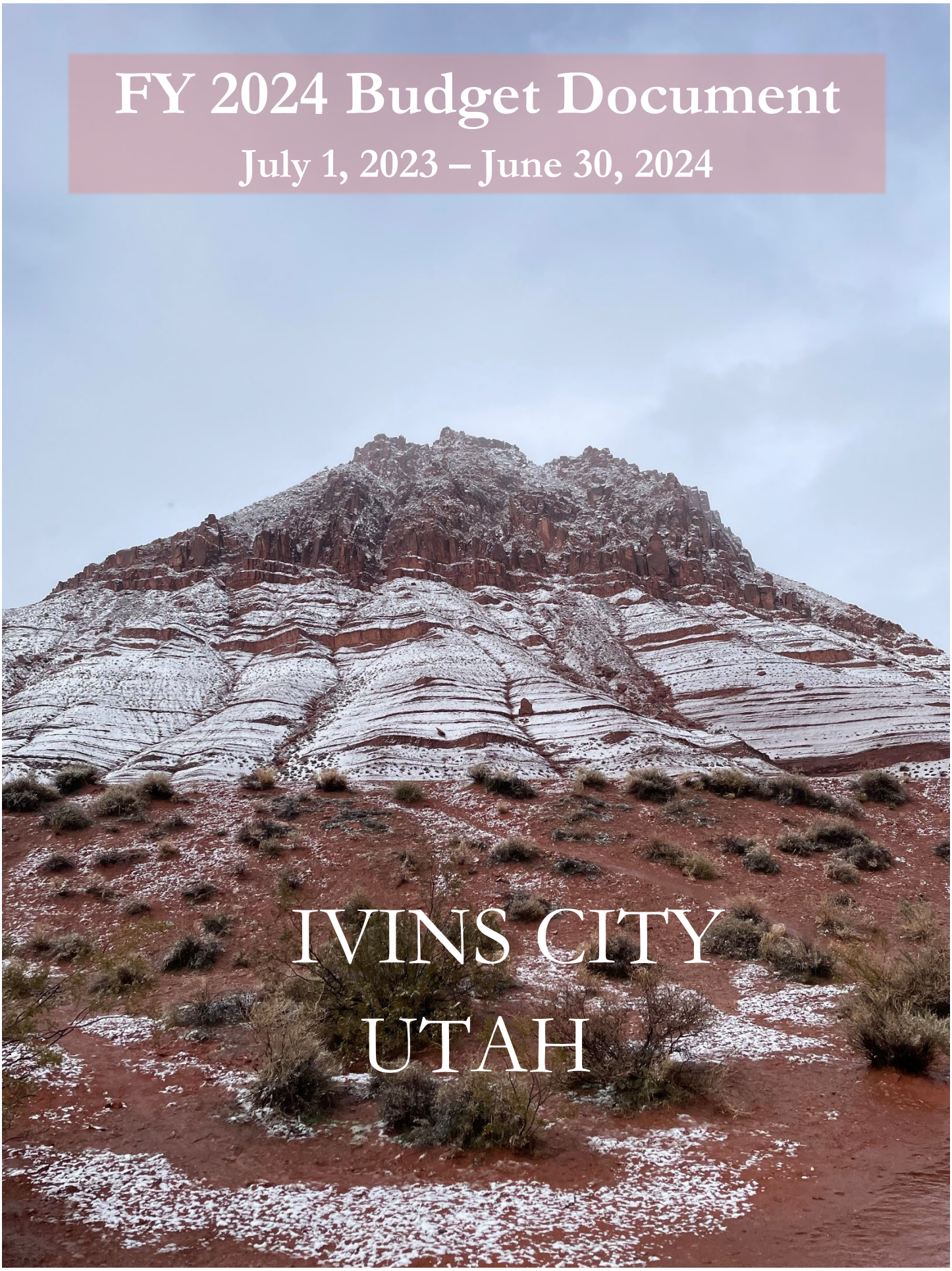
FY 2024 Budget Document

July 1, 2023 – June 30, 2024



IVINS CITY
UTAH

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Transmittal Letter

Honorable Mayor, Ivins City Council, and Residents:

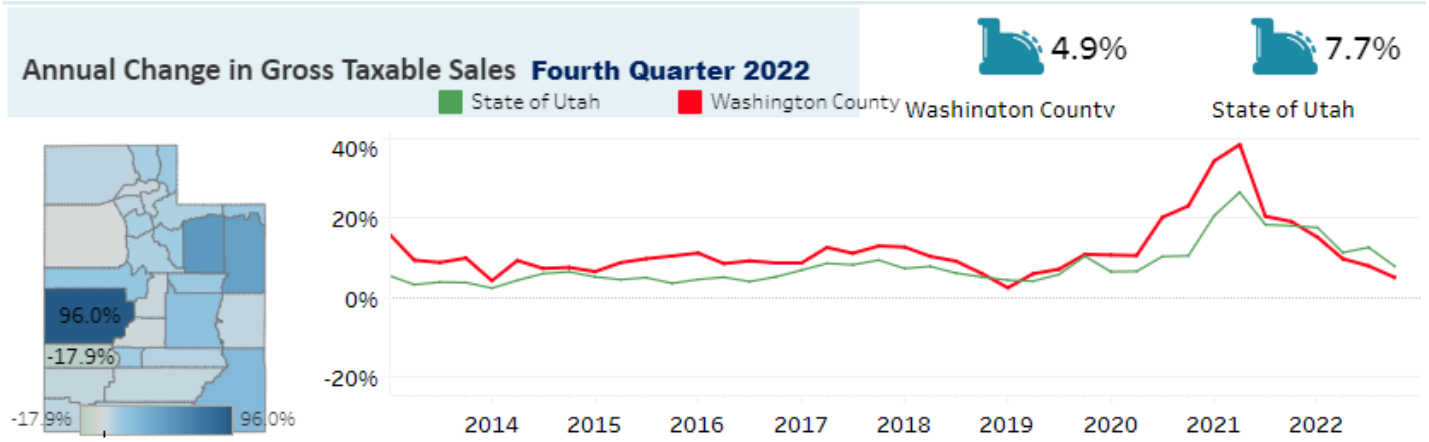
In accordance with the requirements of the Utah Uniform Fiscal Procedures Act, we hereby submit the Tentative Budget for the fiscal year ending June 30, 2024, and the estimate to complete the budget for the fiscal year ending June 30, 2023. The budgets are balanced and in compliance with Utah State law.

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 strong financial growth from FY20 to FY22 despite a global pandemic and high inflation. The City added $1.2 million to the General Fund Balance and transferred $1.4 million to the Capital Projects Fund in the past 3 fiscal years. The City forecasted decelerating growth for revenues in FY23 budget due to the anticipated effects of inflation and increased interest rates. However, stronger-than-expected performance across nearly all revenue sources have been realized YTD in FY23. Interest earnings have grown exponentially due to higher rates and improvement bonds being deposited while commercial projects are under construction. Taxable sales have continued to see year over year growth but have started to return to pre-pandemic levels.



The Police Station was completed during the year and came in under budget. The Cemetery expansion and improvement was completed and was about $50,000 over the budgeted amount. Black Desert Resort continues progress on their retail spaces, hotel, and golf course. These commercial 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 2024 budget assumes a year of decelerated growth. These estimates, among others, provide a reliable basis to assume moderate growth in revenues this year.

The State legislature allows 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 $2,099,981. Based on the most recent tax rate value ($2.3 billion), the minimum tax rate would be 0.000901. The tax rate decreased and the budgeted amount increased from FY23. The new growth in Ivins increased the property tax by 6%.

City Employment

In FY 2023, the City budgeted a 4.0% pool for merit increases. This level of increase is in line with that of previous years and was driven by the assumptions of a stable economy. We have proposed a 6.5% cost of living adjustment to mirror the inflation rate for calendar year 2022 in this budget. We believe the proposed increased, along with the generous benefits package already in place, is an appropriate level to keep employees motivated and satisfied with their employment at the City.

We've also discussed the staffing needs of each department with the department heads. In order to balance the budget we determined a hiring freeze in fiscal year 2024 would be necessary.

Conclusion

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

Sincerely,



Dale Coulam
City Manager

Cade Visser

Cade Visser
Director of Finance

GFOA Budget Award



GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

City of Ivins City
Utah

For the Fiscal Year Beginning

July 01, 2022

Christopher P. Morrill

Executive Director

Officials of Ivins City, Utah

Mayor: Chris Hart

City Councilmembers

Lance Anderson	Adel Murphy
Jenny Johnson	Mike Scott
Dennis Mehr	

City Staff

City Manager:	Dale Coulam	Director of Finance:	Cade Visser
Recorder:	Kari Jimenez	Treasurer:	Jennifer Chapman
Public Works Director:	Chuck Gillette	Building Officer:	Michael Haycock
Parks & Rec Director:	Benny Sorensen	Police Chief:	Bob Flowers
Fire Chief:	Andrew Parker		

Staffing Summary Information

	2019	2020	2021	2022	2023	Proposed 2024
General Government	7.0	7.0	7.0	7.0	7.0	7.0
Public Safety*	21.0	21.0	22.0	23.0	22.0	23.0
Building/Zoning	3.5	3.5	3.5	4.0	4.0	4.0
Public Works	12.0	12.0	12.0	13.0	13.0	13.0
Parks & Recreation	7.0	7.0	7.0	7.0	7.0	7.0
Total	**50.5**	**50.5**	**51.5**	**54.0**	**53.0**	**54.0**

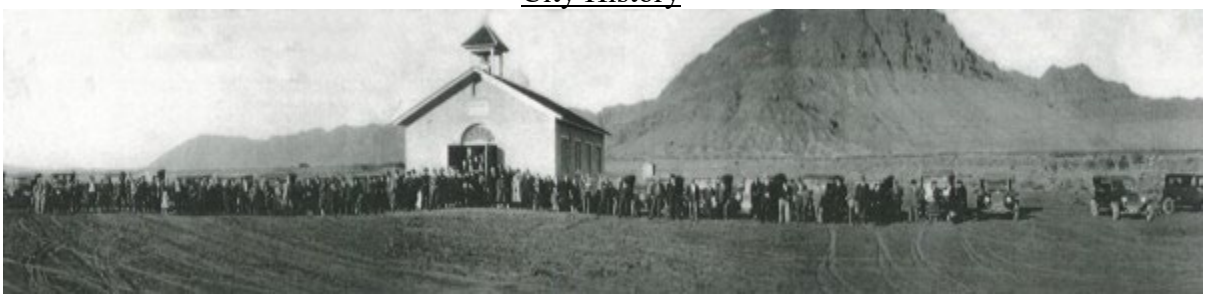
*Fire and EMS Combined with Santa Clara City January 1, 2018

Organizational Chart



Community Profile

City History



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

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

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

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



It was decided that this town should have a name other than Santa Clara Bench. Several names were submitted by the new settlers, however, the name chosen was sent in by Edward H. Snow, President of the St. George Stake. He suggested the new settlement be named after President Anthony W. Ivins, who had endeared himself to the people in this part of the country through his missionary work with the Indians. 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 Ivins." 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

Ivins City
Demographic and Economic Statistics
Last Ten Fiscal Years

Fiscal Year	Population*	Per Capita Income	Personal Income **	Unemployment Rate ***
2013	7,133	21,054	150,174,902	5.40%
2014	7,331	23,477	172,111,714	4.00%
2015	7,605	23,593	179,426,899	4.00%
2016	7,808	24,397	190,494,155	3.70%
2017	8,056	25,998	209,440,499	3.30%
2018	8,736	27,255	238,099,806	3.60%
2019	8,913	27,290	243,238,448	2.50%[1]
2020	8,978	29,264	262,729,562	4.10%
2021	9,552	29,816	284,798,845	2.30%
2022	10,000	30,872	308,721,948	2.00%

***Source: Census.gov , City Estimates**
****Source: Utah State Tax Commission.**
*****Source: Utah Department of Workforce Services. All rates are annual, except for final year, which rate is as of June 2022.**
[1] - Reporting of governmental employees in Washington County changed which significantly reduced unemployment reported in the 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	9,919,345	9,919,345	92,983.94
RT MARTEN UTAH LLC	11,571,591	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

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
IVINS CITY	50 to 99
RED MOUNTAIN ELEMENTARY	50 to 99

Performance Measures

Administrative

	FY21 Target	FY21 Actual	FY22 Target	FY22 Actual	FY23 Target	FY23 Actual	FY24 Target
Number of months the financial reports were distributed timely?	12	12	12	12	12	On Track	12

	FY20	FY21	FY22	FY23	FY24
Did the FY ACFR receive an unmodified opinion by the independent auditor?	Yes	Yes	Yes	On Track	Goal

	FY20	FY21	FY22	FY23	FY24
Timely Submission of ACFR and Transparency reports to the State Auditor's Office?	Yes	Yes	Yes	On Track	Goal

General Government

	FY21 Target	FY21 Actual	FY22 Target	FY22 Actual	FY23 Target	FY23 Actual	FY24 Target
# of Minutes that were made available within State required 30 days.	24	24	24	24	24	On Track	24

Public Safety

	FY21 Target	FY21 Actual	FY22 Target	FY22 Actual	FY23 Target	FY23 Actual	FY24 Target
Be below the National average response time of 10 minutes.	10	7.39	10	6.54	10	On Track	10

Parks

Weekly Park and Facility Inspections	FY21 Target	FY21 Actual	FY22 Target	FY22 Actual	FY23 Target	FY23 Actual	FY24 Target
Properties Inspected	13	13	13	13	9	On Track	13
Bathrooms Inspected	12	12	12	12	12	On Track	12
Playgournds Inspected	7	7	7	7	7	On Track	7
Courts/Fields Inspected	12	12	12	12	12	On Track	12

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.

TRANSPORTATION

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

Strategic Goals & Objectives:

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

PUBLIC SERVICES

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

Strategic Goals & Objectives:

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

ECONOMIC DEVELOPMENT

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

Strategic Goals & Objectives:

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

ARTS AND TOURISM

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

Strategic Goals & Objectives:

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

Budget Overview

Fund Structure

Governmental

General Fund

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

Debt Service Fund

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

Special Revenue Funds

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

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

Capital Projects Fund

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

Proprietary

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

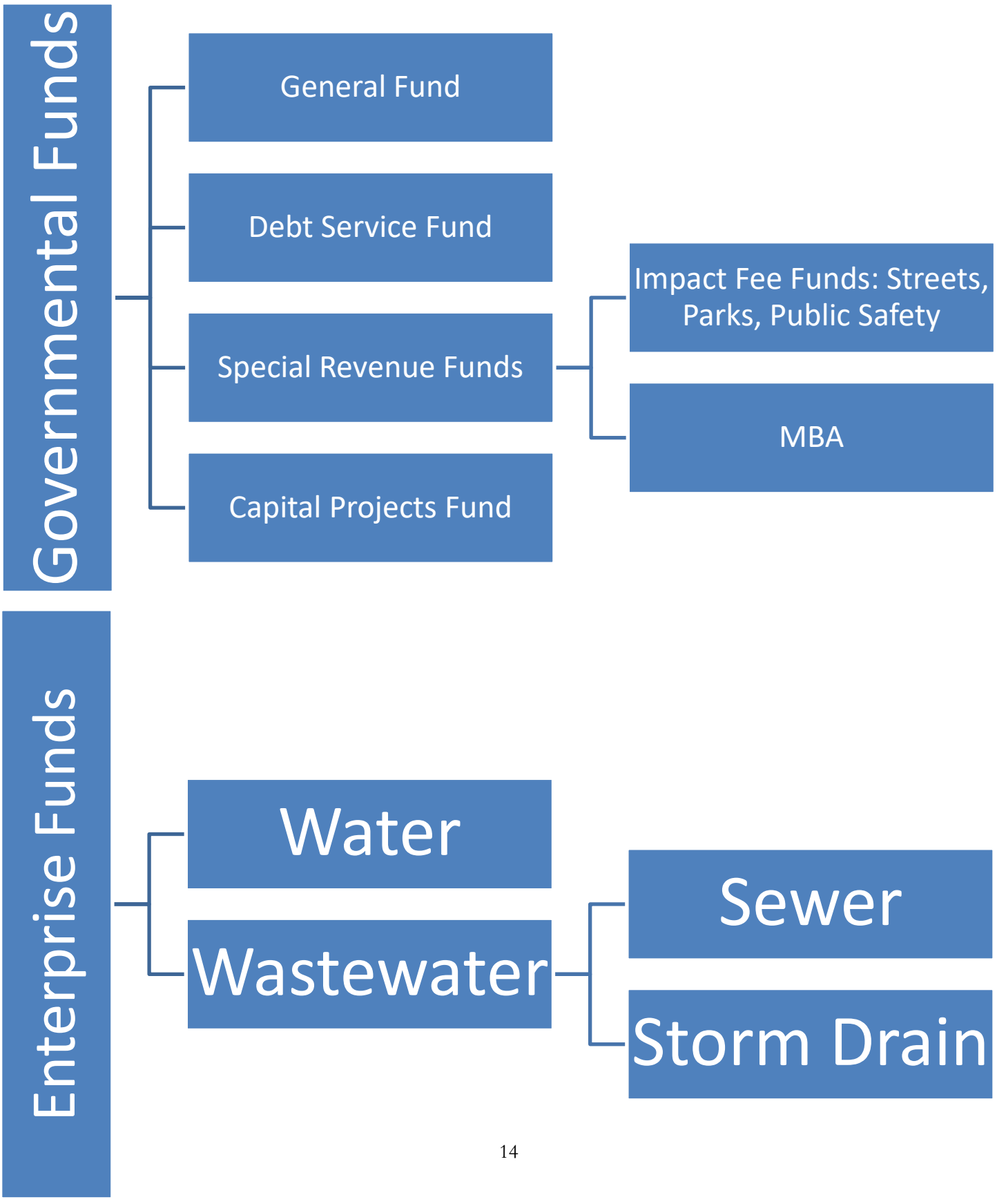
Water Enterprise Funds

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

Wastewater Enterprise Fund

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

Fund Relationship Chart



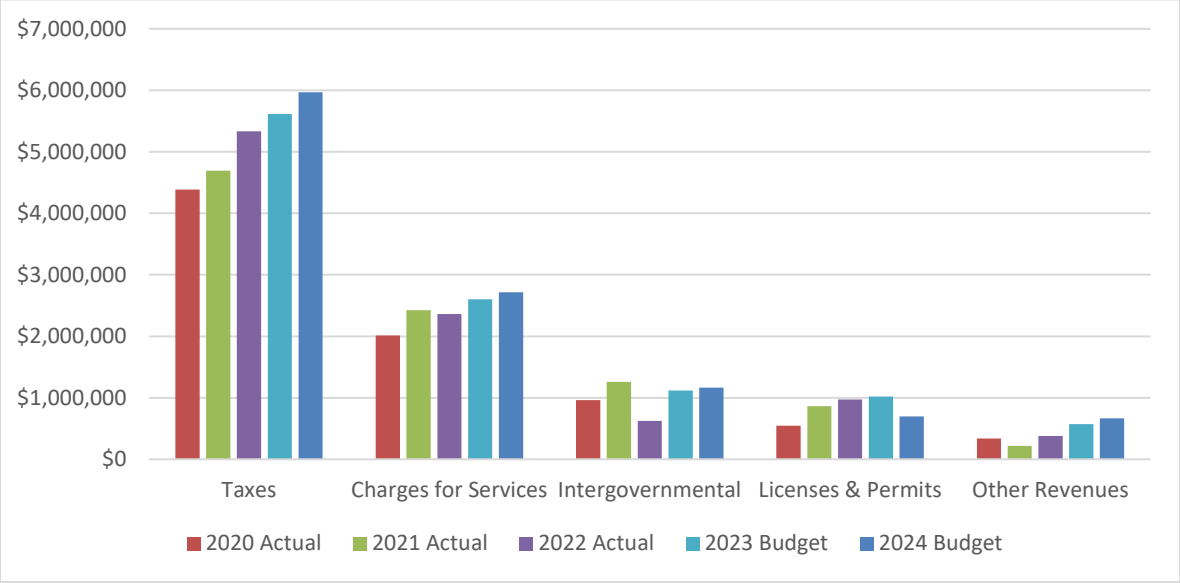
Revenues

Estimating revenues is the most important task in the budgeting process. First, a linear forecast is done to see where each line item would end if it followed the trendline from the four previously completed years (FY 2019-2021 in the case of FY 2023's budget). Those revenues are then reduced to mitigate the risk of over-forecasting revenues, 5% in most cases. Then, each line item is checked for additional adjustments that may need to be made to account for new revenues, known changes to revenue streams, and other factors requiring judgment.

