GENERAL FUND

		2023 Actual	2024 Actual	2025 Budget	2025 Est. to Complete	2026 Budget
REVENUE						
TAXES						
10-31-100	Current Year Property Tax	1,981,985	2,093,031	2,240,017	2,162,122	2,262,122
10-31-200	Prior Year Propery Tax	3,589	65,302	34,026	25,000	25,000
10-31-250	Property Tax Penalty & Inter	3,848	8,209	1,500	1,500	2,426
10-31-300	Sales & Use Tax	2,057,780	2,126,806	2,249,625	2,300,000	2,582,390
10-31-301	Transit Taxes	317,893	325,318	298,596	358,596	377,243
10-31-310	RAP Tax	198,397	243,528	97,215	215,644	-
10-31-400	Franchise Tax	638,926	690,486	674,545	715,775	746,314
10-31-420	Cellular Phone Tax	36,403	33,497	35,000	34,000	34,000
10-31-500	Fee-In-Lieu of Pers Prop Tax	112,571	120,218	100,000	110,000	110,000
10-31-600	Transient Room Tax	115,309	117,220	296,050	120,000	289,135
10-31-700	Highway Sales Tax	373,291	377,276	355,840	400,000	420,000
		5,839,992	6,200,891	6,382,414	6,442,637	6,848,629
LICENSES & PERMITS						
10-32-100	Business Licenses and Permit	9,835	8,700	8,600	6,970	7,000
10-32-210	Inspection Fees/Building Permits	947,323	588,277	309,000	350,000	431,000
10-32-230	Planning Application Fees	10,368	5,784	10,000	10,000	5,000
10-32-240	Adminstration Fees	11,166	11,095	10,000	10,000	10,000
10-32-250	Animal Licenses	1,515	1,338	1,500	1,000	1,000
10-32-260	Subdivision Fees	68,845	73,281	49,898	40,000	15,000
10-32-270	Subdiv&Site Devel Const	102,731	102,640	24,000	45,000	15,000
10-34-240	Plan Review Fees	93,456	57,845	65,000	40,000	40,000
		1,245,239	848,959	477,998	502,970	524,000
INTERGOVERNMENTAL REVENUE						
10-33-300	Federal & FEMA Grants	543,940	543,940	-	-	-
10-33-400	State Grants	37,885	39,361	40,000	40,000	40,000
10-33-440	Wildland Fire Reimb's	-	164,699	184,800	84,342	126,000
10-33-560	Class C" Road Fund Allotment"	532,333	567,112	550,000	630,274	680,696
10-33-580	State Liquor Fund Allotment	9,724	10,643	10,750	15,099	18,270
		1,123,881	1,325,755	785,550	769,715	864,966
CHARGES FOR SERVICES						
10-34-150	Sale of Maps & Books	141	16	-	37	-
10-34-430	Sanitation	935,538	978,958	1,046,000	1,041,000	1,071,200
10-34-500	Ambulance Fees	144,332	177,030	200,000	303,371	134,400
10-34-501	Fire/EMS Service Fees	-	-	10,800	53,640	33,600
10-34-505	Special Events	31,987	30,117	81,500	82,325	95,000
10-34-510	SRO - Vista	(20,000)	-	-	50,924	101,600
10-34-520	Law Enforcement-Santa Clara	1,368,044	1,432,940	1,503,877	1,493,035	1,691,417
10-34-530	SRO-Washington County School	75,601	79,397	83,367	83,367	89,500
10-34-830	Burial Fees	20,000	21,175	20,000	16,500	20,000
		2,555,642	2,719,632	2,945,544	3,124,199	3,236,717

GENERAL FUND						
		2023 Actual	2024 Actual	2025 Budget	2025 Est. to Complete	2026 Budget
REVENUE						
FINES & FORFEITURES						
10-35-100	Court Fines	1,087	646	1,000	1,251	1,000
10-35-200	Animal Control Fees	35,015	23,680	25,496	25,496	26,723
		36,102	24,326	26,496	26,747	27,723
INTEREST						
10-38-100	Interest Earnings	478,696	816,369	450,000	648,664	150,000
		478,696	816,369	450,000	648,664	150,000
MISCELLANEOUS REVENUE						
10-38-200	Youth Basketball	4,628	7,020	7,000	7,510	7,510
10-38-220	Youth Baseball & Softball	2,237	2,850	2,500	2,800	3,000
10-38-230	Volleyball	1,456	1,920	1,500	2,760	2,760
10-38-240	Pickleball	-	-	-	-	1,000
10-38-250	Flag Football	5,284	4,875	4,200	4,487	4,500
10-38-259	Youth Cross Country	780	960	750	270	500
10-38-260	Contract Classes	5,258	5,360	2,000	5,360	4,000
10-38-270	Heritage Days	5,215	10,190	8,000	3,330	5,000
10-38-290	Community Events Proceeds	146	130	-	105	1,000
10-38-400	Sale of Fixed Assets	832	3,500	-	17,769	-
10-38-660	Princess Scholarship Donation	125	175	-	100	-
10-38-680	Excursions	1,542	463	1,000	-	1,000
10-38-770	Field/Facility Rental	8,210	5,080	4,000	15,000	5,000
10-38-800	Cable TV Vault Lease	7,046	6,670	7,276	7,276	7,276
10-38-820	Animal Shelter Donations-Cash	6,900	190	200	1,600	-
10-38-823	Police Donations	-	-	-	55,145	-
10-38-750	Town Donations	706	900	-	890	-
10-38-830	Insurance Reimbursements	30,048	14,491	-	-	-
10-38-870	Community Garden	-	-	-	-	500
10-38-875	Fuel Tax Refund	12,614	17,847	14,000	18,000	21,600
10-38-880	SunTran Bus Passes	753	693	700	700	500
10-38-900	Miscellaneous Revenue	753	11,315	9,000	18,500	5,000
		94,532	94,629	62,126	161,603	70,146
Total Operating Revenues		11,374,084	12,030,562	11,130,127	11,676,535	11,722,181
TRANSFERS FROM OTHER FUNDS						
10-39-128	Transfer from Perpetual Care	7,850	33,452	10,000	-	-
10-39-500	Appropriation-Unapprop Bal	-	-	114,981	-	
10-39-501	Appropriation-Unapprop Bal Restricted	-	-	446,509	390,492	256,907
		7,850	33,452	571,490	390,492	256,907
Total General Fund Revenue		11,381,934	12,064,015	11,701,618	12,067,027	11,979,088

