

# Cedar City

10 North Main Street • Cedar City, UT 84720  
435-586-2950 • FAX 435-586-4362  
[www.cedarcity.org](http://www.cedarcity.org)

**Mayor**  
Garth O. Green

**Council Members**  
Robert Cox  
W. Tyler Melling  
R. Scott Phillips  
Ronald Riddle  
Carter Wilkey

**City Manager**  
Paul Bittmenn

**AMENDED CITY COUNCIL WORK MEETING**  
**APRIL 3, 2024**  
**5:30 P.M.**

The City Council meeting will be held in the Council Chambers at the City Office, 10 North Main Street. The City Council Chambers may be an anchor location for participation by electronic means. The agenda will consist of the following items:

- I. Call to Order
- II. Agenda Order Approval
- III. Administration Agenda
  - Mayor and Council Business
    - Proclamation Declaring April as Parkinsons Awareness Month
  - Staff Comments
- IV. Public Agenda
  - Public Comments
- V. Business Agenda  
Public  
Business Agenda  
Public

Business Agenda

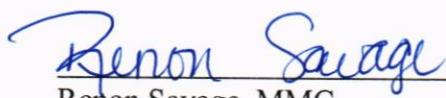
Public

1. Consider single event alcohol permits for a beer garden at the Spring Fiesta on May 3<sup>rd</sup> and a beer garden at the July Jamboree on July 13<sup>th</sup>. Payten Crawford, Warehouse Bar & Kitchen/Chief Darin Adams
2. Consider a deferral agreement for frontage improvements in Pasture Lane Subdivision Phase 1. Go Civil/Jonathan Stathis
3. Consider Final Plat for Pasture Lane Subdivision Phase 1. Go Civil/Randall McUne
4. Request to re-consider Staff interpretation of master-planned road improvements in Diamonti Subdivision Phase 2. Platt & Platt/Jonathan Stathis
5. Consider a deferral agreement for improvements on 100 East Street and a variance to the Engineering Standards to allow a temporary driveway. Mike Green/Jonathan Stathis
6. Consider a variance to the Engineering Standards for a curb bulb-out in 775 North Street. Mike Green/Jonathan Stathis
7. Public hearing to consider an ordinance changing the zone from AT to R-3-M for a property near 3400 W South Mountain Drive. Hentstra/Randall McUne
8. Consider the disposal of City property near the golf course. Dave & Michelle Wieber/Randall McUne

Staff

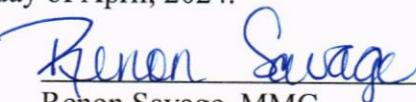
9. Consider a crosswalk across 900 North. Jared Barnes/Ken Nielson
10. Consider a Memorandum of Understanding with Iron County for the Diamond Z Addition. Ken Nielson
11. Public hearing to consider the revision of the 2023-2024 fiscal year budget. Jason Norris
12. Consider bids for the Mud Springs Production Well. Jonathan Stathis
13. Discuss short-term rentals. Paul Bittmenn
14. Discuss updated water rights appraisal. Paul Bittmenn
15. Consider a water rights donation agreement with Son Builders. Paul Bittmenn
16. Approve a contract with Performance Audio. Paul Bittmenn
17. Closed Session – reasonably imminent litigation

Dated this 2<sup>nd</sup> day of April, 2024.

  
Renon Savage, MMC  
Cedar City Recorder

CERTIFICATE OF DELIVERY:

The undersigned duly appointed and acting recorder for the municipality of Cedar City, Utah, hereby certifies that a copy of the foregoing Notice of Agenda was delivered to the Daily News, and each member of the governing body this a 2<sup>nd</sup> day of April, 2024.

  
Renon Savage, MMC  
Cedar City Recorder

Cedar City Corporation does not discriminate on the basis of race, color, national origin, sex, religion, age or disability in employment or the provision of services.

If you are planning to attend this public meeting and, due to a disability, need assistance in accessing, understanding or participating in the meeting, please notify the City not later than the day before the meeting and we will try to provide whatever assistance may be required.

# Cedar City, Utah

## Proclamation

*Whereas*, Parkinson's disease is a chronic disorder of the nervous system that affects movement for which there is currently no cure; and

*Whereas*, one million people in the United States are currently living with Parkinson's disease with an additional 90,000 new cases being diagnosed each year; and

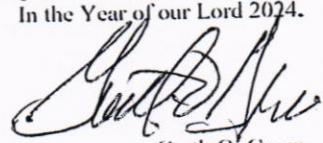
*Whereas*, according to the Parkinson's Foundation Parkinson's Prevalence project, 1.2 million people in the United States will be living with Parkinson's by 2030. Parkinson's disease is the 14<sup>th</sup> leading cause of death according to the Centers for Disease Control; and

*Whereas*, every day the American Parkinson's Disease Association provides the support, education, and research that will help everyone impacted by Parkinson's disease live life to the fullest, through research, patient and family services, education, and more; and

*Whereas*, increased efforts and awareness are desperately needed to help expedite the research efforts into better treatments, medications and ultimately a cure, as well as enhanced programs and services to help those impacted by Parkinson's disease live life to the fullest until a cure is found; and

*Now, therefore, be it resolved*, that I, Garth O. Green, Mayor of Cedar City, Utah, hereby proclaim the month of April as Parkinson's Disease Awareness Month.

Signed on this, 3<sup>rd</sup> day of April,  
In the Year of our Lord 2024.



Garth O. Green  
Mayor of Cedar City



## CEDAR CITY CORPORATION

## SINGLE EVENT PERMIT APPLICATION

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APPLICANT: Please spell out the information requested below legibly. A \$50.00 fee is due and payable at the time of submitting the application. (Said fee is refundable if a permit is not granted.)

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## SECTION I

NAME: Payten Crawford

ADDRESS: 432 N. 100 W Cedar City UT 84721

EMAIL: PaytenCrawford.whb@gmail.com

PHONE NUMBER: 435-531-8000 NAME OF ENTITY: Warehouse Bar + Kitchen

PURPOSE OF ENTITY: Bar - Serve Beer

TYPE OF EVENT: Beer Garden

TIME AND DATE OF EVENT: May 3rd - 5pm-10pm

NATURE AND PURPOSE OF EVENT: Serve beer at the  
Spring fiesta

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## SECTION II

DESCRIBE THE FLOOR PLAN DESIGNATING:

(A) THE AREA IN WHICH THE APPLICANT PROPOSES THAT ALCOHOL BE STORED:

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(B) THE SITE FROM WHICH THE APPLICANT PROPOSES THAT ALCOHOL BE SOLD OR SERVED: ;

(C) THE AREA IN WHICH THE APPLICANT PROPOSES THAT THE ALCOHOL BE ALLOWED TO BE CONSUMED: .