Total budgeted general fund revenues for FY 2024 are $11,210,730. This is a 2.6% increase over FY 2023 estimated to complete budget. Notable differences between this year's revenue forecast and past year's results are:

- Building permit revenue to be lower than normal due to bulk of commercial project permits paid for in FY23
- The Fed Fund Rate maintaining current status in calendar year 2024
- Assuming decelerating economic growth

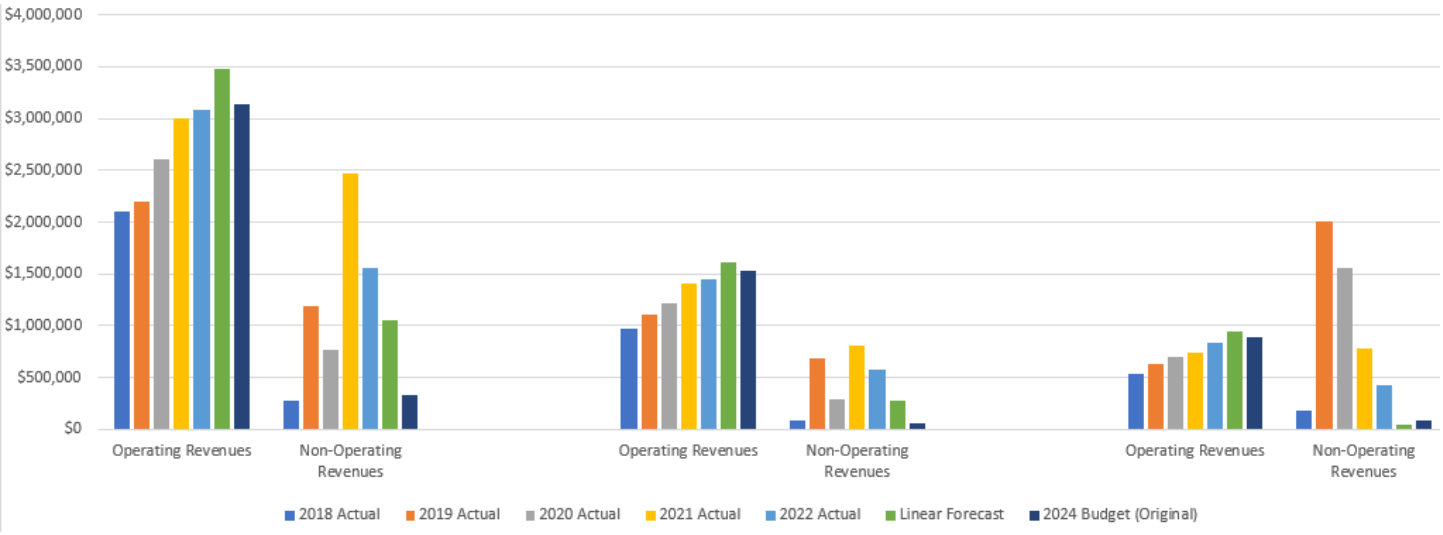
Below is a graph of budgeted revenues by major categories for the General Fund. The chart excludes the sale of City property referenced above for comparative purposes.



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 50 permits were budgeted.

Below is a summary of budgeted revenues in the enterprise funds with Water on the left, Sewer in the middle, and Storm Drain on the right. Subdividers' contributions have been excluded for comparative purposes.



Capital Projects

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

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 (note on next page):

Shared Equipment	•New Vehicle - $48K •New PW Yard/Regional Park Land - $1.3 Million
Streets	•Road Maintenance - $550K •Street Lighting - $70K
Other General Fund	•Debt Service - $356k
Capital Projects Fund	•Old Highway 91 •Highway Portion - $3.2m •Trails Portion - $1m •PW Yard and Design - $500k
Enterprise Funds	•PW Yard and Design - $484k •Water Tank Coatings - $260K •Sewer Projects - $1.850 million •Storm Drain Projects - $900k

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	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual YTD - Feb	2023 Adopted Budget	2023 Estimate to Complete	2024 Budget
Combined Fund Revenue								
General - Operating Revenues	7,267,217	10,795,465	9,458,068	9,664,948	7,584,206	10,607,995	10,926,187	11,210,730
Debt Service	550,649	382,182	462,218	412,986	212,510	226,706	226,705	224,923
Municipal Building Authority	145,035	145,279	5,878,123	13,278	160,051	160,050	160,051	160,550
Public Safety Impact	26,857	21,328	29,742	75,774	479,156	124,400	493,000	71,600
Street Impact	307,093	268,334	489,298	422,272	1,471,767	1,050,000	1,540,000	1,900,000
Park Impact	635,635	707,387	944,096	740,724	206,336	600,000	300,000	1,116,000
Capital Projects	1,516,940	3,390,000	3,290,000	3,916,914	-	3,775,000	975,000	5,566,000
Water	3,387,608	3,377,887	5,472,501	4,648,892	2,845,795	4,259,841	4,716,704	3,927,321
Wastewater								
Sewer	1,798,884	1,506,156	2,207,538	2,020,183	1,229,924	1,949,592	2,253,914	2,099,992
Storm Drain	2,633,503	2,266,075	1,510,182	1,269,634	704,093	1,160,674	1,176,188	1,049,587
Total Revenues	**18,269,421**	**22,860,092**	**29,741,767**	**23,185,604**	**14,893,839**	**23,914,258**	**22,767,750**	**27,326,703**
Combined Fund Expenditures								
General	7,065,844	10,437,773	9,149,620	9,131,083	5,598,558	10,607,995	10,926,187	11,210,730
Debt Service	605,076	454,693	458,739	397,535	210,794	226,706	226,706	224,923
Municipal Building Authority	143,660	143,810	3,231,059	2,805,785	-	160,050	160,051	160,550
Public Safety Impact	100,000	-	10,533	119,709	-	124,400	493,000	71,600
Street Impact	290,000	104,186	227,792	175,000	-	1,050,000	1,540,000	1,900,000
Park Impact	1,143,118	143,810	1,341,059	2,325	-	600,000	300,000	1,116,000
Capital Projects	901,294	1,179,480	3,863,356	1,692,895	410,724	3,775,000	975,000	5,566,000
Water	2,519,412	2,899,281	3,078,977	2,997,618	2,289,196	6,373,438	3,801,589	5,424,869
Waste Water								
Sewer	943,805	1,191,263	1,393,365	1,425,597	1,070,478	1,809,435	1,742,734	3,829,096
Storm Drain	646,647	610,079	626,656	643,956	478,776	1,227,018	1,197,133	1,675,149
Total Expenditures	**14,358,856**	**17,164,375**	**23,381,157**	**19,391,502**	**10,058,525**	**25,954,042**	**21,362,400**	**31,178,915**
Total Surplus (Deficit)	**3,910,565**	**5,695,716**	**6,360,611**	**3,794,101**	**4,835,314**	**(2,039,784)**	**1,405,350**	**(3,852,213)**

Budget Preparation

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

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

Basis of Budgeting & Accounting

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

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

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

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

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

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

Long Term Planning

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

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

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

Financial Policies and Procedures

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

Balanced Budget

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

Long-Range Planning

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

Asset Inventory

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

Revenue Policies

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

Expenditure Policies

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

Amount	**Authorization Required**
Up to $7,5000	Department Head
Over $7,500 up to $15,000	Department Head and City Manager
Over $15,000 for routine expenses	Department Head and City Manager
Over $15,000 for non-routine expenses	Department Head, City Manager, and City Council

Investment and Cash Management Policy

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

Financial Reporting Policy

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

Budget Adoption and Calendar

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

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

Fund Balances & Net Position

Fund balance is the difference between revenue and expenditures in governmental funds. The beginning fund balance represents residual funds brought forward from the previous year (ending fund balance).
In proprietary funds (i.e. Water, Sewer and Wastewater), net assets reflect the accumulated balance. Net assets include assets purchased by or donated to the proprietary funds less accumulated depreciation.

Utah State law allows cities to accumulate retained earnings or fund balances as appropriate in any fund. The summary of the General Fund details the changes in fund balance since FYE 2018 including projections of ending FY2023 and FY 2024.

The general fund balance shows a pattern of increasing due to a balanced budget. Other governmental fund balances increase primarily because of unspent impact fee funds for future projects. This budget anticipates spending some of the accumulated impact fee money for streets, and trails. Additionally, the current budget anticipates spending Enterprise fund reserves in Water ($1.6 million) and Waste Water ($2.75 million). The main cost drivers are increased personnel costs in the Fire/EMS department of $450k, increased street maintenance costs of $150k, and a 6.5% cost of living adjustment for employees to mirror 2022 inflation.

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

Fund Balance

Description	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Estimate to Complete	2024 Budget
General Fund						
Beginning	$ 1,643,748	$ 1,844,779	$ 1,770,064	$ 2,489,667	$ 3,021,275	$ 3,590,337
Ending	$ 1,844,779	$ 1,770,064	$ 2,489,667	$ 3,021,275	$ 3,590,337	$ 3,590,337
Debt Service						
Beginning	170,687	116,260	43,749	47,228	62,678	51,809
Ending	116,260	43,749	47,228	62,678	51,809	48,601
Municipal Building Authority						
Beginning	147,576	148,951	150,420	2,798,859	6,352	6,352
Ending	148,951	150,420	2,798,859	6,352	6,352	6,352
Capital Projects						
Beginning	383,503	999,149	3,209,669	611,988	2,836,007	3,019,174
Ending	999,149	3,209,669	611,988	2,836,007	3,019,174	1,019,913
Special Revenue Funds						
Public Safety Impact Fees						
Beginning	132,484	59,341	80,668	99,877	55,942	548,942
Ending	59,341	80,668	99,877	55,942	548,942	620,542
Streets Impact Fees						
Beginning	155,054	172,147	336,295	597,802	845,073	2,085,073
Ending	172,147	336,295	597,802	845,073	2,085,073	328,973
Park Impact Fees						
Beginning	1,172,521	665,038	1,228,615	831,653	1,570,051	1,685,051
Ending	665,038	1,228,615	831,653	1,570,051	1,685,051	866,851
Total Governmental - Beginning	$ 3,805,574	$ 4,005,665	$ 6,819,480	$ 7,477,073	$ 8,397,379	$ 10,986,739
Total Governmental - Ending	$ 4,005,665	$ 6,819,480	$ 7,477,073	$ 8,397,379	$ 10,986,739	$ 6,481,570

Governmental Fund Balances

Description	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Estimate to Complete	2024 Budget
General Fund	$ 1,844,779	$ 1,770,064	$ 2,489,667	$ 3,021,275	$ 3,590,337	$ 3,590,337
All Other Governmental	$ 2,160,886	$ 5,049,416	$ 4,987,406	$ 5,376,104	$ 7,396,402	$ 2,891,233
Total Governmental	$ 4,005,665	$ 6,819,480	$ 7,477,073	$ 8,397,379	$ 10,986,739	$ 6,481,570

Debt Limits

The Utah Constitution state in Article XIV that no city, town, school district, or other municipal corporation, may become indebted to an amount, including existing indebtedness, exceeding four per centum of the value of the taxable property therein. For calendar year 2023, property in Ivins City was valued at $2,330,723,071 ($2.3 billion). Ivins City had $7.1 million of outstanding debt at the end of FY23 for a .3% debt to value ratio which is in line with the State Constitution. See page 53 for further details on the City's outstanding debt.

FY 2024 Budget

Fund	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual YTD - Feb	2023 Adopted Budget	2023 Estimate to Complete	2024 Budget
Combined Fund Revenue								
General - Operating Revenues	7,267,217	10,795,465	9,458,068	9,664,948	7,584,206	10,607,995	10,926,187	11,210,730
Debt Service	550,649	382,182	462,218	412,986	212,510	226,706	226,705	224,923
Municipal Building Authority	145,035	145,279	5,878,123	13,278	160,051	160,050	160,051	160,550
Public Safety Impact	26,857	21,328	29,742	75,774	479,156	124,400	493,000	71,600
Street Impact	307,093	268,334	489,298	422,272	1,471,767	1,050,000	1,540,000	1,900,000
Park Impact	635,635	707,387	944,096	740,724	206,336	600,000	300,000	1,000,000
Capital Projects	1,516,940	3,390,000	3,290,000	3,916,914	-	3,775,000	975,000	5,566,000
Water	3,387,608	3,377,887	5,472,501	4,648,892	2,845,795	4,259,841	4,716,704	3,927,321
Wastewater								
Sewer	1,798,884	1,506,156	2,207,538	2,020,183	1,229,924	1,949,592	2,253,914	2,099,992
Storm Drain	2,633,503	2,266,075	1,510,182	1,269,634	704,093	1,160,674	1,176,188	1,049,587
Total Revenues	**18,269,421**	**22,860,092**	**29,741,767**	**23,185,604**	**14,893,839**	**23,914,258**	**22,767,750**	**27,210,703**
Combined Fund Expenditures								
General	7,065,844	10,437,773	9,149,620	9,131,083	5,598,558	10,607,995	10,926,187	11,210,730
Debt Service	605,076	454,693	458,739	397,535	210,794	226,706	226,706	224,923
Municipal Building Authority	143,660	143,810	3,231,059	2,805,785	-	160,050	160,051	160,550
Public Safety Impact	100,000	-	10,533	119,709	-	124,400	493,000	71,600
Street Impact	290,000	104,186	227,792	175,000	-	1,050,000	1,540,000	1,900,000
Park Impact	1,143,118	143,810	1,341,059	2,325	-	600,000	300,000	1,116,000
Capital Projects	901,294	1,179,480	3,863,356	1,692,895	410,724	3,775,000	975,000	5,566,000
Water	2,519,412	2,899,281	3,078,977	2,997,618	2,289,196	6,373,438	3,801,589	5,424,869
Waste Water								
Sewer	943,805	1,191,263	1,393,365	1,425,597	1,070,478	1,809,435	1,742,734	3,829,096
Storm Drain	646,647	610,079	626,656	643,956	478,776	1,227,018	1,197,133	1,675,149
Total Expenditures	**14,358,856**	**17,164,375**	**23,381,157**	**19,391,502**	**10,058,525**	**25,954,042**	**21,362,400**	**31,178,915**
Total Surplus (Deficit)	**3,910,565**	**5,695,716**	**6,360,611**	**3,794,101**	**4,835,314**	**(2,039,784)**	**1,405,350**	**(3,968,213)**

		2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual YTD - Feb	2023 Adopted Budget	2023 Estimate to Complete	2024 Budget
GENERAL FUND									
REVENUE									
TAXES									
10-31-100	Current Year Property Tax	1,503,668	1,591,545	1,691,367	1,854,153	1,978,294	1,946,553	1,978,294	2,099,981
10-31-200	Prior Year Propery Tax	23,928	53,503	57,397	41,092	(4,640)	27,823	10,000	14,500
10-31-250	Property Tax Penalty & Inter	3,799	4,572	2,216	1,518	493	2,331	1,000	1,500
10-31-300	Sales & Use Tax	1,186,647	1,512,697	1,590,943	1,812,018	1,029,272	1,851,950	2,007,235	2,127,669
10-31-301	Transit Taxes	-	137,488	214,038	269,299	157,103	271,689	271,689	282,557
10-31-310	RAP Tax	119,093	136,327	119,227	208,930	115,683	164,429	170,000	196,800
10-31-400	Franchise Tax	436,797	444,835	492,086	554,323	412,023	540,260	588,000	623,280
10-31-420	Cellular Phone Tax	58,771	62,978	54,202	34,761	18,115	30,514	35,000	36,400
10-31-500	Fee-In-Lieu of Pers Prop Tax	108,716	114,429	103,754	113,723	71,363	107,621	107,621	108,300
10-31-600	Transient Room Tax	125,521	111,220	113,659	143,836	58,162	133,277	130,277	142,002
10-31-700	Highway Sales Tax	164,619	215,937	246,138	298,328	182,982	275,012	316,645	335,644
		3,767,050	4,385,530	4,694,542	5,331,981	4,018,849	5,351,459	5,615,761	5,968,632
LICENSES & PERMITS									
10-32-100	Business Licenses and Permit	5,325	5,350	5,925	6,580	8,055	6,161	7,000	6,647
10-32-210	Building Permits	346,552	461,244	648,598	832,086	792,816	693,666	929,340	600,000
10-32-230	Planning Application Fees	2,326	6,553	11,803	9,592	6,778	9,498	9,498	5,853
10-32-240	Adminstration Fees	2,600	9,555	7,132	8,473	7,311	2,971	7,311	9,610
10-32-250	Animal Licenses	1,195	890	1,145	1,395	1,220	859	1,220	1,403
10-32-260	Subdivision Fees	58,032	27,330	71,399	80,227	28,378	73,833	30,000	33,000
10-32-270	Subdiv&Site Devel Const	64,053	34,668	116,695	32,333	36,022	25,586	35,397	38,260
		480,082	545,589	862,696	970,686	880,580	812,573	1,019,766	694,773
INTERGOVERNMENTAL REVENUE									
10-33-300	Federal & FEMA Grants	-	269,732	519,115	-	543,940	981,298	543,940	543,940
10-33-360	Washington County Drug	5,100	-	-	-	-	-	-	-
10-33-400	State Grants	104,791	100,170	168,697	71,668	27,660	77,926	30,000	58,868
10-33-425	ULGT Safety Grant	2,303	-	-	-	-	-	-	-
10-33-440	Wildland Fire Reimb's	114,355	59,917	83,997	56,006	-	41,413	40,000	40,000
10-33-560	Class C" Road Fund Allotment"	410,020	521,453	477,176	488,930	236,720	481,963	495,000	514,800
10-33-580	State Liquor Fund Allotment	10,959	9,878	10,556	8,560	9,724	8,132	8,560	8,362
		647,527	961,149	1,259,540	625,164	818,044	1,590,732	1,117,500	1,165,970
CHARGES FOR SERVICES									
10-34-150	Sale of Maps & Books	44	82	190	61	130	55	130	-
10-34-240	Inspection Fees	41,914	51,856	84,328	68,362	78,441	67,358	80,000	40,720
10-34-430	Sanitation	688,307	722,388	805,344	905,605	620,687	918,964	932,000	957,000
10-34-500	Ambulance Fees	101,678	162,776	167,606	192,239	57,657	122,960	130,000	149,000
10-34-505	Special Events	12,710	1,653	10,628	21,914	20,142	20,723	20,142	22,000
10-34-510	Tuacahn/Vista SRO	50,000	40,000	40,000	-	-	-	(20,000)	-
10-34-520	Law Enforcement-Santa Clara	945,321	925,000	1,160,018	1,008,165	689,958	1,334,703	1,368,044	1,444,303
10-34-530	SRO-Washington County School	72,298	60,590	64,007	64,922	-	62,946	75,602	75,602
10-34-830	Burial Fees	20,950	18,125	29,275	21,100	7,100	37,926	7,100	10,000
79-34-810	Sale of Cemetery Lots	23,850	16,850	33,950	25,800	-	17,920	2,800	8,000
79-34-820	Perpetual Care	17,700	15,175	28,475	51,675	-	16,940	5,050	9,000
		1,974,773	2,014,494	2,423,821	2,359,844	1,474,115	2,600,494	2,600,868	2,715,625