GENERAL FUND						
		2023 Actual	2024 Actual	2025 Budget	2025 Est. to Complete	2026 Budget
EXPENDITURES						
Legal & Human Resources						
10-41-110	Salaries & Wages	32,166	57,609	130,853	129,853	136,463
10-41-111	Overtime	201	472	350	350	350
10-41-120	Employee Benefits	13,739	20,197	42,419	39,619	41,683
10-41-130	Employer Taxes	2,484	4,399	11,523	11,023	11,584
10-41-140	Outside Counsel	600	444	4,000	2,000	2,000
10-41-210	Books, Subscript, Memberships	1,767	1,263	2,000	2,000	1,800
10-41-230	Travel	430	618	1,500	1,500	1,500
10-41-240	Office Supplies & Expense	-	94	2,000	2,000	1,000
10-41-310	Professional & Tech	3,993	4,582	5,500	5,500	6,000
10-41-315	Recruiting	101	91	500	500	500
10-41-330	Education & Training	170	428	1,500	1,500	1,500
10-41-400	Santa Clara Court	39,729	5,799	54,832	54,832	55,000
10-41-740	Capital Outlay-Equipment	-	2,091	-	-	-
		95,378	98,088	256,976	250,677	259,380
Administrative						
10-43-110	Salaries & Wages	236,727	239,086	254,626	256,326	270,288
10-43-111	Overtime	964	504	900	900	900
10-43-120	Employee Benefits	91,453	89,953	98,650	96,150	100,956
10-43-130	Employer Taxes	19,312	18,646	21,797	21,797	22,916
10-43-135	Uniform Expense	80	3	100	100	100
10-43-210	Books, Subscript, Memberships	171	228	300	300	-
10-43-214	Computer Software	7,315	4,580	5,500	5,500	-
10-43-220	Public Notices	586	236	600	400	220
10-43-225	Elections	-	28,027	-	-	35,000
10-43-230	Travel	545	544	1,500	1,000	1,000
10-43-240	Office Supplies & Expense	5,812	4,928	6,500	6,500	6,000
10-43-250	Equipment Supplies & Maint	10	4	100	100	-
10-43-255	Vehicle Maintenance	587	678	1,000	1,000	1,000
10-43-256	Vehicle Fuel	256	288	500	500	500
10-43-260	Bldg & Grounds-Supplies/Maint	5,633	5,927	6,750	6,750	6,750
10-43-270	Utilities	3,500	4,084	5,750	5,750	5,750
10-43-280	Telephone	6,708	6,531	8,500	8,500	8,500
10-43-310	IT, Software, & Memberships	8,629	7,563	9,200	9,200	18,500
10-43-313	Audit	4,400	4,540	4,900	4,680	4,960
10-43-330	Education & Training	380	193	2,000	1,000	1,500
10-43-510	Insurance - Property & Liability	5,532	2,721	4,750	4,750	5,463
10-43-610	Miscellaneous	2,799	123	150	100	150
10-43-620	Bank & Payment Processing Fees	12,563	13,880	16,500	16,500	17,500
10-43-740	Capital Outlay-Equipment	1,743	1,639	3,000	3,000	3,000
10-43-741	Capital Outlay-Furnishings	-	-	-	-	-
		415,703	434,908	453,573	450,803	510,952

GENERAL FUND						
		2023 Actual	2024 Actual	2025 Budget	2025 Est. to Complete	2026 Budget
EXPENDITURES						
General Government						
10-44-110	Salaries & Wages	61,490	61,090	62,500	62,500	62,500
10-44-111	Overtime	-	-	-	-	-
10-44-120	Employee Benefits	68	64	75	75	75
10-44-130	Employer Taxes	5,596	5,362	5,750	5,750	5,750
10-44-210	Books, Subscript, Memberships	1,880	1,826	2,500	2,500	2,500
10-44-230	Travel	993	705	900	900	1,000
10-44-240	Office Supplies & Expense	286	101	500	500	500
10-44-310	Professional & Technical	503	1,585	2,000	2,000	-
10-44-330	Education & Training	8,090	7,047	7,300	7,300	7,500
10-44-510	Insurance - Property & Liability	3,270	4,011	4,500	4,478	5,500
10-44-600	Princess Pageant	2,985	3,259	3,750	3,338	-
10-44-610	Miscellaneous	19,871	760	500	500	500
10-44-611	Town Activities	6,644	2,386	5,000	5,000	5,000
10-44-612	Youth Easter Activity	2,618	2,550	3,000	3,000	-
10-44-617	Heritage Days	13,395	12,870	13,000	17,605	-
10-44-618	Youth Council	-	1,041	5,000	5,000	5,000
10-44-619	Scholarships	2,000	3,000	2,500	2,500	-
10-44-620	RAP Tax Art Distributions	49,831	65,680	78,000	59,255	-
10-44-621	Donations	500	100	100	100	100
10-44-630	Suntran Bus Service	98,343	-	-	-	-
10-44-640	Community & Economic Dev.	17,717	223	5,000	4,000	5,000
10-44-650	Ivins City Arts Commission	8,543	2,888	4,500	4,500	7,500
10-44-697	Community TV	9,628	9,530	10,000	9,530	-
10-44-700	Santa Clara Fire / Rescue	1,219,251	1,913,454	1,736,327	1,701,327	1,839,462
10-44-701	Fire Station Maintenance	6,117	7,394	10,500	100,500	20,000
10-44-741	Capital Outlay-Furnishings	6,374	-	-	-	-
		1,545,991	2,106,926	1,963,202	2,002,158	1,967,887
Law Enforcement						
10-54-110	Salaries & Wages	1,457,463	1,585,046	1,686,263	1,697,263	1,913,723
10-54-111	Overtime	119,349	125,964	142,000	142,000	145,000
10-54-120	Employee Benefits	697,972	782,792	901,583	909,583	1,022,157
10-54-130	Employer Taxes	131,128	136,862	155,473	154,073	174,552
10-54-135	Uniform Expense	14,634	19,495	20,000	24,500	22,500
10-54-210	Books, Subscript, Memberships	7,633	7,351	7,500	7,500	-
10-54-230	Travel	7,237	7,358	8,500	8,500	10,000
10-54-240	Office Supplies & Expense	16,944	13,363	18,000	16,000	16,000
10-54-255	Vehicle Maintenance	23,181	22,360	24,000	24,000	20,000
10-54-256	Vehicle Fuel	62,787	68,402	68,000	68,000	70,000
10-54-260	Bldg & Grounds-Supplies/Maint	5,653	2,076	4,000	4,000	4,000
10-54-270	Utilities	5,904	9,863	7,000	10,000	10,000
10-54-280	Telephone	24,894	30,205	30,000	30,000	32,000
10-54-310	IT, Software, & Memberships	28,390	21,425	23,000	39,464	50,000
10-54-315	Contract Services - Spillman	16,912	18,090	19,000	19,000	20,000
10-54-316	Contract Services - Axon	-	-	15,856	15,856	65,000
10-54-330	Education & Training	13,547	18,970	25,000	25,000	22,000
10-54-480	Special Dept Supplies	42,487	38,421	48,000	48,000	35,000
10-54-481	K9 Program	-	929	5,000	46,480	-
10-54-483	S.C.H. Special Function Officer	21,003	29,659	31,000	32,915	35,216
10-54-500	St George Police Dispatch	195,546	163,605	170,292	168,000	182,212
10-54-510	Insurance - Property & Liability	28,494	28,128	31,000	31,220	35,568
10-54-520	Victims Advocate Coordinator	25	1,000	1,000	1,000	1,000

10-54-610	Miscellaneous	39,320	10,730	8,500	8,500	8,500
10-54-740	Capital Outlay-Equipment	71,316	52,110	37,000	37,000	20,000
10-54-741	Capital Outlay-Furnishings	11,807	-	5,000	5,000	5,000
10-54-742	Capital Outlay-Vehicles	46,446	177,148	130,000	137,631	233,500
		3,090,072	3,371,350	3,621,966	3,710,485	4,152,929