CEDAR CITY CORPORATION

SINGLE EVENT PERMIT APPLICATION

---

APPLICANT: Please spell out the information requested below legibly. A \$50.00 fee is due and payable at the time of submitting the application. (Said fee is refundable if a permit is not granted.)

---

SECTION I

NAME: Payton Crawford

ADDRESS: 432 N. 100 W. Cedar City UT 84721

EMAIL: PaytonCrawford.Whbf@gmail.com

PHONE NUMBER: 435 531-8000 NAME OF ENTITY: Warehouse Bar + Kitchen

PURPOSE OF ENTITY: Bar - Sell Beer

TYPE OF EVENT: Beer Garden for July Jamboree

TIME AND DATE OF EVENT: July 13<sup>th</sup> : Noon - 10:00 pm

NATURE AND PURPOSE OF EVENT: Serve Beer at the  
July Jamboree

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SECTION II

DESCRIBE THE FLOOR PLAN DESIGNATING:

(A) THE AREA IN WHICH THE APPLICANT PROPOSES THAT ALCOHOL BE STORED:

(B) THE SITE FROM WHICH THE APPLICANT PROPOSES THAT ALCOHOL BE

SOLD OR SERVED: ;

(C) THE AREA IN WHICH THE APPLICANT PROPOSES THAT THE ALCOHOL BE  
ALLOWED TO BE CONSUMED: .

**CEDAR CITY**  
**CITY COUNCIL AGENDA ITEM 2**  
**STAFF INFORMATION SHEET**

**To:** Mayor and City Council

**From:** City Engineer

**Council Meeting Date:** April 3, 2024

**Subject:** Consider a deferral agreement for frontage improvements in Pasture Lane Subdivision Phase 1.

**Discussion:** The developer of Pasture Lane Subdivision Phase 1 is requesting to get their Final Plat approved, which is located in the vicinity of 1125 North 3800 West. As part of the approval process, the developer is requesting a deferral of the required frontage improvements located at the east end of Indigo Street (1125 North) along the frontage of Lot 1.

The developers of the Pointe West Subdivision are planning to complete the construction of Indigo Street when Pointe West Phase 2 is ready for development. At the location where Indigo Street is to be extended, the property is owned by CW Redhawk Village QOZB LLC. Since the property is owned by CW Redhawk, they will be the entity signing the deferral agreement. CW Redhawk has been contacted and they are willing to sign the agreement if it is approved by the City Council.

If approved, the deferral agreement will allow the frontage improvements on Indigo Street to be deferred along the south side of Lot 1. Under the proposed agreement, the improvements will be deferred and required when the road is dedicated adjacent to Lot 1 on Indigo Street. The roadway improvements will need to be installed by CW Redhawk in conjunction with the improvements for Pointe West Subdivision Phase 2.

If the improvements are not completed within the required timeframe stated in the agreement, the City could elect to install the improvements and record a lien against the property for the costs. If approved, the deferral agreement will be recorded with the Iron County Recorder.

Similar agreements have been approved in the past by the City Council. A copy of the proposed agreement with CW Redhawk Village QOZB LLC is included for your consideration.

The following items are attached to this information sheet:

1. A copy of the proposed deferral agreement.
2. An exhibit showing the location of the deferred frontage improvements adjacent to Lot 1 in Pasture Lane Subdivision Phase 1.

Please consider whether or not to approve this deferral agreement for Pasture Lane Subdivision Phase 1. Thank you for your consideration of this matter.

## **DEFERRAL AGREEMENT**

**THIS AGREEMENT**, is made and entered into this \_\_\_\_ day of \_\_\_\_\_, 2024, by and between CW Redhawk Village QOZB LLC, herein referred to as CITIZEN, Cedar City Corporation, a municipal corporation organized and existing under the laws of the State of Utah, herein referred to as CITY. Collectively the CITIZEN and CITY may be referred to as the PARTIES.

### **WITNESSETH:**

**WHEREAS**, CITIZEN owns property located along 3900 West in Cedar City, Utah (Iron County Parcel ID B-1884-0010-0000); said property being more particularly described as attached in Exhibit A.

**WHEREAS**, said property, pursuant to Ordinance, will not meet certain prerequisites for development;

**NOW THEREFORE**, in consideration of the mutual covenants and agreements contained here, and for other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, the PARTIES agree as follows:

1. CITIZEN may partially dedicate Indigo Street (1125 N) as shown on Pasture Lane Subdivision Phase 1 Final Plat, whereby Lot 1 on said plat is not fully dedicated or improved along the side lot line being 92.70 feet. CITIZEN agrees to dedicate the remaining portion of Indigo Street along said Lot 1 and build full improvements as required by Cedar City Ordinance with the next Phase of the CITIZENS project, Pointe West Subdivision Phase 2, subject to the terms and conditions set forth herein.
2. CITY agrees to waive the requirements below temporarily, subject to the terms and conditions set forth herein.
3. CITIZEN acknowledges their obligation to install their portion of curb, gutter, sidewalk, street, water, sewer, and drainage improvements upon the dedication of Indigo Street in accordance with City ordinance. CITIZEN agrees to install, at their own expense, curb, gutter, sidewalk, street, water, sewer, and drainage improvements fronting Lot 1, Pasture Lane Subdivision, Phase 1 prior to receiving final sign off and as-built approval of Pointe West Subdivision Phase 2 after receiving City approval of the construction drawings of Phase 2.
4. If CITIZEN does not improve said property with the improvements outlined under term 3, CITIZEN acknowledges and consents that CITY may elect to install the improvements and record a lien against said property to secure the repayment of the costs associated with the CITY installing the improvements.
5. This Agreement shall be recorded in the office of the Iron County Recorder.

6. This Agreement shall be binding upon the respective heirs, legal representative, successors, and assigns to the PARTIES hereto.
7. This agreement shall run with the title to the property and be binding on any successor in interest.

IN WITNESS WHEREOF, the PARTIES have executed this Agreement as of the day and year set forth above:

**CITIZEN:**

By: Darlene Carter

Signature: \_\_\_\_\_

Title: Managing Member

STATE OF \_\_\_\_\_ )

:ss.

COUNTY OF \_\_\_\_\_ )

On this \_\_\_\_\_ day of \_\_\_\_\_ 2024, personally appeared before me \_\_\_\_\_ who duly acknowledged to me that he signed the above and foregoing document.

\_\_\_\_\_  
**NOTARY PUBLIC**

A CITY: CEDAR CITY

STATE: UTAH

GARTH O. GREEN

**MAYOR**

[SEAL]

ATTEST:

**RENON SAVAGE**  
CITY RECORDER

STATE OF UTAH )

:ss.