GENERAL FUND									
		2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual YTD - Feb	2023 Adopted Budget	2023 Estimate to Complete	2024 Budget
REVENUE									
FINES & FORFEITURES									
10-35-100	Court Fines	88,875	48,537	33,507	351	824	-	824	-
10-35-200	Animal Control Fees	11,100	14,600	12,125	21,474	5,511	13,310	11,000	11,000
10-35-300	ACE Penalties & Costs	-	-	-	-	-	-		-
		99,975	63,137	45,632	21,824	6,335	13,310	11,824	11,000
INTEREST									
10-38-100	Interest Earnings	184,989	147,547	29,035	42,869	342,960	36,348	480,000	600,000
		184,989	147,547	29,035	42,869	342,960	36,348	480,000	600,000
MISCELLANEOUS REVENUE									
10-38-200	Youth Basketball	5,330	5,304	4,049	4,060	4,628	4,070	4,628	8,100
10-38-220	Youth Baseball & Softball	2,210	-	2,496	2,782	-	604	2,500	2,500
10-38-230	Adult Volleyball	-	-	-	-	1,456	-	1,456	1,500
10-38-240	Pickleball	-	-		70	-	-	-	-
10-38-250	Flag Football	4,369	4,238	-	5,564	4,264	4,385	4,264	4,000
10-38-259	Youth Cross Country	-	-	3,770	449	780	453	780	500
10-38-260	Contract Classes-Dance	2,569	3,052	303	2,500	2,025	-	2,025	2,000
10-38-270	Heritage Days	2,360	4,346	1,417	3,182	5,215	2,237	5,215	2,500
10-38-290	Community Yard Sale	-	-	-	115	60		50	-
10-38-400	Sale of Fixed Assets	18,998	6,741	36,929	193,879	-	11,312	-	-
10-38-660	Princess Scholarship Donation	352	125	75	200	125	-	25	-
10-38-680	Excursions	-	1,490	-	1,114	42	1,125	-	-
10-38-770	Ball Field/Park Rental	11,130	7,926	-	2,638	7,865	2,063	7,865	4,000
10-38-800	Cable TV Vault Lease	4,620	5,198	1,177	6,930	4,043	6,299	6,930	6,930
10-38-820	Animal Sanctuary Donations-Cash	2,777	2,505	5,198	4,138	6,470	3,488	6,470	4,200
10-38-821	Animal Sanctuary Donations-In-Kind	4,475	2,935	3,449	-	-	-	-	-
10-38-750	Town Donations	-	-	-	-	-	-	706	-
10-38-830	Insurance Reimbursements	4,977	2,125	-	-	973	-	29,075	-
10-38-875	Fuel Tax Refund	2,305	11,365	9,116	8,836	7,239	10,818	8,000	8,000
10-38-880	SunTran Bus Passes	618	530	623	235	480	-	480	500
10-38-900	Miscellaneous Revenue	43,712	69,739	73,752	75,888	(2,340)	44,193	-	10,000
10-38-910	Proceeds from Lease	-	-	-	-	-	-	-	-
		112,821	128,018	142,803	312,580	43,324	91,048	80,469	54,730
TRANSFERS FROM OTHER FUNDS									
10-39-500	Appropriation-Unapprop Bal	-	-	-	-	-	112,030	-	-
		-	-	-	-	-	112,030	-	-
Total General Fund Revenue		7,267,217	8,245,465	9,458,068	9,664,948	7,584,206	10,607,995	10,926,187	11,210,730

GENERAL FUND									
		2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual YTD - Feb	2023 Adopted Budget	2023 Estimate to Complete	2024 Budget
EXPENDITURES									
Legal & Human Resources									
10-41-110	Salaries & Wages	20,145	21,052	21,949	23,175	18,548	29,366	33,140	44,000
10-41-111	Overtime	265	69	163	150	67	309	300	300
10-41-120	Employee Benefits	8,432	9,082	9,457	9,568	7,943	13,592	11,000	20,059
10-41-130	Employer Taxes	2,180	1,803	1,834	1,979	1,504	3,907	2,890	4,060
10-41-140	Outside Counsel	(124)	1,443	30	4,161	310	10,000	5,000	5,000
10-41-210	Books, Subscript, Memberships	636	261	314	1,314	939	2,000	5,446	2,000
10-41-230	Travel	10	-	-	345	76	1,500	1,000	1,500
10-41-240	Office Supplies & Expense	8	-	20	7	-	50	50	600
10-41-310	Professional & Tech	2,768	(1,229)	2,724	4,370	3,202	5,300	5,300	5,500
10-41-315	Recruiting	1,098	638	773	773	101	1,300	1,300	500
10-41-330	Education & Training	89	398	90	159	68	1,500	1,500	300
10-41-400	Santa Clara Court	103,672	69,384	95,917	32,608	28,906	100,000	90,000	80,000
10-41-740	Capital Outlay-Equipment	-	-	-	-	-	-	-	-
10-41-741	Capital Outlay-Furnishings	-	-	-	-	-	-	-	-
		139,255	102,900	133,274	78,633	61,663	168,823	156,925	163,819
Administrative									
10-43-110	Salaries & Wages	188,081	192,602	200,447	224,934	159,207	249,851	240,450	249,100
10-43-111	Overtime	1,292	566	789	1,031	810	1,507	1,300	1,000
10-43-120	Employee Benefits	77,783	83,658	86,247	88,654	64,321	105,527	100,520	107,447
10-43-130	Employer Taxes	16,348	16,770	17,240	19,567	13,855	23,874	20,708	21,664
10-43-135	Uniform Expense	259	169	151	179	73	200	100	150
10-43-210	Books, Subscript, Memberships	200	372	2,843	349	65	600	600	450
10-43-214	Computer Software	5,098	8,326	(6,869)	4,330	6,891	10,400	10,400	8,000
10-43-220	Public Notices	1,424	1,793	349	1,220	419	2,835	1,800	1,800
10-43-225	Elections	-	19,623	-	22,752	-	-	-	30,000
10-43-230	Travel	1,189	1,170	87	243	545	800	800	1,000
10-43-240	Office Supplies & Expense	3,497	2,888	3,560	5,140	4,303	5,250	6,000	6,500
10-43-250	Equipment Supplies & Maint	(446)	6	424	155	8	250	150	200
10-43-255	Vehicle Maintenance	414	214	247	1,359	503	1,250	1,250	1,250
10-43-256	Vehicle Fuel	388	555	471	271	168	605	600	600
10-43-260	Bldg & Grounds-Supplies/Maint	3,853	4,665	2,648	1,659	2,258	5,250	5,250	5,500
10-43-270	Utilities	1,370	1,193	1,356	4,220	2,376	6,500	6,500	6,500
10-43-280	Telephone	10,168	5,579	10,483	7,974	3,838	8,976	9,000	9,000
10-43-310	Professional & Tech	3,915	3,680	4,050	6,581	4,304	9,430	8,500	8,500
10-43-313	Audit	3,340	3,420	3,500	3,580	4,400	3,800	4,400	4,500
10-43-330	Education & Training	924	824	422	1,313	171	1,560	1,560	2,000
10-43-510	Insurance & Surety Bonds	1,691	1,717	1,770	3,079	5,532	3,387	5,532	6,100
10-43-610	Miscellaneous	92	25	12	82	36	161	36	150
10-43-620	Bank Analysis Service Fees	6,765	6,520	7,803	8,805	8,290	9,345	13,000	12,000
10-43-720	Bank Error & Cash Short/Over	3	-	-	(0)	-	-	-	-
10-43-740	Capital Outlay-Equipment	1,759	311	-	2,517	-	3,500	3,500	3,500
10-43-741	Capital Outlay-Furnishings	-	-	-	365	-	-	-	-
10-43-742	Capital Outlay-Vehicles	-	-	-	-	-	-	-	-
		329,407	356,643	338,031	410,360	282,374	454,858	441,956	486,911

		GENERAL FUND							
		2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual YTD - Feb	2023 Adopted Budget	2023 Estimate to Complete	2024 Budget
EXPENDITURES									
General Government									
10-44-110	Salaries & Wages	60,040	60,799	55,846	61,290	41,227	61,300	61,300	62,500
10-44-111	Overtime	-	-	-	-	-	-	-	-
10-44-120	Employee Benefits	17	74	(227)	69	49	75	75	75
10-44-130	Employer Taxes	5,602	5,672	5,210	5,718	3,799	5,600	5,600	5,750
10-44-210	Books, Subscript, Memberships	8,363	7,322	1,889	2,534	-	7,500	2,000	2,500
10-44-230	Travel	3,494	618	-	-	993	1,200	1,200	1,200
10-44-240	Office Supplies & Expense	730	96	312	1,178	286	500	500	500
10-44-310	Professional & Technical	7,153	111,235	3,109	2,143	734	5,381	5,381	4,500
10-44-330	Education & Training	2,863	6,435	1,465	4,349	6,285	4,922	7,500	7,500
10-44-510	Insurance & Surety Bonds	2,634	2,357	2,713	3,134	3,270	3,447	3,300	3,900
10-44-600	Princess Pageant	403	3,024	3,227	3,233	1,647	3,300	3,300	3,300
10-44-610	Miscellaneous	1,352	516	-	129	9,615	535	10,000	500
10-44-611	Town Activities	2,664	1,464	2,042	2,532	7,538	4,300	14,500	7,000
10-44-612	Youth Easter Activity	2,233	-	660	2,359	2,618	3,500	2,800	3,000
10-44-617	Heritage Days	7,942	8,960	1,266	7,627	12,388	15,065	15,065	15,000
10-44-618	Youth Council	-	-	-	-	-	-	-	5,000
10-44-619	Scholarships	852	2,000	2,000	2,000	250	2,000	2,000	2,000
10-44-620	RAP Tax Art Distributions	35,000	31,500	33,255	32,500	47,500	53,143	58,500	77,267
10-44-621	Donations	800	250	-	250	400	500	500	500
10-44-630	Suntran Bus Service	65,598	72,394	97,950	97,880	65,498	102,643	99,000	103,000
10-44-640	Community & Economic Dev.	-	2,400	-	4,041	13,017	2,500	18,500	10,000
10-44-650	Ivins City Arts Commission	-	-	-	-	110	9,525	9,525	4,500
10-44-697	Community TV	8,859	9,139	9,153	9,170	9,628	9,170	9,628	10,000
10-44-700	Santa Clara Fire / Rescue	825,117	837,324	674,446	1,073,192	630,002	1,787,827	1,230,151	1,712,805
10-44-701	Fire Station Maintenance	-	-	-	-	3,530	5,000	5,500	8,000
10-44-710	CARES Supplies & Equipment	-	5,653	13,513	-	-	-	-	-
10-44-711	CARES Wages	-	-	2,921	-	-	-	-	-
10-44-712	CARES - Other Expenditures	-	7,048	359	-	-	-	-	-
10-44-713	CARES Grant Programs	-	-	580,000	-	-	-	-	-
10-44-740	Capital Outlay-Equipment	-	-	-	-	-	-	-	-
10-44-741	Capital Outlay-Furnishings	-	-	-	-	6,374	-	6,374	-
		1,041,716	1,178,941	1,491,111	1,315,329	866,756	2,088,933	1,572,199	2,050,297
Law Enforcement									
10-54-110	Salaries & Wages	1,025,175	1,069,666	1,113,840	1,235,132	936,779	1,532,169	1,475,256	1,564,727
10-54-111	Overtime	80,015	66,678	65,047	93,436	66,437	101,720	116,000	90,000
10-54-120	Employee Benefits	505,504	539,488	583,685	615,453	468,033	765,101	741,096	808,920
10-54-130	Employer Taxes	98,972	100,823	104,826	118,259	88,372	149,765	139,420	150,093
10-54-135	Uniform Expense	14,867	16,520	19,073	16,753	6,005	19,552	19,552	20,000
10-54-210	Books, Subscript, Memberships	4,281	4,354	12,032	5,881	2,763	6,000	7,500	6,000
10-54-230	Travel	10,077	3,621	4,599	4,919	3,886	6,600	7,200	7,000
10-54-240	Office Supplies & Expense	17,407	16,819	15,538	17,180	12,609	18,500	20,000	20,000
10-54-255	Vehicle Maintenance	3,618	12,750	11,559	34,866	14,015	20,000	26,000	20,000
10-54-256	Vehicle Fuel	22,834	17,352	18,445	28,889	20,511	27,500	60,000	55,000
10-54-260	Bldg & Grounds-Supplies/Maint	2,900	4,343	779	1,841	4,694	4,290	6,000	7,500
10-54-270	Utilities	4,525	3,703	6,677	5,211	3,765	7,300	7,300	7,500
10-54-280	Telephone	19,940	21,386	20,751	21,151	16,750	26,400	26,400	28,000
10-54-310	Professional & Tech	12,976	20,864	14,182	19,477	22,071	19,235	30,000	20,000
10-54-315	Contract Services	14,280	14,820	-	31,842	-	16,500	16,862	17,000
10-54-330	Education & Training	12,424	8,903	21,428	11,843	4,911	17,500	25,000	21,875
10-54-480	Special Dept Supplies	39,264	44,646	77,017	16,271	19,221	44,440	44,440	45,000
10-54-481	K9 Program	14,300	1,103	620	-	-	3,205	3,205	3,000
10-54-483	S.C.H. Special Function Officer	19,808	26,192	24,326	20,930	15,752	22,500	21,003	22,500
10-54-500	St George Police Dispatch	195,713	202,679	213,474	207,193	146,660	225,750	195,546	200,000
10-54-510	Insurance & Surety Bonds	13,337	25,408	13,558	22,806	26,894	28,050	28,494	30,230
10-54-520	Victims Advocate Coordinator	1,196	2,636	-	15	-	1,000	-	1,000
10-54-610	Miscellaneous	11,000	8,458	6,179	8,299	5,282	8,407	10,000	8,500
10-54-740	Capital Outlay-Equipment	18,408	12,428	31,566	32,169	10,990	26,998	71,998	65,415
10-54-741	Capital Outlay-Furnishings	-	-	-	27,044	11,807	25,000	11,807	10,000
10-54-742	Capital Outlay-Vehicles	141,667	72,051	81,811	77,322	46,943	55,000	45,843	120,000
		2,305,577	2,317,692	2,461,490	2,674,187	1,955,149	3,178,482	3,155,922	3,349,260

GENERAL FUND									
		2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual YTD - Feb	2023 Adopted Budget	2023 Estimate to Complete	2024 Budget
EXPENDITURES									
Animal Shelter									
10-56-110	Salaries & Wages	92,993	97,444	98,879	113,305	77,164	134,074	112,800	110,740
10-56-111	Overtime	5,213	1,737	1,815	3,185	7,180	5,184	9,400	4,000
10-56-120	Employee Benefits	49,811	52,108	56,500	56,936	41,876	65,970	63,600	67,789
10-56-130	Employer Taxes	9,043	9,108	9,234	10,711	7,618	12,328	11,100	10,345
10-56-135	Uniform Expense	2,357	2,750	1,331	1,289	1,886	2,000	2,500	2,500
10-56-240	Office Supplies & Expense	2,068	3,412	2,063	5,376	3,129	3,640	3,640	3,800
10-56-250	Equip. Supplies & Maintenance	375	1,029	1,723	200	752	1,600	1,600	1,800
10-56-255	Vehicle Maintenance	2,071	1,053	1,548	731	1,759	1,575	2,000	1,600
10-56-256	Vehicle Fuel	2,465	2,442	2,733	7,433	4,418	6,955	7,000	7,200
10-56-260	Bldgs & Grounds-Supplies/Maint	4,619	3,467	4,942	4,018	3,052	5,657	5,500	5,800
10-56-270	Utilities	6,324	6,577	5,567	5,037	5,262	7,000	7,500	7,500
10-56-280	Telephone	-	-	-	796	693	1,000	1,000	1,000
10-56-290	Veterinary Care/Medicine/TNR	6,833	10,140	9,178	18,792	14,305	11,232	18,000	18,000
10-56-310	Professional & Technical	137	853	3,826	1,238	1,086	1,500	1,500	1,700
10-56-315	Contract Services	-	64	-	-	-	745	-	-
10-56-330	Education & Training	1,342	1,119	-	710	600	1,000	1,000	1,000
10-56-480	Special Department Supplies	430	-	140	-	777	2,000	2,000	2,000
10-56-485	Food & Supplies	1,596	2,890	1,601	627	2,070	1,000	2,400	2,400
10-56-510	Insurance & Surety Bonds	683	2,237	505	1,566	931	2,823	1,500	3,300
10-56-610	Miscellaneous	162	130	-	-	746	1,500	1,500	500
10-56-740	Capital Outlay-Equipment	2,118	-	-	-	-	1,000	1,000	1,000
		195,115	201,583	201,586	231,948	175,304	270,783	256,540	253,974

GENERAL FUND									
		2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual YTD - Feb	2023 Adopted Budget	2023 Estimate to Complete	2024 Budget
EXPENDITURES									
Building									
10-58-110	Salaries & Wages	221,411	222,867	236,122	282,708	196,895	341,075	303,000	312,982
10-58-111	Overtime	2,147	1,893	3,772	6,012	2,808	6,500	9,000	10,000
10-58-120	Employee Benefits	92,428	97,844	110,256	132,288	96,609	172,518	148,300	158,148
10-58-130	Employer Taxes	19,244	19,685	21,087	25,001	16,818	31,989	25,930	28,977
10-58-135	Uniform Expense	344	122	660	653	527	1,000	1,000	1,000
10-58-210	Books, Subscript, Memberships	670	658	667	2,369	1,395	3,000	3,000	3,000
10-58-230	Travel	558	-	-	2,293	871	1,600	1,600	3,000
10-58-240	Office Supplies & Expense	617	959	2,194	5,057	1,174	4,000	4,000	5,000
10-58-250	Equipment Supplies & Maint	366	-	409	544	740	800	800	800
10-58-255	Vehicle Maintenance	517	757	529	1,183	4,626	2,000	5,000	6,000
10-58-256	Vehicle Fuel	2,713	2,590	1,896	3,465	2,496	4,000	4,000	4,500
10-58-280	Telephone	2,385	2,434	2,479	2,817	2,286	2,900	2,900	2,900
10-58-310	Professional & Tech	4,721	12,592	22,103	11,020	19,841	8,000	26,000	20,000
10-58-330	Education & Training	1,616	944	1,752	5,589	6,161	6,000	7,000	8,000
10-58-510	Insurance & Surety Bonds	796	4,334	2,378	3,831	4,109	4,214	4,200	4,600
10-58-600	Judgements & Losses	-	-	11,000	-	-	-	-	-
10-58-610	Miscellaneous	260	412	218	668	199	2,000	1,500	2,000
10-58-740	Capital Outlay - Equipment	-	-	1,879	5,552	7,337	5,000	7,337	4,000
10-58-742	Capital Outlay-Vehicles	-	25,243	-	-	-	-	-	-
		350,810	393,334	419,401	491,049	364,895	596,596	554,567	574,907