GENERAL FUND						
		2023 Actual	2024 Actual	2025 Budget	2025 Est. to Complete	2026 Budget
EXPENDITURES						
Animal Shelter						
10-56-110	Salaries & Wages	111,815	105,488	123,012	105,591	164,659
10-56-111	Overtime	11,863	7,132	7,000	7,000	7,000
10-56-120	Employee Benefits	61,125	47,975	22,431	20,861	69,788
10-56-130	Employer Taxes	10,537	9,195	11,231	9,495	14,859
10-56-135	Uniform Expense	2,379	1,918	2,500	3,500	3,500
10-56-230	Travel		645	-	-	-
10-56-240	Office Supplies & Expense	4,553	2,005	4,300	4,300	4,300
10-56-250	Equip. Supplies & Maintenance	752	575	1,800	1,500	1,500
10-56-255	Vehicle Maintenance	3,258	563	1,600	1,600	1,000
10-56-256	Vehicle Fuel	6,646	3,222	7,200	5,000	6,500
10-56-260	Bldgs & Grounds-Supplies/Maint	4,368	9,518	15,000	25,000	15,000
10-56-270	Utilities	8,231	8,122	8,500	8,500	8,750
10-56-280	Telephone	890	1,560	2,200	2,200	2,200
10-56-290	Veterinary Care/Medicine/TNR	20,360	12,659	18,000	18,000	18,000
10-56-310	Professional & Technical	1,840	2,689	2,750	3,000	3,000
10-56-330	Education & Training	732	798	1,000	1,000	1,000
10-56-480	Special Department Supplies	954	1,260	2,000	2,000	2,000
10-56-485	Food & Supplies	2,646	3,686	5,000	5,000	5,000
10-56-510	Insurance - Property & Liability	931	2,376	2,500	2,488	3,500
10-56-610	Miscellaneous	1,256	1,352	1,000	1,000	1,000
10-56-740	Capital Outlay-Equipment	-	879	1,000	1,000	5,000
		255,136	223,616	240,023	228,035	337,556

GENERAL FUND						
		2023 Actual	2024 Actual	2025 Budget	2025 Est. to Complete	2026 Budget
EXPENDITURES						
Building						
10-58-110	Salaries & Wages	297,901	340,715	483,293	461,314	573,992
10-58-111	Overtime	4,992	5,496	6,000	6,000	7,000
10-58-120	Employee Benefits	137,070	160,141	213,610	198,755	221,151
10-58-130	Employer Taxes	24,237	26,567	41,854	41,854	49,166
10-58-135	Uniform Expense	555	2,744	900	1,000	1,000
10-58-210	Books, Subscript, Memberships	3,938	3,154	4,000	4,000	4,000
10-58-230	Travel	1,123	1,200	3,000	3,500	3,500
10-58-240	Office Supplies & Expense	2,086	1,695	5,000	6,000	4,000
10-58-250	Equipment Supplies & Maint	921	1,168	800	800	800
10-58-255	Vehicle Maintenance	5,422	973	6,000	6,000	6,000
10-58-256	Vehicle Fuel	4,089	3,606	4,500	5,000	5,000
10-58-280	Telephone	3,496	4,455	4,500	5,000	5,000
10-58-310	Professional & Tech	26,784	23,054	27,000	27,000	30,000
10-58-330	Education & Training	7,194	6,216	9,000	10,000	10,000
10-58-510	Insurance - Property & Liability	4,109	4,527	5,000	4,976	5,000
10-58-610	Miscellaneous	4,072	1,824	2,000	2,000	2,000
10-58-740	Capital Outlay - Equipment	7,337	3,857	4,000	4,000	4,000
10-58-742	Capital Outlay-Vehicles	-	-	35,000	33,293	-
		535,327	591,390	855,458	820,492	931,608

GENERAL FUND						
		2023 Actual	2024 Actual	2025 Budget	2025 Est. to Complete	2026 Budget
EXPENDITURES						
Streets						
10-60-110	Salaries & Wages	186,487	202,751	223,268	223,268	247,193
10-60-111	Overtime	4,026	5,326	4,000	4,000	4,000
10-60-120	Employee Benefits	80,471	85,316	101,937	96,937	106,436
10-60-130	Employer Taxes	16,332	17,896	20,920	19,920	22,021
10-60-135	Uniform & Safety Equipment	1,325	1,295	1,500	1,650	1,925
10-60-210	Books, Subscriptions, & Member	78	(751)	570	570	570
10-60-215	Software	2,979	2,900	4,305	4,305	4,615
10-60-230	Travel	302	995	1,250	750	1,250
10-60-240	Office Supplies	1,470	1,422	2,320	1,250	1,250
10-60-250	Equipment Supplies & Maint	5,754	11,374	7,200	8,000	8,000
10-60-251	Equipment Rental	-	1,951	500	-	500
10-60-255	Vehicle Maintenance	2,051	918	1,650	1,320	1,500
10-60-256	Gas/Oil/Diesel	15,892	11,295	13,250	9,940	13,250
10-60-260	Bldg & Grounds-Supplies/Maint	1,039	975	1,525	1,525	1,575
10-60-270	Utilities	30,154	33,343	35,000	35,000	35,000
10-60-280	Telephone	2,109	2,282	2,430	2,600	2,850
10-60-310	Professional & Technical	3,156	3,387	4,240	4,240	4,240
10-60-315	Contract Services	255	-	600	600	600
10-60-316	MPO	5,500	5,500	5,500	5,500	5,500
10-60-330	Education & Training	1,373	1,342	2,100	1,050	2,100
10-60-480	Materials & Supplies	3,549	4,365	4,400	4,400	4,400
10-60-500	Street/Road Repairs	6,587	20,938	30,000	20,000	30,000
10-60-510	Insurance - Property & Liability	7,964	8,750	10,500	10,500	15,000
10-60-515	Street Maintenance	390,048	616,079	550,000	630,000	650,000
10-60-525	Undesignated Street Projects	37,393	45,036	60,000	35,000	60,000
10-60-530	Street Lighting	11,497	6,950	70,000	35,000	70,000
10-60-531	Street Signage	17,430	23,255	25,000	15,000	25,000
10-60-610	Miscellaneous	7,259	395	400	500	500
10-60-875	GIS Mapping	-	-	6,000	6,000	4,000
10-60-630	Suntran Bus Service	-	111,563	209,000	209,000	215,000
10-60-740	Capital Outlay - Equipment	200,057	2,703	1,250	1,250	12,500
10-60-741	Capital Outlay - Tools	370	3,202	2,500	2,500	2,500
10-60-742	Capital Outlay - Vehicles	20,970	22,087	23,750	21,463	34,750
10-60-744	Capital Outlay - Other	6,771	515	-	-	4,000
10-60-747	Capital Outlay - PW Yard	4,284	2,124	-	5,000	5,000
		1,074,933	1,257,477	1,426,864	1,418,038	1,597,024
Sanitation						
10-62-315	Solid Waste Home Collection	623,867	645,602	688,800	673,800	694,014
10-62-320	Recycling Collection	283,852	312,599	342,400	337,997	348,137
10-62-325	Waste Service Dumpster Pickup	34,635	40,514	30,000	30,000	30,000
10-62-350	Write-off Bad Debt	18,597	-	-	-	-
		960,952	998,716	1,061,200	1,041,797	1,072,151