COUNTY OF IRON )

This is to certify that on the        day of                    2024, before me, the undersigned, a Notary Public, in and for the State of Utah, duly commissioned and sworn as such, personally appeared Garth O. Green, known to me to be the Mayor of Cedar City Corporation, and Renon Savage, known to me to be the City Recorder of Cedar City Corporation, and acknowledged to me that she the said Garth O. Green and she the said Renon Savage executed the foregoing instrument as a free and voluntary act and deed of said corporation, for the uses and purposes therein, and on oath state that they were authorized to execute said instrument, and that the seal affixed is the corporate seal of said corporation.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed my official seal the day and year hereinabove written.

NOTARY PUBLIC

**EXHIBIT A**

**- legal description -**

**SPECIAL WARRANTY DEED (BK: 1602 PG: 1710)**

COMMENCING AT THE EAST 1/4 CORNER SECTION 6, TOWNSHIP 36 SOUTH, RANGE 11 WEST, SALT LAKE BASE AND MERIDIAN, THENCE S00°03'39"W ALONG THE SECTION LINE 520.27 FEET TO THE POINT OF BEGINNING; THENCE CONTINUE SOUTHERLY ALONG SAID LINE S00°03'39"W 145.00 FEET; THENCE S89°59'27"W 1,265.97 FEET TO A POINT ON THE EASTERLY RIGHT OF WAY 3900 WEST; THENCE N000°14'53"E ALONG SAID R.O.W. 145.00 FEET; THENCE N39°59'27"E 1,265.50 FEET TO THE POINT OF BEGINNING.

CONTAINING 4.21 ACRES, MORE OR LESS.

SUBJECT TO A 10' PUBLIC UTILITY EASEMENT ADJACENT TO 3900 WEST  
RIGHT OF WAY.

SUBJECT TO 45.00-FOOT—WIDE INGRESS, EGRESS AND PUBLIC UTILITY EASEMENT, SAID  
EASEMENT TO BE IMMEDIATELY TERMINATED ONCE A PUBLIC ROAD DEDICATION OCCURS AND  
IS MORE PARTICULARLY DESCRIBED AS FOLLOWS:

COMMENCING AT EAST 1/4 CORNER SECTION 6. TOWNSHIP 36 SOUTH, RANGE 11 WEST, SALT  
LAKE BASE AND MERIDIAN; THENCE S00°03'39"W ALONG THE SECTION LINE 520.27 FEET TO  
THE POINT OF BEGINNING: THENCE CONTINUE SOUTHERLY ALONG SAID LINE A DISTANCE OF  
45.00 FEET: THENCE 889°59'27"W 1,265.64 FEET TO THE EASTERLY RIGHT OF WAY OF 3900  
WEST; THENCE N000°14'53"E ALONG SAID R.O.W. 45.00 FEET; THENCE N89°59'27"E  
1,265.50 FEET TO THE POINT OF BEGINNING.

CONTAINING 1.31 ACRES, MORE OR LESS.



CEDAR CITY COUNCIL  
AGENDA ITEMS - *3*  
DECISION PAPER

**TO:** Mayor and City Council

**FROM:** City Attorney

**DATE:** April 1, 2024

**SUBJECT:** Pasture Lane Subdivision Phase 1 located at approximately 1125 North 3800 West

**DISCUSSION:**

Pasture Lane Subdivision Phase 1 is located in the vicinity of 1125 North 3800 West. All fees have been paid. I received the title report for Pasture Lane prior to this memo, which confirmed the correct ownership, but rollback taxes had not yet been paid. The developer has since provided proof that those have been paid. However, because this subdivision relies on a road dedication from an adjacent, as-of-yet not approved subdivision within the Pointe West development (PID approved last week), we also need a title report for that section of Pointe West. We are awaiting that title report.

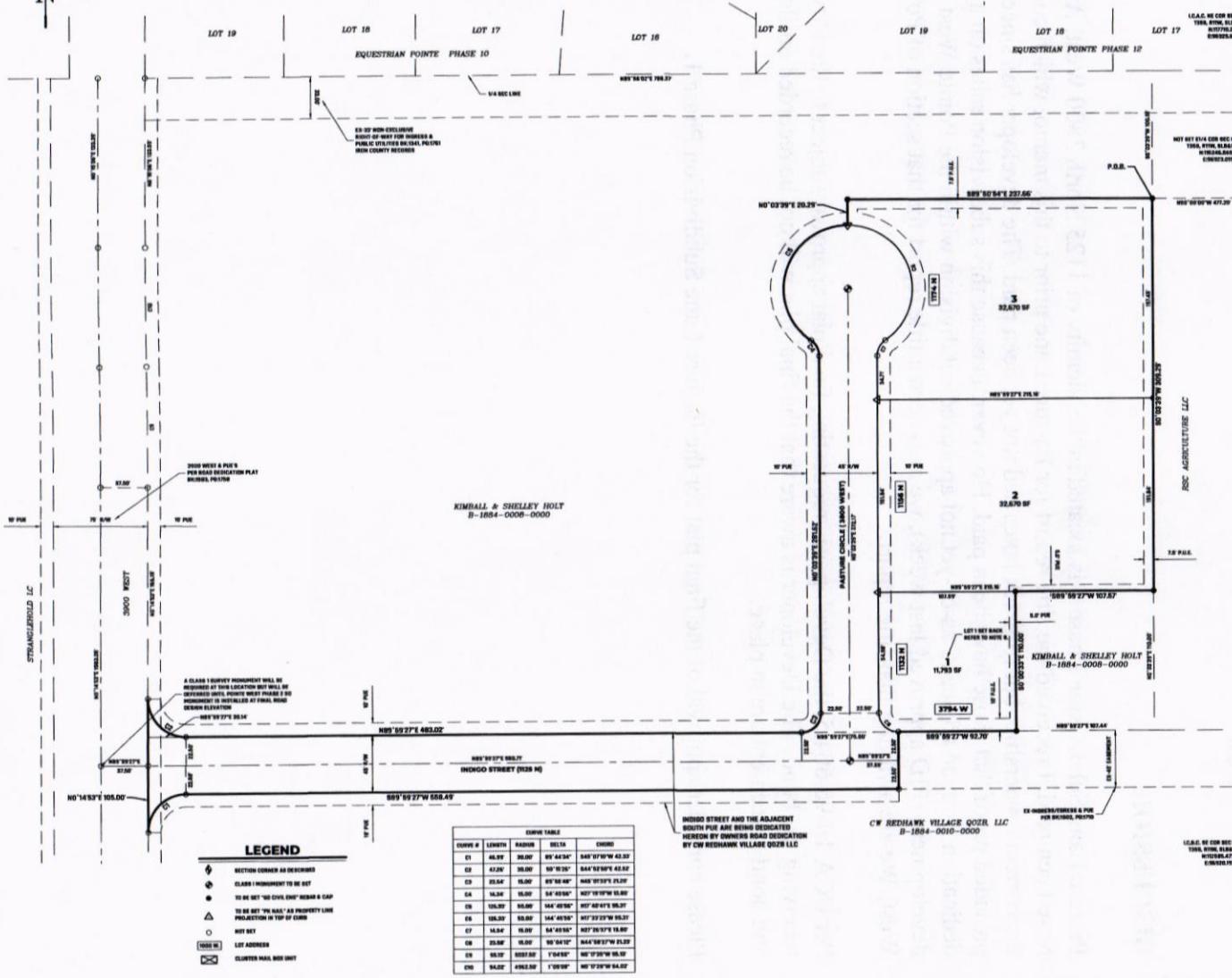
Per UCA 10-9a-604.5, the Developer is requesting final plat approval subject to the City receiving the bond. The Developer is aware that the final plat will not be recorded until the bond and bond agreement are in place.

