1,650
4023.0 Travel & Lodging	225	1,330	541	-	1,320	722	1,400
4023.1 Travel & Lodging - Overhead	5,028	2,728	2,624	-	5,000	3,499	2,750
4024.0 Office Supplies	6,399	5,646	4,411	2,737	7,130	4,934	7,170
4024.1 Office Supplies - Overhead	7,363	8,282	8,037	5,435	8,750	7,405	8,100
4025.0 Equipment - Supplies & Maint	2,681	7,509	6,164	6,409	5,200	4,022	7,200
4025.1 Equipment Rental/Lease	9,300	-	648	-	1,000	544	1,000
4025.2 Equipment - Supplies & Maint - Overhead	1,538	1,870	14	136	375	19	-
4025.4 Vehicle Maint - Overhead	239	1,099	514	393	1,000	354	550
4025.5 Vehicle Maintenance	853	2,882	2,427	747	3,300	2,209	3,420
4025.6 Gas/Oil/Diesel	9,494	13,010	14,823	5,979	13,600	15,132	14,000
4025.7 Gas/Oil/Diesel - Overhead	968	970	1,154	423	1,000	1,229	1,250
4026.0 Bldgs & Grounds - Supplies/Mnt	1,041	1,382	1,515	547	1,000	1,126	1,000
4026.1 Bldgs & Grounds-Supplies/Maint - Overhead	7,154	7,900	10,751	2,725	10,000	7,031	11,250
4027.0 Utilities	12,145	11,507	10,071	6,391	14,040	9,984	10,650
4027.1 Utilities - Overhead	3,090	2,488	2,693	1,967	3,500	2,696	2,850
4028.0 Telephone	3,008	3,684	8,452	7,307	12,060	7,425	12,180
4028.1 Telephone - Overhead	11,530	11,210	12,746	7,023	11,500	11,098	13,750
4031.0 Professional & Technical	2,926	5,505	3,147	5,618	4,750	2,786	6,590
4031.4 Accounting Services	8,150	8,350	8,550	8,750	8,750	8,550	8,800
4031.5 Contractor Services	15,068	14,389	17,569	10,427	15,330	15,655	18,430
4031.6 Water Purchase	703,776	671,873	880,286	271,280	700,000	700,000	900,000
4031.7 Professional & Technical - Overhead	20,054	17,510	13,015	10,411	17,000	17,316	14,400
4032.0 Irrigation Water Shares Assess	7,006	7,061	10,171	-	7,010	7,000	7,100
4033.0 Education & Training	2,248	2,543	2,886	1,750	2,700	2,803	3,200
4033.1 Education & Training - Overhead	2,069	2,532	1,662	725	3,750	1,944	1,900
4048.0 Material & Supplies	3,506	1,180	541	418	2,500	482	2,750
4049.0 Landfill Charges	4,468	2,777	3,154	1,836	4,000	3,040	4,000
4051.0 Insurance & Surety Bonds	20,927	20,393	19,759	16,292	25,000	16,992	17,550
4061.0 Miscellaneous	225	-	50	87	500	67	500
4061.1 Miscellaneous - Overhead	3,675	5,748	5,382	3,349	3,250	6,134	4,450
4062.0 Bankcard Fees	12,497	13,754	15,319	9,690	13,125	13,818	16,000
4065.0 Depreciation	633,785	661,892	661,797	390,588	690,826	681,749	707,324
4137.0 - Interest in Capital Leases	-	-	-	-	-	-	-
4140.0 GASB 68 Pension Expense	61,722	73,064	63,400	-	67,277	72,807	-
4145.0 GASB 68 Benefit Expense	(63,884)	(63,260)	(67,903)	-	(69,634)	(63,260)	-
4274.0 Capital Outlay - Equipment	-	6,140	54,016	28,005	18,000	99,324	92,450
4274.1 Capital Outlay Tools	-	1,445	3,517	692	2,000	1,522	2,000
4274.2 Capital Outlay Vehicles	-	-	190	-	-	21,962	16,000
4274.4 Capital Outlay - Other	11,081	708	360	14,793	36,800	1,745	26,800
4274.5 Regional Pipeline	171,389	209,991	194,649	129,914	230,000	229,753	220,000
Total Expenditures	2,404,682	2,441,596	2,739,853	1,431,069	2,663,686	2,646,505	3,013,989
Total Change In Net Position	598,258	946,012	638,034	1,043,998	901,839	1,199,576	69,874