GENERAL FUND									
		2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual YTD - Feb	2023 Adopted Budget	2023 Estimate to Complete	2024 Budget
EXPENDITURES									
Streets									
10-60-110	Salaries & Wages	133,310	156,101	156,737	161,559	121,737	188,035	188,035	204,151
10-60-111	Overtime	3,556	4,490	4,271	3,651	2,416	4,935	4,000	4,000
10-60-120	Employee Benefits	56,612	71,304	70,972	73,492	54,908	90,383	83,700	90,223
10-60-130	Employer Taxes	12,759	15,016	15,057	15,305	11,341	20,244	17,875	18,860
10-60-135	Uniform & Safety Equipment	1,115	1,093	1,359	1,134	1,012	1,365	1,500	1,675
10-60-210	Books, Subscriptions, & Member	497	1,491	304	42	78	655	655	570
10-60-215	Software	715	647	299	3,169	859	3,875	4,100	4,215
10-60-230	Travel	499	338	-	79	302	875	875	1,250
10-60-240	Office Supplies	1,772	1,538	2,145	1,850	1,068	2,180	2,180	2,320
10-60-250	Equipment Supplies & Maint	3,747	3,467	4,077	3,139	3,749	3,900	4,500	4,500
10-60-251	Equipment Rental	-	47	-	-	-	1,500	1,500	1,500
10-60-255	Vehicle Maintenance	1,076	569	487	1,349	1,308	855	2,000	1,500
10-60-256	Gas/Oil/Diesel	8,124	9,264	7,791	12,358	10,249	11,375	15,000	15,000
10-60-260	Bldg & Grounds-Supplies/Maint	1,020	635	633	1,642	910	900	1,500	1,500
10-60-270	Utilities	28,647	32,968	29,482	29,536	18,311	32,825	35,000	35,000
10-60-280	Telephone	1,771	1,436	1,405	1,883	1,301	1,950	2,000	2,100
10-60-310	Professional & Technical	3,210	1,624	2,641	3,415	2,342	3,080	3,190	3,840
10-60-315	Contract Services	-	300	687	217	220	600	600	600
10-60-316	MPO	5,000	5,000	5,000	5,000	5,500	5,500	5,500	5,500
10-60-330	Education & Training	1,619	967	1,017	955	1,120	2,000	1,500	2,000
10-60-480	Materials & Supplies	2,453	1,476	1,937	3,792	2,193	4,400	4,400	4,400
10-60-500	Street/Road Repairs	3,299	11,146	20,808	1,494	3,388	25,000	15,000	25,000
10-60-510	Insurance & Surety Bonds	6,391	7,361	4,755	7,092	7,839	7,801	7,900	9,200
10-60-515	Street Maintenance	349,914	283,921	361,927	356,986	29,086	400,000	455,000	550,000
10-60-525	Undesignated Street Projects	12,050	31,827	38,400	8,704	37,393	45,000	39,000	60,000
10-60-530	Street Lighting	24,905	58,500	46,501	6,367	3,043	60,000	20,000	70,000
10-60-531	Street Signage	-	-	5,443	14,604	14,382	20,000	20,000	25,000
10-60-610	Miscellaneous	(1,000)	-	-	-	128	-	-	-
10-60-875	GIS Mapping	-	-	-	-	-	-	-	6,000
10-60-740	Capital Outlay - Equipment	49,606	61,166	53,876	1,492	-	236,250	200,057	7,500
10-60-741	Capital Outlay - Tools	69	1,188	1,116	287	264	1,250	1,250	6,250
10-60-742	Capital Outlay - Vehicles	9,093	10,295	-	-	20,300	24,000	20,300	14,125
10-60-744	Capital Outlay - Other	324	26,878	9,246	9,847	5,687	2,500	8,000	-
10-60-747	Capital Outlay - PW Yard	-	607	10,957	3,608	2,908	75,000	10,000	-
		722,591	802,659	859,331	734,049	365,341	1,278,233	1,176,117	1,177,780
Sanitation									
10-62-315	Solid Waste Home Collection	475,731	503,215	541,098	596,249	408,260	629,000	629,000	646,000
10-62-320	Recycling Collection	128,316	133,749	178,803	242,548	187,905	259,000	294,236	303,000
10-62-325	Waste Service Dumpster Pickup	16,415	15,143	17,406	27,772	19,022	35,603	39,603	42,000
10-62-350	Write-off Bad Debt	-	-	-	-	18,585	-	18,585	-
		620,462	652,108	737,308	866,568	633,772	923,603	981,424	991,000

GENERAL FUND									
		2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual YTD - Feb	2023 Adopted Budget	2023 Estimate to Complete	2024 Budget
EXPENDITURES									
Recreation									
10-70-110	Salaries & Wages	100,732	102,601	103,928	112,114	80,078	123,872	123,872	134,260
10-70-111	Overtime	546	308	204	675	477	1,200	1,200	800
10-70-120	Employee Benefits	27,150	46,563	50,422	51,244	35,743	63,490	54,490	58,300
10-70-130	Employers Taxes	8,750	8,497	8,679	9,402	6,593	13,343	10,600	11,393
10-70-135	Uniform & Safety Equipment	575	-	77	-	-	300	150	300
10-70-210	Books,Subscript, Memberships	319	385	210	260	370	600	600	600
10-70-230	Travel & Lodging	359	1,490	-	406	91	2,700	500	2,800
10-70-240	Office Supplies	789	396	871	79	32	950	500	950
10-70-250	Equipment - Supplies & Maint	1,227	497	666	442	1,539	1,500	1,500	1,500
10-70-251	Equipment Rental	3,780	3,790	3,780	4,215	2,275	3,960	3,960	3,960
10-70-256	Vehicle Fuel	110	527	932	1,394	872	1,875	1,875	1,875
10-70-270	Utilities	13,018	13,985	12,162	10,421	8,006	17,000	17,000	17,000
10-70-280	Telephone	-	-	-	-	-	1,200	-	-
10-70-310	Professional & Technical	971	896	827	1,458	-	1,000	500	500
10-70-315	Contractor Services	3,360	3,827	3,630	4,481	5,528	5,500	6,500	6,120
10-70-330	Education & Training	255	1,044	74	315	365	800	500	875
10-70-335	Little League	250	250	250	300	300	300	300	300
10-70-337	Baseball/Softball 5-8	720	167	1,386	50	-	1,200	1,200	1,200
10-70-343	Football - Flag	1,872	2,205	1,923	3,261	3,582	3,500	3,600	3,500
10-70-345	Basketball	2,332	2,655	2,248	2,629	2,917	6,000	3,500	8,000
10-70-346	Running Contract	228	-	500	-	-	500	250	500
10-70-347	Contract Classes	1,587	1,637	2,060	2,000	1,069	1,500	1,500	2,500
10-70-348	Youth Activities	-	1,181	485	389	536	2,350	1,000	2,350
10-70-350	Sand Hollow Swimming Pool	30,280	24,701	24,255	25,577	32,160	27,000	32,160	32,500
10-70-351	Adult Volleyball/Basketball	-	-	-	25	1,166	1,500	1,200	1,750
10-70-480	Materials & Supplies	-	548	-	-	-	1,000	250	1,000
10-70-510	Insurance & Surety Bonds	8,825	11,108	7,026	10,384	11,168	11,422	11,168	11,800
10-70-610	Miscellaneous	1,811	1,399	2,694	3,909	2,096	5,400	5,000	5,000
10-70-740	Capital Outlay -Equipment	1,250	-	3,273	500	-	6,000	6,000	-
10-70-750	RAP Tax Expenditure	-	-	-	-	11,198	53,143	53,143	57,267
10-70-760	Christmas Decorations	635	104	22	370	562	1,500	530	1,500
		217,418	231,944	232,582	246,300	208,724	361,805	344,548	370,400
Parks									
10-75-110	Salaries & Wages	186,595	183,371	205,787	219,145	149,644	231,568	227,800	242,579
10-75-111	Overtime	5,268	3,790	2,109	2,876	1,901	4,500	4,500	3,500
10-75-120	Employee Benefits	90,923	101,401	121,758	125,065	85,910	139,384	132,500	141,887
10-75-130	Employers Taxes	17,289	16,316	18,003	19,230	13,116	22,018	20,700	22,555
10-75-135	Uniform & Safety Equipment	3,020	2,520	3,122	2,284	2,816	3,400	3,400	3,940
10-75-210	Books, Subscript, Memberships	45	705	447	435	-	985	985	1,035
10-75-230	Travel & Lodging	309	89	96	-	-	850	500	850
10-75-240	Office Supplies	645	435	574	1,451	325	500	500	500
10-75-250	Equipment - Supplies & Maint	19,009	18,011	15,865	23,266	16,641	19,000	19,000	19,000
10-75-251	Equipment Rental	-	16	-	-	-	1,000	500	1,000
10-75-256	Vehicle Fuel	8,074	6,915	7,953	10,217	5,959	8,500	8,500	9,000
10-75-280	Telephone	2,219	2,114	1,852	2,613	2,101	5,628	5,628	6,060
10-75-315	Contractor Services	3,969	6,234	5,936	4,121	3,387	6,310	5,300	6,310
10-75-316	Water	82,084	88,652	96,836	106,646	75,702	127,100	127,100	127,100
10-75-330	Training & Education	899	680	853	1,655	624	2,000	2,000	2,000
10-75-355	Park Improvements	7,866	7,444	24,982	29,003	5,118	29,200	29,200	27,000
10-75-480	Materials & Supplies	7,918	9,614	5,633	12,600	3,815	13,000	13,000	13,000
10-75-500	Fire Lake Park Maintenance	6,571	3,933	8,855	8,036	6,618	23,025	23,025	10,025
10-75-750	RAP Tax Expenditure	-	-	-	-		53,143	53,143	57,267
10-75-740	Capital Outlay-Equipment	46,097	-	-	-	9,477	15,000	10,000	-
10-75-742	Capital Outlay-Vehicles	24,208	-	-	-	-	-	-	-
10-75-743	Capital Outlay - Other	-	-	17,874	-	16,597	-	-	-
		513,008	452,238	538,534	568,642	399,750	706,110	687,281	694,609

GENERAL FUND									
		2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual YTD - Feb	2023 Adopted Budget	2023 Estimate to Complete	2024 Budget
EXPENDITURES									
Cemetery									
10-77-110	Salaries & Wages	63,106	69,235	77,691	83,158	56,638	91,088	86,849	91,768
10-77-111	Overtime	1,575	1,272	720	1,126	766	1,801	1,801	1,200
10-77-120	Employee Benefits	29,983	36,390	46,946	48,074	32,610	55,655	50,554	53,398
10-77-130	Employers Taxes	5,785	6,028	6,683	7,182	4,882	8,787	7,600	8,025
10-77-240	Office Supplies	-	-	-	-	-	100	100	100
10-77-250	Equipment - Supplies & Maint	496	91	573	341	842	2,500	2,000	2,500
10-77-256	Vehicle Fuel	-	-	-	-	-	250	250	250
10-77-310	Professional & Technical	-	-	1,305	-	-	4,645	1,000	4,645
10-77-316	Water	-	-	3,055	-	-	7,500	-	-
10-77-330	Education & Training	-	-	-	-	-	500	250	500
10-77-480	Materials & Supplies	-	-	-	-	-	2,100	1,000	2,100
10-77-490	Wreaths Across America	-	-	-	-	-	2,000	-	2,000
10-77-740	Capital Outlay - Equipment	2,600	-	-	5,050	-	-	-	-
10-77-750	Cemetery Improvements	-	-	-	3,400	400	4,500	4,500	25,000
		103,544	113,016	136,973	148,331	96,139	181,426	155,904	191,486
Total Operating Expenditures		6,538,904	6,803,057	7,549,620	7,765,397	5,409,867	10,209,652	9,483,384	10,304,441
Transfers to Other Funds									
10-90-150	Budgeted Surplus	-	-	-	-	-	-	569,062	-
10-90-200	Transfer to Capital Projects	376,940	3,390,000	1,400,000	1,161,629	-	50,000	525,000	550,739
10-90-822	Transfer to Debt Service Fund	150,000	245,000	200,000	194,057	188,691	188,691	188,691	195,000
10-90-855	Transfer to MBA Fund	-	-	-	10,000	-	159,650	160,050	160,550
		526,940	3,635,000	1,600,000	1,365,686	188,691	398,341	1,442,803	906,289
Total General Fund Expenditures		7,065,844	10,437,773	9,149,620	9,131,083	5,598,558	10,607,995	10,926,187	11,210,730
Other Financing Sources/(Uses)									
10-30-070	Gain on Disposal of Capital Asset	-	2,550,000	-	-	-	-	-	-
Net Revenue Over Expenditures		201,031	357,692	308,448	533,865	1,985,649	-	-	-
Beginning Fund Balance		1,643,748	1,844,779	1,770,064	2,489,667		3,021,275	3,021,275	3,590,337
Ending Fund Balance		1,844,779	1,770,064	2,489,667	3,021,275		2,909,245	3,590,337	3,590,337

Debt Service

	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual YTD - Feb	2023 Adopted Budget	2023 Estimate to Complete	2024 Budget
REVENUE								
Interest and Assessments								
3810.0 Interest Earnings	10,089	9,586	7,797	6,105	3,454	6,300	5,000	5,000
3820.0 Historic Township SAA Assess.	40,023	51,845	54,569	36,945	19,940	21,715	21,715	21,715
3825.0 Ivins Good Samaritan Fund	538	751	469	878	425	-	430	-
Miscellaneous revenue								
3801.0 - Bond Proceeds	-	-	-	-	-	-	-	-
Contributions and transfers								
3910.0 Transfer From General Fund	150,000	245,000	200,000	194,057	188,691	188,691	188,691	195,000
3920.0 Transfer from Road Impact Fund	200,000	75,000	199,384	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	-	-	-	-	-	10,000	10,869	3,208
Total Revenue:	**550,649**	**382,182**	**462,218**	**412,986**	**212,510**	**226,706**	**226,705**	**224,923**
EXPENDITURES								
4041.0 - Good Samaritan Expense	-	-	-	-	-	-	-	-
4085.1 - Wash Co. Tuacahn Trail Loan	150,000	-	-	-	-	-	-	-
4085.4 - Issuance costs	-	-	-	-	-	-	-	-
4085.5 Sales Tax Bond 2010 Principal	-	-	-	-	-	-	-	-
4085.6 Sales Tax Bond 2010 Interest	-	-	-	17,724	-	-	-	-
4085.7 2016 Sales Tax Refunding - Principal	176,000	179,000	185,000	186,000	193,000	193,000	193,000	195,000
4085.8 2016 Sale Tax Refunding - Interest	47,385	44,412	40,920	19,600	17,794	33,706	33,706	29,923
4086.0 Excise Tax Bond 2012 Principal	213,000	217,967	225,000	172,000	-	-	-	-
4086.1 Excise Tax Bond 2012 Interest	18,692	13,314	7,819	2,212	-	-	-	-
4063.4 - Budgeted Surplus	-	-	-	-	-	-	-	-
Total Expenditures	**605,076**	**454,693**	**458,739**	**397,535**	**210,794**	**226,706**	**226,706**	**224,923**
Total Change In Net Position	(54,427)	(72,511)	3,479	15,451	1,717	-	-	-
Beginning Fund Balance	170,687	116,260	43,749	47,228		62,678	62,678	51,809
Ending Fund Balance	116,260	43,749	47,228	62,678		52,678	51,809	48,601

Municipal Building Authority

	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual YTD - Feb	2023 Adopted Budget	2023 Estimate to Complete	2024 Budget
REVENUE								
3310.0 Interest Earnings	1,375	2,161	12,860	3,278	1	400	1	-
3920.0 Trans from Park Impact Fees	143,660	143,118	1,341,059	-	-	-	-	-
3925.0 Transfer from Capital Projects	-	-	2,024,204	-	-	-	-	-
3320.0 Bond Proceeds	-	-	2,500,000	-	-	-	-	-
3910.0 Transfer from General Fund	-	-	-	10,000	160,050	159,650	160,050	160,550
3940.0 - Appropriated Fund Balance	-	-	-	-	-			-
Total Revenue	**145,035**	**145,279**	**5,878,123**	**13,278**	**160,051**	**160,050**	**160,051**	**160,550**
EXPENDITURES								
4210.0 Transfer to Capital Proj Fund	-	-	1,890,000	2,645,285	-	-	-	-
4089.0 Budgeted Surplus	-	-	-	-	-	-	1	-
4120.0 Bond Payment - Principal	95,000	98,000	1,328,000	98,000	-	100,000	100,000	103,000
4125.0 Bond Payment - Interest	48,660	45,810	13,059	62,500	-	60,050	60,050	57,550
Total Expenditures	**143,660**	**143,810**	**3,231,059**	**2,805,785**	**-**	**160,050**	**160,051**	**160,550**
Total Change In Net Position	1,375	1,469	2,647,064	(2,792,508)	160,051	-	-	-
Beginning Fund Balance	147,576	148,951	150,420	2,798,859		6,352	6,352	6,352
Ending Fund Balance	148,951	150,420	2,798,859	6,352		6,352	6,352	6,352

Public Safety Impact Fees

	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual YTD - Feb	2023 Adopted Budget	2023 Estimate to Complete	2024 Budget
REVENUE								
3810.0 Interest Earnings	4,055	3,587	965	1,210	7,770	1,200	8,000	10,000
3815.0 - Grant	-	-	-	-	-	-	-	-
3820.0 Public Safety Impact Fees	22,801	17,741	28,777	74,564	471,387	123,200	485,000	61,600
3850.0 Appropriation Unapp Fund Bal	-	-	-	-	-	-		
Total Revenue:	**26,857**	**21,328**	**29,742**	**75,774**	**479,156**	**124,400**	**493,000**	**71,600**
EXPENDITURES								
4089.0 - Budgeted Surplus	-	-	-	-	-	124,400	493,000	71,600
4089.6 Public Safety Master Plan	-	-	10,529	9,709	-	-	-	-
4082.3 - Transfer To Capital Projects Fund	100,000	-	4	110,000	-	-	-	-
Total Expenditures	**100,000**	**-**	**10,533**	**119,709**	**-**	**124,400**	**493,000**	**71,600**
Total Change In Net Position	(73,143)	21,328	19,209	(43,935)	479,156	-	-	-
Beginning Fund Balance	132,484	59,341	80,668	99,877		55,942	55,942	548,942
Ending Fund Balance	59,341	80,668	99,877	55,942		180,342	548,942	620,542

