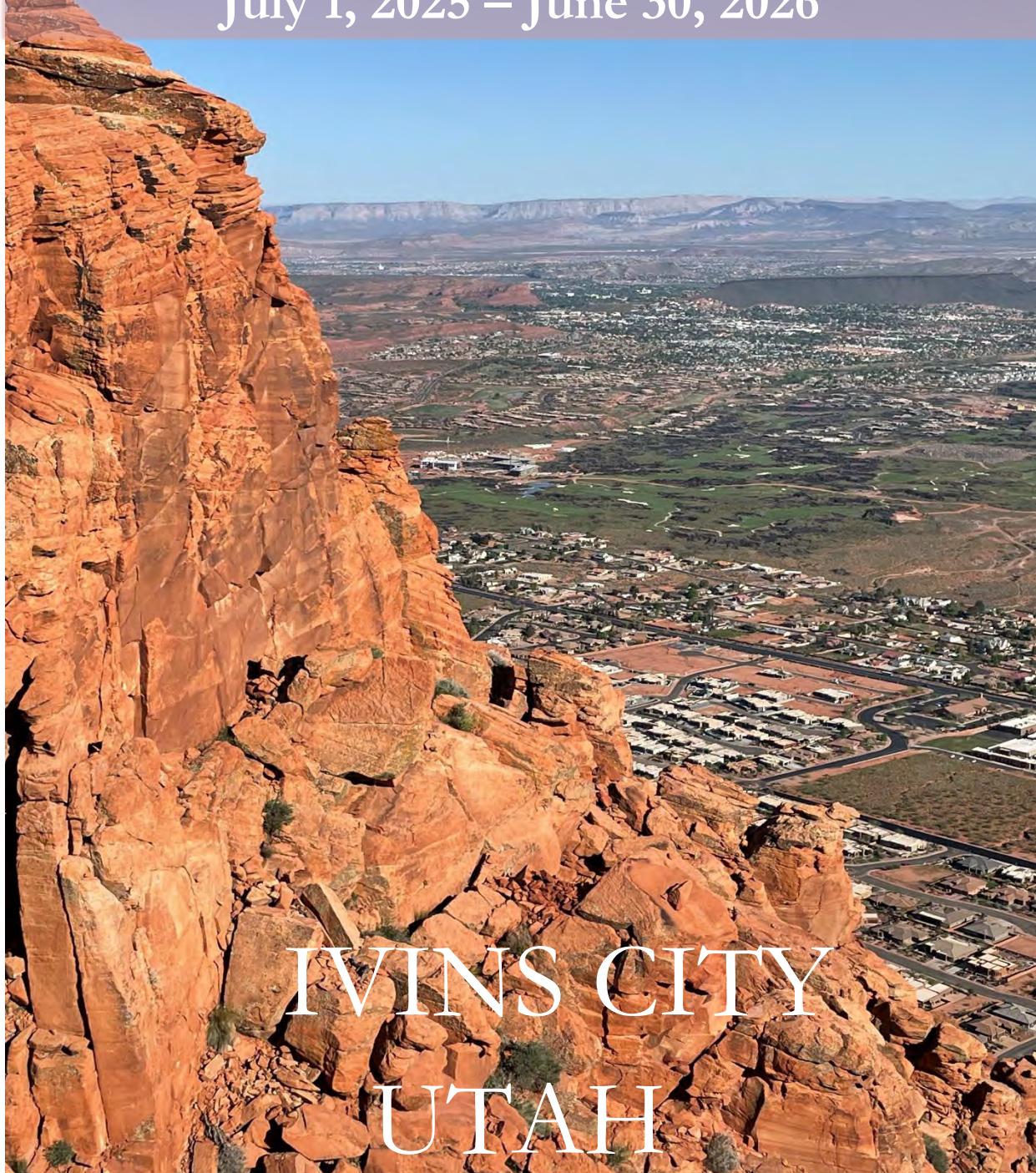


FY 2026 Budget Document

July 1, 2025 – June 30, 2026



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 Budget for the fiscal year ending June 30, 2026, and the estimate to complete the budget for the fiscal year ending June 30, 2025. The budgets are balanced and in compliance with Utah State law.

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

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

Looking Back

In FY23 & FY24, the City earned \$1.2 million in interest for the General Fund and was able to use this 100% on non-operating items by either transferring some to the Capital Projects fund or increase the City's General Fund Balance or savings account. This is part of how the City has grown the General Fund from \$1.7 million in FY21 to an estimated \$3.7 million to close FY25.

The Building department has been busy with the ongoing development of Black Desert Resort and continued residential growth. In FY23 the amount of revenue from building permits and plan reviews exceeded the costs of the Building department and created a restricted fund balance to be spent specifically for continued operation of the department. A major component of this savings was Black Desert submitted building permits with large fees up front with ongoing costs being incurred over the subsequent years. FY23 and FY24 ended with a Restricted Building department Fund Balance of \$566k & \$647k, respectively.

In FY25 we have continued to see high interest earnings, and the Restricted Building department savings have been needed to fund the ongoing costs of the building department. Unlike prior years, however, the City is on track to only save \$100k. To address growth and maintain the level of service residents expect, the City added staff in FY25, including a city attorney and additional personnel for the police, parks, and public works departments. Despite these additions, these departments remain understaffed based on service and maintenance metrics.

The engineering and design for phase 2 of the widening for HWY91 has begun and construction will be completed just after the end of FY25. The estimated cost is \$3,500,000 with \$1,150,000 being funded by the County and State. The City has been able to pay for both phases of HWY91 widening without a need for bonding due to impact fees, grants, and savings from previous years being transferred from the General Fund.

Looking Ahead

The national and local economies have continued to show resilience. However, consumer confidence appears to be weakening from the uncertainty surrounding the new tariffs. Sales & Use tax makes up roughly 21% of the operating revenue in the General Fund. If a recession were to happen, that could negatively affect this budget. Here are the increases in Sales & Use tax in the prior 3 years: FY23 14%, FY24 3%, and FY25 8%. The budget assumes an 8% increase in the base of our Sales and Use Tax revenue due to growth in population and inflation along with continued revenue from commercial development. As Black Desert Resort (BDR) continues to build out the City will continue to see modest increases in tax revenue. However, the expectations are that BDR will not be materially finished with their projects until FY29.

The FY25 budget includes a property tax increase. The City plans to adopt a tax rate that is higher than the certified tax rate. The certified tax rate will be calculated by the State Property Tax Commission and Washington County Clerk Auditor and will be given to us in the first few weeks of June. The proposed tax increase would provide the City an additional \$860,000 in revenue. This would be an increase in the Ivins City portion of property tax by 34%. The Ivins City portion of a property tax bill is roughly 13%. The other 87% of the property tax bill goes to the Washington County School District, Washington County, and the Washington County Water Conservancy District.

City Employment

We have proposed a 5% pool for wage increases. This would be 2% based on merit and 3% based on CPI inflation reading from December 2024. We believe the proposed increase, along with the generous benefits package already in place, is an appropriate level to keep employees motivated and satisfied with their employment at the City. As the City continues to grow, so do the staffing needs. This budget is proposing the addition of 4 new employees in FY26:

- 1 Storm Drain Coordinator
- 1 Animal Control Officer
- 2 Parks and Cemetery Staff

These additional 4 new employees are the driving reason for the proposed increase in property taxes. These additional staff will help maintain the level of service and get departments closer to maintaining staffing standards.

Conclusion

This budget reflects a deliberate and forward-looking approach to managing Ivins City growth, maintaining service levels, and investing in the future without relying on debt. The proposed property tax adjustment is necessary to support four new positions, restore purchasing power lost to inflation, and uphold the City's commitment to a pay-as-you-go philosophy for capital projects.

While we anticipate increased revenues from commercial development and tourism in the years ahead, those gains have not yet materialized at the pace needed to meet today's demands. This budget ensures we can maintain what we've built, respond to growth, and continue delivering the high-quality services our residents expect.

On behalf of City staff, we thank the Mayor and City Council for your leadership and continued support. We look forward to working together to implement this budget and to build a resilient, well-served, and financially sound future for Ivins City.

Sincerely,



Dale Coulam
City Manager



Cade Visser
Director of Finance

GFOA Budget Award



GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

**City of Ivins City
Utah**

For the Fiscal Year Beginning

July 01, 2024

Christopher P. Monell

Executive Director

Officials of Ivins City, Utah

Mayor: Chris Hart

City Councilmembers

Mike Scott
Sharon Barton
Lance Anderson

Kevin Smith
Sharon Gillespie

City Staff

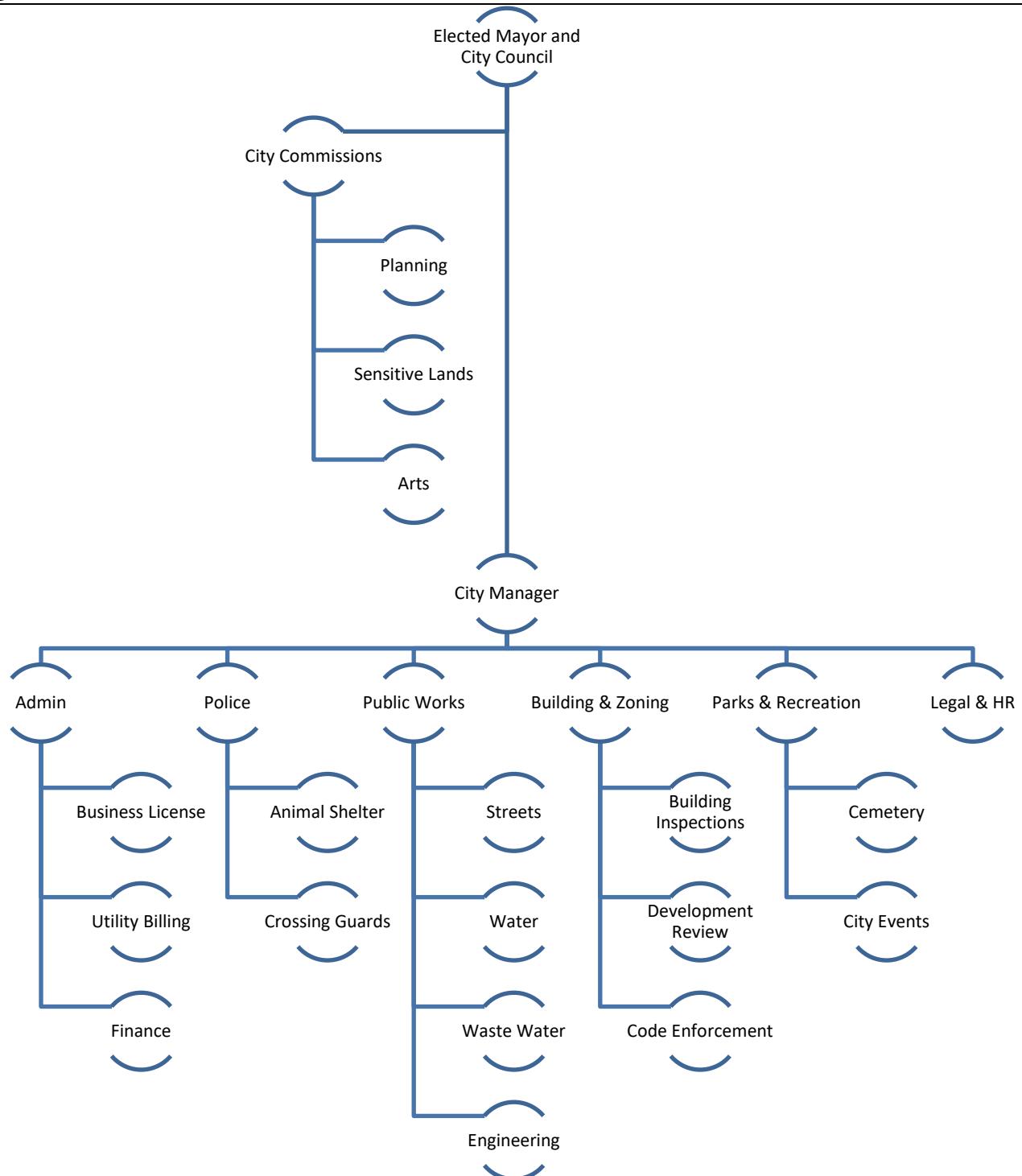
City Manager: Dale Coulam
Recorder: Kari Jimenez
Public Works Director: Chuck Gillette
Parks & Rec Director: Marc Christensen
Fire Chief: Dan Cazier

Director of Finance: Cade Visser
Treasurer: Jennifer Chapman
Building Officer: Rob Dalley
Police Chief: Jaron Studley
City Attorney: Bryan Pack

Full Time Employee Staffing Summary Information

	2023	2024	2025	2026	Proposed
General Government	7	7	8	8	
Public Safety	19	20	21	22	
Building/Zoning	4	5	4	4	
Public Works	12	12	13	14	
Parks & Recreation	7	7	8	10	
Total	49	51	54	58	