Water Fund

	2018 Actual	2019 Actual	2020 Actual	2021 Actual YTD	2021 Adopted Budget	2021 Estimate to Complete	2022 Budget (Original)
Water Fund							
	2018 Actual	**2019 Actual**	**2020 Actual**	**2021 Actual YTD**	**2021 Adopted Budget**	**2021 Estimate to Complete**	**2022 Budget (Original)**
Capital Budget							
Capital Expenses							
4274.7 - Capital Outlay - PW Yard	-	-	241	14,670	-	-	52,000
4282.5 Water System Upgrades	725	588	75,144	47,154	75,000	75,000	70,000
4282.6 New Water Meters	44,455	42,649	64,972	43,224	110,000	110,000	110,000
4283.0 City Offices	-	-	11,141	17,203	369,810	25,676	350,000
4283.8 Water Road Repairs	-	7,064	7,930	4,106	6,000	6,000	6,500
4284.0 Culinary Water Master Plan	35,429	11,786	-	-	-	-	-
4284.1 Secondary Water Master Plan	8,895	6,671	-	-	-	-	-
4284.3 Telemetry System	-	-	-	2,449	40,000	40,000	20,000
4285.5 Water Tank Repairs	-	8,782	-	-	110,000	110,000	350,000
4287.5 GIS Mapping	-	322	-	-	5,000	5,000	5,000
4287.7 West Ivins Storage	-	-	-	-	-	-	-
4287.9 Irrigation System	-	-	-	17,467	4,100,000	-	2,050,000
Total Capital Requirements	89,504	77,862	159,428	146,273	4,815,810	371,676	3,013,500
Total Long Term Debt Repayment Requirement							
Total Capital & Debt Repayment	89,504	77,862	159,428	146,273	4,815,810	371,676	3,013,500
Resources to be Provided							
Changes in Net Positions	598,258	946,012	638,034	1,043,998	901,839	1,199,576	69,874
Depreciation	633,785	661,892	661,797	390,588	690,826	681,749	707,324
Provided/Required from Operations	1,232,043	1,607,904	1,299,831	1,434,587	1,592,665	1,881,325	777,198
Resources Remaining to be Provided	1,142,539	1,530,042	1,140,403	1,288,314	(3,223,145)	1,509,649	(2,236,302)