Please consider approval of the final plat for the Pasture Lane Subdivision Phase 1.

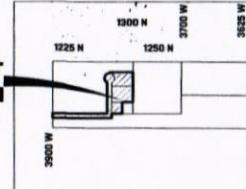
**FINAL PLAT OF:  
PASTURE LANE SUBDIVISION, PHASE 1**

**LOCATED IN SECTIONS 6 T36S, R11W, SLB&M, CEDAR CITY, UTAH**

A scale bar with markings at 40 and 0. Below it, the text "SCALE IN FEET" is printed in a bold, sans-serif font.



## PROJECT LOCATION



**VICINITY MAP**

**SURVEYOR'S CERTIFICATE**

L. BALLAL R. RUCKER, PROFESSIONAL UTAH LAND SURVEYOR NO. 1062240-22011, HOLD A LICENSE IN ACCORDANCE WITH TITLE 58, CHAPTER 22, PROFESSIONAL ENGINEERS AND LAND SURVEYORS LICENSING ACT. HE/SHES CERTIFY THAT THIS MAP REPRESENTS A SURVEY MADE UNDER MY DIRECTION OF "PASTURE LAKE SUBDIVISION, PHASE 1", A RESIDENTIAL SUBDIVISION LOCATED IN CEDAR CITY, UTAH. MONUMENTS WILL BE PLACED AS REPRESENTED ON THIS PLAT. THE LEGAL DESCRIPTION AND PLAT ARE TRUE AND CORRECT.

~~100-200-00~~  
DALLAS R. BUCKNER P.L.S. NO. 1062248-22



**BOUNDARY DESCRIPTION**

## NOTES

2. THIS SUBDIVISION IS LOCATED IN FLOOD ZONE B. AREA OF 500 YEAR FLOOD. SOURCE OF INFORMATION FROM MAP NO. 08037-07285. EFFECTIVE DATE: JULY 17, 1996. REVISED TO REFLECT 100 YEAR FLOOD DATE FEBRUARY 19, 2004.
3. THIS SUBDIVISION IS LOCATED WITHIN THE TRAFFIC PATTERN AIRPORT ZONE (TPZ).
4. PUBLIC UTILITY EASMENTS WILL BE ALONG FRONT LOT LINES ADJACENT TO THE STREETS & 7.25 ALONG THE SUBDIVISION BOUNDARY AS SHOWN ON THIS PLAT.
5. THIS PROJECT IS ZONED RE (RESIDENTIAL ESTATES).
6. BUILDING RETBACK PER UNDERLING ZONE.
7. THIS SUBDIVISION BOUNDARY FALLS OUTSIDE OF THE WILDLAND URBAN INTERFACE ZONE.
8. LOTS ADJACENT TO SEWER LINES WITH LESS THAN 9'-0" FLOW LINE DEPTH MAY HAVE BASEMENT RESTRICTIONS. THE LOT OWNERS SHALL VERIFY THE SEWER LATERAL DEPTH PRIOR TO ANY HOME CONSTRUCTION.
9. DUE TO THE POSSIBILITY OF INDUSTRY STREET (1225 BZ) BEING EXTENDED TO THE EAST IN THE FUTURE, LOT 1 SET BACKS SHALL BECOME A CORNER LOT AS REQUIRED BY CITY REGULATIONS.
10. BASIS OF BEARING IS 10' CDP'S 804-27 BETWEEN THE SW TO NW CORNER OF SECTION 6. SW 1/4, SECTION 10, TOWNSHIP 10, RANGE 10, SOUTHWEST QUADRANT, CLEVELAND, OHIO.

15. DUE TO SOIL CONDITIONS EXISTING IN CESAR CITY, WHICH OCCASIONALLY CAUSES SOIL SUBSIDENCE, PROVIDED THAT THERE IS NO DAMAGE TO SUBSTRUCTURE EXCITED THEREIN, THE CITY COUNCIL OF CESAR CITY REQUIRED THE DEVELOPERS OF PARTNERS LANE SUBDIVISION, PHASE II TO CONDUCT TESTING OF THE SOIL CONDITIONS EXISTING IN RAIS SUBDIVISION. A COPY OF THE FINDINGS OF THAT TESTING, ALONG WITH RECOMMENDATIONS BASED ON THE SAME, HAS BEEN FILED WITH THE SUBDIVIDER OF THE PROPERTY, WHOSE NAME AND ADDRESS ARE LISTED BELOW, AND WITH THE CITY ENGINEER OF CESAR CITY. COPIES OF THIS REPORT MAY BE INSPECTED AT INSPECTION DEPARTMENT OF THE CITY, AND ANY PERSONS INTERESTED IN INSPECTING THIS PROPERTY LOCATED WITHIN RAIS SUBDIVISION.

DEVELOPER: KIMBALL HOLT  
ADDRESS: 3876 W. 1400 N., CEDAR CITY, UT 84720

PHONE No. (435) 231-4754  
EMAIL: KIMBALLY90@MAIL.COM

**CERTIFICATE OF RECORDING**

I, CARRI JEFFRIES, COUNTY RECORDER OF IRON COUNTY, DO HEREBY CERTIFY THAT THIS FINAL  
PLAT WAS FILED FOR RECORD IN MY OFFICE ON THIS THE        DAY OF       , 20      .