Organizational Chart



Community Profile

City History



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

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

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

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

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

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



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

Demographics
Ivins City
Demographic and Economic Statistics
Last Ten Fiscal Years

Fiscal Year	Population*	Per Capita Income	Personal Income *	Unemployment Rate **
2015	7,605	23,593	179,426,899	4.00%
2016	7,808	24,397	190,494,155	3.70%
2017	8,056	25,998	209,440,499	3.30%
2018	8,736	27,255	238,099,806	3.60%
2019	8,913	27,290	243,238,448	2.50% ¹
2020	8,978	29,264	262,729,562	4.10%
2021	9,192	35,401	325,404,498	2.40%
2022	9,532	39,107	372,771,944	2.70%
2023	10,012	39,653	397,002,120	2.30%
2024	10,164	41,599	422,807,258	3.30%

***Source: Utah State Tax Commission**

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

Performance Measures

Administrative

Did the FY ACFR receive an unmodified opinion by the independent auditor?	FY24	FY25	FY26
	Yes	On Track	Goal

General Government

# of Minutes that were made available within State required 30 days.	FY24	FY24	FY25	FY25	FY26
	Target	Actual	Target	Actual	Target
	24	24	24	On Track	24

Public Safety

Be below the National average response time of 10 minutes	FY24	FY24	FY25	FY25	FY26
	Target	Actual	Target	Actual	Target
	<10	6	<10	On Track	<10

Parks

Weekly Park and Facility Inspections	FY24	FY24	FY25	FY25	FY26
	Target	Actual	Target	Actual	Target
Properties Inspected	31	31	31	On Track	31
Bathrooms Inspected	12	12	12	On Track	12
Playgrounds Inspected	7	7	7	On Track	7
Courts/Fields Inspected	12	12	12	On Track	12

Streets

Street sweep residential streets once a month	FY24	FY25	FY26
	Yes	On Track	Goal

Water

12 Water samples/month submitted to State DWQ	FY24	FY24	FY25	FY25	FY26
	Target	Actual	Target	Actual	Target
	144	144	144	On Track	144

Strategic Goals & Objectives

One of the City's Guiding Principles is to maintain a fiscally responsible budget to manage growth without leaving a legacy of debt. Fiscal responsibility for Ivins means: managing finances to ensure the sustainable delivery of public services, charging residents equitable fees for services, maintaining economic stability, and preparing for future growth and emergencies.

This involves prudent budgeting, minimizing debt, maintaining a strong credit rating, and efficiently using taxpayer funds. Towards that end:

- The City's annual budget strives to balance expenditures with revenues.
- Consultants are hired periodically to update Master Plans and impact fee studies for the City's infrastructure to anticipate the needs and costs of growth.
- Consultants also update rate studies to determine adequate and equitable fees for providing water, sewer, and storm drain services and maintain that infrastructure.
- Although not required by the state, Ivins has a 5-Year Fiscal Plan, updated annually, that plans for long-term infrastructure investments.
- The City maintains a General Fund Reserve much larger than the state requires as a buffer to handle unexpected events, emergency expenditures, and economic downturns.

Effective fiscal responsibility is guided by accountability, transparency, and sustainability. This fosters trust among residents and creates an environment conducive to business and economic development.

Annual Budget

The annual budget represents the City staff's recommendations for implementing the goals, policies, and vision established by the Mayor and City Council. It is the working financial plan for all City services, improvements, and financial decisions. The City Council reviews the budget, makes any necessary modifications, and, after holding a public hearing, adopts the final budget.

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

Master Plans, Impact Fees, and Rate Studies

Consultants periodically update Master Plans, Impact Fee Facility Plans, and rate studies. These reports analyze the needs of the City for the maintenance and rebuilding of existing facilities and infrastructure, as well as new construction, and determines whether these costs are related to current residents or due to growth.

Ivins charges impact fees to ensure that the cost of expanding facilities such as roads, parks, public safety, culinary water, sewer, and storm drains is borne proportionately by new growth

rather than existing residents. This promotes equitable growth and prevents straining municipal resources. The City's impact fees are updated periodically by consultants working with City staff and the City Council to ensure they adequately cover the cost of growth. However, once new infrastructure is in place, the City takes on the responsibility to maintain it and ultimately replace it.

The monthly utility bill users pay includes money to be set aside to cover the future costs for culinary water, sewer, and storm drain replacements. There is not a similar mechanism set up to build a reserve fund for road replacement. The City began plans in 2024 to create a road replacement fund funded through General Fund revenue.

5-Year Fiscal Plan

The state does not require this plan, however, Ivins considers it critically important because it takes a forward-looking approach to the City's primary operating funds. The plan aims to identify financial trends, shortfalls, and issues so the City can proactively address them.

The plan sets the stage for each year's budget process, but it is subject to change based on available resources, changes in the economy, and the City Council's direction. The 2025-2029 plan lists \$45.23 million of projects planned for the next five years, when they may happen, and the funding sources.

General Fund Reserve

The state requires cities to maintain a General Fund Reserve of at least 5% of annual revenue but not more than 35%. The FY2025 budget anticipates the reserve balance will be 27.6% of revenue at the end of the fiscal year in June 2025. Ivins has kept its reserve between 26% and 31% over the past five years. The 5-Year Fiscal Plan anticipates increasing the reserve to 35% of revenue over the next five years.

Property Taxes

Ivins has not increased its property tax rate since 2010. At that time, only 45% of the cities in Utah had higher tax rates than Ivins. Last year, 72% of the cities in the state had higher tax rates than Ivins. More cities had higher tax rates last year because they have been raising rates while Ivins has not. About sixty cities and towns raise property taxes each year. That's about 25% of the cities and towns in the state.

The Utah Taxpayer's Association advocates on behalf of taxpayers for limited state and local taxes. However, they "recommend that taxing entities go through the Truth in Taxation process every 5 to 7 years to account for inflation and demographic changes. These intervals keep tax increases predictable, manageable, and restrained."

Ivins City Council decided that a property tax increase was not needed for the FY2025 budget even though that budget anticipates expenses slightly higher than revenue. That results in using a small amount of the General Fund Reserve to balance the budget. It is the City's policy to avoid using the General Fund Reserve for anything other than emergencies or unforeseen fiscal and economic hardship. Black Desert Resort's opening in late 2024 is expected to result in sufficient

sales and room tax revenue beginning in FY2026 to make a property tax increase unnecessary, build the General Fund Reserve, and begin a Road Replacement Reserve.

If actual revenue from Black Desert Resort in FY2025 does not accomplish what is expected, the comparatively low property taxes in Ivins give the City ample cushion to adjust in FY2026. Another option may be charging a “resort community tax” in the next few years. This is an addition to the sales tax if the City meets the state’s requirement for designation as a resort community for tax purposes.

Grants & Other Funding Sources

The City actively and successfully pursues grants for major capital projects. The Five-Year Fiscal Plan projects that Ivins will receive \$1.66 million in grants, including a recent award of \$500,000 for Advanced Metering Infrastructure (AMI) from the State Division of Natural Resources.

Community Preferences

Households responding to the General Plan Survey showed that 74.8% were very pleased with the City’s efforts at street maintenance, and 84.3% were very pleased with public safety services. While these responses are not specific comments about the City’s fiscal management, they demonstrate that the City is allocating its financial resources to two important areas.

Supporting City Documents

- See the [Reports & Studies page](#) on the City’s website for the current version of these reports:
- Annual budgets and the 5-Year Fiscal Plan.
- Master Plans, Impact Fee Facility Plans, and Rate Studies.

Goals

- Manage finances to ensure sustainable delivery of public services, equitable fees for services, economic stability, and adequate financial resources for future growth and emergencies.
- Budget prudently, minimize debt, maintain a significant General Fund Reserve, build a sufficient Road Replacement Reserve, maintain a strong credit rating, and efficiently use taxpayer funds.
- Anticipate the long-term need to replace aging infrastructure beyond the 5-year plan.
- Remain fiscally responsible by determining an appropriate level of service to residents, as defined in the City’s impact fee studies, when considering capital expenditures.

Obstacles

- The economy, interest rates, and unforeseen events can significantly impact the City’s budget.
- The cost of equipment and supplies required to maintain city services and build new infrastructure continues to increase faster than impact fee and rate studies can anticipate.
- State law and current tax structures do not adequately address the long-term need to replace aging infrastructure.

Fiscal Responsibility Policies

Responsible Use of Reserves and Budgeting

Ivins will use the General Fund Reserve only in cases of emergencies or unforeseen fiscal and

economic hardship, ensuring that these funds are preserved for critical situations. Budgeting practices will be realistic yet conservative, prioritizing financial prudence while maintaining the city's fiscal health.

Revenue and Expense Management

The City will avoid using short-term revenue to fund long-term expenses, ensuring that financial planning is sustainable over the long term. Additionally, while Ivins aims to avoid unnecessary debt, it will maintain a conservatively sustainable level of debt when necessary for capital projects or other essential investments.

Debt Refinancing and Equitable Service Support

Ivins will refinance debt if it results in lower interest expenses, taking advantage of opportunities to reduce financial costs. The burden of supporting non-enterprise services, such as public safety and general government functions, will be equitably distributed among residents, ensuring fairness in how services are funded.

Fiscal Responsibility Action Steps

Financial Planning and Transparency

- Ivins will update its 5-Year Fiscal Plan annually to ensure financial planning remains accurate and forward-looking.
- The City will provide the current annual budget, any budget amendments, and draft budgets on its website for public transparency.
- Additionally, financial reports will be presented to the City Council at least quarterly, ensuring regular oversight.
- An independent accounting firm will conduct an annual audit of the city's finances and submit the report to the state within 180 days of the fiscal year's close.

Maintaining Fiscal Health and Reserves

- The City will maintain timely collection systems and implement necessary enforcement strategies to ensure fiscal health. An appropriate minimum balance for the Capital Projects Fund will be determined and maintained to support long-term infrastructure projects.
- Similarly, a minimum operating cash flow for each of the Enterprise Funds will be established and upheld to ensure the city's infrastructure replacement needs are met.

Road Replacement and General Fund Reserves

- Ivins will create a Road Replacement Reserve to prepare for future infrastructure needs. Funding for this reserve will begin in FY2026, and within five years the City will ensure the fund is adequately financed to cover all future road replacement costs based on a consultant study that will be periodically updated.
- Additionally, steps will be taken to increase the General Fund Reserve to 35% by the end of FY2029, ensuring a strong financial cushion for the city.

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, public safety, parks, cemetery, streets, and building/zoning.

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 (RAP Tax, 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.