Waste Water Fund-Storm Drain

	2018 Actual	2019 Actual	2020 Actual	2021 Actual YTD	2021 Adopted Budget	2021 Estimate to Complete	2022 Budget (Original)
REVENUE							
Operating Revenue							
3710.0 Storm Drain Fees	537,596	633,664	701,041	423,288	671,684	727,477	825,864
3730.0 Inspection Fees	-	-	1,800	4,125	200,000	5,500	3,131
Contributions and transfers							
3610.0 Impact Fees-Storm Drain	127,810	153,343	156,116	208,299	142,609	311,761	96,500
3810.0 Interest Income	26,425	15,521	14,601	2,748	13,969	4,594	1,037
3820.0 Grants	30,449	1,724,050	1,354,517	-	-	-	-
3850.0 Subdividers Contribution	77,240	106,925	38,000	-	-	-	-
3890.0 Miscellaneous	2,240	3,627	-	-	500	-	-
Total Revenue:	801,760	2,637,130	2,266,075	638,460	1,028,762	1,049,332	926,532
EXPENSES							
Operating Expenses							
4011.0 Salaries & Wages	104,374	109,976	118,117	75,766	117,694	113,649	138,000
4011.1 Overtime	1,615	2,344	2,308	1,299	2,793	1,948	3,300
4012.0 Employee Benefits	44,726	46,186	50,950	31,689	50,492	47,533	59,500
4013.0 Employers Taxes	9,622	9,841	10,552	6,984	10,607	10,476	12,000
4013.5 Uniform & Safety Equipment	544	346	418	205	545	308	545
4013.6 Uniform & Safety Equipment - Overhead	82	130	84	45	150	68	90
4014.0 Outside Counsel - Legal	978	90	668	-	3,750	-	700
4021.0 Books, Subscript, Memberships	-	26	100	50	150	75	150
4021.1 Books, Subscript, Memberships - Overhead	859	824	390	1,466	250	2,199	490
4021.5 Software	1,646	1,471	2,153	1,499	2,250	2,249	3,650
4021.6 Software - Overhead	2,936	2,549	3,480	1,366	2,000	2,048	3,730
4022.0 Public Notices	-	-	-	-	600	-	-
4022.1 Public Notices - Overhead	284	84	187	142	-	213	330
4023.0 Travel & Lodging	433	321	135	-	330	-	350
4023.1 Travel & Lodging - Overhead	1,006	546	525	-	1,000	-	550
4024.0 Office Supplies	903	814	650	346	935	518	940
4024.1 Office Supplies - Overhead	1,473	1,656	1,959	1,087	1,750	1,630	1,620
4025.0 Equipment - Supplies & Maint	317	748	751	823	650	1,234	900
4025.1 Equipment Rental	775	-	-	-	200	-	200
4025.2 Equipment - Supplies & Maint - Overhead	308	374	3	27	75	41	-
4025.4 Vehicle Maint - Overhead	48	220	103	79	200	118	110
4025.5 Vehicle Maintenance	75	232	202	62	275	93	285
4025.6 Gas/Oil/Diesel	2,373	3,250	3,697	1,495	3,400	2,242	3,500
4025.7 Gas/Oil/Diesel - Overhead	194	194	231	85	200	127	250
4026.0 Bldgs & Grounds - Supplies/Mnt	245	343	363	131	625	196	250
4026.1 Bldgs & Grounds-Supplies/Maint - Overhead	1,431	1,580	2,150	545	2,000	818	2,250
4027.0 Utilities	375	385	348	346	700	518	650
4027.1 Utilities - Overhead	618	549	539	393	700	590	570
4028.0 Telephone	475	693	574	329	700	493	730
4028.1 Telephone - Overhead	2,306	2,188	2,789	1,405	2,300	2,107	2,750
4031.0 Professional & Technical	1,047	1,786	1,954	2,203	1,680	3,305	1,980
4031.4 Accounting Services	1,630	1,670	1,710	1,750	1,750	2,625	1,760
4031.5 Contract Services	2,675	2,211	3,376	1,492	203,330	2,238	3,530
4031.7 Professional & Technical - Overhead	4,011	3,502	6,056	2,733	3,330	4,099	2,880
4033.0 Education & Training	484	684	419	120	575	180	800
4033.1 Education & Training - Overhead	414	506	412	141	750	212	380
4048.0 Materials & Supplies	287	696	503	69	1,000	104	1,100
4051.0 Insurance & Surety Bonds	3,330	3,129	3,281	3,624	1,150	5,435	6,810
4052.3 Storm Drain Bond Expenses	2,150	2,150	-	-	2,150	-	-
4061.0 Miscellaneous	880	1,260	1,250	1,250	2,000	1,875	2,000
4061.1 Miscellaneous - Overhead	735	1,150	1,076	710	1,250	1,065	2,490
4062.0 Bankcard Fees	2,499	2,751	3,064	1,938	2,625	2,907	7,000
4065.0 Depreciation	164,617	203,855	259,624	176,749	235,940	265,123	369,500
4142.0 2007 Storm Drain Bond Int.	125,100	-	-	-	-	-	-
4140.0 GASB 68 Pension Expense	14,243	16,873	13,586	4	125,100	6	-
4142.2 Storm Wtr 2016 Bond Interest	(39,426)	90,328	112,775	58,909	39,500	115,000	115,000
4145.0 GASB 68 Pension Benefit	(14,743)	(14,599)	(14,551)	-	-	-	-
Total Expenditures	450,954	505,912	598,961	379,352	829,451	595,665	753,620
Total Change In Net Position	350,806	2,131,218	1,667,114	259,108	199,311	453,667	172,912