Street Impact Fees

	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual YTD - Feb	2023 Adopted Budget	2023 Estimate to Complete	2024 Budget
REVENUE								
3810.0 Interest Earnings	11,208	14,556	5,003	7,967	40,945	6,153	90,000	30,000
3815.0 - Grant	-	11,110	34,779	-	-	-	-	-
3820.0 Street Impact Fees	295,885	242,667	449,516	414,305	1,430,822	227,800	1,450,000	113,900
3820.5 - Transfer From General Fund	-	-	-	-	-	-	-	-
3850.0 Appropriation Unapp Fund Bal	-	-	-	-	-	816,047	-	1,756,100
Total Revenue:	**307,093**	**268,334**	**489,298**	**422,272**	**1,471,767**	**1,050,000**	**1,540,000**	**1,900,000**
EXPENDITURES								
4020.5 - Transfer to Capital Projects	90,000	-	-	-	-	1,050,000	300,000	1,900,000
4072.0 Cap Fac Plans & Impact Fee Analysis	-	29,186	28,408	-	-	-	-	-
4082.2 Transfer to Debt Service	200,000	75,000	199,384	175,000	-	-	-	-
4089.0 - Budgeted Surplus	-	-	-	-	-	-	1,240,000	-
Total Expenditures	**290,000**	**104,186**	**227,792**	**175,000**	**-**	**1,050,000**	**1,540,000**	**1,900,000**
Total Change In Net Position	17,093	164,148	261,506	247,272	1,471,767	-	-	-
Beginning Fund Balance	155,054	172,147	336,295	597,802		845,073	845,073	2,085,073
Ending Fund Balance	172,147	336,295	597,802	845,073		29,026	2,085,073	328,973

Park Impact Fees

	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual YTD - Feb	2023 Adopted Budget	2023 Estimate to Complete	2024 Budget
REVENUE								
3810.0 - Interest Earnings	31,818	35,281	6,023	11,111	55,579	5,936	80,000	60,000
3815.0 - Grant	-	-	-	-	-	-	-	-
3820.0 - Parks Impact Fees	603,817	672,106	938,073	729,612	150,756	506,359	185,000	237,800
3850.0 - Appropriated Fund Balance	-	-	-	-		87,705	35,000	818,200
Total Revenue:	**635,635**	**707,387**	**944,096**	**740,724**	**206,336**	**600,000**	**300,000**	**1,116,000**
EXPENDITURES								
4020.0 - Transfer to Debt Service	150,000	-	-	-	-	-	-	-
4072.0 - Cap Fac Plans / Impact Fee Analysis	-	-	-	2,325	-	-	-	-
4020.5 - Transfer to Capital Projects	850,000	-	-	-	-	600,000	150,000	1,116,000
4061.0 - Transfer to MBA	143,118	143,810	1,341,059	-	-	-	-	-
4089.0 - Budgeted Surplus	-	-	-	-	-	-	150,000	-
Total Expenditures	**1,143,118**	**143,810**	**1,341,059**	**2,325**	**-**	**600,000**	**300,000**	**1,116,000**
Total Change In Net Position	(507,483)	563,577	(396,962)	738,399	206,336	-	-	-
Beginning Fund Balance	1,172,521	665,038	1,228,615	831,653		1,570,051	1,570,051	1,685,051
Ending Fund Balance	665,038	1,228,615	831,653	1,570,051		1,482,346	1,685,051	866,851

Capital Projects

	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual YTD - Feb	2023 Adopted Budget	2023 Estimate to Complete	2024 Budget
REVENUE								
3845.0 - State Grant	-	-	-	-	-	-	-	-
3845.5 - Grant Funds	100,000	-	-	-	-	-	-	
3920.0 Transfer From Gen Fund	376,940	3,390,000	1,400,000	1,161,629	-	50,000	525,000	550,739
3924.0 Transfer From MBA Fund	-	-	1,890,000	2,645,285	-	-	-	-
3930.0 Transfer From Water Fund	-	-	-	-	-	-	-	-
3935.0 Transfer from Sewer Fund	-	-	-	-	-	-	-	-
3940.0 Transfer From Streets Imp Fund	90,000	-	-	-	-	1,050,000	300,000	1,900,000
3945.0 Transfer From Strom Drn & Sewe	-	-	-	-	-	-	-	-
3922.0 - Transfer From Park Impact Fund	850,000	-	-	-	-	600,000	150,000	1,116,000
3923.0 - Transfer From Public Safety Impact Fund	100,000	-	-	110,000	-	-	-	-
3946.0 - Appropriated Fund Balance	-	-	-	-	-	2,075,000	-	1,999,261
Total Revenue:	**1,516,940**	**3,390,000**	**3,290,000**	**3,916,914**	**-**	**3,775,000**	**975,000**	**5,566,000**
EXPENDITURES								
4070.9 Entry Sign	-	50,390	-	-	-	-	-	-
4069.5 - Cemetery Improvements	108,664	-	-	975	205,638	150,000	220,000	-
4069.9 Park & Trail Improvements	689,811	426,596	84,330	819	7,583	600,000	150,000	1,000,000
4071.0 Road Projects	102,086	241,289	213,173	-	94,020	2,850,000	300,000	3,950,000
4071.3 - Unity Park-Playgrnd/SkatePark	732	361,619	-	-	-	-	-	-
4074.7 - PW Yard	-	-	-	-	-	-	-	150,000
4075.0 - Regional Park	-	-	-	-	-	-	-	466,000
4083.0 City Offices	-	99,586	3,565,854	1,270,479	-	-	-	-
4083.5 - Police Remodel	-	-	-	420,622	103,483	175,000	121,833	-
4089.0 - Budgeted Surplus	-	-	-	-	-	-	183,167	-
Total Expenditures	**901,294**	**1,179,480**	**3,863,356**	**1,692,895**	**410,724**	**3,775,000**	**975,000**	**5,566,000**
4060.0 - Transfer to MBA Fund	-	-	2,024,204	-	-	-	-	-
Total Change In Net Position	615,646	2,210,520	(2,597,560)	2,224,020	(410,724)	-	-	-
Beginning Fund Balance	383,503	999,149	3,209,669	611,988		2,836,007	2,836,007	3,019,174
Ending Fund Balance	999,149	3,209,669	611,988	2,836,007		761,007	3,019,174	1,019,913

TRANSFERS FY 2024

	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	195,000	10-90-822	195,000	-
Transfer from Streets Impact Fund	31-39-200	-	44-40-822	-	-
MUNICIPAL BULDING AUTHORITY FUND					
Transfer from General Fund	36-39-100	160,550	10-90-855	160,550	-
CAPITAL PROJECTS FUND					
Transfer From General Fund	49-39-200	550,739	10-90-200	550,739	-
Transfer From Park Impact Fund	49-39-220	1,116,000	45-40-205	1,116,000	-
Transfer From Public Safety Impact Fund	49-39-230	-	43-40-823	-	-
Transfer from Streets Impact Fund	49-39-400	1,900,000	44-40-205	1,900,000	-
Transfer from MBA Fund	49-39-240	-	36-42-100	-	
		3,922,289		3,922,289	-

TOTAL NET TRANSFERS	TRANSFERS IN	TRANSFERS OUT	DIFFERENCE
General Fund	-	906,289	(906,289)
Debt Service Fund	195,000	-	195,000
MBA Fund	160,550	-	160,550
Public Safety Impact Fee	-	-	
Streets Impact Fee	-	1,900,000	(1,900,000)
Parks Impact Fee	-	1,116,000	(1,116,000)
Capital Projects	3,566,739	-	3,566,739
Water	-	-	-
Sewer	-	-	-
Storm Drain	-	-	-
	3,922,289	3,922,289	-

TRANSFERS FY 2023

	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	188,691	10-90-822	188,691	-
Transfer from Streets Impact Fund	31-39-200	-	44-40-822	-	-
MUNICIPAL BULDING AUTHORITY FUND					
Trans from Park Impact Fees	36-39-200	-	45-40-610	-	-
Trans from General Fund	36-39-100	160,050	10-90-855	160,050	
CAPITAL PROJECTS FUND					
Transfer From General Fund	49-39-200	525,000	10-90-200	525,000	-
Transfer From Park Impact Fund	49-39-220	150,000	45-40-205	150,000	-
Transfer From Public Safety Impact Fund	49-39-230	-	43-40-823	-	-
Transfer from Streets Impact Fund	49-39-400	300,000	44-40-205	300,000	-
		$ 1,323,741.00		$ 1,323,741.00	-

TOTAL NET TRANSFERS	TRANSFERS IN	TRANSFERS OUT	DIFFERENCE
General Fund	-	873,741	(873,741.00)
Debt Service Fund	188,691	-	188,691.00
MBA Fund	160,050	-	160,050.00
Streets Impact Fee	-	300,000	(300,000.00)
Parks Impact Fee	-	150,000	(150,000.00)
Capital Projects	975,000	-	975,000.00
Water	-	-	-
Sewer	-	-	-
Storm Drain	-	-	-
	$ 1,323,741	$ 1,323,741	$ -

Fund Balance

Description	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Estimate to Complete	2024 Budget
General Fund						
Beginning	$ 1,643,748	$ 1,844,779	$ 1,770,064	$ 2,489,667	$ 3,021,275	$ 3,590,337
Ending	$ 1,844,779	$ 1,770,064	$ 2,489,667	$ 3,021,275	$ 3,590,337	$ 3,590,337
Debt Service						
Beginning	170,687	116,260	43,749	47,228	62,678	51,809
Ending	116,260	43,749	47,228	62,678	51,809	48,601
Municipal Building Authority						
Beginning	147,576	148,951	150,420	2,798,859	6,352	6,352
Ending	148,951	150,420	2,798,859	6,352	6,352	6,352
Capital Projects						
Beginning	383,503	999,149	3,209,669	611,988	2,836,007	3,019,174
Ending	999,149	3,209,669	611,988	2,836,007	3,019,174	1,019,913
Special Revenue Funds						
Public Safety Impact Fees						
Beginning	132,484	59,341	80,668	99,877	55,942	548,942
Ending	59,341	80,668	99,877	55,942	548,942	620,542
Streets Impact Fees						
Beginning	155,054	172,147	336,295	597,802	845,073	2,085,073
Ending	172,147	336,295	597,802	845,073	2,085,073	328,973
Park Impact Fees						
Beginning	1,172,521	665,038	1,228,615	831,653	1,570,051	1,685,051
Ending	665,038	1,228,615	831,653	1,570,051	1,685,051	866,851
Total Governmental - Beginning	$ 3,805,574	$ 4,005,665	$ 6,819,480	$ 7,477,073	$ 8,397,379	$ 10,986,739
Total Governmental - Ending	$ 4,005,665	$ 6,819,480	$ 7,477,073	$ 8,397,379	$ 10,986,739	$ 6,481,570

Governmental Fund Balances

Description	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Estimate to Complete	2024 Budget
General Fund	$ 1,844,779	$ 1,770,064	$ 2,489,667	$ 3,021,275	$ 3,590,337	$ 3,590,337
All Other Governmental	$ 2,160,886	$ 5,049,416	$ 4,987,406	$ 5,376,104	$ 7,396,402	$ 2,891,233
Total Governmental	$ 4,005,665	$ 6,819,480	$ 7,477,073	$ 8,397,379	$ 10,986,739	$ 6,481,570

IVINS CITY

Debt Service Schedule

Fiscal Year Ended June 30, 2024

BOND DEBT

Debt Description	Bond Holder	Payment Month	Maturity	Beginning Balance	Principle Amount	Interest Amount	Ending Balance
GOVERNMENTAL							
Sales Tax Refunding Bond Series 2016	Zions Bank	June/December	12/1/2030	1,632,000	195,000	29,923	1,437,000
City Hall 2020 CIB Bond	Utah Division of Finance	July	7/1/2041	2,402,000	100,000	60,050	2,302,000
TOTAL GOVERNENTAL BOND DEBT				$ 4,034,000	$ 295,000	$ 89,973	$ 3,739,000
BUSINESS-TYPE							
Washington County Water Conservancy District	Regional Pipeline Bond	Monthly	2028	1,017,188	193,926		823,262
Storm Drain Bond Series 2016	US Bank	October/April	10/1/2036	2,060,000	265,000	77,100	1,795,000
TOTAL BUSINESS-TYPE BOND DEBT				$ 3,077,188	$ 458,926	$ 77,100	$ 2,618,262
TOTAL BONDED DEBT				**$ 7,111,188**	**$ 753,926**	**$ 167,073**	**$ 6,357,262**

	2023
Moody's Investors Service: General Obligation Bond Rating	**Aa3**

VEHICLE & EQUIPMENT LEASES

Vehicle/Equipment Description	Payment Number	Due Date	Principle Amount	Interest Amount	Total Payment
GOVERNMENTAL					
Fire Apparatus	Pmt 6 of 7	Annually	45,356	2,473	47,829
BUSINESS-TYPE					
None					
TOTAL LEASES PAYABLE			$ 45,356	$ 2,473	$ 47,829

Legal /HR Department

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



LEGAL/HUMAN RESOURCES

	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual YTD - Feb	2023 Adopted Budget	2023 Estimate to Complete	2024 Budget
EXPENDITURES								
4111.0 - Salaries & Wages	20,145	21,052	21,949	23,175	18,548	29,366	33,140	44,000
4111.1 - Overtime	265	69	163	150	67	309	300	300
4112.0 - Employee Benefits	8,432	9,082	9,457	9,568	7,943	13,592	11,000	20,059
4113.0 - Employers Taxes	2,180	1,803	1,834	1,979	1,504	3,907	2,890	4,060
4113.5 - Uniform Expense	-	-	-	-	-	-	-	-
4114.0 - Outside Counsel	(124)	1,443	30	4,161	310	10,000	5,000	5,000
4121.0 - Books, Subscript, Memberships	636	261	314	1,314	939	2,000	5,446	2,000
4123.0 - Travel	10	-	-	345	76	1,500	1,000	1,500
4124.0 - Office Supplies & Expense	8	-	20	7	-	50	50	600
4125.0 - Equipment Supplies & Maint	113	-	-	-	-	-	-	-
4131.0 - Professional & Technical	2,768	(1,229)	2,724	4,370	3,202	5,300	5,300	5,500
4131.5 - Recruiting	1,098	638	773	773	101	1,300	1,300	500
4133.0 - Education & Training	89	398	90	159	68	1,500	1,500	300
4140.0 - Santa Clara Court	103,672	69,384	95,917	32,608	28,906	100,000	90,000	80,000
4142.0 - Witness Fees	(37)	-	-	-	-	-	-	-
4161.0 - Miscellaneous	-	-	3	24	-	-	-	-
4174.0 - Capital Outlay - Equipment	-	-	-	-	-	-	-	-
4174.1 - Capital Outlay - Furnishing	-	-	-	-	-	-	-	-
Total	**139,255**	**102,900**	**133,274**	**78,633**	**61,663**	**168,823**	**156,925**	**163,819**
REVENUE								
3150.0 - Court Fines	88,875	48,537	33,507	351	824	-	824	-
Required General Revenues	50,380	54,363	99,768	78,282	60,839	168,823	156,101	163,819

Administrative Department

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



ADMINISTRATION

	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual YTD - Feb	2023 Adopted Budget	2023 Estimate to Complete	2024 Budget
EXPENDITURES								
4311.0 - Salaries & Wages	188,081	192,602	200,447	224,934	159,207	249,851	240,450	249,100
4311.1 - Overtime	1,292	566	789	1,031	810	1,507	1,300	1,000
4312.0 - Employee Benefits	77,783	83,658	86,247	88,654	64,321	105,527	100,520	107,447
4313.0 - Employers Taxes	16,348	16,770	17,240	19,567	13,855	23,874	20,708	21,664
4313.5 - Uniform Expense	259	169	151	179	73	200	100	150
4321.0 - Books, Subscript, Memberships	200	372	2,843	349	65	600	600	450
4321.4 - Computer Software Purchases	5,098	8,326	(6,869)	4,330	6,891	10,400	10,400	8,000
4322.0 - Public Notices	1,424	1,793	349	1,220	419	2,835	1,800	1,800
4322.5 - Elections	-	19,623	-	22,752	-	-	-	30,000
4323.0 - Travel	1,189	1,170	87	243	545	800	800	1,000
4324.0 - Office Supplies & Expense	3,497	2,888	3,560	5,140	4,303	5,250	6,000	6,500
4325.0 - Equipment - Supplies & Maint	(446)	6	424	155	8	250	150	200
4325.5 - Vehicle Maintenance	414	214	247	1,359	503	1,250	1,250	1,250
4326.0 - Vehicle Fuel	388	555	471	271	168	605	600	600
4326.0 - Bldgs & Grounds - Supplies/Mnt	3,853	4,665	2,648	1,659	2,258	5,250	5,250	5,500
4327.0 - Utilities	1,370	1,193	1,356	4,220	2,376	6,500	6,500	6,500
4328.0 - Telephone	10,168	5,579	10,483	7,974	3,838	8,976	9,000	9,000
4331.0 - Professional & Technical	3,915	3,680	4,050	6,581	4,304	9,430	8,500	8,500
4331.3 - Audit	3,340	3,420	3,500	3,580	4,400	3,800	4,400	4,500
4333.0 - Education & Training	924	824	422	1,313	171	1,560	1,560	2,000
4351.0 - Insurance & Surety Bonds	1,691	1,717	1,770	3,079	5,532	3,387	5,532	6,100
4361.0 - Miscellaneous	92	25	12	82	36	161	36	150
4362.0 - Bank Analysis Service Fees	6,765	6,520	7,803	8,805	8,290	9,345	13,000	12,000
4372.0 - Bank Error & Cash Short/Over	3	-	-	(0)	-	-	-	-
4374.0 - Capital Outlay - Equipment	1,759	311	-	2,517	-	3,500	3,500	3,500
4374.1 - Capital Outlay - Furnishing	-	-	-	365	-	-	-	-
4374.2 - Capital Outlay - Vehicles	-	-	-	-	-	-	-	-
Total	**329,407**	**356,643**	**338,031**	**410,360**	**282,374**	**454,858**	**441,956**	**486,911**
REVENUE								
3210.0 Business Licenses & Permits	5,325	5,350	5,925	6,580	8,055	6,161	7,000	6,647
Required General Revenues	324,082	351,293	332,106	403,780	274,319	448,697	434,956	480,264