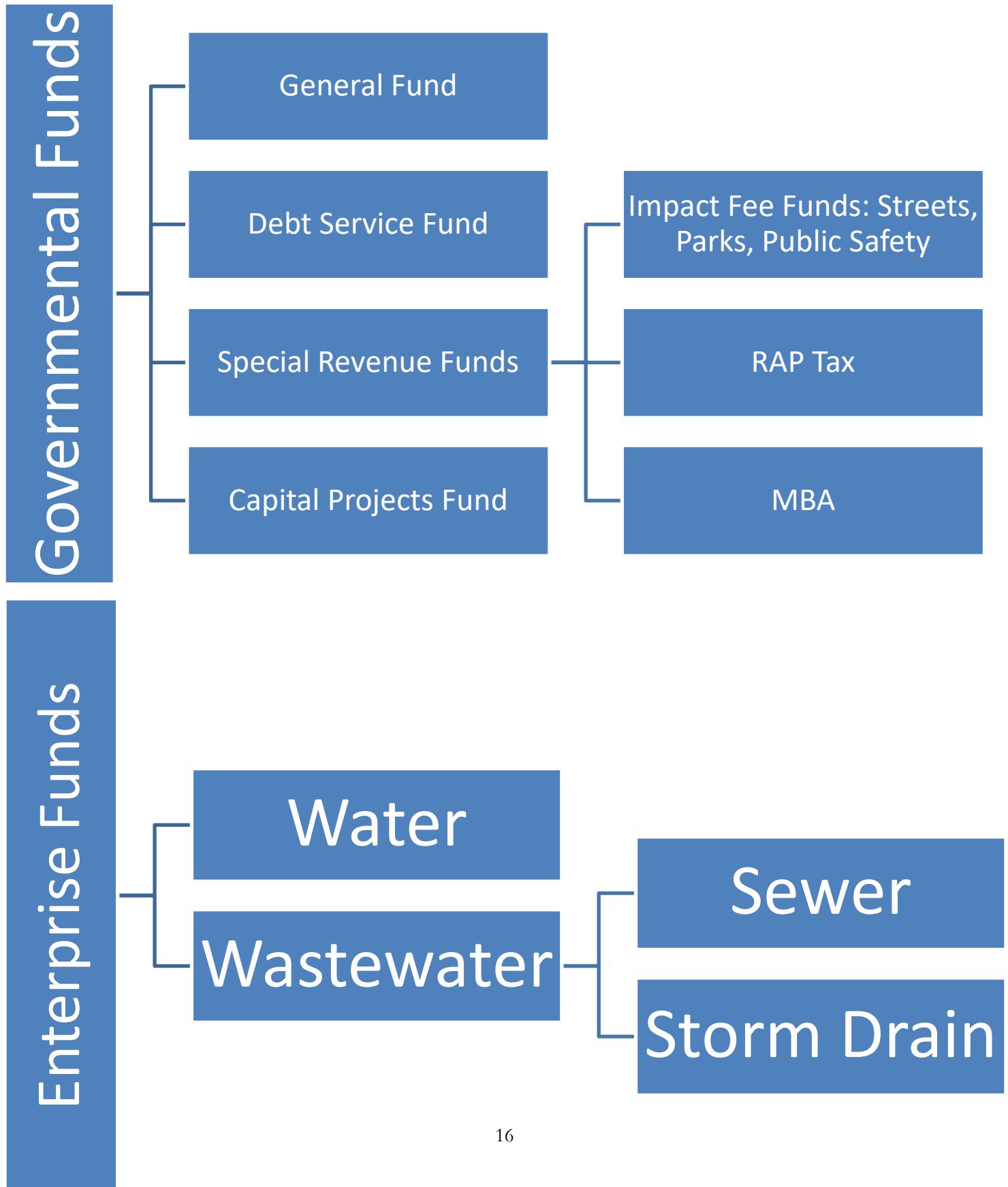
Water Enterprise Funds

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



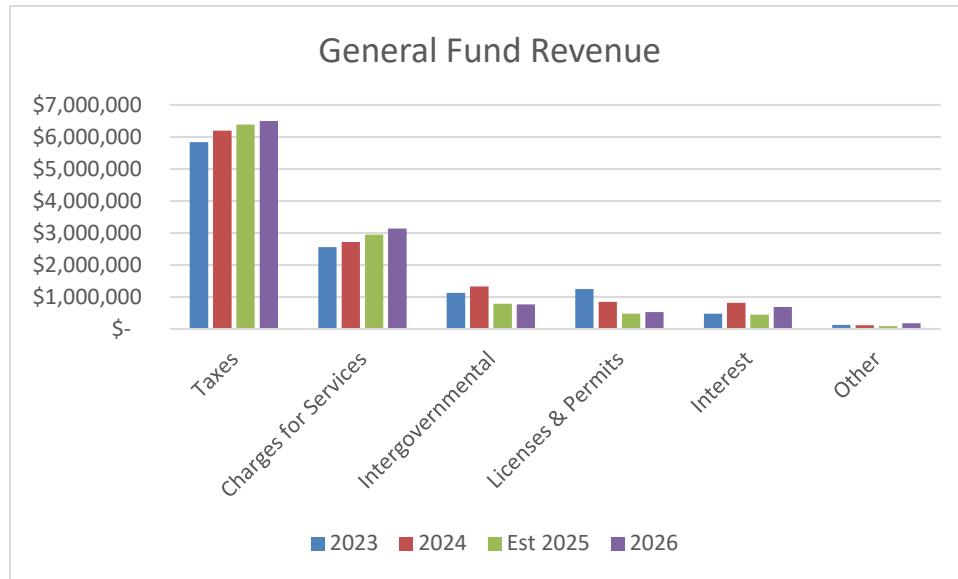
Revenues

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 2021-2024 in the case of FY 2026's budget). Those revenues are then reduced to mitigate the risk of over-forecasting revenues, 5% in most cases. Then, each line item is checked for additional adjustments that may need to be made to account for new revenues, known changes to revenue streams, and other factors requiring judgment.

Total budgeted general fund operating revenues for FY 2026 are \$12,923,799. This is an estimated \$480,000 increase from the FY 2025 estimated to complete budget. Notable differences between this year's revenue forecast and past year's results are:

- Interest earnings dropping \$450k due to the Fed Fund Rate being lowered by a full point in the coming fiscal year and warranty bonds being returned along with major capital projects coming up
- Assuming slight economic growth with the continued soft opening of Black Desert Resort
- ARPA funds being depleted in prior fiscal years

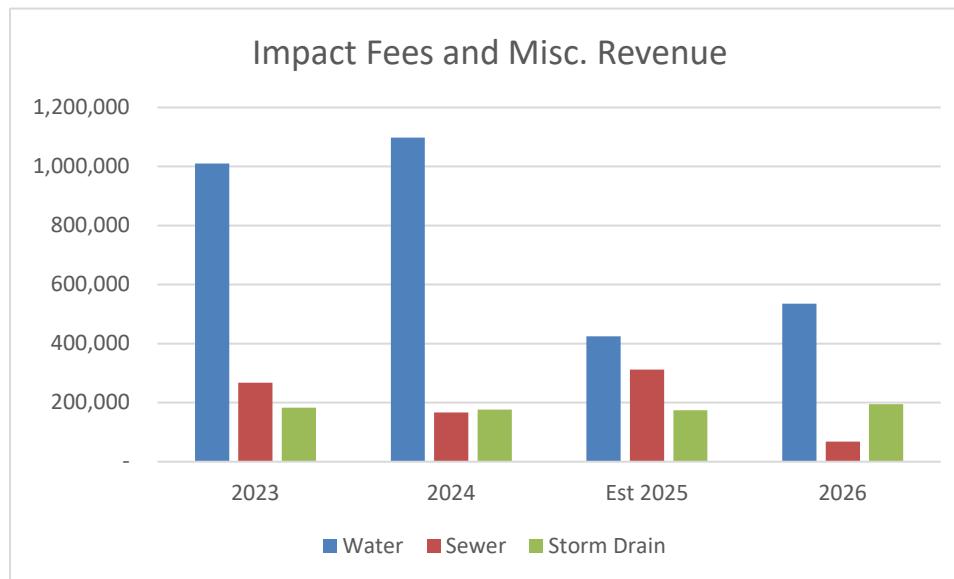
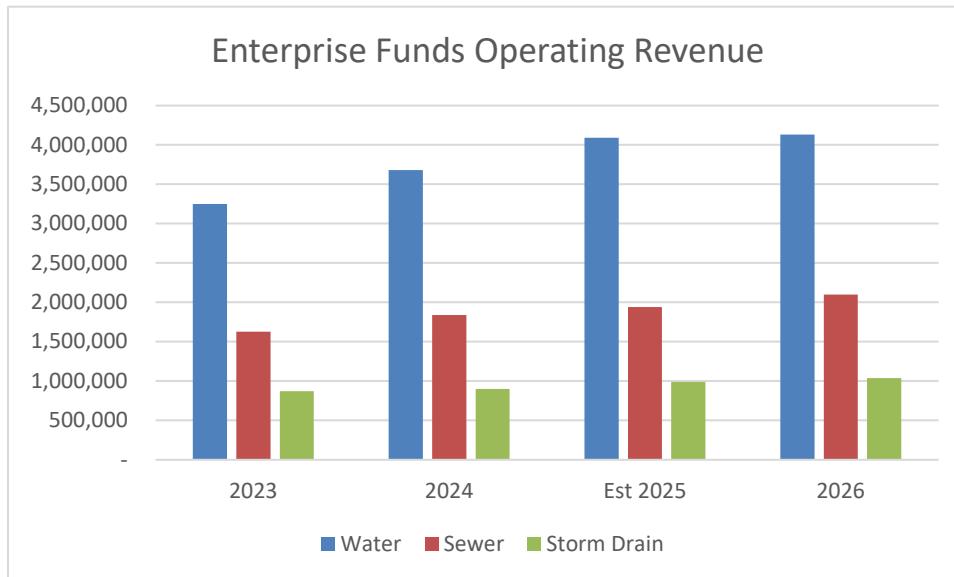
Below is a graph of budgeted revenues by major categories for the General Fund.



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

- The City performed a rate study for Sewer fees and will increase the amount of fees collected for the upcoming year. The rate increase from the City will be somewhere between .5% to 3.8% and the St George City will be increasing their treatment cost by \$2 per user a month.
- Impact fees in each of the enterprise funds have grown very strongly in recent years with commercial growth. Impact fees will continue to be a revenue source for future capital projects of revenue in FY26 from continued residential growth.

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



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:

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.

Shared Equipment

- 3 New PW Vehicles - \$139K
- Man lift for PW/Parks - \$30k

Streets

- Street Lighting - \$70

Other General Fund

- Debt Service - \$381k
- 4 New police vehicles - \$233k
- 2 New parks vehicles for new employees - \$98k
- Desert Cemetery Fence - \$50k

RAP Tax

- Recreation: Movie Board, Road signs, ADA Swingset, Field Painter - \$187k
- Arts: Arts Corridor Projects, Art on Loan, Applicant disbursements - \$134k
- Parks: Mojave Playground, Trail gap projects, Fire Lake improvements - \$141k

Capital Projects Fund

- Old Highway 91 Phase 2 - \$1.7M Snow Canyon Roundabout - \$1 million
- Arrowhead Trail Park and PW Yard land acquisition- \$480k
- Animal Shelter Remodel - \$750k
- HWY 91 Landscaping - \$60k
- Fitness Way Park land purchase - \$1.3 million
- Animal Shelter Parking - \$200k Fire Station Remodel - \$125k
- Upgraded and new camera system - \$275k

Enterprise Funds

- Advanced metering infrastructure - \$750k
- Water Tank Coatings - \$540K
- Sewer Projects: HWY91 sewer line and HWY91 lift station - \$1.1 million
- No planned Storm Drain projects

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	2023 Actual	2024 Actual	2025 Budget	Estimated to Complete	2026 Budget
Combined Fund Revenue					
General - Operating Revenues	11,381,934	12,064,015	11,701,618	12,443,508	12,923,799
Debt Service	220,905	224,923	237,728	233,551	240,840
Municipal Building Authority	160,051	160,552	159,976	159,976	160,351
RAP Tax	-	-	-	397,709	539,002
Transit Tax	-	-	-	-	386,000
Public Safety Impact	585,908	640,237	165,880	183,880	187,668
Street Impact	1,673,812	953,638	1,115,000	562,426	1,078,000
Park Impact	353,323	507,468	542,160	542,160	1,360,000
Capital Projects	1,582,081	2,703,213	3,610,040	2,379,172	6,107,920
Water	4,636,861	7,586,665	5,032,958	5,441,683	5,595,196
Wastewater					
Sewer	2,127,307	2,348,254	2,430,904	2,558,966	2,465,590
Storm Drain	1,173,930	1,369,581	1,268,608	1,462,655	1,381,613
Total Revenues	23,896,111	28,558,546	26,264,872	26,365,686	32,425,978
Combined Fund Expenditures					
General	10,712,187	11,118,890	11,701,618	12,080,446	12,729,486
Debt Service	226,674	224,923	237,728	233,551	240,840
Municipal Building Authority	160,051	160,552	159,976	159,976	160,351
RAP Tax	-	-	-	-	539,002
Transit Tax	-	-	-	-	230,000
Public Safety Impact	-	-	165,880	183,880	187,668
Street Impact	201,250	1,206,667	1,115,000	562,426	1,078,000
Park Impact	90,394	1,000,000	542,160	542,160	1,360,000
Capital Projects	744,367	3,021,514	3,610,040	1,795,351	6,107,920
Water	3,402,111	3,050,554	4,673,054	4,223,363	5,917,000
Waste Water					
Sewer	1,729,577	1,808,765	3,867,390	2,462,283	3,250,434
Storm Drain	699,080	721,346	1,248,349	1,101,783	900,010
Total Expenditures	17,965,690	22,313,210	27,321,195	23,345,219	32,700,712
Total Surplus (Deficit)	5,930,421	6,245,337	(1,056,323)	3,020,467	(274,734)

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 2026 General Fund budget is 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 2024. 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, Impact Fee Analyses (IFA) are completed for the Public Safety, Streets, Parks, Water, Sewer, and Storm Drain. The IFAs are completed in conformity to the City General Plan. We have finished updating the plans in 2021 for Public Safety, 2023 for Parks, and 2024 for Storm Drain. The Sewer study will be done at the end of FY25 with a Water and Streets study to be completed in 2026. 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 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 \$10,000	Department Head
Over \$10,000 up to \$25,000	Department Head and City Manager
Over \$25,000 for routine expenses	Department Head and City Manager
Over \$25,000 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 presented to the City Council at quarterly.
- The City employs an independent accounting firm to perform an annual audit of the City's finances and make the annual audit available to all required and interested parties. The audit shall be completed and submitted to the State of Utah within 180 days of the close of the fiscal year.
- Copies of the annual budget and financial statements are available at the City offices or on the City's website, www.ivinsutah.gov.
- The City will seek annually to qualify for the Government Finance Officers Association's (GFOA) Certificate of Achievement for Excellence in Budgeting award.