Waste Water Fund-Storm Drain

	2018 Actual	2019 Actual	2020 Actual	2021 Actual YTD	2021 Adopted Budget	2021 Estimate to Complete	2022 Budget (Original)
Capital Expenses							
4274.0 Capital Outlay - Equipment	-	880	5,375	3,501	2,250	5,251	25,250
4274.1 Capital Outlay - Tools	-	14	219	82	250	124	250
4274.2 Capital Outlay - Vehicles	-	-	24	-	-	-	2,000
4274.3 Capital Outlay - Other	-	10	750	-	-	-	-
4274.4 Capital Outlay - Other	24	-	232	1,894	4,600	2,842	3,350
4274.7 Capital Outlay - PW Yard	-	-	30	1,834	-	2,751	6,500
4283.0 City Offices	-	-	2,785	4,301	92,453	6,419	100,000
4287.0 Subsurface Cutoff Drain	-	346	-	-	-	-	-
4287.6 Storm Drain Master Plan	-	2,818	-	-	60,000	-	60,000
4287.7 Center Storm Drain Collec Syst	-	-	1,703	-	-	-	-
4287.8 Detention Basin Projects	(11,521)	134,229	-	-	20,000	-	20,000
4287.9 Storm Drain Improvements	-	-	-	6,756	-	10,134	-
4288.0 2016 Master Plan Projects Ph. 1	-	2,438	-	-	-	-	-
Total Capital Requirements	(11,497)	140,735	11,118	18,368	179,553	27,520	217,350

Waste Water Fund-Sewer

	2018 Actual	2019 Actual	2020 Actual	2021 Actual YTD	2021 Adopted Budget	2021 Estimate to Complete	2022 Budget (Original)
REVENUE							
Operating Revenue							
3710.0 Sewer Services	903,593	1,043,766	1,113,951	732,457	1,106,392	1,259,262	1,269,320
3720.0 Connection Fees	70,435	67,500	97,500	89,500	71,550	138,667	113,054
Contributions and transfers							
3610.0 Ivins Impact Fees-Sewer	78,949	91,705	102,048	93,498	82,534	145,993	46,900
3810.0 Interest Earnings	6,938	13,058	11,783	2,112	6,500	3,490	16,983
3850.0 Subdividers Contribution	363,617	582,855	85,000	-	-	-	-
3860.0 NRCS Grant	-	-	95,874	-	-	-	-
3890.0 Miscellaneous	-	-	-	40	-	53	-
Total Revenue:	1,423,532	1,798,884	1,506,156	917,607	1,266,976	1,547,465	1,446,257