General Government Department

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



GENERAL GOVERNMENT

	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual YTD - Feb	2023 Adopted Budget	2023 Estimate to Complete	2024 Budget
EXPENDITURES								
4411.0 - Salaries & Wages	60,040	60,799	55,846	61,290	41,227	61,300	61,300	62,500
4411.1 - Overtime	-	-	-	-	-	-	-	-
4412.0 - Employee Benefits	17	74	(227)	69	49	75	75	75
4413.0 - Employers Taxes	5,602	5,672	5,210	5,718	3,799	5,600	5,600	5,750
4421.0 - Books, Subscript, Memberships	8,363	7,322	1,889	2,534	-	7,500	2,000	2,500
4423.0 - Travel	3,494	618	-	-	993	1,200	1,200	1,200
4424.0 - Office Supplies & Expenses	730	96	312	1,178	286	500	500	500
4431.0 - Professional & Technical	7,153	111,235	3,109	2,143	734	5,381	5,381	4,500
4433.0 - Education & Training	2,863	6,435	1,465	4,349	6,285	4,922	7,500	7,500
4451.0 - Insurance & Surety	2,634	2,357	2,713	3,134	3,270	3,447	3,300	3,900
4460.0 - Princess Pageant	403	3,024	3,227	3,233	1,647	3,300	3,300	3,300
4461.0 - Miscellaneous	1,352	516	-	129	9,615	535	10,000	500
4461.1 - Town Activities	2,664	1,464	2,042	2,532	7,538	4,300	14,500	7,000
4461.2 - Youth Easter Activty	2,233	-	660	2,359	2,618	3,500	2,800	3,000
4461.3 - 24th of July Party	-	2,660	-	-	-	-	-	-
4461.7 - Heritage Days	7,942	8,960	1,266	7,627	12,388	15,065	15,065	15,000
4461.8 - Youth Council	-	-	-	-	-	-	-	5,000
4461.9 - Scholarships	852	2,000	2,000	2,000	250	2,000	2,000	2,000
4462.0 - RAP Tax Art Distributions	35,000	31,500	33,255	32,500	47,500	53,143	58,500	77,267
4462.1 - Donations Under $250	800	250	-	250	400	500	500	500
4462.8 - Washington County Youth Crisis Cer	-	-	-	-	-	-	-	-
4463.0 - Suntran Bus Service	65,598	72,394	97,950	97,880	65,498	102,643	99,000	103,000
4464.0 - Community & Econ. Development	-	2,400	-	4,041	13,017	2,500	18,500	10,000
4465.0 - Ivins City Arts Commission	-	-	-	-	110	9,525	9,525	4,500
4469.7 - Community T.V.	8,859	9,139	9,153	9,170	9,628	9,170	9,628	10,000
4470.0 - Santa Clara Fire/Rescue	825,117	837,324	674,446	1,073,192	-	1,787,827	1,230,151	1,712,805
4470.1 - Fire Station Maintenance	-	-	-	-	3,530	5,000	5,500	8,000
4471.0 CARES Supplies & Equipment	-	-	13,513	-	-	-	-	-
4471.1 CARES - Wages	-	-	2,921	-	-	-	-	-
4471.2 CARES - Other Expenditures	-	-	359	-	-	-	-	-
4471.3 CARES Grant Programs	-	-	580,000	-	-	-	-	-
4474.0 - Capital Outlay - Equipment	-	-	-	-	-	-	-	-
4474.1 - Capital Outlay - Furnishing	-	-	-	-	6,374	-	6,374	-
Total	**1,041,716**	**1,166,240**	**1,491,111**	**1,315,329**	**236,754**	**2,088,933**	**1,572,199**	**2,050,297**
REVENUE								
3344.0 - Wildland Fire Reimb't	114,355	59,917	83,997	56,006	-	41,413	40,000	40,000
3415.0 - Sale of Maps & Books	44	82	190	61	130	55	130	-
3450.0 - Ambulance Fees	101,678	162,776	167,606	192,239	-	122,960	130,000	149,000
3827.0 - Heritage Days	2,360	4,346	1,417	3,182	5,215	2,237	5,215	2,500
3866.0 - Princess Scholarship Rev/Donat	352	125	75	200	125	-	25	-
3887.5 - Fuel Tax Refund	2,305	11,365	11,366	11,367	7,865	8,284	7,865	4,000
3880.0 - Cable TV Vault Lease	4,620	5,198	1,177	6,930	4,043	6,299	6,930	6,930
3888.0 - SunTran Bus Passes	618	530	623	235	480	-	480	500
3875.0 - Town Donations	-	-	-	-	-	-	706	-
3890.0 - Miscellaneous Revenues	43,712	69,739	73,752	75,888	(2,340)	44,193	-	10,000
Total	**270,042**	**314,077**	**340,202**	**346,108**	**15,518**	**225,440**	**191,351**	**212,930**
Required General Revenues	771,674	852,163	1,150,908	969,221	221,236	1,863,493	1,380,848	1,837,367

Public Safety Department

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

LAW ENFORCEMENT

	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual YTD - Feb	2023 Adopted Budget	2023 Estimate to Complete	2024 Budget
EXPENDITURES								
5411.0 Salaries & Wages	1,025,175	1,069,666	1,113,840	1,235,132	936,779	1,532,169	1,475,256	1,564,727
5411.1 Overtime	80,015	66,678	65,047	93,436	66,437	101,720	116,000	90,000
5412.0 Employee Benefits	505,504	539,488	583,685	615,453	468,033	765,101	741,096	808,920
5413.0 Employers Taxes	98,972	100,823	104,826	118,259	88,372	149,765	139,420	150,093
5413.5 Uniform Expense	14,867	16,520	19,073	16,753	6,005	19,552	19,552	20,000
5421.0 Books, Subscript, Memberships	4,281	4,354	12,032	5,881	2,763	6,000	7,500	6,000
5423.0 Travel	10,077	3,621	4,599	4,919	3,886	6,600	7,200	7,000
5424.0 Office Supplies & Expense	17,407	16,819	15,538	17,180	12,609	18,500	20,000	20,000
5425.5 Vehicle Maint	3,618	12,750	11,559	34,866	14,015	20,000	26,000	20,000
5425.6 Vehicle Fuel	22,834	17,352	18,445	28,889	20,511	27,500	60,000	55,000
5426.0 Bldgs/Grounds - Supplies/Maint	2,900	4,343	779	1,841	4,694	4,290	6,000	7,500
5427.0 Utilities	4,525	3,703	6,677	5,211	3,765	7,300	7,300	7,500
5428.0 Telephone	19,940	21,386	20,751	21,151	16,750	26,400	26,400	28,000
5431.0 Professional & Technical	12,976	20,864	14,182	19,477	22,071	19,235	30,000	20,000
5431.5 Contract Services - Spillman	14,280	14,820	-	31,842	-	16,500	16,862	17,000
5433.0 Education & Training	12,424	8,903	21,428	11,843	4,911	17,500	25,000	21,875
5448.0 Special Department Supplies	39,264	44,646	77,017	16,271	19,221	44,440	44,440	45,000
5448.1 K9 Program	14,300	1,103	620	-	-	3,205	3,205	3,000
5448.3 S.C.H. Special Funct Officer	19,808	26,192	24,326	20,930	15,752	22,500	21,003	22,500
5450.0 St George Police Dispatch	195,713	202,679	213,474	207,193	146,660	225,750	195,546	200,000
5451.0 Insurance & Surety Bonds	13,337	25,408	13,558	22,806	26,894	28,050	28,494	30,230
5452.0 Victims Advocate Coordinator	1,196	2,636	-	15	-	1,000	-	1,000
5461.0 Miscellaneous	11,000	8,458	6,179	8,299	5,282	8,407	10,000	8,500
5474.0 Capital Outlay - Equipment	18,408	12,428	31,566	32,169	10,990	26,998	71,998	65,415
5474.1 Capital Outlay - Furnishings	-	-	-	27,044	11,807	25,000	11,807	10,000
5474.2 Capital Outlay - Vehicles	141,667	72,051	81,811	77,322	46,943	55,000	45,843	120,000
Total	**2,305,577**	**2,317,692**	**2,461,490**	**2,674,187**	**1,955,149**	**3,178,482**	**3,155,922**	**3,349,260**
REVENUE								
3451.0 - Tuacahn/Vista SRO	50,000	40,000	40,000	-	-	-	(20,000)	-
3452.0 - Law Enforcement Santa Clara	945,321	925,000	1,160,018	1,008,165	689,958	1,334,703	1,368,044	1,444,303
3453.0 - SRO Washington County School Dist	72,298	60,590	64,007	64,922	-	62,946	75,602	75,602
3450.5 Special Events	12,710	1,653	10,628	21,914	20,142	20,723	20,142	22,000
3358.0 State Liquor Fund Allotment	10,959	9,878	10,556	8,560	9,724	8,132	8,560	8,362
3340.0 - State Grants	104,791	100,170	168,697	71,668	27,660	77,926	30,000	58,868
Total	**1,196,079**	**1,137,291**	**1,453,905**	**1,175,229**	**747,484**	**1,504,430**	**1,482,348**	**1,609,135**
Required General Revenues	1,109,498	1,180,401	1,007,585	1,498,958	1,207,665	1,674,052	1,673,574	1,740,125

ANIMAL SHELTER

	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual YTD - Feb	2023 Adopted Budget	2023 Estimate to Complete	2024 Budget
EXPENDITURES								
5611.0 Salaries & Wages	92,993	97,444	98,879	113,305	77,164	134,074	112,800	110,740
5611.1 Overtime	5,213	1,737	1,815	3,185	7,180	5,184	9,400	4,000
5612.0 Employee Benefits	49,811	52,108	56,500	56,936	41,876	65,970	63,600	67,789
5613.0 Employers Taxes	9,043	9,108	9,234	10,711	7,618	12,328	11,100	10,345
5613.5 Uniform Expense	2,357	2,750	1,331	1,289	1,886	2,000	2,500	2,500
5621.0 Books, Subscript, Memberships	-	-	-	-	-	-	-	-
5623.0 Travel	-	-	-	-	-	-	-	-
5624.0 Office Supplies & Expense	2,068	3,412	2,063	5,376	3,129	3,640	3,640	3,800
5625.0 Equipment Supplies & Maint	375	1,029	1,723	200	752	1,600	1,600	1,800
5625.5 Vehicle Maintenance	2,071	1,053	1,548	731	1,759	1,575	2,000	1,600
5625.6 Vehicle Fuel	2,465	2,442	2,733	7,433	4,418	6,955	7,000	7,200
5626.0 Bldgs & Grounds - Supplies/Mnt	4,619	3,467	4,942	4,018	3,052	5,657	5,500	5,800
5627.0 Utilities	6,324	6,577	5,567	5,037	5,262	7,000	7,500	7,500
5629.0 Telephone	-	-	-	1	-	-	-	1,000
5629.0 Veterinary Care/Medicine/TNR	6,833	10,140	9,178	18,792	14,305	11,232	18,000	18,000
5631.0 Professional & Technical	137	853	3,826	1,238	1,086	1,500	1,500	1,700
5631.5 Contract Services	-	64	-	-	-	745	-	-
5633.0 Education & Training	1,342	1,119	-	710	600	1,000	1,000	1,000
5648.0 Special Department Supplies	430	-	140	-	777	2,000	2,000	2,000
5648.5 Food & Supplies	1,596	2,890	1,601	627	2,070	1,000	2,400	2,400
5649.0 Food & Supplies-Donated	4,475	3,025	-	-	-	1,000	-	-
5651.0 Insurance & Surety Bonds	683	2,237	505	1,566	931	2,823	1,500	3,300
5661.0 Miscellaneous	162	130	-	-	746	1,500	1,500	500
5674.0 Capital Outlay - Equipment	2,118	-	-	-	-	1,000	1,000	1,000
Total	**195,115**	**201,583**	**201,586**	**231,153**	**174,611**	**269,783**	**255,540**	**253,974**
REVENUE								
3225.0 - Animal Licenses	1,195	890	1,145	1,395	1,220	859	1,220	1,403
3520.0 - Animal Control Fees	11,100	14,600	12,125	21,474	5,511	13,310	11,000	11,000
3882.0 - Animal Shelter Donations-Cash	2,777	2,505	5,198	4,138	6,470	3,488	6,470	4,200
3882.1 - Animal Shelter Donations-In-Kind	4,475	2,935	3,449	-	-	-	-	-
3882.2 - Animal Shelter Donations=Recycling	4,977	2,125	-	-	973	-	29,075	-
Total	**24,524**	**23,055**	**21,917**	**27,007**	**14,174**	**17,656**	**47,765**	**16,603**
Required General Revenues	170,592	178,528	179,669	204,146	160,438	252,127	207,775	237,371

Building/Zoning Department

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



BUILDING/ZONING

	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual YTD - Feb	2023 Adopted Budget	2023 Estimate to Complete	2024 Budget
EXPENDITURES								
5811.0 Salaries & Wages	221,411	222,867	236,122	282,708	196,895	341,075	303,000	312,982
5811.1 Overtime	2,147	1,893	3,772	6,012	2,808	6,500	9,000	10,000
5812.0 Employee Benefits	92,428	97,844	110,256	132,288	96,609	172,518	148,300	158,148
5813.0 Employers Taxes	19,244	19,685	21,087	25,001	16,818	31,989	25,930	28,977
5813.5 Uniform Expense	344	122	660	653	527	1,000	1,000	1,000
5821.0 Books, Subscript, Memberships	670	658	667	2,369	1,395	3,000	3,000	3,000
5823.0 Travel	558	-	-	2,293	871	1,600	1,600	3,000
5824.0 Office Supplies & Expense	617	959	2,194	5,057	1,174	4,000	4,000	5,000
5825.0 Equipment-Supplies & Maint	366	-	409	544	740	800	800	800
5825.5 Vehicle Maintenance	517	757	529	1,183	4,626	2,000	5,000	6,000
5825.6 Vehicle Fuel	2,713	2,590	1,896	3,465	2,496	4,000	4,000	4,500
5826.0 Bldg Dept. Buildings & Grounds	16	-	-	-	-	-	-	-
5828.0 Telephone	2,385	2,434	2,479	2,817	2,286	2,900	2,900	2,900
5831.0 Professional & Technical Svcs	4,721	12,592	22,103	11,020	19,841	8,000	26,000	20,000
5833.0 Education & Training	1,616	944	1,752	5,589	6,161	6,000	7,000	8,000
5851.0 Insurance & Surety Bonds	796	4,334	2,378	3,831	4,109	4,214	4,200	4,600
5860.0 Judgements & Losses	-	-	11,000	-	-	-	-	-
5861.0 Miscellaneous	260	412	218	668	199	2,000	1,500	2,000
5874.0 Capital Outlay - Equipment	-	-	1,879	5,552	7,337	5,000	7,337	4,000
5874.2 Capital Outlay - Vehicles	-	25,243	-	-	-	-	-	-
Total	**350,810**	**393,334**	**419,401**	**491,049**	**364,895**	**596,596**	**554,567**	**574,907**
REVENUE								
3221.0 - Building Permits	346,552	461,244	648,598	832,086	792,816	693,666	929,340	600,000
3223.0 - Planning Application Fees	2,326	6,553	11,803	9,592	6,778	9,498	9,498	5,853
3224.0 - Administration Fees	2,600	9,555	7,132	8,473	7,311	2,971	7,311	9,610
3226.0 - Subdivision Fees	58,032	27,330	71,399	80,227	28,378	73,833	30,000	33,000
3227.0 - Subdiv&Site Devel Const Permit	64,053	34,668	116,695	32,333	36,022	25,586	35,397	38,260
3424.0 - Inspection Fees	41,914	51,856	84,328	68,362	78,441	67,358	80,000	40,720
Total	**515,476**	**591,205**	**939,955**	**1,031,073**	**949,746**	**872,911**	**1,091,546**	**727,443**
Required General Revenues	(164,666)	(197,871)	(520,554)	(540,024)	(584,850)	(276,316)	(536,978)	(152,536)

Public Works Department

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



STREETS

	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual YTD - Feb	2023 Adopted Budget	2023 Estimate to Complete	2024 Budget
EXPENDITURES								
6011.0 - Salaries & Wages	133,310	156,101	156,737	161,559	121,737	188,035	188,035	204,151
6011.1 - Overtime	3,556	4,490	4,271	3,651	2,416	4,935	4,000	4,000
6012.0 - Employee Benefits	56,612	71,304	70,972	73,492	54,908	90,383	83,700	90,223
6013.0 - Employers Taxes	12,759	15,016	15,057	15,305	11,341	20,244	17,875	18,860
6013.5 - Uniform & Safety Equipment	1,115	1,093	1,359	1,134	1,012	1,365	1,500	1,675
6021.0 - Books, Subscriptions, & Membership	497	1,491	304	42	78	655	655	570
6021.5 - Software	715	647	299	3,169	859	3,875	4,100	4,215
6023.0 - Travel & Lodging	499	338	-	79	302	875	875	1,250
6024.0 - Office Supplies	1,772	1,538	2,145	1,850	1,068	2,180	2,180	2,320
6025.0 - Equipment - Supplies & Maint	3,747	3,467	4,077	3,139	3,749	3,900	4,500	4,500
6025.1 - Equipment Rental	-	47	-	-	-	1,500	1,500	1,500
6025.5 - Vehicle Maintenance	1,076	569	487	1,349	1,308	855	2,000	1,500
6025.6 - Gas/Oil/Diesel	8,124	9,264	7,791	12,358	10,249	11,375	15,000	15,000
6026.0 - Bldg, Grounds Supplies & Maint	1,020	635	633	1,642	910	900	1,500	1,500
6027.0 - Utilities	28,647	32,968	29,482	29,536	18,311	32,825	35,000	35,000
6028.0 - Telephone	1,771	1,436	1,405	1,883	1,301	1,950	2,000	2,100
6031.0 - Professional & Technical	3,210	1,624	2,641	3,415	2,342	3,080	3,190	3,840
6031.5 - Contract Services	-	300	687	217	220	600	600	600
6031.6 - MPO	5,000	5,000	5,000	5,000	5,500	5,500	5,500	5,500
6033.0 - Education & Training	1,619	967	1,017	955	1,120	2,000	1,500	2,000
6048.0 - Materials & Supplies	2,453	1,476	1,937	3,792	2,193	4,400	4,400	4,400
6050.0 - Street/Road Repairs	3,299	11,146	20,808	1,494	3,388	25,000	15,000	25,000
6051.0 - Insurance & Surety Bonds	6,391	7,361	4,755	7,092	7,839	7,801	7,900	9,200
6051.5 - Road Maintenance	349,914	283,921	361,927	356,986	29,086	400,000	455,000	550,000
6052.0 - Road Projects	440	-	-	-	-	-	-	-
6052.5 - Undesignated Street Projects	12,050	31,827	38,400	8,704	37,393	45,000	39,000	60,000
6053.0 - Street Lighting	24,905	58,500	46,501	6,367	3,043	60,000	20,000	70,000
6053.1 - Street Signage	-	-	5,443	14,604	14,382	20,000	20,000	25,000
6061.0 - Miscellaneous	(1,000)	-	-	-	128	-	-	-
6087.5 - GIS Mapping	-	-	-	-	-	-	-	6,000
6074.0 - Capital Outlay - Equipment	49,606	61,166	53,876	1,492	-	236,250	200,057	7,500
6074.1 - Capital Outlay - Furnishings	69	1,188	1,116	287	264	1,250	1,250	6,250
6074.2 - Capital Outlay - Vehicles	9,093	10,295	-	-	20,300	24,000	20,300	14,125
6074.4 - Capital Outlay - Other	324	26,878	9,246	9,847	5,687	2,500	8,000	-
6074.7 Capital Outlay - PW Yard	-	-	10,957	3,608	2,908	75,000	10,000	-
Total	**722,591**	**802,052**	**859,331**	**734,049**	**365,341**	**1,278,233**	**1,176,117**	**1,177,780**
REVENUE								
3356.0 - Class C" Road Fund Allotment"	410,020	521,453	477,176	488,930	236,720	481,963	495,000	514,800
3130.1 Transit Taxes	-	137,488	214,038	269,299	157,103	271,689	271,689	282,557
3170.0 Highway Sales Tax	164,619	215,937	246,138	298,328	182,982	275,012	316,645	335,644
Total	**574,639**	**874,878**	**937,352**	**1,056,557**	**576,806**	**1,028,664**	**1,083,334**	**1,133,000**
Required General Revenues	147,952	(72,826)	(78,021)	(322,509)	(211,465)	249,569	92,782	44,779