FY26 Budget Adoption and Calendar

DATE	EVENT DESCRIPTION
January 16	City Council Work meeting for Council to discuss and provide upcoming budget and 5-Year plan priorities
January 16	Submit Budget Schedule for City Council approval
January/February	Joint City Council Meeting with Santa Clara City to discuss public safety
January 30	Department Head Budget meeting to review and discuss Council's priorities
January 23 – March 15	Staff prepares Tentative Budgets
March 1	Send Santa Clara City Tentative SCI Police Budget and receive SCIFR Tentative Budget
March 17	Department Budgets due
Week of March 24	City Manager and Director of Finance conduct budget reviews with Department Heads and complete revenue estimates for all funds
March 6 or March 20	City Council to discuss and review SCI & SCIFR Budgets

DATE	EVENT DESCRIPTION
April 17	Tentative Budget and Tentative Tax Rate submitted to City Council
May 1	Review and discuss Tentative Budget (10-6-111(1)) Tentative Budget Tentatively Adopted by City Council (10-6-111(3)) and Public Hearing date set for Final Adoption of Tentative Budget (10-6-113)
May 2	Issue notice of Public Hearing to consider adoption of Final Tentative Budget for FY 2025/2026 (10-6-113)
May 15	Public Hearing on the Tentative Budget for FY 2025/2026 (10-6-114)
May 15 – June 30	After Public Hearing, City Council may continue to review and make changes to the Tentative Budget (10-6-115)
Before June 1	Tax Commission and County notified of date, time, and place of the public hearing over the budget for truth in taxation(59-2-919 (8) (a))
May 16 - June 19	If no increase in tax levy, legislative body may adopt final Budget by Resolution for FY 2025/2026 (10-6-118) Adopt proposed <u>or</u> final tax rate by resolution or ordinance (59-2-912) (10-6-133)
June 5 or June 19	Forward proposed or certified Tax Rate to County Auditor (10-6-134) and City Council adopts Budget and Tax Rate
Prior to July 20	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 2026 Tax Levy (59-2-919-(3)-(a))
August 14	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

DATE	EVENT DESCRIPTION
August 15	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 position 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 2023 including projections of ending FY2025 and FY 2026.

The general fund balance shows a pattern of increasing from efficient operations. 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 parks. Additionally, the current budget anticipates spending enterprise fund reserves in Water (\$1.290 million) for recoating the water tanks and implementing advanced metering infrastructure and Waste Water (\$1.379 million) for adding sewer infrastructure and an additional lift station.

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

Fund Balance

Description	2023 Actual	2024 Actual	2025 Budget	2025 Est. to	
				Complete	2026 Budget
General Fund - Unassigned					
Beginning	\$ 3,021,275	\$ 3,126,221	\$ 4,000,040	\$ 4,000,040	\$ 4,080,427
Ending	\$ 3,126,221	\$ 4,000,040	\$ 3,885,059	\$ 4,080,427	\$ 4,274,739
General Fund - Restricted					
Beginning	\$ -	\$ 566,695	\$ 521,360	\$ 647,399	\$ 364,724
Ending	\$ 566,695	\$ 647,399	\$ 84,851	\$ 364,724	\$ 161,836
Debt Service					
Beginning	\$ 62,678	\$ 56,909	\$ 56,134	\$ 56,134	\$ 56,134
Ending	\$ 56,909	\$ 56,134	\$ 56,134	\$ 56,134	\$ 75,734
Municipal Building Authority					
Beginning	\$ 6,352	\$ 6,352	\$ 6,352	\$ 6,352	\$ 6,352
Ending	\$ 6,352	\$ 6,352	\$ 6,352	\$ 6,352	\$ 6,352
Capital Projects					
Beginning	\$ 2,836,007	\$ 3,673,721	\$ 3,355,420	\$ 924,260	\$ 3,933,217
Ending	\$ 3,673,721	\$ 3,355,420	\$ 924,260	\$ 3,933,217	\$ 803,297
Special Revenue Funds					
RAP Tax					
Beginning	\$ -	\$ -	\$ -	\$ -	\$ 374,321
Ending	\$ -	\$ -	\$ -	\$ 374,321	\$ 105,206
Transit Tax					
Beginning	\$ -	\$ -	\$ -	\$ -	\$ -
Ending	\$ -	\$ -	\$ -	\$ -	\$ 156,000
Public Safety Impact Fees					
Beginning	\$ 55,942	\$ 641,850	\$ 1,282,087	\$ 1,282,087	\$ 1,465,967
Ending	\$ 641,850	\$ 1,282,087	\$ 1,447,967	\$ 1,465,967	\$ 1,653,635
Streets Impact Fees					
Beginning	\$ 845,073	\$ 2,317,635	\$ 2,064,606	\$ 2,064,606	\$ 1,852,179
Ending	\$ 2,317,635	\$ 2,064,606	\$ 1,249,626	\$ 1,852,179	\$ 1,075,149
Park Impact Fees					
Beginning	\$ 1,570,051	\$ 1,832,980	\$ 1,340,448	\$ 1,340,448	\$ 1,882,608
Ending	\$ 1,832,980	\$ 1,340,448	\$ 1,803,728	\$ 1,882,608	\$ 1,178,514
Total Governmental - Beginning	\$ 8,397,379	\$ 12,222,364	\$ 12,626,447	\$ 10,321,326	\$ 14,015,930
Total Governmental - Ending	\$ 11,655,669	\$ 12,752,486	\$ 9,457,978	\$ 13,641,609	\$ 9,334,462
Governmental Fund Balances					

Description	2023 Actual	2024 Actual	2025 Budget	2025 Est. to	
				Complete	2026 Budget
General Fund					
General Fund	\$ 3,692,916	\$ 4,647,439	\$ 3,969,910	\$ 4,445,151	\$ 4,436,575
All Other Governmental	\$ 8,529,448	\$ 8,752,447	\$ 5,572,919	\$ 9,935,503	\$ 5,059,724
Total Governmental	\$ 12,222,364	\$ 13,399,886	\$ 9,542,829	\$ 14,380,654	\$ 9,496,299

Debt Limits

The Utah Constitution state in Article XIV that no city, town, school district, or other municipal corporation, may become indebted to an amount, including existing indebtedness, exceeding four per centum of the value of the taxable property therein. For calendar year 2024, property in Ivins City was valued at \$2.4 billion. Ivins City had \$5.8 million of outstanding debt at the end of FY25 for a .2% debt to value ratio which is in line with the State Constitution. See page 43 for further details on the City's outstanding debt.

FY 2026 Budget

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	2,162,513	3,403,183
10-31-200 Prior Year Property Tax	3,589	65,302	34,026	76,203	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	2,407,709	2,594,045
10-31-301 Transit Taxes	317,893	325,318	298,596	364,783	-
10-31-310 RAP Tax	198,397	243,528	97,215	220,000	-
10-31-400 Franchise Tax	638,926	690,486	674,545	725,140	761,495
10-31-420 Cellular Phone Tax	36,403	33,497	35,000	35,000	34,000
10-31-500 Fee-In-Lieu of Pers Prop Tax	112,571	120,218	100,000	148,997	110,000
10-31-600 Transient Room Tax	115,309	117,220	296,050	127,000	186,922
10-31-700 Highway Sales Tax	373,291	377,276	355,840	472,244	481,689
	5,839,992	6,200,891	6,382,414	6,741,089	7,598,759
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	470,000	461,000
10-32-230 Planning Application Fees	10,368	5,784	10,000	10,000	5,000
10-32-240 Administration 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	43,000	40,000
	1,245,239	848,959	477,998	625,970	554,000
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	86,800
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	825,766
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	313,371	302,400
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	110,000
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	1,482,254	1,676,660
10-34-530 SRO-Washington County School	75,601	79,397	83,367	85,025	89,500
10-34-830 Burial Fees	20,000	21,175	20,000	19,900	20,000
	2,555,642	2,719,632	2,945,544	3,128,476	3,404,960

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	17,316	26,723
	36,102	24,326	26,496	18,567	27,723
INTEREST					
10-38-100 Interest Earnings	478,696	816,369	450,000	704,946	239,557
	478,696	816,369	450,000	704,946	239,557
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	400	1,000
10-38-750 Town Donations	706	900	-	10,957	-
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	-
10-38-830 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	172,070	70,146
Total Operating Revenues	11,374,084	12,030,562	11,130,127	12,160,833	12,720,911
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	282,675	202,888
	7,850	33,452	571,490	282,675	202,888
Total General Fund Revenue	11,381,934	12,064,015	11,701,618	12,443,508	12,923,799

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	127,853
10-41-111	Overtime	201	472	350	350
10-41-120	Employee Benefits	13,739	20,197	42,419	39,619
10-41-130	Employer Taxes	2,484	4,399	11,523	11,023
10-41-140	Outside Counsel	600	444	4,000	2,000
10-41-210	Books, Subscript, Memberships	1,767	1,263	2,000	2,000
10-41-230	Travel	430	618	1,500	1,500
10-41-240	Office Supplies & Expense	-	94	2,000	2,000
10-41-310	Professional & Tech	3,993	4,582	5,500	5,500
10-41-315	Recruiting	101	91	500	500
10-41-330	Education & Training	170	428	1,500	1,500
10-41-400	Santa Clara Court	39,729	5,799	54,832	54,832
10-41-740	Capital Outlay-Equipment	-	2,091	-	-
	95,378	98,088	256,976	248,677	252,925
Administrative					
10-43-110	Salaries & Wages	236,727	239,086	254,626	255,826
10-43-111	Overtime	964	504	900	900
10-43-120	Employee Benefits	91,453	89,953	98,650	95,150
10-43-130	Employer Taxes	19,312	18,646	21,797	21,797
10-43-135	Uniform Expense	80	3	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
10-43-225	Elections	-	28,027	-	35,000
10-43-230	Travel	545	544	1,500	1,000
10-43-240	Office Supplies & Expense	5,812	4,928	6,500	6,500
10-43-250	Equipment Supplies & Maint	10	4	100	100
10-43-255	Vehicle Maintenance	587	678	1,000	1,000
10-43-256	Vehicle Fuel	256	288	500	500
10-43-260	Bldg & Grounds-Supplies/Maint	5,633	5,927	6,750	6,750
10-43-270	Utilities	3,500	4,084	5,750	5,750
10-43-280	Telephone	6,708	6,531	8,500	8,500
10-43-310	IT, Software, & Memberships	8,629	7,563	9,200	9,200
10-43-313	Audit	4,400	4,540	4,900	4,680
10-43-330	Education & Training	380	193	2,000	1,000
10-43-510	Insurance - Property & Liability	5,532	2,721	4,750	4,750
10-43-610	Miscellaneous	2,799	123	150	100
10-43-620	Bank & Payment Processing Fees	12,563	13,880	16,500	16,500
10-43-740	Capital Outlay-Equipment	1,743	1,639	3,000	3,000
10-43-741	Capital Outlay-Furnishings	-	-	-	-
	415,703	434,908	453,573	449,303	502,088

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
10-44-111	Overtime	-	-	-	-
10-44-120	Employee Benefits	68	64	75	75
10-44-130	Employer Taxes	5,596	5,362	5,750	5,750
10-44-210	Books, Subscript, Memberships	1,880	1,826	2,500	2,500
10-44-230	Travel	993	705	900	1,000
10-44-240	Office Supplies & Expense	286	101	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	8,400
10-44-510	Insurance - Property & Liability	3,270	4,011	4,500	4,600
10-44-600	Princess Pageant	2,985	3,259	3,750	3,800
10-44-610	Miscellaneous	19,871	760	500	600
10-44-611	Town Activities	6,644	2,386	5,000	5,000
10-44-612	Youth Easter Activity	2,618	2,550	3,000	2,919
10-44-617	Heritage Days	13,395	12,870	13,000	18,427
10-44-618	Youth Council	-	1,041	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
10-44-630	Suntran Bus Service	98,343	-	-	-
10-44-640	Community & Economic Dev.	17,717	223	5,000	4,000
10-44-650	Ivins City Arts Commission	8,543	2,888	4,500	4,500
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
10-44-701	Fire Station Maintenance	6,117	7,394	10,500	95,500
10-44-741	Capital Outlay-Furnishings	6,374	-	-	-
		1,545,991	2,106,926	1,963,202	1,999,683
					1,966,998
Law Enforcement					
10-54-110	Salaries & Wages	1,457,463	1,585,046	1,686,263	1,675,895
10-54-111	Overtime	119,349	125,964	142,000	142,000
10-54-120	Employee Benefits	697,972	782,792	901,583	888,082
10-54-130	Employer Taxes	131,128	136,862	155,473	154,073
10-54-135	Uniform Expense	14,634	19,495	20,000	35,000
10-54-210	Books, Subscript, Memberships	7,633	7,351	7,500	8,100
10-54-230	Travel	7,237	7,358	8,500	9,800
10-54-240	Office Supplies & Expense	16,944	13,363	18,000	16,000
10-54-255	Vehicle Maintenance	23,181	22,360	24,000	25,000
10-54-256	Vehicle Fuel	62,787	68,402	68,000	65,000
10-54-260	Bldg & Grounds-Supplies/Maint	5,653	2,076	4,000	4,100
10-54-270	Utilities	5,904	9,863	7,000	10,000
10-54-280	Telephone	24,894	30,205	30,000	30,000
10-54-310	IT, Software, & Memberships	28,390	21,425	23,000	40,500
10-54-315	Contract Services - Spillman	16,912	18,090	19,000	19,402
10-54-316	Contract Services - Axon	-	-	15,856	20,356
10-54-330	Education & Training	13,547	18,970	25,000	25,000
10-54-480	Special Dept Supplies	42,487	38,421	48,000	48,000
10-54-481	K9 Program	-	929	5,000	48,387
10-54-483	S.C.H. Special Function Officer	21,003	29,659	31,000	32,915
10-54-500	St George Police Dispatch	195,546	163,605	170,292	168,000
10-54-510	Insurance - Property & Liability	28,494	28,128	31,000	33,000
10-54-520	Victims Advocate Coordinator	25	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	3,687,740	4,134,392