BOOK \_\_\_\_\_ PAGE \_\_\_\_\_

COUNTY RECORDER - CARRI JEFFRIES

ENTRY NO. \_\_\_\_\_ FEE \_\_\_\_\_

RECORDED AT THE REQUEST OF \_\_\_\_\_

**FINAL PLAT OF:  
PASTURE LANE SUBDIVISION, PHASE 1  
KIMBALL & SHELLEY HOLT**

HARDWARE  
ENGINEERING

REVISIONS	BY	DATE
(1) IN INSPECTION		

OWNER'S ROAD DEDICATION		CITY ENGINEER'S APPROVAL	
<p>STATE OF ILLINOIS, COUNTY OF KANKAKEE, I hereby certify that the undersigned is the owner of the real property described below and the public utility easement to be known thereafter as a pasture lane reservation, Phase 1, do hereby dedicate to the perpetual use of the public and to Cedar City Corporation, all streets and easements as set forth in the Deed.</p> <p>IN WITNESS WHEREOF, WE HAVE SET OUR HANDS THIS <u>3</u> DAY OF <u>March</u>, <u>2014</u>.</p> <p><i>Mark J. Pfeifer</i> MARK J. PFEIFER KIMBALL, ILLINOIS</p>		<p>LOCATION: SECTION 6, Twp. 136S, Rm. 8, Cedar City, IL, USA</p> <p>PROPERTY OWNED: Cedar City Corporation, 100% interest in the real property described below and the public utility easement to be known thereafter as a pasture lane reservation, Phase 1, do hereby dedicate to the perpetual use of the public and to Cedar City Corporation, all streets and easements as set forth in the Deed.</p> <p>IN WITNESS WHEREOF, WE HAVE SET OUR HANDS THIS <u>3</u> DAY OF <u>March</u>, <u>2014</u>.</p> <p><i>Mark J. Pfeifer</i> MARK J. PFEIFER KIMBALL, ILLINOIS</p>	
CERTIFICATE OF ACCEPTANCE		CITY ATTORNEY'S APPROVAL	
<p>STATE OF ILLINOIS, COUNTY OF KANKAKEE, I, the undersigned, representing the City of Cedar City Corporation, do hereby certify that the real property described below and the public utility easement to be known thereafter as a pasture lane reservation, Phase 1, do hereby dedicate to the perpetual use of the public and to Cedar City Corporation, all streets and easements as set forth in the Deed.</p> <p>IN WITNESS WHEREOF, WE HAVE SET OUR HANDS THIS <u>3</u> DAY OF <u>March</u>, <u>2014</u>.</p> <p><i>Mark J. Pfeifer</i> MARK J. PFEIFER KIMBALL, ILLINOIS</p>		<p>PROPERTY OWNED: Cedar City Corporation, 100% interest in the real property described below and the public utility easement to be known thereafter as a pasture lane reservation, Phase 1, do hereby dedicate to the perpetual use of the public and to Cedar City Corporation, all streets and easements as set forth in the Deed.</p> <p>IN WITNESS WHEREOF, WE HAVE SET OUR HANDS THIS <u>3</u> DAY OF <u>March</u>, <u>2014</u>.</p> <p><i>Mark J. Pfeifer</i> MARK J. PFEIFER KIMBALL, ILLINOIS</p>	
OWNER'S DEDICATION		PLANNING COMMISSION APPROVAL	
<p>STATE OF ILLINOIS, COUNTY OF KANKAKEE, I, the undersigned, representing the City of Cedar City Corporation, do hereby certify that the real property described below and the public utility easement to be known thereafter as a pasture lane reservation, Phase 1, do hereby dedicate to the perpetual use of the public and to Cedar City Corporation, all streets and easements as set forth in the Deed.</p> <p>IN WITNESS WHEREOF, WE HAVE SET OUR HANDS THIS <u>3</u> DAY OF <u>March</u>, <u>2014</u>.</p> <p><i>Mark J. Pfeifer</i> MARK J. PFEIFER KIMBALL, ILLINOIS</p>		<p>PROPERTY OWNED: Cedar City Corporation, 100% interest in the real property described below and the public utility easement to be known thereafter as a pasture lane reservation, Phase 1, do hereby dedicate to the perpetual use of the public and to Cedar City Corporation, all streets and easements as set forth in the Deed.</p> <p>IN WITNESS WHEREOF, WE HAVE SET OUR HANDS THIS <u>3</u> DAY OF <u>March</u>, <u>2014</u>.</p> <p><i>Mark J. Pfeifer</i> MARK J. PFEIFER KIMBALL, ILLINOIS</p>	
ACKNOWLEDGEMENT		POST OFFICE APPROVAL	
<p>STATE OF ILLINOIS, COUNTY OF KANKAKEE, I, personally appeared before me this <u>27</u> day of <u>March</u>, <u>2014</u>, and I do hereby certify that the undersigned is the owner of the real property described below and the public utility easement to be known thereafter as a pasture lane reservation, Phase 1, do hereby dedicate to the perpetual use of the public and to Cedar City Corporation, all streets and easements as set forth in the Deed.</p> <p>IN WITNESS WHEREOF, WE HAVE SET OUR HANDS THIS <u>27</u> DAY OF <u>March</u>, <u>2014</u>.</p> <p><i>Mark J. Pfeifer</i> MARK J. PFEIFER KIMBALL, ILLINOIS</p>		<p>STATE OF ILLINOIS, COUNTY OF KANKAKEE, I, personally appeared before me this <u>27</u> day of <u>March</u>, <u>2014</u>, and I do hereby certify that the undersigned is the owner of the real property described below and the public utility easement to be known thereafter as a pasture lane reservation, Phase 1, do hereby dedicate to the perpetual use of the public and to Cedar City Corporation, all streets and easements as set forth in the Deed.</p> <p>IN WITNESS WHEREOF, WE HAVE SET OUR HANDS THIS <u>27</u> DAY OF <u>March</u>, <u>2014</u>.</p> <p><i>Mark J. Pfeifer</i> MARK J. PFEIFER KIMBALL, ILLINOIS</p>	
ACKNOWLEDGEMENT		UTILITY COMPANY APPROVAL	
<p>STATE OF ILLINOIS, COUNTY OF KANKAKEE, I, personally appeared before me this <u>27</u> day of <u>March</u>, <u>2014</u>, and I do hereby certify that the undersigned is the owner of the real property described below and the public utility easement to be known thereafter as a pasture lane reservation, Phase 1, do hereby dedicate to the perpetual use of the public and to Cedar City Corporation, all streets and easements as set forth in the Deed.</p> <p>IN WITNESS WHEREOF, WE HAVE SET OUR HANDS THIS <u>27</u> DAY OF <u>March</u>, <u>2014</u>.</p> <p><i>Mark J. Pfeifer</i> MARK J. PFEIFER KIMBALL, ILLINOIS</p>		<p>PROPERTY OWNED: Cedar City Corporation, 100% interest in the real property described below and the public utility easement to be known thereafter as a pasture lane reservation, Phase 1, do hereby dedicate to the perpetual use of the public and to Cedar City Corporation, all streets and easements as set forth in the Deed.</p> <p>IN WITNESS WHEREOF, WE HAVE SET OUR HANDS THIS <u>27</u> DAY OF <u>March</u>, <u>2014</u>.</p> <p><i>Mark J. Pfeifer</i> MARK J. PFEIFER KIMBALL, ILLINOIS</p>	
UTILITIES NOTE		CITY ENGINEER'S APPROVAL	
<p>WE, the herein named public utility companies, approve the dedication of the real property described below and the public utility easement to be known thereafter as a pasture lane reservation, Phase 1, do hereby dedicate to the perpetual use of the public and to Cedar City Corporation, all streets and easements as set forth in the Deed.</p> <p>IN WITNESS WHEREOF, WE HAVE SET OUR HANDS THIS <u>27</u> DAY OF <u>March</u>, <u>2014</u>.</p> <p><i>Mark J. Pfeifer</i> MARK J. PFEIFER KIMBALL, ILLINOIS</p>		<p>PROPERTY OWNED: Cedar City Corporation, 100% interest in the real property described below and the public utility easement to be known thereafter as a pasture lane reservation, Phase 1, do hereby dedicate to the perpetual use of the public and to Cedar City Corporation, all streets and easements as set forth in the Deed.</p> <p>IN WITNESS WHEREOF, WE HAVE SET OUR HANDS THIS <u>27</u> DAY OF <u>March</u>, <u>2014</u>.</p> <p><i>Mark J. Pfeifer</i> MARK J. PFEIFER KIMBALL, ILLINOIS</p>	
FINAL PLAT OF: PASTURE LANE SUBDIVISION, PHASE 1		ENGINEERING	
<p>390 W. 800 W. CEDAR CITY, UT 84721 www.sociai.net</p> <p>LOCATED IN SECTION 6, Twp. 136S, Rm. 8, Cedar City, Utah</p>		<p>390 W. 800 W. CEDAR CITY, UT 84721 www.sociai.net</p> <p>LOCATED IN SECTION 6, Twp. 136S, Rm. 8, Cedar City, Utah</p>	
REVISIONS		REVISIONS	
DRAWN BY: <i>Mark J. Pfeifer</i>		DRAWN BY: <i>Mark J. Pfeifer</i>	
CHECKED BY: <i>Mark J. Pfeifer</i>		CHECKED BY: <i>Mark J. Pfeifer</i>	
APPROVED BY: <i>Mark J. Pfeifer</i>		APPROVED BY: <i>Mark J. Pfeifer</i>	
SHEET 1 OF 2		SHEET 1 OF 2	