SANITATION

	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual YTD - Feb	2023 Adopted Budget	2023 Estimate to Complete	2024 Budget
EXPENDITURES								
6231.5 - Solid Waste Home Collection	475,731	503,215	541,098	596,249	408,260	629,000	629,000	646,000
6232.0 - Recycling Collection	128,316	133,749	178,803	242,548	187,905	259,000	294,236	303,000
6232.5 - Waste Service Dumpster Pickup	16,415	15,143	17,406	27,772	19,022	35,603	39,603	42,000
6235.0 - Write-off Bad Debt	-	-	-	-	18,585	-	18,585	-
Total	**620,462**	**652,108**	**737,308**	**866,568**	**633,772**	**923,603**	**981,424**	**991,000**
REVENUE								
3443.0 - Sanitation	688,307	722,388	805,344	905,605	620,687	918,964	932,000	957,000
Required General Revenues	(67,846)	(70,280)	(68,036)	(39,037)	13,085	4,639	49,424	34,000

Water Fund

	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual YTD - Feb	2023 Adopted Budget	2023 Estimate to Complete	2024 Budget
REVENUE								
Operating Revenue								
3710.0 Water Sales	2,102,086	2,495,251	2,844,412	2,948,618	2,092,750	2,966,334	3,032,290	3,123,259
3710.1 Interest Earnings - Operating	-	-	-	-	-	-	133,522	100,000
3720.0 Connection Fees	62,457	77,865	117,450	89,690	31,051	93,117	32,000	32,320
3730.0 Penalties & Forfeitures	38,102	29,256	36,547	45,280	(419)	37,800	2,000	25,000
3740.0 Return Check Charges	581	870	657	975	-	-	-	-
3732.0 Hydrant Non-compliance Fees	-	-	-	2,756	(210)	775	-	-
Total Revenue:	**2,203,226**	**2,603,242**	**2,999,066**	**3,087,319**	**2,123,172**	**3,098,026**	**3,199,812**	**3,280,579**

Water Fund

EXPENSES

Operating Expenses								
4011.0 Salaries & Wages	433,498	466,181	456,519	512,005	362,744	558,651	557,348	616,252
4011.1 Overtime	9,369	9,291	8,849	8,542	5,764	12,005	9,000	10,000
4012.0 Employee Benefits	186,938	210,394	215,658	233,964	168,310	273,489	260,828	288,000
4013.0 Employers Taxes	38,713	41,158	41,267	45,818	32,144	49,659	49,359	55,500
4013.5 Uniform & Safety Equipment	1,400	1,773	1,219	1,840	1,553	2,185	2,185	2,680
4013.6 Uniform & Safety Equipment - Overhead	648	436	393	505	182	619	272	260
4014.0 Outside Counsel - Legal	448	3,339	75	5,856	775	5,000	1,024	5,000
4021.0 Books, Subscript, Memberships	1,365	2,275	3,841	1,451	1,638	2,640	2,640	2,850
4021.1 Books, Subscript, Memberships - Overhead	4,121	3,258	11,460	5,871	636	2,450	954	2,760
4021.5 Software	4,791	4,417	4,749	11,100	4,317	21,070	21,100	21,610
4021.6 Software - Overhead	12,746	17,400	14,959	15,603	16,938	18,650	21,000	15,000
4022.1 Public Notices - Overhead	421	829	1,091	1,370	718	1,650	939	2,500
4023.0 Travel & Lodging	1,330	541	-	127	335	1,400	700	2,000
4023.1 Travel & Lodging - Overhead	2,728	2,624	217	821	1,551	2,750	2,327	2,100
4024.0 Office Supplies	5,646	4,411	5,786	3,633	2,333	5,060	3,880	4,640
4024.1 Office Supplies - Overhead	8,282	8,037	9,014	6,369	4,811	8,000	8,000	10,000
4025.0 Equipment - Supplies & Maint	7,509	6,164	8,210	7,168	7,742	7,800	9,000	9,000
4025.1 Equipment Rental/Lease	-	648	-	-	-	1,000	-	1,000
4025.2 Equipment - Supplies & Maint - Overhead	1,870	14	369	935	233	800	349	500
4025.4 Vehicle Maint - Overhead	1,099	514	708	1,226	494	560	736	1,000
4025.5 Vehicle Maintenance	2,882	2,427	1,838	5,320	5,228	3,420	6,000	6,000
4025.6 Gas/Oil/Diesel	13,010	14,823	12,347	19,794	16,398	18,200	21,200	21,200
4025.7 Gas/Oil/Diesel - Overhead	970	1,154	847	712	421	1,450	559	900
4026.0 Bldgs & Grounds - Supplies/Mnt	1,382	1,515	1,037	3,046	1,456	1,700	2,150	2,360
4026.1 Bldgs & Grounds-Supplies/Maint - Overhead	7,900	10,751	6,781	4,238	5,646	10,250	7,178	12,000
4027.0 Utilities	11,507	10,071	11,244	12,846	7,565	11,630	11,630	11,900
4027.1 Utilities - Overhead	2,488	2,693	3,390	6,693	5,684	8,267	8,382	10,000
4028.0 Telephone	3,684	8,452	11,491	12,669	7,386	13,030	13,030	13,150
4028.1 Telephone - Overhead	11,210	12,746	12,221	13,034	8,818	15,000	11,081	15,000
4031.0 Professional & Technical	5,505	3,147	5,869	7,225	5,250	7,190	7,170	8,120
4031.4 Accounting Services	8,350	8,550	8,750	8,950	11,000	9,150	11,000	11,500
4031.5 Contractor Services	14,389	17,569	17,723	18,290	12,636	20,610	21,180	23,590
4031.6 Water Purchase	671,873	880,286	1,137,035	1,001,513	666,674	1,300,000	1,300,000	1,400,000
4031.7 Professional & Technical - Overhead	17,510	13,015	16,395	23,504	20,750	21,054	25,976	27,500
4032.0 Irrigation Water Shares Assess	7,061	10,171	3,950	7,061	3,111	7,100	7,100	7,100
4033.0 Education & Training	2,543	2,886	2,828	2,135	1,425	3,200	1,600	3,200
4033.1 Education & Training - Overhead	2,532	1,662	1,548	2,680	597	2,768	896	3,000
4035.0 Write-off Bad Debt	-	-	-	-	9,362	-	-	-
4048.0 Material & Supplies	1,180	541	1,107	1,847	253	2,750	2,750	2,750
4049.0 Landfill Charges	2,777	3,154	3,828	1,994	1,927	3,000	2,800	3,000
4051.0 Insurance & Surety Bonds	20,393	19,759	16,292	23,395	24,077	25,395	24,077	27,000
4061.0 Miscellaneous	-	50	87	142	55,000	500	500	500
4061.1 Miscellaneous - Overhead	5,748	5,382	4,987	3,767	8,272	5,150	11,567	8,000
4062.0 Bankcard Fees	13,754	15,319	19,507	21,962	20,710	16,730	30,000	28,000
4065.0 Depreciation	661,892	661,797	669,645	687,271	482,964	728,544	727,048	763,400
Total Expenditures	**2,213,462**	**2,491,624**	**2,755,126**	**2,754,292**	**1,995,828**	**3,211,526**	**3,206,517**	**3,461,822**
Total Change in Net Position	(10,236)	111,618	243,940	333,026	127,344	(113,500)	(6,705)	(181,244)

Water Fund								
Capital Budget								
Impact Fees and Non-operating Revenue								
3610.0 Impact Fees - Water	187,241	569,746	867,499	665,582	607,171	333,185	610,503	166,593
3640.0 Secondary Water Impact Fee	101,867	-	(1,233)	-	-	-	-	-
3645.0 Taviawk Zonal Water Impact Fee	-	3,000	3,000	1,500	-	1,500	-	-
3810.0 Interest Earnings	45,126	43,159	13,487	18,642	49,675	11,615	49,675	30,000
3850.0 Subdividers Contribution	829,350	131,000	1,556,350	844,500	-	790,874	790,874	420,150
3890.0 Miscellaneous	14,092	27,740	34,332	31,350	65,778	24,641	65,841	30,000
Total Impact Fees and Non-operating Revenue	1,184,382	774,645	2,473,435	1,561,574	722,624	1,161,815	1,516,892	646,743
Capital Expenses								
4140.0 GASB 68 Pension Expense	73,064	63,400	20,367	(5,913)	-	55,731	55,731	37,729
4145.0 GASB 68 Benefit Expense	(63,260)	(67,903)	(72,282)	(79,688)	-	(68,169)	(68,169)	(70,783)
4274.0 Capital Outlay - Equipment	6,140	54,016	131	6,537	-	92,450	92,450	625,000
4274.1 Capital Outlay Tools	1,445	3,517	1,002	1,748	521	2,000	2,000	10,000
4274.2 Capital Outlay Vehicles	-	190	-	-	32,480	38,400	38,400	22,600
4274.4 Capital Outlay - Other	708	360	11,751	15,756	1,075	4,000	12,000	-
4274.5 Regional Pipeline	209,991	194,649	194,636	194,050	129,301	220,000	200,000	210,000
4274.7 - Capital Outlay - PW Yard	-	241	17,531	5,756	4,227	120,000	30,000	160,600
4282.5 Water System Upgrades	588	75,144	44,301	72,892	48,792	70,000	70,000	80,000
4282.6 New Water Meters	42,649	64,972	85,465	8,323	20,851	110,000	50,000	110,000
4283.0 City Offices	-	11,141	-	-	-	-	-	-
4283.8 Water Road Repairs	7,064	7,930	5,428	10,522	25,107	7,500	37,660	8,500
4284.0 Culinary Water Master Plan	11,786	-	-	-	-	-	-	-
4284.1 Secondary Water Master Plan	6,671	-	6,707	-	-	-	-	-
4284.3 Telemetry System	-	-	3,414	11,124	13,870	20,000	20,000	25,000
4285.5 Water Tank Repairs	8,782	-	5,400	698	-	260,000	5,000	260,000
4287.5 GIS Mapping	322	-	-	-	-	40,000	-	30,000
4287.6 Water & Irrigation Master Plan	-	-	-	-	17,143	140,000	50,000	131,000
4288.0 Eligible Culinary Water Impact Fee Expend.	-	-	-	-	-	-	-	161,700
4288.1 Eligible Irrigation Water Impact Fee Expend.	-	-	-	-	-	-	-	161,700
4287.9 Irrigation System	-	-	-	1,522	-	2,050,000	-	-
Total Capital Requirements	**305,950**	**407,657**	**323,851**	**243,325**	**293,368**	**3,161,912**	**595,072**	**1,963,046**
Capital Net Income/(Loss)	878,432	366,988	2,149,584	1,318,248	429,255	(2,000,097)	921,820	(1,316,304)
Cash to be Provided								
Changes in Net Positions	868,196	478,606	2,393,524	1,651,275	556,600	(2,113,597)	915,115	(1,497,547)
Depreciation, Pension Expense, and Sub Contribs.	(157,654)	526,294	(938,620)	(242,830)	482,964	(74,768)	(76,264)	310,197
Provided/Required Cash	710,542	1,004,900	1,454,904	1,408,444	1,039,564	(2,188,365)	838,851	(1,187,351)

Waste Water Fund-Sewer

	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual YTD - Feb	2023 Adopted Budget	2023 Estimate to Complete	2024 Budget
REVENUE								
Operating Revenue								
3710.0 Sewer Services	1,043,766	1,113,951	1,266,184	1,351,530	990,137	1,348,536	1,489,578	1,615,679
3710.1 Interest Earnings - Operating	-	-	-	-	-	-	95,512	50,000
3720.0 Connection Fees	67,500	97,500	137,000	96,500	22,500	116,445	25,000	26,000
3860.0 NRCS Grant	-	95,874	-	-	-	-	-	-
Total Revenue:	**1,111,266**	**1,307,325**	**1,403,184**	**1,448,030**	**1,012,637**	**1,464,981**	**1,610,090**	**1,691,679**

Waste Water Fund-Sewer

	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual YTD - Feb	2023 Adopted Budget	2023 Estimate to Complete	2024 Budget
EXPENSES								
Operating Expenses								
4011.0 Salaries & Wages	153,487	160,121	189,081	218,584	155,353	223,741	238,750	268,576
4011.1 Overtime	3,259	3,133	4,279	4,232	2,854	4,794	4,300	4,500
4012.0 Employee Benefits	66,667	74,500	89,043	102,298	74,899	121,159	118,029	131,000
4013.0 Employers Taxes	13,657	14,449	17,157	19,564	13,858	22,333	22,168	24,300
4013.5 Uniform & Safety Equipment	971	1,260	949	1,154	970	1,365	1,365	1,675
4013.6 Uniform & Safety Equipment - Overhead	163	154	157	202	73	250	250	100
4014.0 Outside Counsel - Legal	179	1,336	30	2,342	310	3,500	3,500	2,500
4021.0 Books, Subscript, Memberships	289	578	543	780	295	820	820	855
4021.1 Books, Subscript, Memberships - Overhead	1,648	780	5,024	2,349	255	980	980	1,100
4021.5 Software	1,165	960	898	6,413	2,578	8,950	8,980	9,280
4021.6 Software - Overhead	5,098	6,960	6,294	6,241	6,775	7,609	7,609	6,000
4022.1 Public Notices - Overhead	319	375	436	548	287	673	673	1,000
4023.0 Travel & Lodging	411	339	-	79	210	875	400	3,660
4023.1 Travel & Lodging - Overhead	1,091	1,050	87	328	620	900	900	1,000
4024.0 Office Supplies	4,414	3,534	4,645	3,095	1,834	3,820	3,400	4,049
4024.1 Office Supplies - Overhead	3,162	2,863	3,606	2,547	1,924	2,740	3,000	3,200
4025.0 Equipment - Supplies & Maint	5,119	5,390	7,079	4,614	6,318	6,825	7,875	7,875
4025.2 Equipment - Supplies & Maint - Overhead	748	6	148	374	8	500	500	200
4025.4 Vehicle Maint - Overhead	440	206	248	491	198	645	645	500
4025.5 Vehicle Maintenance	10,877	843	585	1,802	1,741	1,140	2,000	2,000
4025.6 Gas/Oil/Diesel	8,124	9,264	7,717	12,310	10,249	11,375	13,250	13,250
4025.7 Gas/Oil/Diesel - Overhead	388	462	339	285	168	650	650	460
4026.0 Bldgs & Grounds - Supplies/Mnt	888	1,021	709	1,922	1,009	1,100	1,490	1,475
4026.1 Bldgs & Grounds-Supplies/Maint - Overhead	3,160	4,301	2,817	1,540	2,258	3,500	3,500	4,500
4026.2 Shared Storage	600	-	-	-	-	600	600	600
4027.0 Utilities	1,922	1,779	3,639	4,018	927	3,355	3,355	3,850
4027.1 Utilities - Overhead	1,099	1,077	1,356	2,677	2,213	2,582	3,000	3,500
4028.0 Telephone	1,847	1,436	1,405	2,224	1,781	1,950	1,950	2,000
4028.1 Telephone - Overhead	4,376	5,579	4,888	5,214	3,527	5,610	5,610	6,300
4031.0 Professional & Technical	2,263	763	2,548	3,247	2,412	3,370	3,370	4,080
4031.4 Accounting Services	3,340	3,420	3,500	3,580	4,400	3,780	4,400	4,600
4031.5 Contract Services	34,908	20,517	17,731	22,563	20,534	51,390	51,500	59,610
4031.6 St George Sewer Treatment Plnt	258,270	530,012	607,932	597,425	395,894	640,000	686,580	767,994
4031.7 Professional & Technical - Overhead	7,004	5,206	6,558	9,401	8,300	8,755	9,300	10,000
4033.0 Education & Training	1,460	722	1,424	1,190	885	2,000	1,000	2,000
4033.1 Education & Training - Overhead	1,013	824	619	1,072	239	1,500	1,500	2,000
4035.0 Write-off Bad Debt	-	-	-	-	10,129	-	10,129	-
4048.0 Materials & Supplies	802	392	1,533	423	1,190	2,500	2,500	2,500
4051.0 Insurance & Surety Bonds	8,380	9,311	5,421	9,211	9,283	9,395	9,283	11,000
4061.0 Miscellaneous	-	554	-		1,250	750	1,500	750
4061.1 Miscellaneous - Overhead	2,299	2,153	2,075	1,507	3,309	1,816	3,800	3,000
4062.0 Bankcard Fees	5,502	6,127	7,803	8,785	8,284	7,000	12,000	13,400
4065.0 Depreciation	267,110	282,457	307,701	327,893	227,623	316,541	341,523	358,599
Total Expenditures	**887,922**	**1,166,214**	**1,318,020**	**1,394,523**	**987,225**	**1,493,138**	**1,597,934**	**1,748,838**
Total Change In Net Position	223,344	141,111	85,164	53,507	25,413	(28,157)	12,156	(57,159)

Waste Water Fund-Sewer

	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual YTD - Feb	2023 Adopted Budget	2023 Estimate to Complete	2024 Budget
Capital Budget								
Impact Fees and Non-operating Revenue								
3610.0 Ivins Impact Fees-Sewer	91,705	102,048	145,349	109,495	206,132	55,161	206,683	27,581
3810.0 Interest Earnings	13,058	11,783	3,365	4,259	11,155	3,464	11,155	8,000
3850.0 Subdividers Contribution	582,855	85,000	655,600	458,400	-	425,986	425,986	222,732
3890.0 Miscellaneous	-	-	40	-	-	-	-	150,000
Total Impact Fees and Non-operating Revenue	687,618	198,831	804,355	572,153	217,286	484,611	643,824	408,312
Capital Expenses								
4140.0 GASB 68 Pension Expense	22,517	18,114	5,819	(2,531)	-	16,687	16,687	10,980
4145.0 GASB 68 Pension Benefit	(19,465)	(19,401)	(20,652)	(41,170)	-	(20,190)	(20,190)	(25,172)
4274.0 Capital Outlay - Equipment	48,703	18,828	50,754	55,766	46,203	76,500	76,500	125,000
4274.1 Capital Outlay - Tools	866	1,314	10,461	344	151	1,500	1,500	7,500
4274.2 Capital Outlay - Vehicles	-	143	-	-	24,360	28,800	28,800	16,950
4274.4 Capital Outlay - Other	444	270	8,740	9,506	318	3,000	3,000	-
4274.7 Capital Outlay - PW Yard	-	211	13,148	4,319	3,070	90,000	10,000	-
4274.8 Sewer Construction Projects	-	-	-	-	-	-	-	1,850,000
4283.0 City Offices	-	5,570	-	-	-	-	-	-
4287.5 Sewer Master Plan	2,818	-	6,707	1,389	-	-	-	-
4288.0 Sewer Capital Facilities	-	-	368	3,451	9,151	70,000	25,000	45,000
4288.2 Eligible Sewer Impact Fee Expenditures	-	-	-	-	-	-	-	-
4288.1 Sewer Regional Upsize/Realignment - Santa Clar	-	-	-	-	-	50,000	-	50,000
Total Capital Expenses	**55,883**	**25,049**	**75,345**	**31,074**	**83,253**	**316,297**	**144,800**	**2,080,258**
Capital Net Income/(Loss)	631,735	173,782	729,009	541,079	134,033	168,314	499,024	(1,671,945)
Cash to be Provided								
Changes in Net Positions	855,079	314,893	814,173	594,586	159,446	140,157	511,180	(1,729,104)
Depreciation, Pension Expense, and Sub Contribs.	(312,693)	196,170	(362,732)	(174,208)	227,623	(112,948)	(87,966)	121,675
Provided/Required Cash	542,386	511,063	451,441	420,378	387,069	27,209	423,214	(1,607,429)