GENERAL FUND						
		2023 Actual	2024 Actual	2025 Budget	2025 Est. to Complete	2026 Budget
EXPENDITURES						
Recreation						
10-70-110	Salaries & Wages	119,801	126,973	145,490	144,090	151,287
10-70-111	Overtime	676	766	800	1,000	1,000
10-70-120	Employee Benefits	52,267	43,764	49,849	45,649	47,906
10-70-130	Employers Taxes	9,391	9,259	13,366	12,316	12,930
10-70-135	Uniform & Safety Equipment	-	143	400	400	400
10-70-210	Books,Subscript, Memberships	370	310	600	600	775
10-70-230	Travel & Lodging	91	276	2,800	2,800	5,000
10-70-240	Office Supplies	32	-	950	950	950
10-70-250	Equipment - Supplies & Maint	1,549	97	1,500	1,500	1,500
10-70-251	Equipment Rental	3,575	4,990	4,560	4,560	4,920
10-70-256	Vehicle Fuel	1,538	1,764	1,900	1,900	1,900
10-70-270	Utilities	12,301	13,568	17,000	17,000	17,000
10-70-310	Professional & Technical	451	1,894	1,000	1,000	3,300
10-70-315	Contractor Services	6,067	6,950	8,560	7,500	7,500
10-70-330	Education & Training	365	81	1,250	1,250	1,950
10-70-335	Little League	300	306	300	300	300
10-70-337	Baseball/Softball	1,664	1,319	1,350	1,350	2,000
10-70-339	Youth Cross County	-	-	-	-	500
10-70-341	Pickleball	-	-	-	-	1,000
10-70-343	Football - Flag	3,582	2,705	3,500	3,500	3,750
10-70-345	Basketball	2,956	5,197	8,000	8,000	8,250
10-70-346	Running Contract	-	150	500	500	500
10-70-347	Contract Classes	4,099	4,329	2,500	2,500	5,000
10-70-348	Youth Activities	536	1,587	2,400	2,400	2,000
10-70-349	Excursions	-	-	-	-	3,000
10-70-350	Sand Hollow Swimming Pool	32,160	46,324	50,000	48,744	60,930
10-70-351	Volleyball	1,166	1,373	1,750	1,750	1,750
10-70-360	Community Events	-	-	-	-	10,400
10-70-361	Heritage Days	-	-	-	-	17,500
10-70-362	Princess Pageant	-	-	-	-	6,500
10-70-480	Materials & Supplies	-	-	1,000	1,000	1,000
10-70-510	Insurance - Property & Liability	11,168	11,085	11,800	11,800	14,800
10-70-610	Miscellaneous	2,119	3,537	6,500	6,500	1,000
10-70-740	Capital Outlay -Equipment	-	-	-	-	1,000
10-70-750	RAP Tax Expenditure	45,212	20,590	30,738	20,000	-
10-70-760	Christmas Decorations	562	238	1,500	1,500	5,000
		313,999	309,574	371,862	352,359	404,499
Parks						
10-75-110	Salaries & Wages	227,162	246,341	300,202	300,202	380,571
10-75-111	Overtime	2,894	2,611	3,500	3,500	4,000
10-75-120	Employee Benefits	126,539	134,137	172,113	160,113	207,408
10-75-130	Employers Taxes	18,809	19,529	27,711	26,811	33,820
10-75-135	Uniform & Safety Equipment	3,094	1,973	4,000	4,000	5,720
10-75-210	Books, Subscript, Memberships	610	637	1,100	1,100	900
10-75-230	Travel & Lodging	-	780	850	2,000	2,300
10-75-240	Office Supplies	1,090	864	500	3,700	900
10-75-250	Equipment - Supplies & Maint	23,399	24,430	20,000	33,000	15,000
10-75-251	Equipment Rental	-	-	1,000	1,000	1,000
10-75-252	Restroom Supplies	-	-	-	-	5,000
10-75-253	Sprinkler Supplies	-	-	-	-	10,000
10-75-255	Vehicle Maintenance	-	-	-	-	8,000
10-75-256	Vehicle Fuel	9,214	7,381	9,500	9,500	10,000

10-75-280	Telephone	3,140	4,380	3,600	6,000	5,520
10-75-315	Contractor Services	4,885	8,403	7,770	11,500	12,590
10-75-316	Water	110,883	137,043	137,000	126,000	130,000
10-75-330	Training & Education	624	1,490	3,050	4,000	8,500
10-75-355	Park Improvements	13,301	13,751	38,250	38,250	40,750
10-75-480	Materials & Supplies	4,713	14,778	14,000	30,000	15,300
10-75-500	Fire Lake Park Maintenance	16,316	11,601	13,525	15,000	17,900
10-75-750	RAP Tax Expenditure	53,243	31,434	30,738	20,000	-
10-75-740	Capital Outlay-Equipment	9,477	-	35,000	12,380	35,000
10-75-742	Capital Outlay-Vehicles	-	49,751	-	-	98,000
10-75-743	Capital Outlay - Other	-	-	-	-	-
		629,392	711,314	823,409	808,056	1,048,179

GENERAL FUND						
		2023 Actual	2024 Actual	2025 Budget	2025 Est. to Complete	2026 Budget
EXPENDITURES						
Cemetery						
10-77-110	Salaries & Wages	86,050	92,634	109,740	109,840	137,200
10-77-111	Overtime	1,152	1,073	1,200	1,200	1,200
10-77-120	Employee Benefits	47,827	49,185	61,979	56,479	73,165
10-77-130	Employers Taxes	6,944	7,231	10,590	9,590	11,957
10-77-250	Equipment - Supplies & Maint	915	1,997	2,500	2,500	2,500
10-77-310	Professional & Technical	958	4,830	1,500	1,500	1,500
10-77-316	Water	-	-	-	30,000	34,000
10-77-330	Education & Training	-	-	500	500	1,000
10-77-480	Materials & Supplies	-	4,483	4,000	4,000	17,000
10-77-490	Wreaths Across America	1,258	1,020	2,000	50	2,000
10-77-740	Capital Outlay - Equipment	-	-	-	-	-
10-77-750	Cemetery Improvements	1,460	983	60,000	5,000	60,000
		146,563	163,436	254,009	220,659	341,522
Total Operating Expenditures		9,063,446	10,266,794	11,328,543	11,303,559	12,623,687
		16.7%	13.3%		10%	11%
Transfers to Other Funds						
10-90-150	Budgeted Surplus	-	-	-	-	-
10-90-200	Transfer to Capital Projects	1,300,000	496,546	-	-	-
	Transfer to Street Savings Fund	-	-	-	-	250,000
	Transfer to RAP Fund	-	-	-	305,451	-
10-90-822	Transfer to Debt Service Fund	188,691	195,000	213,101	213,101	221,240
10-90-855	Transfer to MBA Fund	160,050	160,550	159,975	159,975	160,350
		1,648,741	852,096	373,076	678,527	631,590
Total General Fund Expenditures		10,712,187	11,118,890	11,701,618	11,982,086	13,255,277
Other Financing Sources/(Uses)						
10-30-070	Gain on Disposal of Capital Asset	-	-	-	-	-
Net Revenue Over Expenditures		669,747	945,125	-	84,941	(1,276,189)
Beginning Unassigned Fund Balance		3,021,275	3,126,221	4,000,040	4,000,040	3,694,489
Ending Unassigned Fund Balance		3,126,221	4,000,040	3,885,059	3,694,489	2,418,300
		27.5%	33.2%		31.6%	20.6%
Beginning Restricted Fund Balance		-	566,695	521,360	647,399	256,907
Ending Restricted Fund Balance		566,695	647,399	84,851	256,907	-

Special Revenue - R.A.P.