Waste Water Fund-Sewer

	2018 Actual	2019 Actual	2020 Actual	2021 Actual YTD	2021 Adopted Budget	2021 Estimate to Complete	2022 Budget (Original)
EXPENSES							
Operating Expenses							
4011.0 Salaries & Wages	145,233	153,487	160,121	122,728	159,519	184,091	180,500
4011.1 Overtime	2,295	3,259	3,133	2,561	3,830	3,842	4,300
4012.0 Employee Benefits	62,568	66,667	74,500	53,970	86,453	80,955	88,400
4013.0 Employers Taxes	13,229	13,657	14,449	11,332	12,496	16,998	16,100
4013.5 Uniform & Safety Equipment	1,371	971	1,260	534	1,365	801	1,365
4013.6 Uniform & Safety Equipment - Overhead	164	163	154	90	300	135	180
4014.0 Outside Counsel - Legal	1,957	179	1,336	-	7,500	-	1,400
4021.0 Books, Subscript, Memberships	25	289	578	25	820	38	820
4021.1 Books, Subscript, Memberships - Overhead	1,717	1,648	780	2,932	500	4,399	980
4021.5 Software	763	1,165	960	898	1,150	1,347	5,450
4021.6 Software - Overhead	5,873	5,098	6,960	2,731	4,000	4,097	7,460
4022.0 Public Notices	-	-	-	-	-	-	-
4022.1 Public Notices - Overhead	567	319	375	284	1,200	426	660
4023.0 Travel & Lodging	76	411	339	-	825	-	875
4023.1 Travel & Lodging - Overhead	2,011	1,091	1,050	-	2,000	-	1,100
4024.0 Office Supplies	4,767	4,414	3,534	2,374	5,070	3,561	5,105
4024.1 Office Supplies - Overhead	2,945	3,162	2,863	2,174	3,500	3,261	3,240
4025.0 Equipment - Supplies & Maint	1,918	5,119	5,390	5,593	4,550	8,390	6,300
4025.1 Equipment Rental	3,100	3	-	-	500	-	500
4025.2 Equipment - Supplies & Maint - Overhead	615	748	6	55	150	82	-
4025.4 Vehicle Maint - Overhead	95	440	206	157	400	236	220
4025.5 Vehicle Maintenance	1,084	10,877	843	259	1,100	389	1,140
4025.6 Gas/Oil/Diesel	5,934	8,124	9,264	3,737	8,500	5,606	8,750
4025.7 Gas/Oil/Diesel - Overhead	387	388	462	169	400	254	500
4026.0 Bldgs & Grounds - Supplies/Mnt	673	888	1,021	402	625	603	625
4026.1 Bldgs & Grounds-Supplies/Maint - Overhead	2,862	3,160	4,301	1,090	4,000	1,635	4,500
4026.2 Shared Storage	-	600	-	-	-	-	600
4027.0 Utilities	2,050	1,922	1,779	1,472	2,285	2,208	2,825
4027.1 Utilities - Overhead	1,236	1,099	1,077	787	1,400	1,180	1,140
4028.0 Telephone	1,285	1,847	1,436	937	1,700	1,405	1,825
4028.1 Telephone - Overhead	4,612	4,376	5,579	2,809	4,600	4,214	5,500
4031.0 Professional & Technical	472	2,263	763	2,682	2,315	4,023	3,005
4031.4 Accounting Services	3,260	3,340	3,420	3,500	3,500	5,250	3,520
4031.5 Contract Services	7,502	34,908	20,517	14,311	21,785	21,467	23,185
4031.6 St George Sewer Treatment Plnt	297,840	258,270	530,012	367,846	320,330	551,769	600,000
4031.7 Professional & Technical - Overhead	8,022	7,004	5,206	4,164	6,800	6,247	5,760
4033.0 Education & Training	1,349	1,460	722	481	1,450	721	2,000
4033.1 Education & Training - Overhead	828	1,013	824	290	1,500	435	760
4048.0 Materials & Supplies	1,620	802	392	1,048	1,200	1,572	2,500
4051.0 Insurance & Surety Bonds	7,245	8,380	9,311	5,421	8,500	8,132	7,020
4061.0 Miscellaneous	-	-	554	-	750	-	750
4061.1 Miscellaneous - Overhead	1,470	2,299	2,153	1,420	2,500	2,130	1,780
4062.0 Bankcard Fees	4,999	5,502	6,127	3,876	5,250	5,814	6,400
4065.0 Depreciation	254,173	267,110	282,457	179,492	275,000	269,238	310,334
4137.0 Interest on Capital Lease	-	-	-	-	-	-	-
4140.0 GASB 68 Pension Expense	18,991	22,517	18,114	-	-	-	-
4145.0 GASB 68 Pension Benefit	(19,657)	(19,465)	(19,401)	-	-	-	-
4260.0 Transfer to General Fund	-	-	-	-	-	-	-
Total Expenditures	859,526	890,974	1,164,927	804,632	971,618	1,206,948	1,319,374
Total Change In Net Position	564,006	907,910	341,229	112,975	295,358	340,516	126,883