Waste Water Fund-Storm Drain

	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual YTD - Feb	2023 Adopted Budget	2023 Estimate to Complete	2024 Budget
REVENUE								
Operating Revenue								
3710.0 Storm Drain Fees	633,664	701,041	730,920	833,297	578,471	873,040	870,532	879,237
3730.0 Inspection Fees	-	1,800	4,125	2,066	-	2,076	-	1,000
3820.0 Grants	1,724,050	1,354,517	-			-	-	-
Total Revenue:	**2,357,714**	**2,057,358**	**735,045**	**835,362**	**578,471**	**875,116**	**870,532**	**880,237**
EXPENSES								
Operating Expenses								
4011.0 Salaries & Wages	109,976	118,117	117,126	129,387	92,254	144,970	143,908	157,700
4011.1 Overtime	2,344	2,308	2,129	2,150	1,472	2,793	2,793	2,200
4012.0 Employee Benefits	46,186	50,950	51,813	56,922	41,833	67,575	64,623	72,600
4013.0 Employers Taxes	9,841	10,552	10,559	11,370	8,169	13,089	12,963	14,800
4013.5 Uniform & Safety Equipment	346	418	371	459	388	545	545	670
4013.6 Uniform & Safety Equipment - Overhead	130	84	79	101	36	153	153	50
4014.0 Outside Counsel - Legal	90	668	15	1,171	155	1,700	1,700	1,000
4021.0 Books, Subscript, Memberships	26	100	50	200	64	150	150	175
4021.1 Books, Subscript, Memberships - Overhead	824	390	2,512	1,174	127	250	250	550
4021.5 Software	1,471	2,153	2,099	3,032	859	3,115	3,120	3,260
4021.6 Software - Overhead	2,549	3,480	3,147	3,121	3,388	3,805	4,000	3,000
4022.1 Public Notices - Overhead	84	187	218	274	144	330	330	500
4023.0 Travel & Lodging	321	135	-	32	267	350	350	500
4023.1 Travel & Lodging - Overhead	546	525	43	164	310	250	310	500
4024.0 Office Supplies	814	650	809	442	269	550	490	480
4024.1 Office Supplies - Overhead	1,656	1,959	1,803	1,274	962	1,000	1,800	1,700
4025.0 Equipment - Supplies & Maint	748	751	1,042	651	909	975	1,125	1,125
4025.1 Equipment Rental	-	-	-	-	-	200	-	200
4025.2 Equipment - Supplies & Maint - Overhead	374	3	74	187	4	250	250	100
4025.4 Vehicle Maint - Overhead	220	103	137	245	99	250	250	350
4025.5 Vehicle Maintenance	232	202	239	396	442	285	500	500
4025.6 Gas/Oil/Diesel	3,250	3,697	3,087	4,914	4,100	4,550	5,300	5,300
4025.7 Gas/Oil/Diesel - Overhead	194	231	169	142	84	200	200	230
4026.0 Bldgs & Grounds - Supplies/Mnt	343	363	253	712	364	350	540	590
4026.1 Bldgs & Grounds-Supplies/Maint - Overhead	1,580	2,150	1,252	770	1,129	900	1,800	2,350
4027.0 Utilities	385	348	973	1,098	345	730	730	810
4027.1 Utilities - Overhead	549	539	678	1,339	1,107	1,300	1,800	2,200
4028.0 Telephone	693	574	516	754	520	780	780	850
4028.1 Telephone - Overhead	2,188	2,789	2,444	2,607	1,764	3,000	3,000	3,000
4031.0 Professional & Technical	1,786	1,954	2,262	3,563	2,243	3,620	3,785	4,150
4031.4 Accounting Services	1,670	1,710	1,750	1,790	2,200	1,990	2,200	2,300
4031.5 Contract Services	2,211	3,376	2,410	2,951	2,148	3,860	3,370	4,340
4031.7 Professional & Technical - Overhead	3,502	6,056	3,929	4,701	4,150	4,191	5,000	5,300
4033.0 Education & Training	684	419	120	-	504	800	400	800
4033.1 Education & Training - Overhead	506	412	306	536	119	626	626	900
4035.0 Write-off Bad Debt	-	-	-	-	4,945		4,945	-
4048.0 Materials & Supplies	696	503	1,194	1,318	126	1,500	1,500	1,500
4051.0 Insurance & Surety Bonds	3,129	3,281	3,624	4,636	4,826	4,775	4,826	4,826
4052.3 Storm Drain Bond Expenses	2,150	-	-	-	1,650	-	1,650	1,650
4061.0 Miscellaneous	1,260	1,250	1,250	1,290	-	2,000	1,500	2,000
4061.1 Miscellaneous - Overhead	1,150	1,076	1,037	753	1,654	1,000	2,000	1,500
4062.0 Bankcard Fees	2,751	3,064	3,901	4,392	4,142	5,800	6,000	6,700
4065.0 Depreciation	203,855	259,624	302,714	315,510	215,989	376,890	330,000	346,500
Total Expenditures	**413,310**	**487,151**	**528,134**	**566,526**	**406,261**	**661,447**	**621,562**	**659,756**
Total Change In Net Position	1,944,404	1,570,207	206,911	268,836	172,209	213,669	248,970	220,481
Impact Fees and Non-operating Revenue								
3610.0 Impact Fees-Storm Drain	153,343	156,116	308,238	204,439	111,649	109,175	118,830	58,485
3810.0 Interest Income	15,521	14,601	4,499	6,232	13,973	3,530	13,973	7,000
3850.0 Subdividers Contribution	106,925	38,000	462,400	223,600	-	172,853	172,853	103,866
3890.0 Miscellaneous	3,627	-	-	-	-			
Total Impact Fees and Non-operating Revenue	275,789	208,717	775,137	434,271	125,622	285,558	305,656	169,350

Waste Water Fund-Storm Drain

	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual YTD - Feb	2023 Adopted Budget	2023 Estimate to Complete	2024 Budget
Capital Expenses								
4140.0 GASB 68 Pension Expense	16,873	13,586	4,369	(1,494)	-	12,513	12,513	8,333
4142.2 Storm Wtr 2016 Bond Interest	90,328	112,775	105,800	97,300	46,200	87,400	87,400	77,100
4145.0 GASB 68 Pension Benefit	(14,599)	(14,551)	(15,489)	(24,823)	-	(15,142)	(15,142)	(17,365)
4274.0 Capital Outlay - Equipment	880	5,375	16	1,289	-	25,250	25,250	33,250
4274.1 Capital Outlay - Tools	14	219	121	57	25	250	250	1,250
4274.2 Capital Outlay - Vehicles	-	24	-	-	4,168	4,800	4,800	2,825
4274.4 Capital Outlay - Other	-	232	1,894	4,349	53	500	500	-
4274.7 Capital Outlay - PW Yard	-	30	1,811	751	1,199	15,000	10,000	-
4283.0 City Offices	-	2,785	-	-	-	-	-	-
4287.0 Subsurface Cutoff Drain	346	-	-	-	-	-	-	-
4287.6 Storm Drain Master Plan	2,818	-	-	-	20,870	60,000	50,000	10,000
4287.7 Center Storm Drain Collec Syst	-	1,703	-	-	-	-	-	-
4287.8 Detention Basin Projects	134,229	-	-	-	-	300,000	-	300,000
4287.9 Storm Drain Improvements	-	-	-	-	-	75,000	400,000	600,000
4288.3 Eligible Storm Drain Impact Fee Expenditures	-	-	-	-	-	-	-	-
4288.0 2016 Master Plan Projects Ph. 1	2,438	-	-				-	-
Total Capital Expenses	**233,337**	**122,928**	**98,523**	**77,429**	**72,514**	**565,571**	**575,571**	**1,015,393**

Recreation, Parks, and Cemetery Department

These departments are made up of 7 full-time staff and up to 10 sports officials during certain youth sport seasons. The department is responsible for maintaining the City's parks, streetscapes, trailheads, and open spaces. They also assist in the scheduling, planning, and operation of annual City sponsored events and other private events which are hosted in the parks and pavilions. Staff facilitate the use of the park's sports facilities for youth and adult sport leagues and other outdoor recreation activities.



RECREATION

	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual YTD - Feb	2023 Adopted Budget	2023 Estimate to Complete	2024 Budget
EXPENDITURES								
7011.0 Salaries & Wages	100,732	102,601	103,928	112,114	80,078	123,872	123,872	134,260
7011.1 Overtime	546	308	204	675	477	1,200	1,200	800
7012.0 Employee Benefits	27,150	46,563	50,422	51,244	35,743	63,490	54,490	58,300
7013.0 Employers Taxes	8,750	8,497	8,679	9,402	6,593	13,343	10,600	11,393
7013.5 Uniform & Safety Equipment	575	-	77	-	-	300	150	300
7021.0 Books,Subscript, Memberships	319	385	210	260	370	600	600	600
7023.0 Travel & Lodging	359	1,490	-	406	91	2,700	500	2,800
7024.0 Office Supplies	789	396	871	79	32	950	500	950
7025.0 Equipment - Supplies & Maint	1,227	497	666	442	1,539	1,500	1,500	1,500
7025.1 Equipment Rental	3,780	3,790	3,780	4,215	2,275	3,960	3,960	3,960
7025.6 Vehicle Fuel	110	527	932	1,394	872	1,875	1,875	1,875
7027.0 Utilities	13,018	13,985	12,162	10,421	8,006	17,000	17,000	17,000
7028.0 Telephone	-	-	-	-	-	1,200	-	-
7031.0 Professional & Technical	971	896	827	1,458	-	1,000	500	500
7031.5 Contractor Services	3,360	3,827	3,630	4,481	5,528	5,500	6,500	6,120
7033.0 Education & Training	255	1,044	74	315	365	800	500	875
7033.5 Little League	250	250	250	300	300	300	300	300
7033.7 Baseball/Softball 5-8	720	167	1,386	50	-	1,200	1,200	1,200
7034.3 Football - Flag	1,872	2,205	1,923	3,261	3,582	3,500	3,600	3,500
7034.5 Basketball	2,332	2,655	2,248	2,629	2,917	6,000	3,500	8,000
7034.6 Running Contract	228	-	500	-	-	500	250	500
7034.7 Contract Classes	1,587	1,637	2,060	2,000	1,069	1,500	1,500	2,500
7034.8 Youth Activities	-	1,181	485	389	536	2,350	1,000	2,350
7034.9 - Kickball Ages 4	-	1,181	-	-	-	-	-	-
7035.0 Sand Hollow Swimming Pool	30,280	24,701	24,255	25,577	32,160	27,000	32,160	32,500
7035.1 Adult Volleyball	-	-	-	25	1,166	1,500	1,200	1,750
7048.0 Materials & Supplies	-	548	-	-	-	1,000	250	1,000
7051.0 Insurance & Surety Bonds	8,825	11,108	7,026	10,384	11,168	11,422	11,168	11,800
7061.0 Miscellaneous	1,811	1,399	2,694	3,909	2,096	5,400	5,000	5,000
7062.0 Bankcard Fees	-	-	-	-	-	200	-	-
7074.0 - Capital Outlay - Equipment	1,250	-	3,273	500	-	6,000	6,000	-
7074.0 - Capital Outlay - Other	5,688	-	-	-	-	-	-	-
7076.0 Christmas Decorations	635	104	22	370	562	1,500	530	1,500
7075.0 - RAP Tax Expenditure	-	-	-	-	11,198	53,143	53,143	57,267
Total	**217,418**	**231,944**	**232,582**	**246,300**	**208,724**	**361,805**	**344,548**	**370,400**
REVENUE								
3820.0 - Youth Basketball	5,330	5,304	4,049	4,060	4,628	4,070	4,628	8,100
3822.0 - Youth Baseball/Softball	2,210	-	2,496	2,782	-	604	2,500	2,500
3825.0 - Flag Football	4,369	4,238	-	5,564	4,264	4,385	4,264	4,000
3825.9 Youth Cross Country	-	-	3,770	449	780	453	780	500
3826.0 - Contract Classes-Dance, Yoga	2,569	3,052	303	2,500	2,025	-	2,025	2,000
3868.0 - Excursions	-	1,490	-	1,114	42	1,125	-	-
3131.0 - RAP Tax	-	-	-	-	11,198	53,143	53,143	57,267
Total	**14,478**	**14,084**	**10,618**	**16,469**	**11,739**	**63,781**	**14,197**	**17,100**
Required General Revenues	202,940	217,860	221,964	229,831	196,985	298,024	330,351	353,300

PARKS

	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual YTD - Feb	2023 Adopted Budget	2023 Estimate to Complete	2024 Budget
EXPENDITURES								
7511.0 - Salaries & Wages	186,595	183,371	205,787	219,145	149,644	231,568	227,800	242,579
7511.1 - Overtime	5,268	3,790	2,109	2,876	1,901	4,500	4,500	3,500
7512.0 - Employee Benefits	90,923	101,401	121,758	125,065	85,910	139,384	132,500	141,887
7513.0 - Employers Taxes	17,289	16,316	18,003	19,230	13,116	22,018	20,700	22,555
7513.5 - Uniform & Safety Equipment	3,020	2,520	3,122	2,284	2,816	3,400	3,400	3,940
7521.0 - Books, Subscript, Memberships	45	705	447	435	-	985	985	1,035
7523.0 - Travel & Lodging	309	89	96	-	-	850	500	850
7524.0 - Office Supplies	645	435	574	1,451	325	500	500	500
7525.0 - Equipment - Supplies & Maint	19,009	18,011	15,865	23,266	16,641	19,000	19,000	19,000
7525.1 - Equipment Rental	-	16	-	-	-	1,000	500	1,000
7525.6 - Vehicle Fuel	8,074	6,915	7,953	10,217	5,959	8,500	8,500	9,000
7528.0 - Telephone	2,219	2,114	1,852	2,613	2,101	5,628	5,628	6,060
7531.5 - Contractor Services	3,969	6,234	5,936	4,121	3,387	6,310	5,300	6,310
7531.6 - Water	82,084	88,652	96,836	106,646	75,702	127,100	127,100	127,100
7533.0 - Training & Education	899	680	853	1,655	624	2,000	2,000	2,000
7535.5 - Park Improvements	7,866	7,444	24,982	29,003	5,118	29,200	29,200	27,000
7548.0 - Materials & Supplies	7,918	9,614	5,633	12,600	3,815	13,000	13,000	13,000
7550.0 - Fire Lake Park Maintenance	6,571	3,933	8,855	8,036	6,618	23,025	23,025	10,025
7574.0 - Capital Outlay - Equipment	46,097	-	-	-	9,477	15,000	10,000	-
7574.1 - Capital Outlay - Furnishing	-	-	-	-	-	-	-	-
7574.2 - Capital Outlay - Vehicles	24,208	-	-	-	-	-	-	-
7574.3 - Capital Outlay - Other	-	-	17,874	-	16,597	-	-	-
7575.0 - RAP - Tax Expenditure	-	-	-	-	-	53,143	53,143	57,267
Total	**513,008**	**452,238**	**538,534**	**568,642**	**399,750**	**706,110**	**687,281**	**694,609**
REVENUE								
3877.0 - Ball Field/Park Rental	11,130	7,926	-	2,638	7,865	2,063	7,865	4,000
3828.0 - Movies in the Park	-	400	-	-	-	-	-	-
3131.0 - RAP Tax	-	-	-	-	-	53,143	53,143	57,267
Total	**11,090**	**8,326**	**-**	**2,638**	**7,865**	**55,206**	**61,008**	**61,267**
Required General Revenues	501,918	443,912	538,534	566,004	391,885	650,904	626,273	633,342

CEMETERY

	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual YTD - Feb	2023 Adopted Budget	2023 Estimate to Complete	2024 Budget
EXPENDITURES								
7711.0 - Salaries & Wages	63,106	69,235	77,691	83,158	56,638	91,088	86,849	91,768
7711.1 - Overtime	1,575	1,272	720	1,126	766	1,801	1,801	1,200
7712.0 - Employee Benefits	29,983	36,390	46,946	48,074	32,610	55,655	50,554	53,398
7713.0 - Employers Taxes	5,785	6,028	6,683	7,182	4,882	8,787	7,600	8,025
7724.0 - Office Supplies	-	-	-	-	-	100	100	100
7725.0 - Equipment - Supplies & Maint	496	91	573	341	842	2,500	2,000	2,500
7725.1 - Equipment - Rental	-	-	-	-	-	-	-	-
7725.6 - Vehicle Fuel	-	-	-	-	-	250	250	250
7731.0 - Professional & Technical	-	-	1,305	-	-	4,645	1,000	4,645
7731.6 - Water	-	-	3,055	-	-	7,500	-	-
7733.0 - Education & Training	-	-	-	-	-	500	250	500
7748.0 - Materials & Supplies	-	-	-	-	-	2,100	1,000	2,100
7749.0 - Wreaths Across America	-	-	-	-	-	2,000	-	2,000
7774.0 - Capital Outlay - Equipment	2,600	-	-	5,050	-	-	-	-
7775.0 - Cemetery Improvements	-	-	-	3,400	400	4,500	4,500	25,000
Total	**103,544**	**113,016**	**136,973**	**148,331**	**96,139**	**181,426**	**155,904**	**191,486**
REVENUE								
3483.0 - Burial Fees	20,950	18,125	29,275	21,100	7,100	37,926	7,100	10,000
3481.0 - Sale of Cemetery Lots	23,850	16,850	33,950	25,800	-	17,920	2,800	8,000
3482.0 - Perpetual Care	17,700	15,175	28,475	51,675	-	16,940	5,050	9,000
Total	**62,500**	**50,150**	**91,700**	**98,575**	**7,100**	**72,786**	**14,950**	**27,000**
Required General Revenues	41,044	62,866	45,273	49,756	89,039	108,641	140,954	164,486

Glossary

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

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

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

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

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

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

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

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

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

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

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

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

Capital Outlay – the initial lump-sum expense for a significant purchase such as a vehicle or computer.

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

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

Annual Comprehensive Financial Report (ACFR) – the report is prepared by the Director of Finance and includes the audit report from the independent auditor. The ACFR is organized by fund and contains two basic types of information. A

Balance Sheet that compares assets with liabilities and fund balance; an operating statement that compares revenues with expenditures.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Operating Budget – Authorized expenditures for ongoing municipal services.

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

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

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

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

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

Signage – A system of signs.

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