	2025 Est. to Complete	2026 Budget
REVENUE		
3310.0 Interest Earnings	-	6,500
RAP Tax	-	225,000
Transfer from General Fund	305,451	-
3940.0 Appropriated Fund Balance	-	126,209
Total Revenue	**305,451**	**357,709**
EXPENDITURES		
Recreation Disbursements	-	163,350
Art Disbursements	-	77,009
Park Disbursements	-	117,350
Budgeted Surplus	-	
Total Expenditures	**-**	**357,709**
Total Change In Net Position	305,451	-

	2025 Est to Complete	2026 Budget
Beginning Recreation Fund Balance	-	114,911
Ending Recreation Fund Balance	114,911	29,006
Beginning Art Fund Balance	-	94,408
Ending Art Fund Balance	94,408	94,408
Beginning Park Fund Balance	-	96,132
Ending Park Fund Balance	96,132	55,828
Total Combined Fund Balance	305,451	179,242

Special Revenue - Street Replacement

	2023 Actual	2024 Actual	2025 Budget	2025 Est. to Complete	2026 Budget
REVENUE					
3310.0 Interest Earnings	-	-	-	-	8,125
3910.0 Transfer from General Fund	-	-	-	-	250,000
3940.0 - Appropriated Fund Balance	-	-	-	-	-
Total Revenue	**-**	**-**	**-**	**-**	**258,125**
EXPENDITURES					
4210.0 Transfer to Capital Proj Fund					
4089.0 Budgeted Surplus					
Total Expenditures	**-**	**-**			**-**
Total Change In Net Position					258,125
Beginning Fund Balance	-	-	-	-	-
Ending Fund Balance	-	-	-	-	258,125

Debt Service

	2023 Actual	2024 Actual	2025 Budget	2025 Est. to Complete	2026 Budget
REVENUE					
Interest and Assessments					
3810.0 Interest Earnings	5,258	4,400	4,000	3,750	3,500
3820.0 Historic Township SAA Assess.	26,423	24,248	20,000	16,500	16,000
3825.0 Ivins Good Samaritan Fund	534	500	627	200	100
Contributions and transfers					
3910.0 Transfer From General Fund	188,691	195,000	213,101	213,101	221,240
3920.0 Transfer from Road Impact Fund	-	-	-	-	-
3951.0 - Appropriated Fund Balance	-	775	-	-	-
Total Revenue:	**220,905**	**224,923**	**237,728**	**233,551**	**240,840**
EXPENDITURES					
4041.0 - Good Samaritan Expense	-	-	-	-	-
4085.6 Sales Tax Bond 2010 Interest	-	-	-	-	-
4085.7 2016 Sales Tax Refunding - Principal	193,000	195,000	197,000	197,000	199,000
4085.8 2016 Sale Tax Refunding - Interest	33,674	29,923	26,101	26,101	22,240
4086.0 Excise Tax Bond 2012 Principal	-	-	-	-	-
4086.1 Excise Tax Bond 2012 Interest	-	-	-	-	-
4063.4 - Budgeted Surplus	-	-	14,627	10,450	19,600
Total Expenditures	**226,674**	**224,923**	**237,728**	**233,551**	**240,840**
Total Change In Net Position	(5,769)	-	-	-	-
Beginning Fund Balance	62,678	56,909	56,134	56,134	56,134
Ending Fund Balance	56,909	56,134	56,134	56,134	75,734

Municipal Building Authority

	2023 Actual	2024 Actual	2025 Budget	2025 Est. to Complete	2026 Budget
REVENUE					
3310.0 Interest Earnings	1	2	1	1	1
3910.0 Transfer from General Fund	160,050	160,550	159,975	159,975	160,350
3940.0 - Appropriated Fund Balance		-	-	-	-
Total Revenue	**160,051**	**160,552**	**159,976**	**159,976**	**160,351**
EXPENDITURES					
4210.0 Transfer to Capital Proj Fund	-	-	-	-	-
4089.0 Budgeted Surplus	1	2	1	1	1
4120.0 Bond Payment - Principal	100,000	103,000	105,000	105,000	108,000
4125.0 Bond Payment - Interest	60,050	57,550	54,975	54,975	52,350
Total Expenditures	**160,051**	**160,552**	**159,976**	**159,976**	**160,351**
Total Change In Net Position	-	-	-	-	-
Beginning Fund Balance	6,352	6,352	6,352	6,352	6,352
Ending Fund Balance	6,352	6,352	6,352	6,352	6,352

Public Safety Impact Fees

	2023 Actual	2024 Actual	2025 Budget	2025 Est. to Complete	2026 Budget
REVENUE					
3810.0 Interest Earnings	21,093	51,610	45,000	63,000	45,988
3820.0 Public Safety Impact Fees	564,815	588,628	120,880	120,880	141,680
3850.0 Appropriation Unapp Fund Bal	-	-	-		-
Total Revenue:	**585,908**	**640,237**	**165,880**	**183,880**	**187,668**
EXPENDITURES					
4089.0 - Budgeted Surplus	-	-	165,880	183,880	187,668
4089.6 Public Safety Master Plan	-	-	-	-	-
4082.3 - Transfer To Capital Projects Fund	-	-	-	-	-
Total Expenditures	**-**	**-**	**165,880**	**183,880**	**187,668**
Total Change In Net Position	585,908	640,237	-	-	-
Beginning Fund Balance	55,942	641,850	1,282,087	1,282,087	1,465,967
Ending Fund Balance	641,850	1,282,087	1,447,967	1,465,967	1,653,635

Street Impact Fees

	2023 Actual	2024 Actual	2025 Budget	2025 Est. to Complete	2026 Budget
REVENUE					
3810.0 Interest Earnings	95,650	152,700	85,000	103,000	39,000
3820.0 Street Impact Fees	1,578,161	800,938	215,020	215,020	261,970
3850.0 Appropriation Unapp Fund Bal	-	-	814,980	631,935	685,013
Total Revenue:	**1,673,812**	**953,638**	**1,115,000**	**949,955**	**985,983**
EXPENDITURES					
4020.5 - Transfer to Capital Projects	201,250	1,206,667	1,100,000	935,983	935,983
4072.0 Cap Fac Plans & Impact Fee Analysis	-	-	15,000	13,972	50,000
4082.2 Transfer to Debt Service	-	-	-	-	-
4089.0 - Budgeted Surplus	-	-	-	-	-
Total Expenditures	**201,250**	**1,206,667**	**1,115,000**	**949,955**	**985,983**
Total Change In Net Position	1,472,562	(253,029)	-	-	-
Beginning Fund Balance	845,073	2,317,635	2,064,606	2,064,606	1,432,671
Ending Fund Balance	2,317,635	2,064,606	1,249,626	1,432,671	747,658

Park Impact Fees

	2023 Actual	2024 Actual	2025 Budget	2025 Est. to Complete	2026 Budget
REVENUE					
3810.0 - Interest Earnings	101,930	119,512	72,000	72,000	55,146
3820.0 - Parks Impact Fees	251,393	387,956	470,160	470,160	600,760
3850.0 - Appropriated Fund Balance	-	-	-	-	-
Total Revenue:	**353,323**	**507,468**	**542,160**	**542,160**	**655,906**
EXPENDITURES					
4020.0 - Transfer to Debt Service	-	-	-	-	-
4072.0 - Cap Fac Plans / Impact Fee Analysis	9,563	-	-	-	-
4020.5 - Transfer to Capital Projects	80,831	1,000,000	78,880	-	78,880
4061.0 - Transfer to MBA	-	-	-	-	-
4089.0 - Budgeted Surplus	-	-	463,280	542,160	577,026
Total Expenditures	**90,394**	**1,000,000**	**542,160**	**542,160**	**655,906**
Total Change In Net Position	262,929	(492,532)	-	-	-
Beginning Fund Balance	1,570,051	1,832,980	1,340,448	1,340,448	1,882,608
Ending Fund Balance	1,832,980	1,340,448	1,803,728	1,882,608	2,459,634