Waste Water Fund-Sewer

	2018 Actual	2019 Actual	2020 Actual	2021 Actual YTD	2021 Adopted Budget	2021 Estimate to Complete	2022 Budget (Original)
Capital Budget							
Capital Expenses							
4274.0 Capital Outlay - Equipment	20,486	48,703	18,828	21,032	63,500	31,547	76,500
4274.1 Capital Outlay - Tools	-	866	1,314	10,228	16,500	15,342	1,500
4274.2 Capital Outlay - Vehicles	-	-	143	-	-	-	12,000
4274.4 Capital Outlay - Other	143	444	270	11,022	27,600	16,532	20,100
4274.7 Capital Outlay - PW Yard	-	-	211	11,003	-	11,003	39,000
4283.0 City Offices	-	-	5,570	8,601	231,131	12,838	175,000
4287.5 Sewer Master Plan	-	2,818	-	-	-	-	-
4288.0 Sewer Capital Facilities	-	-	-	368	-	552	-
4288.1 Sewer Regional Upsize/Realignment - Santa Clara	-	-	-	-	50,000	50,000	50,000
Total Capital Requirements	20,629	52,831	26,336	62,253	388,731	137,814	374,100
Total Long Term Debt Repayment Requirement	-	-	-	215,000	220,000	220,000	220,000
Total Capital & Debt Repayment	20,629	52,831	26,336	277,253	608,731	357,814	594,100
Resources to be Provided							
Changes in Net Positions	914,812	3,039,128	2,008,343	372,083	494,669	794,183	299,794
Depreciation	418,790	470,965	542,081	356,241	510,940	534,361	679,834
Provided/Required from Operations	1,333,602	3,510,093	2,550,424	728,323	1,005,609	1,328,544	979,628
Resources Remaining to be Provided	1,312,973	3,457,262	2,524,088	451,070	396,878	970,730	385,528
Resources Remaining or to be Provided							
Beginning Capital Resources	2,950,455	2,950,456	2,950,457	2,950,458	3,401,528	3,798,406	4,769,136
Ending Capital Resources	4,263,428	6,407,718	5,474,545	3,401,528	3,798,406	4,769,136	5,154,664

TRANSFERS FY 2021

	TRANSFERS IN		TRANSFERS OUT		
	ACCOUNT NUMBER	AMOUNT	ACCOUNT NUMBER	AMOUNT	DIFFERENCE
GENERAL FUND					
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	200,000.00	10-90-822	200,000.00	-
Transfer from Streets Impact Fund	31-39-200	175,000.00	44-40-822	175,000.00	-
MUNICIPAL BULDING AUTHORITY FUND					
Trans from Park Impact Fees	36-39-200	-	45-40-610	-	-
CAPITAL PROJECTS FUND					
Transfer From General Fund	49-39-200	150,010.00	10-90-200	150,010.00	-
Transfer From Park Impact Fund	49-39-220	-	45-40-205	-	-
Transfer From Public Safety Impact Fund	49-39-230	-	43-40-823	-	-
Transfer from Streets Impact Fund	49-39-400	134,280.00	44-40-205	134,280.00	-
		$ 659,290.00		$ 659,290.00	-

TOTAL NET TRANSFERS	TRANSFERS IN	TRANSFERS OUT	DIFFERENCE
General Fund	-	350,010.00	(350,010.00)
Debt Service Fund	375,000.00	-	375,000.00
MBA Fund	-	-	-
Streets Impact Fee	-	309,280.00	(309,280.00)
Parks Impact Fee	-	-	-
Capital Projects	284,290.00	-	284,290.00
Water	-	-	-
Sewer	-	-	-
Storm Drain	-	-	-
	$ 659,290.00	$ 659,290.00	$ -

TRANSFERS FY 2022

	TRANSFERS IN		TRANSFERS OUT		
	ACCOUNT NUMBER	AMOUNT	ACCOUNT NUMBER	AMOUNT	DIFFERENCE
GENERAL FUND					
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	194,057.00	10-90-822	194,057.00	-
Transfer from Streets Impact Fund	31-39-200	175,000.00	44-40-822	175,000.00	-
MUNICIPAL BULDING AUTHORITY FUND					
Trans from Park Impact Fees	36-39-200	-	45-40-610	-	-
CAPITAL PROJECTS FUND					
Transfer From General Fund	49-39-200	98,780.00	10-90-200	98,780.00	-
Transfer From Park Impact Fund	49-39-220	525,645.00	45-40-205	525,645.00	-
Transfer From Public Safety Impact Fund	49-39-230	110,000.00	43-40-823	110,000.00	-
Transfer from Streets Impact Fund	49-39-400	320,000.00	44-40-205	320,000.00	-
		$ 1,423,482.00		$ 1,423,482.00	-

TOTAL NET TRANSFERS	TRANSFERS IN	TRANSFERS OUT	DIFFERENCE
General Fund	-	292,837.00	(292,837.00)
Debt Service Fund	369,057.00	-	369,057.00
MBA Fund	-	-	-
Streets Impact Fee	-	495,000.00	(495,000.00)
Parks Impact Fee	-	525,645.00	(525,645.00)
Capital Projects	944,425.00	-	944,425.00
Water	-	-	-
Sewer	-	-	-
Storm Drain	-	-	-
	$ 1,313,482.00	$ 1,313,482.00	$ -