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
10-56-111	Overtime	11,863	7,132	7,000	7,000
10-56-120	Employee Benefits	61,125	47,975	22,431	20,861
10-56-130	Employer Taxes	10,537	9,195	11,231	9,495
10-56-135	Uniform Expense	2,379	1,918	2,500	3,500
10-56-230	Travel		645	-	-
10-56-240	Office Supplies & Expense	4,553	2,005	4,300	4,300
10-56-250	Equip. Supplies & Maintenance	752	575	1,800	1,500
10-56-255	Vehicle Maintenance	3,258	563	1,600	1,600
10-56-256	Vehicle Fuel	6,646	3,222	7,200	5,000
10-56-260	Bldgs & Grounds-Supplies/Maint	4,368	9,518	15,000	25,000
10-56-270	Utilities	8,231	8,122	8,500	8,750
10-56-280	Telephone	890	1,560	2,200	2,200
10-56-290	Veterinary Care/Medicine/TNR	20,360	12,659	18,000	18,000
10-56-310	Professional & Technical	1,840	2,689	2,750	3,000
10-56-330	Education & Training	732	798	1,000	1,000
10-56-480	Special Department Supplies	954	1,260	2,000	2,000
10-56-485	Food & Supplies	2,646	3,686	5,000	5,000
10-56-510	Insurance - Property & Liability	931	2,376	2,500	2,488
10-56-610	Miscellaneous	1,256	1,352	1,000	1,000
10-56-740	Capital Outlay-Equipment	-	879	1,000	1,000
		255,136	223,616	240,023	228,035
					335,056

GENERAL FUND					
		2023 Actual	2024 Actual	2025 Budget	2025 Est. to Complete
EXPENDITURES					
Building					
10-58-110	Salaries & Wages	297,901	340,715	483,293	475,793
10-58-111	Overtime	4,992	5,496	6,000	6,000
10-58-120	Employee Benefits	137,070	160,141	213,610	200,755
10-58-130	Employer Taxes	24,237	26,567	41,854	40,558
10-58-135	Uniform Expense	555	2,744	900	1,000
10-58-210	Books, Subscript, Memberships	3,938	3,154	4,000	4,000
10-58-230	Travel	1,123	1,200	3,000	3,500
10-58-240	Office Supplies & Expense	2,086	1,695	5,000	6,000
10-58-250	Equipment Supplies & Maint	921	1,168	800	800
10-58-255	Vehicle Maintenance	5,422	973	6,000	6,000
10-58-256	Vehicle Fuel	4,089	3,606	4,500	5,000
10-58-280	Telephone	3,496	4,455	4,500	5,000
10-58-310	Professional & Tech	26,784	23,054	27,000	27,000
10-58-330	Education & Training	7,194	6,216	9,000	10,000
10-58-510	Insurance - Property & Liability	4,109	4,527	5,000	4,976
10-58-610	Miscellaneous	4,072	1,824	2,000	2,000
10-58-740	Capital Outlay - Equipment	7,337	3,857	4,000	4,000
10-58-742	Capital Outlay-Vehicles	-	-	35,000	33,293
		535,327	591,390	855,458	835,675
					726,388

GENERAL FUND					
		2023 Actual	2024 Actual	2025 Budget	2025 Est. to Complete
		EXPENDITURES			
Streets					
10-60-110	Salaries & Wages	186,487	202,751	223,268	222,268
10-60-111	Overtime	4,026	5,326	4,000	5,000
10-60-120	Employee Benefits	80,471	85,316	101,937	93,937
10-60-130	Employer Taxes	16,332	17,896	20,920	19,720
10-60-135	Uniform & Safety Equipment	1,325	1,295	1,500	1,650
10-60-210	Books, Subscriptions, & Member	78	(751)	570	570
10-60-215	Software	2,979	2,900	4,305	4,305
10-60-230	Travel	302	995	1,250	750
10-60-240	Office Supplies	1,470	1,422	2,320	1,250
10-60-250	Equipment Supplies & Maint	5,754	11,374	7,200	8,600
10-60-251	Equipment Rental	-	1,951	500	-
10-60-255	Vehicle Maintenance	2,051	918	1,650	1,320
10-60-256	Gas/Oil/Diesel	15,892	11,295	13,250	10,240
10-60-260	Bldg & Grounds-Supplies/Maint	1,039	975	1,525	1,525
10-60-270	Utilities	30,154	33,343	35,000	34,000
10-60-280	Telephone	2,109	2,282	2,430	2,950
10-60-310	Professional & Technical	3,156	3,387	4,240	4,240
10-60-315	Contract Services	255	-	600	600
10-60-316	MPO	5,500	5,500	5,500	5,500
10-60-330	Education & Training	1,373	1,342	2,100	1,050
10-60-480	Materials & Supplies	3,549	4,365	4,400	4,400
10-60-500	Street/Road Repairs	6,587	20,938	30,000	27,000
10-60-510	Insurance - Property & Liability	7,964	8,750	10,500	10,500
10-60-515	Street Maintenance	390,048	616,079	550,000	620,189
10-60-525	Undesignated Street Projects	37,393	45,036	60,000	44,000
10-60-530	Street Lighting	11,497	6,950	70,000	30,000
10-60-531	Street Signage	17,430	23,255	25,000	15,000
10-60-610	Miscellaneous	7,259	395	400	500
10-60-875	GIS Mapping	-	-	6,000	6,000
10-60-630	Suntran Bus Service	-	111,563	209,000	209,000
10-60-740	Capital Outlay - Equipment	200,057	2,703	1,250	1,250
10-60-741	Capital Outlay - Tools	370	3,202	2,500	2,500
10-60-742	Capital Outlay - Vehicles	20,970	22,087	23,750	21,463
10-60-744	Capital Outlay - Other	6,771	515	-	4,000
10-60-747	Capital Outlay - PW Yard	4,284	2,124	-	8,500
		1,074,933	1,257,477	1,426,864	1,419,777
					1,357,800
Sanitation					
10-62-315	Solid Waste Home Collection	623,867	645,602	688,800	676,800
10-62-320	Recycling Collection	283,852	312,599	342,400	333,997
10-62-325	Waste Service Dumpster Pickup	34,635	40,514	30,000	36,000
10-62-350	Write-off Bad Debt	18,597	-	-	-
		960,952	998,716	1,061,200	1,046,797
					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	46,906
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	14,000
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	402,699
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	206,908
10-75-130	Employers Taxes	18,809	19,529	27,711	26,811	33,020
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	18,500	12,590
10-75-316	Water	110,883	137,043	137,000	126,000	133,000
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	65,000
10-75-742	Capital Outlay-Vehicles	-	49,751	-	-	98,000
10-75-743	Capital Outlay - Other	-	-	-	-	-
		629,392	711,314	823,409	815,056	1,079,879

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
10-77-111	Overtime	1,152	1,073	1,200	1,200
10-77-120	Employee Benefits	47,827	49,185	61,979	56,479
10-77-130	Employers Taxes	6,944	7,231	10,590	9,590
10-77-250	Equipment - Supplies & Maint	915	1,997	2,500	2,500
10-77-310	Professional & Technical	958	4,830	1,500	6,750
10-77-316	Water	-	-	-	30,000
10-77-330	Education & Training	-	-	500	500
10-77-480	Materials & Supplies	-	4,483	4,000	4,000
10-77-490	Wreaths Across America	1,258	1,020	2,000	700
10-77-740	Capital Outlay - Equipment	-	-	-	-
10-77-750	Cemetery Improvements	1,460	983	60,000	5,000
		146,563	163,436	254,009	226,559
					327,522
Total Operating Expenditures		9,063,446	10,266,794	11,328,543	11,309,661
					12,157,897
Transfers to Other Funds					
10-90-150	Budgeted Surplus	-	-	-	-
10-90-200	Transfer to Capital Projects	1,300,000	496,546	-	190,000
10-90-201	Transfer to RAP Fund	-	-	397,709	-
10-90-822	Transfer to Debt Service Fund	188,691	195,000	213,101	213,101
10-90-855	Transfer to MBA Fund	160,050	160,550	159,975	160,350
		1,648,741	852,096	373,076	770,785
					571,590
Total General Fund Expenditures		10,712,187	11,118,890	11,701,618	12,080,446
					12,729,486
Other Financing Sources/(Uses)					
10-30-070	Gain on Disposal of Capital Asset	-	-	-	-
Net Revenue Over Expenditures		669,747	945,125	-	363,062
					194,312
Beginning Unassigned Fund Balance		3,021,275	3,126,221	4,000,040	4,000,040
Ending Unassigned Fund Balance		3,126,221	4,000,040	3,885,059	4,080,427
		27.5%	33.2%		33.6%
					33.6%
Beginning Restricted Fund Balance		-	566,695	521,360	647,399
Ending Restricted Fund Balance		566,695	647,399	84,851	364,724
					161,836

TRANSFERS FY 2026

	TRANSFERS IN		TRANSFERS OUT		DIFFERENCE
	ACCOUNT NUMBER	AMOUNT	ACCOUNT NUMBER	AMOUNT	
GENERAL FUND					
Transfer from Perpetual Care Fund	10-39-128	-	79-40-600	-	-
Transfer from Water Fund	10-39-125	-	51-42-600	-	-
Transfer from Sewer Fund	10-39-126	-	52-42-600	-	-
Transfer from Storm Drain	10-39-127	-	53-42-600	-	-
DEBT SERVICE FUND					
Transfer From General Fund	31-39-100	221,240	10-90-822	221,240	-
Transfer from Streets Impact Fund	31-39-200	-	44-40-822	-	-
MUNICIPAL BULDING AUTHORITY FUND					
Transfer from General Fund	36-39-100	160,350	10-90-855	160,350	-
CAPITAL PROJECTS FUND					
Transfer From General Fund	49-39-200	190,000	10-90-200	190,000	-
Transfer From Park Impact Fund	49-39-220	1,360,000	45-40-205	1,360,000	-
Transfer From Public Safety Impact Fund	49-39-230	-	43-40-823	-	-
Transfer from Streets Impact Fund	49-39-400	1,028,000	44-40-205	1,028,000	-
Transfer from MBA Fund	49-39-240	-	36-42-100	-	-
PERPETUAL CARE FUND					
Transfer to General Fund	79-40-600	-	10-39-128	-	-
		2,959,590		2,959,590	-

TOTAL NET TRANSFERS	TRANSFERS IN	TRANSFERS OUT	DIFFERENCE
General Fund	-	571,590	(571,590)
Debt Service Fund	221,240	-	221,240
MBA Fund	160,350	-	160,350
Public Safety Impact Fee	-	-	-
Streets Impact Fee	-	1,028,000	(1,028,000)
Parks Impact Fee	-	1,360,000	(1,360,000)
Capital Projects	2,578,000	-	2,578,000
Water	-	-	-
Sewer	-	-	-
Storm Drain	-	-	-
Perpetual Care	-	-	-
	2,959,590	2,959,590	-

Perpetual Care Fund

	2023 Actual	2024 Actual	2025 Budget	2025 Est. to Complete	2026 Budget
REVENUE					
3481.0 - Sale of Cemetery Lots	12,350	21,850	5,000	21,850	5,000
3482.0 - Perpetual Care	13,375	21,000	5,000	21,000	5,000
3850.0 - Appropriated Fund Balance	-	-	-	-	-
Total Revenue:	25,725	42,850	10,000	42,850	10,000
EXPENDITURES					
4060.0 - Transfer to General Fund	7,850	17,000	10,000	-	-
4089.0 - Budgeted Surplus	-	-	-	-	-
Total Expenditures	7,850	17,000	10,000	-	-
Total Change In Net Position	17,875	25,850	-	42,850	10,000
Beginning Fund Balance	195,436	213,311	213,311	213,311	256,161
Ending Fund Balance	213,311	239,161	213,311	256,161	266,161

IVINS CITY
Debt Service Schedule
Fiscal Year Ended June 30, 2026

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	1,240,000	199,000	22,240	1,041,000
City Hall 2020 CIB Bond	Utah Division of Finance	July	7/1/2041	2,199,000	105,000	54,975	2,094,000
TOTAL GOVERNMENTAL BOND DEBT				<u>\$ 3,439,000</u>	<u>\$ 304,000</u>	<u>\$ 77,215</u>	<u>\$ 3,135,000</u>
BUSINESS-TYPE							
Washington County Water Conservancy District	Regional Pipeline Bond	Monthly	2028	629,172	194,090		435,082
Storm Drain Bond Series 2016	US Bank	October/April	10/1/2036	1,230,000	290,000	55,000	940,000
TOTAL BUSINESS-TYPE BOND DEBT				<u>\$ 1,859,172</u>	<u>\$ 484,090</u>	<u>\$ 55,000</u>	<u>\$ 1,375,082</u>
TOTAL BONDED DEBT				<u>\$ 5,298,172</u>	<u>\$ 788,090</u>	<u>\$ 132,215</u>	<u>\$ 4,510,082</u>

2025

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

Vehicle/Equipment Description	Payment Number	Due Date	Principle Amount	Interest Amount	Total Payment
GOVERNMENTAL					
Fire Apparatus	Pmt 7 of 7	Matured FY25	-	-	-
BUSINESS-TYPE					
None					
TOTAL LEASES PAYABLE			<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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 60 full-time employees and a handful of part time employees including crossing guards and sports officials.