Capital Projects

	2023 Actual	2024 Actual	2025 Budget	2025 Est. to Complete	2026 Budget
REVENUE					
3845.0 - State Grant	-	-	-	150,000	400,000
3845.5 - Grant Funds	-	-	-	1,676,723	-
3920.0 Transfer From Gen Fund	1,300,000	496,546	-	-	-
3924.0 Transfer From MBA Fund	-	-	-	-	-
3940.0 Transfer From Streets Imp Fund	201,250	1,206,667	1,100,000	935,983	935,983
3922.0 - Transfer From Park Impact Fund	80,831	1,000,000	78,880	-	78,880
3923.0 - Transfer From Public Safety Impact Fund	-	-	-	-	-
3946.0 - Appropriated Fund Balance	-	-	2,431,160		2,284,495
Total Revenue:	**1,582,081**	**2,703,213**	**3,610,040**	**2,762,706**	**3,699,359**
EXPENDITURES					
4069.5 - Cemetery Improvements	222,729	-	-	-	-
4069.9 - Park & Trail Improvements	79,484	1,000,000	1,150,000	1,150,000	48,352
4071.0 - Road Projects	320,321	2,021,514	1,620,000	999,427	999,427
4074.7 - PW Yard	-	-	150,000	-	60,005
4075.0 - Regional Park	-	-	330,040	-	420,035
Fire Station Remodel - Police	-	-	-	-	125,000
Animal Shelter Parking	-	-	-	-	200,000
Kwavasa/Center St Roundabout	-	-	-	297,540	-
Snow Canyon/Hamblin Pkwy Roundabout	-	-	-	80,460	1,019,540
4082.0 - Animal Shelter	-	-	200,000	100,000	650,000
4082.1 - HWY 91 Landscaping	-	-	160,000	100,000	60,000
4083.0 - City Offices	-	-	-	-	67,000
4083.5 - Police Remodel	121,833	-	-	-	50,000
4089.0 - Budgeted Surplus	-	-	-	35,280	-
Total Expenditures	**744,367**	**3,021,514**	**3,610,040**	**2,762,706**	**3,699,359**
Total Change In Net Position	837,714	(318,301.06)	-	-	-
Beginning Fund Balance	2,836,007	3,673,721	3,355,420	3,355,420	3,390,700
Ending Fund Balance	3,673,721	3,355,420	924,260	3,390,700	1,106,204

Water Fund

	2023 Actual	2024 Actual	2025 Budget	2025 Est. to Complete	2026 Budget
REVENUE					
Operating Revenue					
3710.0 Water Sales	3,044,565	3,297,948	3,244,331	3,650,000	3,832,500
3710.1 Interest Earnings - Operating	140,680	274,357	130,000	290,000	203,000
3720.0 Connection Fees	43,101	51,500	83,414	50,000	42,500
3721.0 Subdiv&Site Devel Const Permit	-	-	40,000	60,000	15,000
3730.0 Penalties & Forfeitures	19,612	57,975	33,813	40,000	40,000
3740.0 Return Check Charges	88	748	-	100	-
3732.0 Hydrant Non-compliance Fees	-	-	-	50	-
Total Revenue:	**3,248,047**	**3,682,528**	**3,531,558**	**4,090,150**	**4,133,000**

Water Fund
EXPENSES

	2023 Actual	2024 Actual	2025 Budget	2025 Est. to Complete	2026 Budget
Operating Expenses					
4011.0 Salaries & Wages	559,434	603,541	639,015	639,015	701,710
4011.1 Overtime	9,283	11,726	10,000	10,000	10,000
4012.0 Employee Benefits	248,132	266,195	293,823	282,823	304,930
4013.0 Employers Taxes	46,278	48,232	59,605	55,605	59,886
4013.5 Uniform & Safety Equipment	1,966	2,072	2,400	2,640	3,090
4013.6 Uniform & Safety Equipment - Overhead	201	9	200	100	100
4014.0 Outside Counsel - Legal	1,501	796	3,000	1,000	1,500
4021.0 Books, Subscript, Memberships	2,971	3,188	2,850	2,850	2,910
4021.1 Books, Subscript, Memberships - Overhead	7,670	5,943	2,760	2,760	2,760
4021.5 Software	13,290	13,358	22,210	17,717	24,155
4021.6 Software - Overhead	17,997	11,138	15,000	13,000	13,000
4022.1 Public Notices - Overhead	1,134	432	1,800	1,500	1,250
4023.0 Travel & Lodging	335	1,592	2,000	1,200	1,500
4023.1 Travel & Lodging - Overhead	2,436	2,907	2,100	2,100	2,100
4024.0 Office Supplies	3,128	2,455	4,640	2,500	2,500
4024.1 Office Supplies - Overhead	8,383	10,510	10,600	10,600	10,800
4025.0 Equipment - Supplies & Maint	10,567	24,615	14,400	16,000	16,000
4025.1 Equipment Rental/Lease	-	28	500	500	1,000
4025.2 Equipment - Supplies & Maint - Overhead	237	10	300	300	300
4025.4 Vehicle Maint - Overhead	508	1,684	1,000	1,000	1,000
4025.5 Vehicle Maintenance	7,475	3,682	6,600	5,280	6,000
4025.6 Gas/Oil/Diesel	24,811	18,072	21,200	15,900	21,200
4025.7 Gas/Oil/Diesel - Overhead	639	721	800	800	800
4026.0 Bldgs & Grounds - Supplies/Mnt	1,662	1,560	2,440	2,360	2,520
4026.1 Bldgs & Grounds-Supplies/Maint - Overhead	10,144	13,412	12,200	12,200	12,500
4027.0 Utilities	10,944	12,628	12,300	12,300	12,300
4027.1 Utilities - Overhead	8,426	10,149	10,100	10,100	10,100
4028.0 Telephone	12,196	13,675	14,470	14,470	15,040
4028.1 Telephone - Overhead	15,992	16,328	16,200	16,200	16,700
4031.0 Professional & Technical	7,044	7,574	8,490	8,250	8,490
4031.4 Accounting Services	11,000	11,350	11,500	11,700	12,400
4031.5 Contractor Services	20,282	22,419	25,400	24,350	27,010
4031.6 Water Purchase	1,109,522	841,886	1,400,000	1,400,000	1,460,000
4031.7 Professional & Technical - Overhead	29,212	27,093	29,000	30,000	57,000
4032.0 Irrigation Water Shares Assess	7,281	7,970	7,281	7,740	7,740
4033.0 Education & Training	1,831	3,031	3,360	1,680	3,360
4033.1 Education & Training - Overhead	1,374	1,927	2,500	2,000	2,000
4035.0 Write-off Bad Debt	10,198	1	-	-	-
4048.0 Material & Supplies	253	1,351	2,750	2,750	2,750
4049.0 Landfill Charges	2,869	4,490	3,800	5,700	5,700
4051.0 Insurance - Property & Liability	24,202	27,787	29,500	31,736	35,226
4061.0 Miscellaneous	44,000	(33,157)	500	80,500	500
4061.1 Miscellaneous - Overhead	11,708	5,714	6,000	6,000	6,000
4062.0 Bankcard Fees	31,393	34,663	38,000	39,000	41,000
4065.0 Depreciation	727,142	697,265	740,000	807,795	856,263
Total Expenditures	**3,067,049**	**2,762,023**	**3,492,594**	**3,612,021**	**3,783,090**
Total Change in Net Position	180,998	920,504	38,964	478,129	349,910