**CEDAR CITY  
CITY COUNCIL AGENDA ITEM 4  
STAFF INFORMATION SHEET**

**To:**

Mayor and City Council

**From:**

City Engineer

**Council Meeting Date:**

April 3, 2024

**Subject:**

**Request to re-consider Staff interpretation of master-planned road improvements in Diamonti Industrial Subdivision Phase 2.**

**Discussion:**

The developer of Diamonti Industrial Subdivision Phase 2 is requesting to get their Final Plat approved, which is located in the vicinity of 250 North 3325 West. As part of the approval process, City ordinance requires that the master-planned frontage improvements be installed when fronting a subdivision. In this case, there is a master-planned road that is located on Center Street to the south of Phase 2.

In 2017, an amendment was made to the City's Transportation master plan to change the location of Center Street. The change moved Center Street to the north where it crosses Westview Drive. A map is included that shows the exhibit that was presented to the Planning Commission. The exhibit is not definitive in the location of the master-planned road in relation to the property line. In the recent Transportation Master Plan update, the location of the master-planned road on Center Street was not changed.

The City's GIS master plan map shows the master planned road adjacent to the proposed Diamonti Subdivision property.



The location of the centerline of the master-planned road is shown on the attached final plat. This is based on centerline information that was provided from the engineer at the time of the master plan change and this was how it was put into the City's GIS at that time.

Typically, master-planned roads are administered such that the centerline of the road will be split between two properties when the road is located along a property boundary. This is most often seen when a master-planned road follows an old County road such as Westview Drive, Lund Highway, 3000 North, etc. In those cases, the expansion of the master planned roadway typically falls equally on both sides of the existing road.

However, in this case, there is no existing road. The new Center Street alignment was drawn through undeveloped property to provide the appropriate curves and alignment based on what could work best in the future. This situation is not as clear cut, because there is no existing road to follow. The developer's position is that the road is located a few feet south of the property so it would not be required. City Staff's interpretation is that the master planned road is adjacent to the property, so the improvements need to be installed as part of the subdivision.

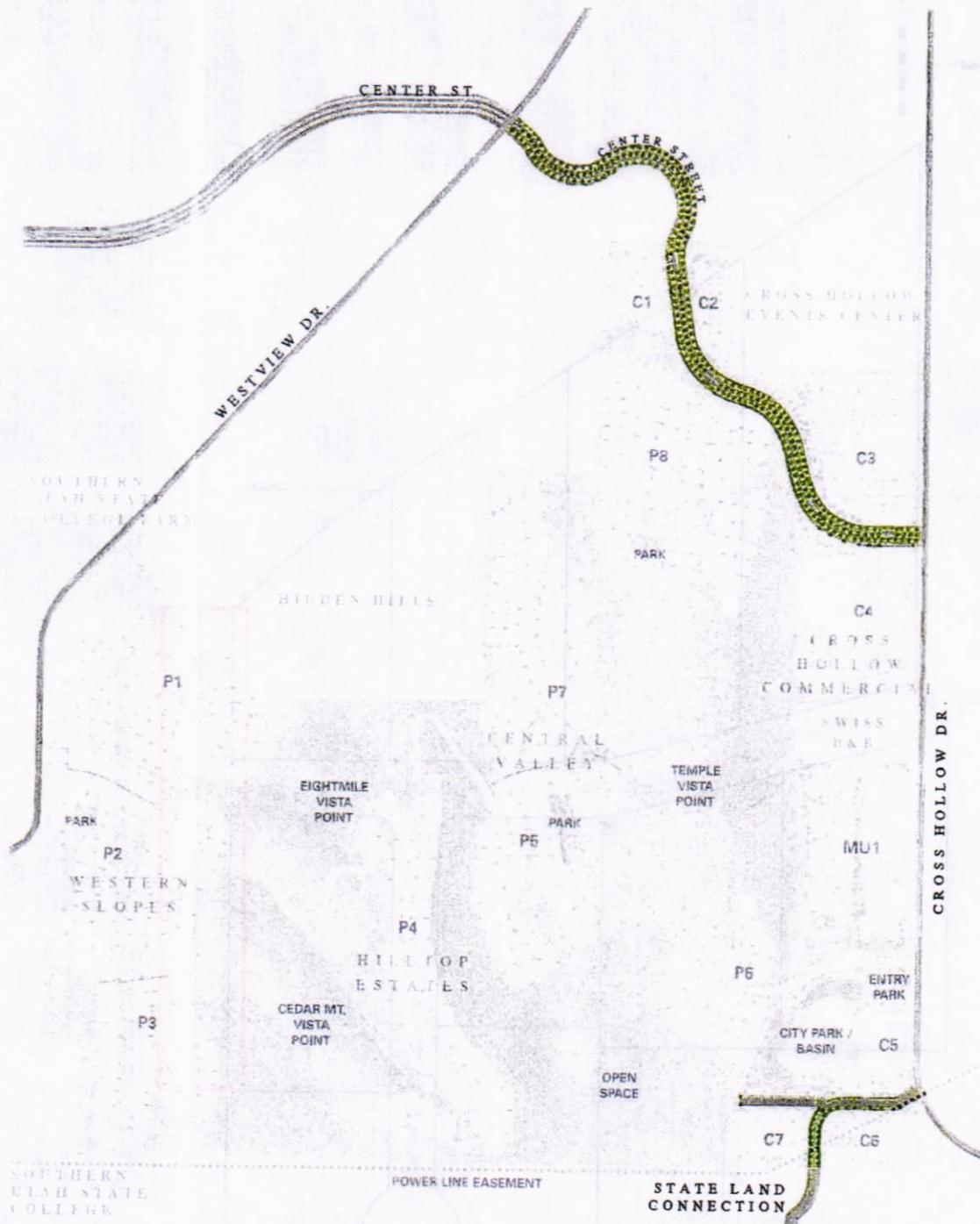
The following items are attached to this information sheet:

1. An exhibit showing the location of the master planned road on Center Street that was presented to the Planning Commission in 2017.
2. The proposed final plat of Diamonti Industrial Subdivision Phase 2 showing the location of the master planned road based on centerline information that was provided at the time of the master plan amendment.

Please consider the developer's request to re-consider Staff's interpretation of the master planned road improvements being required on Center Street as part of the Diamonti Industrial Subdivision Phase 2. Thank you for your consideration of this matter.

10-11-11

# MASTER PLAN ROAD DIAGRAM



OLD SORREL RANCH

OCTOBER 11, 2017



Master Plan Road Diagram - October 11th, 2017



OLD SORREL RANCH



**CEDAR CITY**  
**CITY COUNCIL AGENDA ITEM 5**  
**STAFF INFORMATION SHEET**

**To:** Mayor and City Council

**From:** City Engineer

**Council Meeting Date:** April 3, 2024

**Subject:** **Consider a deferral agreement for improvements on 100 East Street and a variance to the Engineering Standards to allow a temporary driveway.**

**Discussion:** The developer of the American Preparatory Academy K-8 school located at 782 N. Main Street is requesting a deferral on the master-planned frontage improvements adjacent to the project on 100 East Street. The developer is requesting a deferral of the required master-planned frontage improvements located on 100 East Street along the frontage of the property.

If approved, the deferral agreement will allow the frontage improvements on 100 East to be deferred. Under the proposed agreement, the improvements will be deferred and required when the improvements are installed going north through the Forest Service property. A preliminary design has been completed for 100 East Street through the Forest Service. However, until the right-of-way is actually secured to install the improvements, the final grades and location of the roadway might change.

If the improvements are not completed within the required timeframe stated in the agreement, the City could elect to install the improvements and record a lien against the property for the costs. There is also an option in the agreement that would allow the developer to pay Cedar City for the cost of the improvements at such time as the improvements are installed going north through the Forest Service property. This may provide some economy of scale in doing all of the improvements at once, as well as allowing all of the improvements to be completed by the same contractor.

If approved, the deferral agreement will be recorded with the Iron County Recorder.

Similar agreements have been approved in the past by the City Council. A copy of the proposed agreement with Cedar Green Holdings LLC is included for your consideration.

If the deferral agreement is approved, then a variance would also be requested to allow a temporary driveway that would provide access to the drive approach into the parking lot on the east side of the property.

The following items are attached to this information sheet:

1. A copy of the proposed deferral agreement.
2. An exhibit showing the location of the deferred master-planned frontage improvements adjacent to the American Preparatory Academy school property and the proposed temporary driveway location.

Please consider whether or not to approve this deferral agreement for the American Preparatory Academy school project and allow a temporary driveway into the east side of the property. Thank you for your consideration of this matter.

## **DEFERRAL AGREEMENT**

**THIS AGREEMENT**, is made and entered into this 10 day of January, 2024, by and between Cedar Green Holdings LLC, herein referred to as CITIZEN, Cedar City Corporation, a municipal corporation organized and existing under the laws of the State of Utah, herein referred to as CITY. Collectively the CITIZEN and CITY may be referred to as the PARTIES.

### **WITNESSETH:**

**WHEREAS**, CITIZEN owns property located at 782 N. Main Street in Cedar City, Utah (Iron County Parcel ID B-0067-0002-0067-03); said property being more particularly described as attached in Exhibit A.

**WHEREAS**, said property, pursuant to Ordinance, will not meet certain prerequisites for development;

**NOW THEREFORE**, in consideration of the mutual covenants and agreements contained here, and for other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, the PARTIES agree as follows:

1. CITIZEN agrees to build full improvements on 100 East Street as required by Cedar City Ordinance at such time as the CITY constructs 100 East Street going north through the Forest Service property, subject to the terms and conditions set forth herein.
2. CITY agrees to waive certain requirements temporarily subject to the terms and conditions set forth herein.
3. CITIZEN acknowledges their obligation to install their portion of curb, gutter, sidewalk, street, water, sewer, drainage and landscaping improvements at such time as the CITY constructs 100 East Street going north through the Forest Service property in accordance with City ordinance. CITIZEN agrees to install, at their own expense, curb, gutter, sidewalk, street, water, sewer, drainage and landscaping improvements fronting 782 N. Main Street at such time as the CITY constructs 100 East Street going north through the Forest Service property. Such improvements must be installed by CITIZEN within 30 days of the CITY installing the improvements on 100 East Street going north through the Forest Service property.
4. CITY agrees to provide written notice to CITIZEN which will start the 30-day time period as stated under term 3. If CITIZEN does not improve said property with the improvements outlined under term 3, CITIZEN acknowledges and consents that CITY may elect to install the improvements and record a lien against said property to secure the repayment of the costs associated with the CITY installing the improvements.
5. As an alternative to CITIZEN installing the required improvements, CITIZEN may pay CITY for CITIZEN's share of the cost to install the improvements. At such time as the

CITY prepares to install the improvements going north through the Forest Service property, CITY shall notify CITIZEN regarding the costs associated with installing the improvements. If CITIZEN agrees to the costs in writing, then the CITY shall include CITIZEN's required portion of the work in the CITY's project. CITIZEN shall pay the CITY for CITIZEN's required portion of the work which includes the frontage of CITIZEN's property and improvements in the intersection of 100 East and 775 North.

6. This Agreement shall be recorded in the office of the Iron County Recorder.
7. This Agreement shall be binding upon the respective heirs, legal representative, successors, and assigns to the PARTIES hereto.
8. This agreement shall run with the title to the property and be binding on any successor in interest.

IN WITNESS WHEREOF, the PARTIES have executed this Agreement as of the day and year set forth above:

**CITIZEN:**

**Cedar Green Holdings LLC**

By: \_\_\_\_\_

Signature: \_\_\_\_\_

Title: \_\_\_\_\_

STATE OF UTAH )

:ss.