The major budget impact for this department is:

- Wage increase



LEGAL/HUMAN RESOURCES

	2023 Actual	2024 Actual	2025 Budget	2025 Est. to Complete	2026 Budget
EXPENDITURES					
4111.0 - Salaries & Wages	32,166	57,609	130,853	127,853	131,165
4111.1 - Overtime	201	472	350	350	350
4112.0 - Employee Benefits	13,739	20,197	42,419	39,619	41,067
4113.0 - Employers Taxes	2,484	4,399	11,523	11,023	11,042
4113.5 - Uniform Expense	-	-	-	-	-
4114.0 - Outside Counsel	600	444	4,000	2,000	2,000
4121.0 - Books, Subscript, Memberships	1,767	1,263	2,000	2,000	1,800
4123.0 - Travel	430	618	1,500	1,500	1,500
4124.0 - Office Supplies & Expense	-	94	2,000	2,000	1,000
4131.0 - Professional & Technical	3,993	4,582	5,500	5,500	6,000
4131.5 - Recruiting	101	91	500	500	500
4133.0 - Education & Training	170	428	1,500	1,500	1,500
4140.0 - Santa Clara Court	39,729	5,799	54,832	54,832	55,000
4161.0 - Miscellaneous	-	-	-	-	-
4174.0 - Capital Outlay - Equipment	-	2,091	-	-	-
4174.1 - Capital Outlay - Furnishing	-	-	-	-	-
Total	95,378	98,088	256,976	248,677	252,925
REVENUE					
3510.0 - Court Fines	1,087	646	1,000	1,251	1,000
Required General Revenues	94,291	97,441	255,976	247,426	251,925

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.

The major budget impacts for this department are:

- Wage increase
- Election expenses
- Increase in IT security



ADMINISTRATION

	2023 Actual	2024 Actual	2025 Budget	2025 Est. to Complete	2026 Budget
EXPENDITURES					
4311.0 - Salaries & Wages	236,727	239,086	254,626	255,826	267,750
4311.1 - Overtime	964	504	900	900	900
4312.0 - Employee Benefits	91,453	89,953	98,650	95,150	98,331
4313.0 - Employers Taxes	19,312	18,646	21,797	21,797	22,177
4313.5 - Uniform Expense	80	3	100	100	100
4321.0 - Books, Subscript, Memberships	171	228	300	300	-
4321.4 - Computer Software Purchases	7,315	4,580	5,500	5,500	-
4322.0 - Public Notices	586	236	600	400	220
4322.5 - Elections	-	28,027	-	-	35,000
4323.0 - Travel	545	544	1,500	1,000	1,000
4324.0 - Office Supplies & Expense	5,812	4,928	6,500	6,500	6,000
4325.0 - Equipment - Supplies & Maint	10	4	100	100	-
4325.5 - Vehicle Maintenance	587	678	1,000	1,000	1,000
4326.0 - Vehicle Fuel	256	288	500	500	500
4326.0 - Bldgs & Grounds - Supplies/Mnt	5,633	5,927	6,750	6,750	6,750
4327.0 - Utilities	3,500	4,084	5,750	5,750	5,750
4328.0 - Telephone	6,708	6,531	8,500	8,500	8,500
4331.0 - Professional & Technical	8,629	7,563	9,200	9,200	18,500
4331.3 - Audit	4,400	4,540	4,900	4,680	4,960
4333.0 - Education & Training	380	193	2,000	1,000	1,500
4351.0 - Insurance - Property & Liability	5,532	2,721	4,750	4,750	4,000
4361.0 - Miscellaneous	2,799	123	150	100	150
4362.0 - Bank Analysis Service Fees	12,563	13,880	16,500	16,500	16,000
4372.0 - Bank Error & Cash Short/Over	-	-	-	-	-
4374.0 - Capital Outlay - Equipment	1,743	1,639	3,000	3,000	3,000
4374.1 - Capital Outlay - Furnishing	-	-	-	-	-
Total	415,703	434,908	453,573	449,303	502,088
REVENUE					
3210.0 Business Licenses & Permits	9,835	8,700	8,600	6,970	7,000
3880.0 Cable TV Vault Lease	7,046	6,670	7,276	7,276	7,276
Total	16,881	15,370	15,876	14,246	14,276
Required General Revenues	398,823	419,538	437,697	435,057	487,812

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 the Ivins City Arts Commission, Youth Council, Community & Economic Development, and reimbursement to Santa Clara City for Fire/Rescue services.

The major budget impacts for this department are:

- Wage increases for the Fire department
- Moving RAP Tax Art Distributions to the new RAP Special Revenue Fund
- Moving Youth Easter Activity, Heritage Days, and Princess Pageant costs to the Recreation department



GENERAL GOVERNMENT

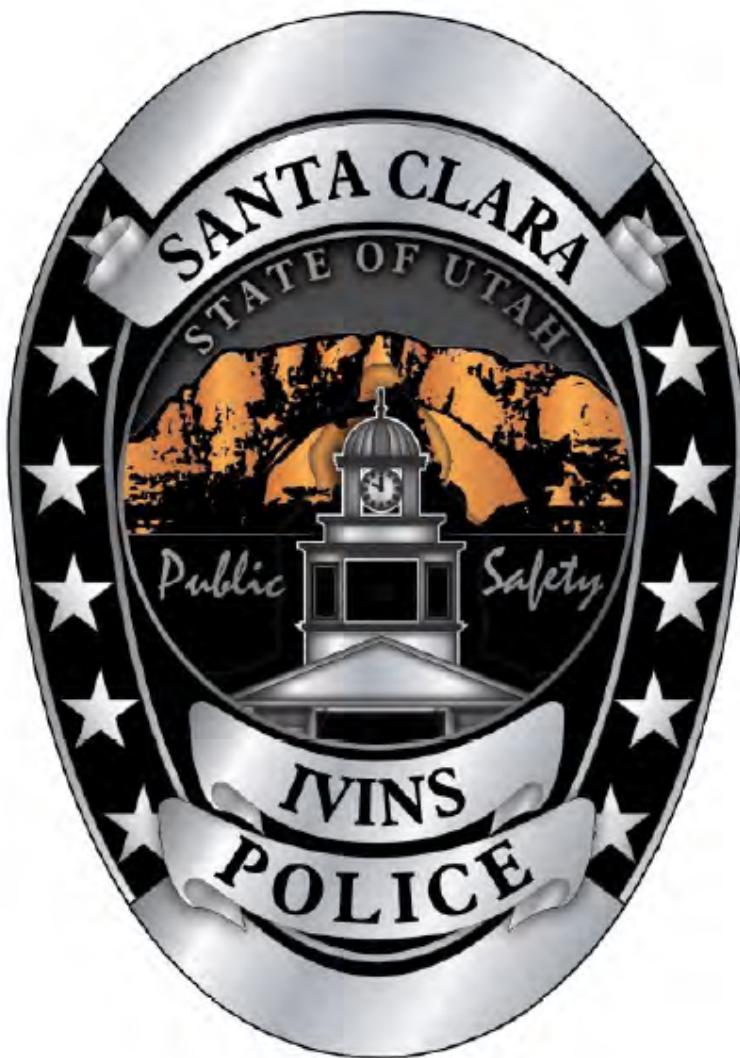
	2023 Actual	2024 Actual	2025 Budget	2025 Est. to Complete	2026 Budget
EXPENDITURES					
4411.0 - Salaries & Wages	61,490	61,090	62,500	62,500	62,500
4411.1 - Overtime	-	-	-	-	-
4412.0 - Employee Benefits	68	64	75	75	75
4413.0 - Employers Taxes	5,596	5,362	5,750	5,750	5,750
4421.0 - Books, Subscript, Memberships	1,880	1,826	2,500	2,500	2,500
4423.0 - Travel	993	705	900	900	1,000
4424.0 - Office Supplies & Expenses	286	101	500	500	500
4431.0 - Professional & Technical	503	1,585	2,000	2,000	-
4433.0 - Education & Training	8,090	7,047	7,300	8,400	7,500
4451.0 - Insurance - Property & Liability	3,270	4,011	4,500	4,600	3,000
4460.0 - Princess Pageant	2,985	3,259	3,750	3,800	-
4461.0 - Miscellaneous	19,871	760	500	600	500
4461.1 - Town Activities	6,644	2,386	5,000	5,000	5,000
4461.2 - Youth Easter Activity	2,618	2,550	3,000	2,919	-
4461.3 - 24th of July Party	-	-	-	-	-
4461.7 - Heritage Days	13,395	12,870	13,000	18,427	-
4461.8 - Youth Council	-	1,041	5,000	5,000	5,000
4461.9 - Scholarships	2,000	3,000	2,500	2,500	-
4462.0 - RAP Tax Art Distributions	49,831	65,680	78,000	59,255	-
4462.1 - Donations Under \$250	500	100	100	100	100
4462.8 - Washington County Youth Crisis Cen	-	-	-	-	-
4463.0 - Suntran Bus Service	98,343	-	-	-	-
4464.0 - Community & Econ. Development	17,717	223	5,000	4,000	5,000
4465.0 - Ivins City Arts Commission	8,543	2,888	4,500	4,500	7,500
4469.7 - Community T.V.	9,628	9,530	10,000	9,530	-
4470.0 - Santa Clara Fire/Rescue	1,219,251	1,913,454	1,736,327	1,701,327	1,841,073
4470.1 - Fire Station Maintenance	6,117	7,394	10,500	95,500	20,000
4474.1 - Capital Outlay - Furnishing	6,374	-	-	-	-
Total	1,545,991	2,106,926	1,963,202	1,999,683	1,966,998
REVENUE					
3344.0 - Wildland Fire Reimb't	-	164,699	184,800	84,342	86,800
3415.0 - Sale of Maps & Books	141	16	-	37	-
3450.0 - Ambulance Fees	144,332	177,030	200,000	313,371	302,400
3450.1 Fire/EMS Service Fees	-	-	10,800	53,640	33,600
3827.0 - Heritage Days	5,215	10,190	8,000	3,330	-
3866.0 - Princess Scholarship Rev/Donat	125	175	-	100	-
3875.0 - Town Donations	706	900	-	10,957	-
3131.0 - RAP Tax	64,466	79,509	30,738	71,667	-
Total	214,984	432,519	434,338	537,444	422,800
Required General Revenues	1,331,007	1,674,407	1,528,863	1,462,239	1,544,198

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 and two part time employees. They maintain a no kill animal shelter, respond to animal disturbances, and enforce local laws in relation to pets and animals.