Water Fund					
Capital Budget					
Impact Fees and Non-operating Revenue					
3610.0 Impact Fees - Water	840,234	953,047	399,867	215,000	383,163
3645.0 Taviawk Zonal Water Impact Fee	-	-	-	-	-
3810.0 Interest Earnings - Impact Fees	94,039	160,115	145,000	175,000	122,500
3850.0 Subdividers Contribution	378,750	2,805,575	926,533	926,533	926,533
3891.0 Gain (loss) on retired assets	-	(47,150)	-	-	-
3890.0 Miscellaneous	75,792	32,551	30,000	35,000	30,000
Total Impact Fees and Non-operating Revenue	1,388,814	3,904,138	1,501,400	1,351,533	1,462,196
Capital Expenses					
4140.0 GASB 68 Pension Expense	(36,719)	(27,813)	30,000	-	-
4145.0 GASB 68 Benefit Expense	-	-	(50,000)	-	-
4274.0 Capital Outlay - Equipment	4,358	8,421	9,000	9,000	24,550
4274.1 Capital Outlay Tools	624	9,338	4,000	4,000	4,000
4274.2 Capital Outlay Vehicles	1,073	1,276	38,000	34,342	55,600
4274.4 Capital Outlay - Other	2,809	823	-	2,000	9,800
4274.5 Regional Pipeline	193,943	194,090	205,000	198,000	198,000
4274.7 Capital Outlay - PW Yard	5,766	10,398	200,000	20,000	100,000
4282.5 Water System Upgrades	63,214	62,334	80,000	95,000	90,000
4282.6 New Water Meters	5,332	-	110,000	20,000	110,000
4283.8 Water Road Repairs	34,111	7,056	8,500	14,000	10,000
4284.3 Telemetry System	22,485	17,051	25,000	15,000	25,000
4285.5 Water Tank Repairs	-	5,555	260,000	20,000	540,000
4287.5 GIS Mapping	-	-	30,000	20,000	20,000
4287.6 Water & Irrigation Master System	37,638	-	131,000	60,000	110,000
4288.0 Eligible Culinary Water Impact Fee Expend.	-	-	99,960	100,000	99,960
4288.2 Advanced Metering Infrastructure	-	-	-	-	750,000
4287.9 Irrigation System	430	-	-	-	-
Total Capital Requirements	**335,062**	**288,530**	**1,180,460**	**611,342**	**2,146,910**
Capital Net Income/(Loss)	1,053,752	3,615,607	320,940	740,191	(684,714)

Waste Water Fund-Sewer

	2023 Actual	2024 Actual	2025 Budget	2025 Est. to Complete	2026 Budget
REVENUE					
Operating Revenue					
3710.0 Sewer Services	1,493,102	1,663,827	1,754,314	1,746,028	1,991,410
3710.1 Interest Earnings - Operating	96,995	124,022	45,000	125,000	87,500
3720.0 Connection Fees	37,000	50,000	38,000	38,000	28,500
3721.0 Subdiv&Site Devel Const Permit	-	-	24,000	30,000	10,000
Total Revenue:	**1,627,097**	**1,837,850**	**1,861,314**	**1,939,028**	**2,117,410**

Waste Water Fund-Sewer

	2023 Actual	2024 Actual	2025 Budget	2025 Est. to Complete	2026 Budget
EXPENSES					
	2023 Actual	**2024 Actual**	**2025 Budget**	**2025 Est. to Complete**	**2026 Budget**
Operating Expenses					
4011.0 Salaries & Wages	239,330	261,298	283,856	284,567	312,580
4011.1 Overtime	4,582	5,773	4,500	4,500	4,500
4012.0 Employee Benefits	110,073	117,798	134,732	127,732	138,963
4013.0 Employers Taxes	19,924	20,865	25,640	25,040	27,224
4013.5 Uniform & Safety Equipment	1,229	1,295	1,500	1,650	1,925
4013.6 Uniform & Safety Equipment - Overhead	80	3	100	60	60
4014.0 Outside Counsel - Legal	600	318	2,300	500	3,000
4021.0 Books, Subscript, Memberships	968	623	855	855	855
4021.1 Books, Subscript, Memberships - Overhead	3,068	2,377	1,100	1,100	-
4021.5 Software	7,701	7,709	9,550	9,550	9,755
4021.6 Software - Overhead	7,199	4,455	6,000	6,000	-
4022.1 Public Notices - Overhead	454	173	800	120	120
4023.0 Travel & Lodging	210	995	1,250	750	1,250
4023.1 Travel & Lodging - Overhead	974	1,163	800	800	1,000
4024.0 Office Supplies	2,535	2,010	4,060	2,190	2,190
4024.1 Office Supplies - Overhead	3,353	4,204	3,400	4,200	5,131
4025.0 Equipment - Supplies & Maint	8,778	18,505	12,600	14,000	14,000
4025.2 Equipment - Supplies & Maint - Overhead	10	4	100	-	-
4025.4 Vehicle Maint - Overhead	203	674	300	300	800
4025.5 Vehicle Maintenance	2,686	1,224	2,200	1,760	2,000
4025.6 Gas/Oil/Diesel	15,507	11,295	13,250	9,940	13,250
4025.7 Gas/Oil/Diesel - Overhead	256	288	420	420	360
4026.0 Bldgs & Grounds - Supplies/Mnt	1,138	1,075	1,525	1,475	1,575
4026.1 Bldgs & Grounds-Supplies/Maint - Overhead	4,058	5,365	4,700	5,400	6,121
4027.0 Utilities	1,782	2,419	3,850	3,475	3,475
4027.1 Utilities - Overhead	3,310	4,060	3,800	4,100	4,800
4028.0 Telephone	3,069	2,762	2,430	2,850	2,850
4028.1 Telephone - Overhead	6,397	6,531	6,600	6,600	7,000
4031.0 Professional & Technical	3,268	3,710	4,480	6,400	6,600
4031.4 Accounting Services	4,400	4,540	4,750	4,680	4,960
4031.5 Contract Services	53,683	54,544	60,100	58,061	64,000
4031.6 St George Sewer Treatment Plnt	690,399	782,113	801,000	801,000	960,000
4031.7 Professional & Technical - Overhead	11,685	10,837	10,350	13,000	17,565
4033.0 Education & Training	1,413	1,157	2,100	1,050	2,100
4033.1 Education & Training - Overhead	549	771	2,000	1,800	1,500
4035.0 Write-off Bad Debt	10,143	-	-	-	-
4048.0 Materials & Supplies	5,051	13,146	11,500	20,000	11,500
4051.0 Insurance - Property & Liability	9,408	11,310	12,500	13,398	15,407
4061.0 Miscellaneous	1,250	-	750	1,200	750
4061.1 Miscellaneous - Overhead	4,730	2,286	3,000	3,000	5,150
4062.0 Bankcard Fees	12,557	13,865	16,000	15,000	16,000
4065.0 Depreciation	343,040	352,888	369,234	370,450	385,268
Total Expenditures	**1,601,049**	**1,736,438**	**1,829,982**	**1,828,972**	**2,055,584**
Total Change In Net Position	26,048	101,412	31,332	110,056	61,826