Fund Balance

Description	2018 Actual	2019 Actual	2020 Actual	2021 Estimate to Complete	2022 Budget (Original)
General Fund					
Beginning	$ 1,600,387	$ 1,643,656	$ 1,845,029	$ 1,917,871	$ 1,889,556
Ending	$ 1,643,656	$ 1,845,029	$ 1,917,871	$ 1,889,556	$ 1,889,556
Debt Service					
Beginning	4,742	203,348	319,638	266,679	318,023
Ending	203,348	319,638	266,679	318,023	318,023
Municipal Building Authority					
Beginning	4,118	147,576	148,951	150,420	2,425,572
Ending	147,576	148,951	150,420	2,425,572	4,915
Capital Projects					
Beginning	171,581	383,503	999,149	3,209,669	3,099,072
Ending	383,503	999,149	3,209,669	3,099,072	197,202
Special Revenue Funds					
Public Safety Impact Fees					
Beginning	364,897	132,484	59,341	80,668	98,724
Ending	132,484	59,341	80,668	98,724	3,575
Streets Impact Fees					
Beginning	178,128	155,054	172,147	336,295	336,295
Ending	155,054	172,147	336,295	336,295	955
Park Impact Fees					
Beginning	1,269,417	1,172,521	665,038	1,228,615	411,107
Ending	1,172,521	665,038	1,228,615	411,107	248,597
Total Governmental - Beginnin	$ 3,593,271	$ 3,838,143	$ 4,209,294	$ 7,190,217	$ 8,578,349
Total Governmental - Ending	$ 3,838,143	$ 4,209,294	$ 7,190,217	$ 8,578,349	$ 2,662,823

Governmental Fund Balances

Description	2018 Actual	2019 Actual	2020 Actual	2021 Estimate to Complete	2022 Budget (Original)
General Fund	$ 1,643,656	$ 1,845,029	$ 1,917,871	$ 1,889,556	$ 1,889,556
All Other Governmental	$ 2,194,487	$ 2,364,265	$ 5,272,346	$ 6,688,793	$ 773,267
Total Governmental	$ 3,838,143	$ 4,209,294	$ 7,190,217	$ 8,578,349	$ 2,662,823

IVINS CITY

Debt Service Schedule

Fiscal Year Ended June 30, 2022

BOND DEBT

Debt Description	Bond Holder	Payment Month	Maturity	Beginning Balance	Principle Amount	Interest Amount	Ending Balance
GOVERNMENTAL							
MBA Lease Revenue Bond 2005	Utah Division of Finance	April	4/1/2031	-	-	-	-
Sales Tax Refunding Bond Series 2016	Zions Bank	June/December	12/1/2030	2,011,000	186,000	37,401	1,825,000
Excise Tax Bond Series 2012	Wells Fargo Bank	Quarterly	1/18/2022	172,000	172,000	2,156	-
City Hall 2020 CIB Bond	Utah Division of Finance	July	7/1/2041	2,500,000	-	-	2,500,000
TOTAL GOVERNENTAL BOND DEBT				$ 4,683,000	$ 358,000	$ 39,557	$ 4,325,000
BUSINESS-TYPE							
Washington County Water Conservancy District	Regional Pipeline Bond	Monthly	2028	1,440,394	229,240		1,211,154
Storm Drain Bond Series 2016	US Bank	October/April	10/1/2036	2,555,000	245,000	97,300	2,310,000
TOTAL BUSINESS-TYPE BOND DEBT				$ 3,995,394	$ 474,240	$ 97,300	$ 3,521,154
TOTAL BONDED DEBT				**$ 8,678,394**	**$ 832,240**	**$ 136,857**	**$ 7,846,154**

VEHICLE & EQUIPMENT LEASES

Vehicle/Equipment Description	Payment Number	Due Date	Fiscal Year 2020-2021 Principle Amount	Interest Amount	Total Payment
GOVERNMENTAL					
Fire Apparatus	Pmt 5 of 8	Annually	43,011	4,818	47,829
BUSINESS-TYPE					
None					
TOTAL LEASES PAYABLE			$ 43,011	$ 4,818	$ 47,829