The major budget impacts for this department are:

- 4 new vehicles
- A \$4/HR wage increase for officers
- New tasers and required body cameras
- A new full time staff for the animal shelter



LAW ENFORCEMENT

	2023 Actual	2024 Actual	2025 Budget	2025 Est. to Complete	2026 Budget
EXPENDITURES					
5411.0 Salaries & Wages	1,457,463	1,585,046	1,686,263	1,675,895	1,905,723
5411.1 Overtime	119,349	125,964	142,000	142,000	145,000
5412.0 Employee Benefits	697,972	782,792	901,583	888,082	995,873
5413.0 Employers Taxes	131,128	136,862	155,473	154,073	171,813
5413.5 Uniform Expense	14,634	19,495	20,000	35,000	22,500
5421.0 Books, Subscript, Memberships	7,633	7,351	7,500	8,100	-
5423.0 Travel	7,237	7,358	8,500	9,800	10,000
5424.0 Office Supplies & Expense	16,944	13,363	18,000	16,000	16,000
5425.5 Vehicle Maint	23,181	22,360	24,000	25,000	20,000
5425.6 Vehicle Fuel	62,787	68,402	68,000	65,000	70,000
5426.0 Bldgs/Grounds - Supplies/Maint	5,653	2,076	4,000	4,100	4,000
5427.0 Utilities	5,904	9,863	7,000	10,000	10,000
5428.0 Telephone	24,894	30,205	30,000	30,000	32,000
5431.0 IT, Software, & Memberships	28,390	21,425	23,000	40,500	50,000
5431.6 Contract Services - Axon	-	-	15,856	20,356	69,500
5431.5 Contract Services - Spillman	16,912	18,090	19,000	19,402	20,760
5433.0 Education & Training	13,547	18,970	25,000	25,000	22,000
5448.0 Special Department Supplies	42,487	38,421	48,000	48,000	35,000
5448.1 K9 Program	-	929	5,000	48,387	-
5448.3 S.C.H. Special Funct Officer	21,003	29,659	31,000	32,915	35,216
5450.0 St George Police Dispatch	195,546	163,605	170,292	168,000	195,439
5451.0 Insurance - Property & Liability	28,494	28,128	31,000	33,000	35,568
5452.0 Victims Advocate Coordinator	25	1,000	1,000	1,000	1,000
5461.0 Miscellaneous	39,320	10,730	8,500	8,500	8,500
5474.0 Capital Outlay - Equipment	71,316	52,110	37,000	37,000	20,000
5474.1 Capital Outlay - Furnishings	11,807	-	5,000	5,000	5,000
5474.2 Capital Outlay - Vehicles	46,446	177,148	130,000	137,631	233,500
Total	3,090,072	3,371,350	3,621,966	3,687,740	4,134,392
REVENUE					
3451.0 - SRO - Vista	(20,000)	-	-	50,924	101,600
3452.0 - Law Enforcement Santa Clara	1,368,044	1,432,940	1,503,877	1,482,254	1,676,660
3453.0 - SRO Washington County School Dist	75,601	79,397	83,367	85,025	89,500
3450.5 - Special Events	31,987	30,117	81,500	82,325	110,000
3358.0 - State Liquor Fund Allotment	9,724	10,643	10,750	15,099	18,270
3340.0 - State Grants	37,885	39,361	40,000	40,000	40,000
3882.3 - Police Donations	-	-	-	55,145	-
Total	1,503,241	1,592,458	1,719,494	1,810,773	2,036,030
Required General Revenues	1,586,831	1,778,892	1,902,473	1,876,968	2,098,362

ANIMAL SHELTER

	2023 Actual	2024 Actual	2025 Budget	2025 Est. to Complete	2026 Budget
EXPENDITURES					
5611.0 Salaries & Wages	111,815	105,488	123,012	105,591	163,659
5611.1 Overtime	11,863	7,132	7,000	7,000	7,000
5612.0 Employee Benefits	61,125	47,975	22,431	20,861	69,788
5613.0 Employers Taxes	10,537	9,195	11,231	9,495	14,359
5613.5 Uniform Expense	2,379	1,918	2,500	3,500	3,500
5621.0 Books, Subscript, Memberships	-	-	-	-	-
5623.0 Travel	-	645	-	-	-
5624.0 Office Supplies & Expense	4,553	2,005	4,300	4,300	4,300
5625.0 Equipment Supplies & Maint	752	575	1,800	1,500	1,500
5625.5 Vehicle Maintenance	3,258	563	1,600	1,600	1,000
5625.6 Vehicle Fuel	6,646	3,222	7,200	5,000	6,500
5626.0 Bldgs & Grounds - Supplies/Mnt	4,368	9,518	15,000	25,000	15,000
5627.0 Utilities	8,231	8,122	8,500	8,500	8,750
5629.0 Telephone	890	1,560	2,200	2,200	2,200
5629.0 Veterinary Care/Medicine/TNR	20,360	12,659	18,000	18,000	18,000
5631.0 Professional & Technical	1,840	2,689	2,750	3,000	3,000
5631.5 Contract Services	-	-	-	-	-
5633.0 Education & Training	732	798	1,000	1,000	1,000
5648.0 Special Department Supplies	954	1,260	2,000	2,000	2,000
5648.5 Food & Supplies	2,646	3,686	5,000	5,000	5,000
5649.0 Food & Supplies-Donated	-	-	-	-	-
5651.0 Insurance - Property & Liability	931	2,376	2,500	2,488	2,500
5661.0 Miscellaneous	1,256	1,352	1,000	1,000	1,000
5674.0 Capital Outlay - Equipment	-	879	1,000	1,000	5,000
Total	255,136	223,616	240,023	228,035	335,056
REVENUE					
3225.0 - Animal Licenses	1,515	1,338	1,500	1,000	1,000
3520.0 - Animal Control Fees	35,015	23,680	25,496	17,316	26,723
3882.0 - Animal Shelter Donations-Cash	6,900	190	200	1,600	-
Total	43,430	25,208	27,196	19,916	27,723
Required General Revenues	211,706	198,408	212,827	208,119	307,333

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.

The major budget impact for this department is:

- Lowered staffing level



BUILDING/ZONING

	2023 Actual	2024 Actual	2025 Budget	2025 Est. to Complete	2026 Budget
EXPENDITURES					
5811.0 Salaries & Wages	297,901	340,715	483,293	475,793	436,745
5811.1 Overtime	4,992	5,496	6,000	6,000	7,000
5812.0 Employee Benefits	137,070	160,141	213,610	200,755	164,621
5813.0 Employers Taxes	24,237	26,567	41,854	40,558	37,722
5813.5 Uniform Expense	555	2,744	900	1,000	1,000
5821.0 Books, Subscript, Memberships	3,938	3,154	4,000	4,000	4,000
5823.0 Travel	1,123	1,200	3,000	3,500	3,500
5824.0 Office Supplies & Expense	2,086	1,695	5,000	6,000	4,000
5825.0 Equipment-Supplies & Maint	921	1,168	800	800	800
5825.5 Vehicle Maintenance	5,422	973	6,000	6,000	6,000
5825.6 Vehicle Fuel	4,089	3,606	4,500	5,000	5,000
5828.0 Telephone	3,496	4,455	4,500	5,000	5,000
5831.0 Professional & Technical Svcs	26,784	23,054	27,000	27,000	30,000
5833.0 Education & Training	7,194	6,216	9,000	10,000	10,000
5851.0 Insurance - Property & Liability	4,109	4,527	5,000	4,976	5,000
5861.0 Miscellaneous	4,072	1,824	2,000	2,000	2,000
5874.0 Capital Outlay - Equipment	7,337	3,857	4,000	4,000	4,000
5874.2 Capital Outlay - Vehicles	-	-	35,000	33,293	-
Total	535,327	591,390	855,458	835,675	726,388
REVENUE					
3221.0 - Inspection Fees/Building Permits	947,323	588,277	309,000	470,000	461,000
3223.0 - Planning Application Fees	10,368	5,784	10,000	10,000	5,000
3224.0 - Adminstration Fees	-	-	10,000	10,000	10,000
3226.0 - Subdivision Fees	34,422	36,640	24,949	20,000	7,500
3424.0 - Plan Review Fees	93,456	57,845	65,000	43,000	40,000
Total	1,085,570	688,546	418,949	553,000	523,500
Required General Revenues/(Excess)	(550,243)	(97,156)	436,509	282,675	202,888

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.

The major budget impacts for this department are:

- Estimated increase cost for road maintenance
- A new full time admin staff for the City's storm drain system
- 3 new vehicles



STREETS

	2023 Actual	2024 Actual	2025 Budget	2025 Est. to Complete	2026 Budget
EXPENDITURES					
6011.0 - Salaries & Wages	186,487	202,751	223,268	222,268	244,436
6011.1 - Overtime	4,026	5,326	4,000	5,000	4,000
6012.0 - Employee Benefits	80,471	85,316	101,937	93,937	106,571
6013.0 - Employers Taxes	16,332	17,896	20,920	19,720	21,618
6013.5 - Uniform & Safety Equipment	1,325	1,295	1,500	1,650	1,925
6021.0 - Books, Subscriptions, & Membership	78	(751)	570	570	570
6021.5 - Software	2,979	2,900	4,305	4,305	4,615
6023.0 - Travel & Lodging	302	995	1,250	750	1,250
6024.0 - Office Supplies	1,470	1,422	2,320	1,250	1,250
6025.0 - Equipment - Supplies & Maint	5,754	11,374	7,200	8,600	8,000
6025.1 - Equipment Rental	-	1,951	500	-	500
6025.5 - Vehicle Maintenance	2,051	918	1,650	1,320	1,500
6025.6 - Gas/Oil/Diesel	15,892	11,295	13,250	10,240	13,250
6026.0 - Bldg, Grounds Supplies & Maint	1,039	975	1,525	1,525	1,575
6027.0 - Utilities	30,154	33,343	35,000	34,000	33,800
6028.0 - Telephone	2,109	2,282	2,430	2,950	2,850
6031.0 - Professional & Technical	3,156	3,387	4,240	4,240	4,240
6031.5 - Contract Services	255	-	600	600	600
6031.6 - MPO	5,500	5,500	5,500	5,500	5,500
6033.0 - Education & Training	1,373	1,342	2,100	1,050	2,100
6048.0 - Materials & Supplies	3,549	4,365	4,400	4,400	4,400
6050.0 - Street/Road Repairs	6,587	20,938	30,000	27,000	25,000
6051.0 - Insurance - Property & Liability	7,964	8,750	10,500	10,500	10,000
6051.5 - Road Maintenance	390,048	616,079	550,000	620,189	650,000
6052.5 - Undesignated Street Projects	37,393	45,036	60,000	44,000	50,000
6053.0 - Street Lighting	11,497	6,950	70,000	30,000	70,000
6053.1 - Street Signage	17,430	23,255	25,000	15,000	25,000
6061.0 - Miscellaneous	7,259	395	400	500	500
6087.5 - GIS Mapping	-	-	6,000	6,000	4,000
6063.0 - Suntran Bus Service	-	111,563	209,000	209,000	-
6074.0 - Capital Outlay - Equipment	200,057	2,703	1,250	1,250	12,500
6074.1 - Capital Outlay - Furnishings	370	3,202	2,500	2,500	2,500
6074.2 - Capital Outlay - Vehicles	20,970	22,087	23,750	21,463	34,750
6074.4 - Capital Outlay - Other	6,771	515	-	-	4,000
6074.7 Capital Outlay - PW Yard	4,284	2,124	-	8,500	5,000
Total	1,074,933	1,257,477	1,426,864	1,419,777	1,357,800
REVENUE					
3356.0 Class C" Road Fund Allotment"	532,333	567,112	550,000	630,274	680,696
3227.0 Subdiv&Site Devel Const Permit	102,731	102,640	24,000	45,000	15,000
3226.0 - Subdivision Fees	34,422	36,640	24,949	20,000	7,500
3130.1 Transit Taxes	317,893	325,318	298,596	364,783	-
3170.0 Highway Sales Tax	373,291	377,276	355,840	472,244	481,689
3888.0 SunTran Bus Passes	753	693	700	700	500
Total	1,361,423	1,409,679	1,254,085	1,533,001	1,185,385
Required General Revenues/(Excess)	(286,489)	(152,202)	172,779	(113,224)	172,415

SANITATION

	2023 Actual	2024 Actual	2025 Budget	2025 Est. to Complete	2026 Budget
EXPENDITURES					
6231.5 - Solid Waste Home Collection	623,867	645,602	688,800	676,800	694,014
6232.0 - Recycling Collection	283,852	312,599	342,400	333,997	348,137
6232.5 - Waste Service Dumpster Pickup	34,635	40,514	30,000	36,000	30,000
6235.0 - Write-off Bad Debt	18,597	-	-	-	-
Total	960,952	998,716	1,061,200	1,046,797	1,072,151
REVENUE					
3443.0 - Sanitation	935,538	978,958	1,046,000	1,041,000	1,071,200
Required General Revenues	25,414	19,758	15,200	5,797	951

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
4014.6 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	-
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	3,770,090

Total Change in Net Position 180,998 920,504 38,964 478,129 362,910

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
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	1,754,256	1,971,154
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	1,947,256	2,097,154

Waste Water Fund-Sewer

	2023 Actual	2024 Actual	2025 Budget	2025 Est. to Complete	2026 Budget
	2023 Actual	2024 Actual	2025 Budget	2025 Est. to Complete	2026 Budget
EXPENSES					
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	118,284	41,571

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	-	638,854
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	559,248	461,147
Total Capital Expenses	128,529	72,327	2,037,408	633,311	1,194,851
Capital Net Income/(Loss)	371,681	438,078	(1,467,818)	(21,601)	(826,415)

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

Recreation, Parks, and Cemetery Department

These departments are made up of 10 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.