Waste Water Fund-Sewer

	2023 Actual	2024 Actual	2025 Budget	2025 Est. to Complete	2026 Budget
Capital Budget					
Impact Fees and Non-operating Revenue					
3610.0 Ivins Impact Fees-Sewer	244,469	162,440	59,590	49,000	63,435
3810.0 Interest Earnings	23,241	44,545	10,000	47,000	5,000
3850.0 Subdividers Contribution	232,500	343,730	300,000	300,000	300,000
3891.0 Gain (loss) on retired assets	-	(40,310)	-	-	-
3890.0 Miscellaneous	-	-	200,000	215,710	-
Total Impact Fees and Non-operating Revenue	500,210	510,405	569,590	611,710	368,435
Capital Expenses					
4140.0 GASB 68 Pension Expense	1,631	(7,432)	10,980	-	-
4145.0 GASB 68 Pension Benefit	-	-	(25,172)	-	-
4274.0 Capital Outlay - Equipment	58,163	52,245	7,100	7,100	22,800
4274.1 Capital Outlay - Tools	855	5,480	3,000	3,000	3,000
4274.2 Capital Outlay - Vehicles	804	929	28,500	21,463	41,700
4274.4 Capital Outlay - Other	44,705	5,537	-	7,500	7,350
4274.7 Capital Outlay - PW Yard	5,322	2,124	50,000	10,000	20,000
4274.8 Sewer Construction Projects	-	-	1,000,000	-	938,854
4287.5 Sewer Master Plan	-	-	18,000	-	-
4288.0 Sewer Capital Facilities	17,048	13,445	45,000	25,000	-
4288.2 Eligible Sewer Impact Fee Expenditures	-	-	900,000	279,624	740,771
Total Capital Expenses	**128,529**	**72,327**	**2,037,408**	**353,687**	**1,774,475**
Capital Net Income/(Loss)	371,681	438,078	(1,467,818)	258,023	(1,406,039)

Waste Water Fund-Storm Drain

	2023 Actual	2024 Actual	2025 Budget	2025 Est. to Complete	2026 Budget
REVENUE					
Operating Revenue					
3710.0 Storm Drain Fees	872,082	898,774	941,953	966,000	1,027,407
3721.0 Subdiv&Site Devel Const Permit	-	-	30,000	17,000	6,000
3730.0 Inspection Fees	-	-	-	5,000	3,000
Total Revenue:	**872,082**	**898,774**	**971,953**	**988,000**	**1,036,407**
EXPENSES					
	2023 Actual	**2024 Actual**	**2025 Budget**	**2025 Est. to Complete**	**2026 Budget**
Operating Expenses					
4011.0 Salaries & Wages	142,547	155,969	171,965	172,000	223,146
4011.1 Overtime	2,351	2,865	2,200	2,833	2,200
4012.0 Employee Benefits	61,463	65,604	75,358	72,358	96,231
4013.0 Employers Taxes	11,783	12,427	15,356	14,956	19,410
4013.5 Uniform & Safety Equipment	492	518	600	660	770
4013.6 Uniform & Safety Equipment - Overhead	40	2	50	-	30
4014.0 Outside Counsel - Legal	300	159	800	500	1,500
4021.0 Books, Subscript, Memberships	64	100	175	175	225
4021.1 Books, Subscript, Memberships - Overhead	1,534	1,189	550	550	-
4021.5 Software	2,695	3,576	3,350	3,350	3,660
4021.6 Software - Overhead	3,599	2,228	3,000	3,000	-
4022.1 Public Notices - Overhead	227	86	400	200	60
4023.0 Travel & Lodging	267	398	500	300	500
4023.1 Travel & Lodging - Overhead	487	581	500	500	500
4024.0 Office Supplies	370	287	480	315	315
4024.1 Office Supplies - Overhead	1,677	2,102	1,800	2,000	2,566
4025.0 Equipment - Supplies & Maint	1,248	2,745	1,800	2,000	2,000
4025.1 Equipment Rental	-	2	200	200	200
4025.2 Equipment - Supplies & Maint - Overhead	5	2	80	-	-
4025.4 Vehicle Maint - Overhead	102	337	350	350	400
4025.5 Vehicle Maintenance	655	306	550	440	500
4025.6 Gas/Oil/Diesel	6,203	4,518	5,300	3,975	5,300
4025.7 Gas/Oil/Diesel - Overhead	128	144	230	230	180
4026.0 Bldgs & Grounds - Supplies/Mnt	415	394	610	590	630
4026.1 Bldgs & Grounds-Supplies/Maint - Overhead	2,029	2,682	2,550	2,550	3,061
4027.0 Utilities	504	731	810	650	650
4027.1 Utilities - Overhead	1,655	2,030	2,200	2,200	2,400
4028.0 Telephone	844	913	975	975	1,140
4028.1 Telephone - Overhead	3,198	3,266	3,000	3,200	3,500
4031.0 Professional & Technical	2,724	4,597	5,370	5,170	5,370
4031.4 Accounting Services	2,200	2,270	2,400	2,340	2,480
4031.5 Contract Services	3,427	4,183	4,450	3,670	4,850
4031.7 Professional & Technical - Overhead	5,842	5,419	5,400	6,500	8,783
4033.0 Education & Training	605	577	840	420	480
4033.1 Education & Training - Overhead	275	385	900	900	750
4035.0 Write-off Bad Debt	4,959	-	-	-	-
4048.0 Materials & Supplies	126	476	1,500	6,500	1,500
4051.0 Insurance - Property & Liability	4,951	5,350	5,000	5,449	6,266
4052.3 Storm Drain Bond Expenses	1,650	-	1,700	1,750	1,800
4061.0 Miscellaneous	-	3,685	2,000	2,000	2,250
4061.1 Miscellaneous - Overhead	2,369	1,143	1,500	1,500	2,575
4062.0 Bankcard Fees	6,279	6,933	6,800	7,200	7,500
4065.0 Depreciation	324,652	353,722	360,445	364,293	382,507
Total Expenditures	**606,941**	**654,900**	**694,044**	**698,748**	**798,185**
Total Change In Net Position	265,141	243,874	277,909	289,252	238,223
Impact Fees and Non-operating Revenue					
3610.0 Impact Fees-Storm Drain	156,658	136,473	126,655	126,655	165,485
3810.0 Interest Income	26,817	46,430	20,000	48,000	29,721
3850.0 Subdividers Contribution	118,200	294,260	150,000	300,000	150,000
3891.0 Gain (loss) on retired assets	-	(6,788)	-	-	-
3890.0 Miscellaneous	173	432	-	-	-
Total Impact Fees and Non-operating Revenue	301,848	470,808	296,655	474,655	345,206

Waste Water Fund-Storm Drain

	2023 Actual	2024 Actual	2025 Budget	2025 Est. to Complete	2026 Budget
Capital Expenses					
4140.0 GASB 68 Pension Expense	(4,030)	(7,103)	(4,030)	-	-
4142.2 Storm Wtr 2016 Bond Interest	47,225	36,775	66,300	66,300	55,000
4145.0 GASB 68 Pension Benefit	-	-	(17,365)	-	-
4274.0 Capital Outlay - Equipment	872	1,360	1,650	1,650	3,150
4274.1 Capital Outlay - Tools	46	640	500	500	500
4274.2 Capital Outlay - Vehicles	134	117	4,750	8,585	6,950
4274.4 Capital Outlay - Other	270	103	-	500	1,225
4274.7 Capital Outlay - PW Yard	1,582	849	50,000	7,500	20,000
4287.6 Storm Drain Master Plan	29,544	33,704	10,000	-	-
4287.8 Detention Basin Projects	-	-	300,000	-	-
4287.9 Storm Drain Improvements	16,496	-	75,000	18,000	15,000
4288.3 Eligible Storm Drain Impact Fee Expenditures	-	-	67,500	300,000	-
Total Capital Expenses	**92,139**	**66,446**	**554,305**	**403,035**	**101,825**
Capital Net Income/(Loss)	209,709	404,361	(257,650)	71,620	243,381