FY 2022 Enterprise Fund Reimbursements

Acct #	GL Items	FY 22 Budget	2019 Admin	2019 Water	2019 Sewer	2019 Storm Drain	Total Enterprise
Admin							
10-43-135	Uniforms	$900	$180	$450	$180	$90	$720
10-43-210	Books/Subscript	$4,900	$980	$2,450	$980	$490	$3,920
10-43-214	Software	$37,300	$7,460	$18,650	$7,460	$3,730	$29,840
10-43-220	Notices	$3,300	$660	$1,650	$660	$330	$2,640
10-43-230	Travel	$5,500	$1,100	$2,750	$1,100	$550	$4,400
10-43-240	Office Supplies	$16,200	$3,240	$8,100	$3,240	$1,620	$12,960
10-43-250	Equipment Supplies	$0	$0	$0	$0	$0	$0
10-43-255	Vehicle Maintenance	$1,100	$220	$550	$220	$110	$880
10-43-256	Vehicle Fuel	$2,500	$500	$1,250	$500	$250	$2,000
10-43-260	Bldg supplies/maint	$22,500	$4,500	$11,250	$4,500	$2,250	$18,000
10-43-270	Utilities	$5,700	$1,140	$2,850	$1,140	$570	$4,560
10-43-280	Telephone	$27,500	$5,500	$13,750	$5,500	$2,750	$22,000
10-43-310	Professional/Tech	$28,800	$5,760	$14,400	$5,760	$2,880	$23,040
10-43-313	Audit	$17,600	$3,520	$8,800	$3,520	$1,760	$14,080
10-43-330	Education/training	$3,800	$760	$1,900	$760	$380	$3,040
10-43-351	Insurance/surety	$35,100	$7,020	$17,550	$7,020	$3,510	$28,080
10-43-610	Misc	$8,900	$1,780	$4,450	$1,780	$890	$7,120
10-43-620	Bank Fees	$32,000	$6,400	$16,000	$6,400	$3,200	$25,600
10-43-700	Newsletter	$0	$0	$0	$0	$0	$0
10-43-740	CO Equipment	$80,900	$16,180	$40,450	$16,180	$8,090	$64,720
10-43-741	CO - Funishing	$0	$0	$0	$0	$0	$0
10-44-210	Memberships	$12,100	$2,420	$6,050	$2,420	$1,210	$9,680
10-44-611	Town Activities	$10,400	$2,080	$5,200	$2,080	$1,040	$8,320
	Total	**$357,000**	**$71,400**	**$178,500**	**$71,400**	**$35,700**	**$285,600**
Legal / HR							
10-41-135	Uniform Expense	$700	$140	$350	$140	$70	$560
10-41-140	Outside Counsel	$7,000	$1,400	$3,500	$1,400	$700	$5,600
10-41-210	Books, Subscript, Memberships	$4,800	$960	$2,400	$960	$480	$3,840
10-41-230	Travel	$4,300	$860	$2,150	$860	$430	$3,440
10-41-240	Office Supplies & Expense	$13,200	$2,640	$6,600	$2,640	$1,320	$10,560
10-41-250	Equipment Supplies & Maint	$0	$0	$0	$0	$0	$0
10-41-280	Telephone	$0	$0	$0	$0	$0	$0
10-41-310	Professional & Tech	$23,700	$4,740	$11,850	$4,740	$2,370	$18,960
10-41-315	Recruiting	$25,700	$5,140	$12,850	$5,140	$2,570	$20,560
10-41-330	Education & Training	$3,400	$680	$1,700	$680	$340	$2,720
10-41-420	Witness Fee	$0	$0	$0	$0	$0	$0
10-41-610	Miscellaneous	$8,900	$1,780	$4,450	$1,780	$890	$7,120
10-41-615	Wellness Program	$0	$0	$0	$0	$0	$0
10-41-740	Capital Outlay-Equipment	$80,600	$16,120	$40,300	$16,120	$8,060	$64,480
10-41-741	Capital Outlay-Furnishings	$0	$0	$0	$0	$0	$0
	Total	**$172,300**	**$34,460**	**$86,150**	**$34,460**	**$17,230**	**$137,840**
Grand Total		**$529,300**	**$105,860**	**$264,650**	**$105,860**	**$52,930**	**$423,440**