The major budget impacts for this department are:

- Two new full time parks/cemetery staff
- Two new vehicles
- Addition of Youth Easter Activity, Heritage Days, and Princess Pageant costs from the General Government department
- A fence for the desert section of the cemetery



RECREATION

	2023 Actual	2024 Actual	2025 Budget	2025 Est. to Complete	2026 Budget
EXPENDITURES					
7011.0 Salaries & Wages	119,801	126,973	145,490	144,090	151,287
7011.1 Overtime	676	766	800	1,000	1,000
7012.0 Employee Benefits	52,267	43,764	49,849	45,649	46,906
7013.0 Employers Taxes	9,391	9,259	13,366	12,316	12,930
7013.5 Uniform & Safety Equipment	-	143	400	400	400
7021.0 Books,Subscript, Memberships	370	310	600	600	775
7023.0 Travel & Lodging	91	276	2,800	2,800	5,000
7024.0 Office Supplies	32	-	950	950	950
7025.0 Equipment - Supplies & Maint	1,549	97	1,500	1,500	1,500
7025.1 Equipment Rental	3,575	4,990	4,560	4,560	4,920
7025.6 Vehicle Fuel	1,538	1,764	1,900	1,900	1,900
7027.0 Utilities	12,301	13,568	17,000	17,000	17,000
7031.0 Professional & Technical	451	1,894	1,000	1,000	3,300
7031.5 Contractor Services	6,067	6,950	8,560	7,500	7,500
7033.0 Education & Training	365	81	1,250	1,250	1,950
7033.5 Little League	300	306	300	300	300
7033.7 Baseball/Softball	1,664	1,319	1,350	1,350	2,000
7033.9 Youth Cross Country	-	-	-	-	500
7034.1 Pickleball	-	-	-	-	1,000
7034.3 Football - Flag	3,582	2,705	3,500	3,500	3,750
7034.5 Basketball	2,956	5,197	8,000	8,000	8,250
7034.6 Running Contract	-	150	500	500	500
7034.7 Contract Classes	4,099	4,329	2,500	2,500	5,000
7034.8 Youth Activities	536	1,587	2,400	2,400	2,000
7035.0 Sand Hollow Swimming Pool	32,160	46,324	50,000	48,744	60,930
7035.1 Volleyball	1,166	1,373	1,750	1,750	1,750
7036.0 Community Events	-	-	-	-	10,400
7036.1 Heritage Days	-	-	-	-	17,500
7036.2 Princess Pageant	-	-	-	-	6,500
7048.0 Materials & Supplies	-	-	1,000	1,000	1,000
7051.0 Insurance - Property & Liability	11,168	11,085	11,800	11,800	14,000
7061.0 Miscellaneous	2,119	3,537	6,500	6,500	1,000
7074.0 Capital Outlay - Equipment	-	-	-	-	1,000
7076.0 Christmas Decorations	562	238	1,500	1,500	5,000
7075.0 RAP Tax Expenditure	45,212	20,590	30,738	20,000	-
Total	313,999	309,574	371,862	352,359	402,699
REVENUE					
3820.0 Youth Basketball	4,628	7,020	7,000	7,510	7,510
3822.0 Youth Baseball/Softball	2,237	2,850	2,500	2,800	3,000
3823.0 Volleyball	1,456	1,920	1,500	2,760	2,760
3824.0 Pickleball					1,000
3825.0 Flag Football	5,284	4,875	4,200	4,487	4,500
3825.9 Youth Cross Country	780	960	750	270	500
3826.0 Contract Classes	5,258	5,360	2,000	5,360	4,000
3827.0 Heritage Days	5,215	10,190	8,000	3,330	5,000
3829.0 Community Events Proceeds	146	130	-	105	1,000
3866.0 Princess Scholarship Rev/Donat	125	175	-	100	-
3868.0 Excursions	1,542	463	1,000	400	1,000
3131.0 RAP Tax	64,466	79,509	30,738	71,667	-
Total	91,136	113,452	57,688	98,789	30,270
Required General Revenues	222,863	196,122	314,174	253,569	372,429

PARKS

	2023 Actual	2024 Actual	2025 Budget	2025 Est. to Complete	2026 Budget
EXPENDITURES					
7511.0 - Salaries & Wages	227,162	246,341	300,202	300,202	380,571
7511.1 - Overtime	2,894	2,611	3,500	3,500	4,000
7512.0 - Employee Benefits	126,539	134,137	172,113	160,113	206,908
7513.0 - Employers Taxes	18,809	19,529	27,711	26,811	33,020
7513.5 - Uniform & Safety Equipment	3,094	1,973	4,000	4,000	5,720
7521.0 - Books, Subscript, Memberships	610	637	1,100	1,100	900
7523.0 - Travel & Lodging	-	780	850	2,000	2,300
7524.0 - Office Supplies	1,090	864	500	3,700	900
7525.0 - Equipment - Supplies & Maint	23,399	24,430	20,000	33,000	15,000
7525.1 - Equipment Rental	-	-	1,000	1,000	1,000
7525.2 - Restroom Supplies	-	-	-	-	5,000
7525.3 - Sprinkler Supplies	-	-	-	-	10,000
7525.5 - Vehicle Maintenance	-	-	-	-	8,000
7525.6 - Vehicle Fuel	9,214	7,381	9,500	9,500	10,000
7528.0 - Telephone	3,140	4,380	3,600	6,000	5,520
7531.5 - Contractor Services	4,885	8,403	7,770	18,500	12,590
7531.6 - Water	110,883	137,043	137,000	126,000	133,000
7533.0 - Training & Education	624	1,490	3,050	4,000	8,500
7535.5 - Park Improvements	13,301	13,751	38,250	38,250	40,750
7548.0 - Materials & Supplies	4,713	14,778	14,000	30,000	15,300
7550.0 - Fire Lake Park Maintenance	16,316	11,601	13,525	15,000	17,900
7574.0 - Capital Outlay - Equipment	9,477	-	35,000	12,380	65,000
7574.1 - Capital Outlay - Furnishing	-	-	-	-	-
7574.2 - Capital Outlay - Vehicles	-	49,751	-	-	98,000
7574.3 - Capital Outlay - Other	-	-	-	-	-
7575.0 - RAP - Tax Expenditure	53,243	31,434	30,738	20,000	-
Total	629,392	711,314	823,409	815,056	1,079,879
REVENUE					
3877.0 - Field/Facility Rental	8,210	5,080	4,000	15,000	5,000
3887.0 Community Garden	-	-	-	-	500
3828.0 - Movies in the Park	-	-	-	400	-
3131.0 - RAP Tax	64,466	79,509	30,738	71,667	-
Total	72,676	84,589	34,738	87,067	5,500
Required General Revenues	556,716	626,725	788,671	727,989	1,074,379

CEMETERY

	2023 Actual	2024 Actual	2025 Budget	2025 Est. to Complete	2026 Budget
EXPENDITURES					
7711.0 - Salaries & Wages	86,050	92,634	109,740	109,840	137,200
7711.1 - Overtime	1,152	1,073	1,200	1,200	1,200
7712.0 - Employee Benefits	47,827	49,185	61,979	56,479	73,165
7713.0 - Employers Taxes	6,944	7,231	10,590	9,590	11,957
7724.0 - Office Supplies	-	-	-	-	-
7725.0 - Equipment - Supplies & Maint	915	1,997	2,500	2,500	2,500
7725.1 - Equipment - Rental	-	-	-	-	-
7725.6 - Vehicle Fuel	-	-	-	-	-
7731.0 - Professional & Technical	958	4,830	1,500	6,750	1,500
7731.6 - Water	-	-	-	30,000	30,000
7733.0 - Education & Training	-	-	500	500	1,000
7748.0 - Materials & Supplies	-	4,483	4,000	4,000	17,000
7749.0 - Wreaths Across America	1,258	1,020	2,000	700	2,000
7774.0 - Capital Outlay - Equipment	-	-	-	-	-
7775.0 - Cemetery Improvements	1,460	983	60,000	5,000	50,000
Total	146,563	163,436	254,009	226,559	327,522
REVENUE					
3483.0 - Burial Fees	20,000	21,175	20,000	19,900	20,000
Total	20,000	21,175	20,000	19,900	20,000
Required General Revenues	126,563	142,261	234,009	206,659	307,522

Debt Service Fund

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
3951.0 - Appropriated Fund Balance	-	775	-	-	-
Total Revenue:	220,905	224,923	237,728	233,551	240,840
EXPENDITURES					
4041.0 - Good Samaritan Expense	-	-	-	-	-
4085.7 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
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 Fund

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					
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

RAP Tax Fund

Special Revenue - R.A.P.		
	2025 Est. to Complete	2026 Budget
REVENUE		
3310.0 Interest Earnings	-	6,500
3131.0 RAP Tax	-	225,000
3310.1 Donations - Recreation	-	-
3310.2 Donations - Art	-	15,000
3310.3 Donations - Park	-	-
3900.0 Transfer from General Fund	397,709	-
3940.0 Appropriated Fund Balance	-	292,502
Total Revenue	397,709	539,002
EXPENDITURES		
4010.0 Recreation Disbursements	-	212,800
4010.1 Art Disbursements	-	134,402
4010.2 Park Disbursements	-	191,800
Budgeted Surplus	-	-
Total Expenditures	-	539,002
Total Change In Net Position	397,709	-
	2025 Est to Complete	2026 Budget
Beginning Recreation Fund Balance	-	147,708
Ending Recreation Fund Balance	147,708	12,322
Beginning Art Fund Balance	-	121,070
Ending Art Fund Balance	121,070	78,647
Beginning Park Fund Balance	-	128,930
Ending Park Fund Balance	128,930	14,237
Total Combined Fund Balance	397,709	105,206

Transit Tax Fund

Special Revenue - Transit

	2025 Est. to Complete	2026 Budget
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REVENUE

3310.0 Interest Earnings	3,000
3310.1 Transit Tax	383,000
3940.0 Appropriated Fund Balance	<u>-</u>
Total Revenue	386,000

EXPENDITURES

4089.0 Budgeted Surplus	156,000
4010.0 Suntran Bus	215,000
4010.1 Miscellaneous	<u>15,000</u>
Total Expenditures	386,000

Total Change In Net Position

Beginning Fund Balance

Ending Fund Balance 156,000

Public Safety Impact Fees Funds

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 Fund

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	247,000	261,970
3850.0 Appropriation Unapp Fund Bal	-	-	814,980	212,427	777,030
Total Revenue:	1,673,812	953,638	1,115,000	562,426	1,078,000
EXPENDITURES					
4020.5 Transfer to Capital Projects	201,250	1,206,667	1,100,000	546,426	1,028,000
4072.0 Cap Fac Plans & Impact Fee Analysis	-	-	15,000	16,000	50,000
4082.2 Transfer to Debt Service	-	-	-	-	-
4089.0 Budgeted Surplus	-	-	-	-	-
Total Expenditures	201,250	1,206,667	1,115,000	562,426	1,078,000
Total Change In Net Position	1,472,562	(253,029)	-	-	-
Beginning Fund Balance	845,073	2,317,635	2,064,606	2,064,606	1,852,179
Ending Fund Balance	2,317,635	2,064,606	1,249,626	1,852,179	1,075,149

Park Impact Fees Fund

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	-	-	-	-	704,094
Total Revenue:	353,323	507,468	542,160	542,160	1,360,000
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	-	1,360,000
4061.0 - Transfer to MBA	-	-	-	-	-
4089.0 - Budgeted Surplus	-	-	463,280	542,160	-
Total Expenditures	90,394	1,000,000	542,160	542,160	1,360,000
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	1,178,514

Capital Projects Fund

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	-	-	190,000
3924.0 Transfer From MBA Fund	-	-	-	-	-
3940.0 Transfer From Streets Imp Fund	201,250	1,206,667	1,100,000	546,426	1,028,000
3922.0 - Transfer From Park Impact Fund	80,831	1,000,000	78,880	-	1,360,000
3923.0 - Transfer From Public Safety Impact Fund	-	-	-	-	-
3946.0 - Appropriated Fund Balance	-	-	2,431,160	6,023	3,129,920
Total Revenue:	1,582,081	2,703,213	3,610,040	2,379,172	6,107,920
EXPENDITURES					
4069.5 - Cemetery Improvements	222,729	-	-	-	-
4069.9 - Park & Trail Improvements	79,484	1,000,000	1,150,000	1,150,000	1,445,000
4071.0 - Road Projects	320,321	2,021,514	1,620,000	209,651	1,789,200
4074.7 - PW Yard	-	-	150,000	-	60,005
4075.0 - Regional Park	-	-	330,040	-	420,035
4083.6 - Fire Station Remodel - Police	-	-	-	-	125,000
4082.4 - Animal Shelter Parking	-	-	-	-	200,000
4082.6 - Kwavasa/Center St Roundabout	-	-	-	310,540	-
4082.7 - Snow Canyon/Hamblin Pkwy Roundabout	-	-	-	20,160	1,068,680
4082.0 - Animal Shelter	-	-	200,000	5,000	750,000
4082.1 - HWY 91 Landscaping	-	-	160,000	100,000	60,000
4083.0 - City Offices	-	-	-	-	110,000
4083.5 - Police Remodel	121,833	-	-	-	80,000
4089.0 - Budgeted Surplus	-	-	-	-	-
Total Expenditures	744,367	3,021,514	3,610,040	1,795,351	6,107,920
Total Change In Net Position	837,714	(318,301.06)	-	583,820.42	-
Beginning Fund Balance	2,836,007	3,673,721	3,355,420	3,355,420	3,933,217
Ending Fund Balance	3,673,721	3,355,420	924,260	3,933,217	803,297

Glossary

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Operating Budget – Authorized expenditures for ongoing municipal services.

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

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

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

RAP Tax – A 0.1% (one-tenth of one percent) local sales and use tax levied in Washington County, Utah, to fund recreational, arts, and parks initiatives.

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.

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