COUNTY OF IRON )

On this \_\_\_\_\_ day of \_\_\_\_\_ 2024, personally appeared before me \_\_\_\_\_ who duly acknowledged to me that he signed the above and foregoing document.

NOTARY PUBLIC

**CITY:**

- Municipality Legal -

---

**GARTH O. GREEN**  
**MAYOR**

[SEAL]

ATTEST:

---

**RENON SAVAGE**  
**CITY RECORDER**

STATE OF UTAH )

:ss.

COUNTY OF IRON )

This is to certify that on the \_\_\_\_\_ day of \_\_\_\_\_ 2024, before me, the undersigned, a Notary Public, in and for the State of Utah, duly commissioned and sworn as such, personally appeared Garth O. Green, known to me to be the Mayor of Cedar City Corporation, and Renon Savage, known to me to be the City Recorder of Cedar City Corporation, and acknowledged to me that she the said Garth O. Green and she the said Renon Savage executed the foregoing instrument as a free and voluntary act and deed of said corporation, for the uses and purposes therein, and on oath state that they were authorized to execute said instrument, and that the seal affixed is the corporate seal of said corporation.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed my official seal the day and year hereinabove written.

---

**NOTARY PUBLIC**

## EXHIBIT A

**- legal description -**

**REFER TO ATTACHED LEGAL DESCRIPTION**

## Account 0047602 Viewing Doc Account

- [Account](#)
- [Genealogy](#)

Account Number Acres Parcel Number  
0047602 1.25 B-0067-0002-0067-03

Tax District	Percent
06 - CEDAR CITY	100

### House# Ext Dir Street Designation Dir Suffix Unit

City	Zip

#### Legal

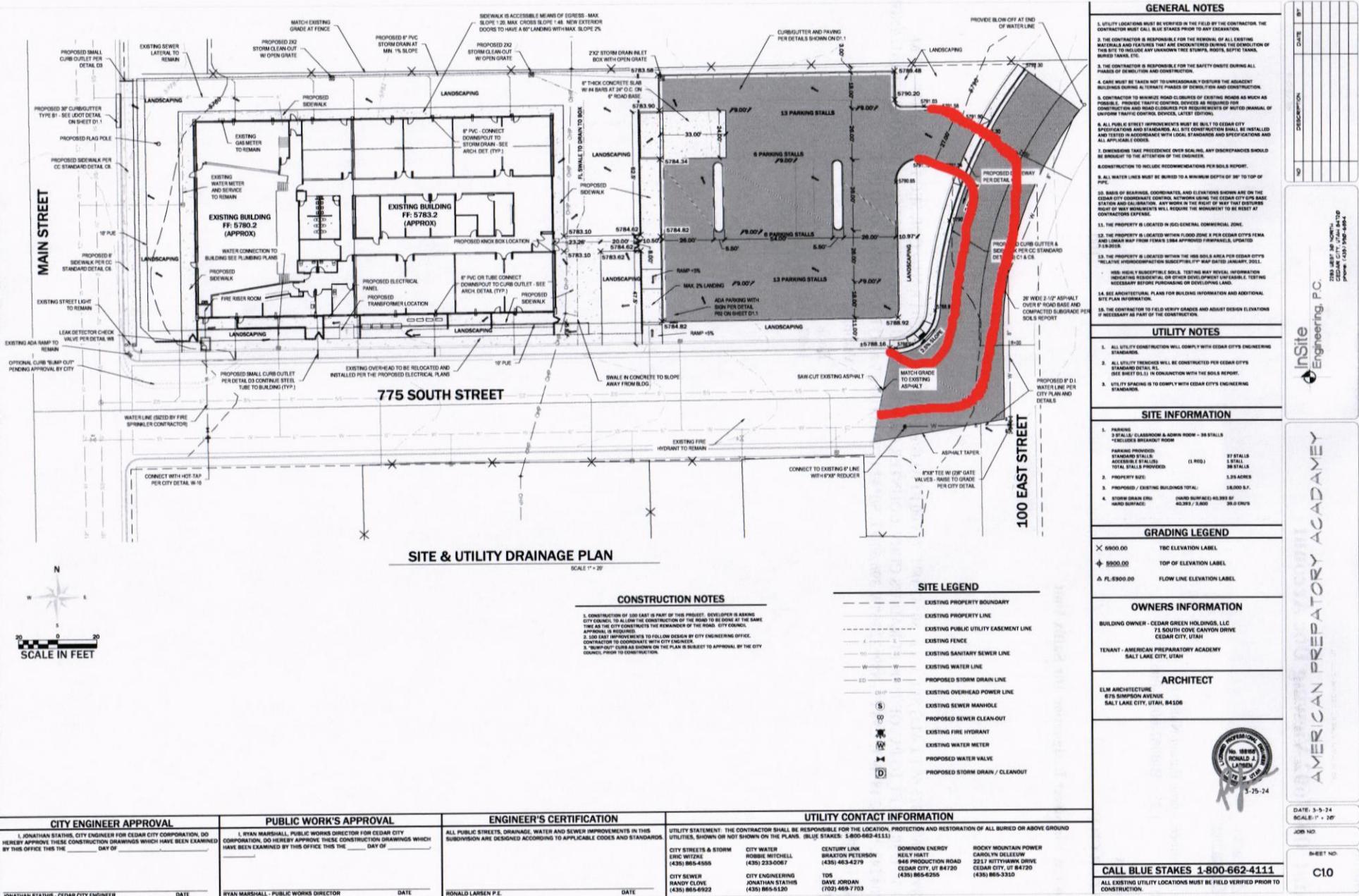
BEG S89\*22'36"W 375.69 FT ALG SEC LN & S0\*42'18"E 763.00 FT ALG E LN HWY SR-130 FR N1/4 COR SEC 11,T36S,R11W, SLM; N89\*22'36"E 381.58 FT TO P.C. OF 15.00 FT RADIUS CURV; COUNTER CLOCKWISE ALG ARC CURV 23.58 FT THRU CENTRAL ANGLE OF 90\*04'54"; N0\*42'18"W 122.98 FT; S89\*22'36"W 396.60 FT; S0\*42'18"E 138.00 FT ALG E LN SDSR-130 TO POB.

#### Plat Book and Page

Vesting

Book Page

1607 1017



AMERICAN PREPATORY ACADEMY

InSite  
Engineering, P.C.

DATE: 3-5-14  
SCALE: 1" = 20'  
JOB NO:

SHEET NO:

C10



3-5-14

**CEDAR CITY**  
**CITY COUNCIL AGENDA ITEM 4**  
**STAFF INFORMATION SHEET**

**To:** Mayor and City Council

**From:** City Engineer

**Council Meeting Date:** April 3, 2024

**Subject:** **Consider a variance to the Engineering Standards for a curb bulb-out in 775 North Street.**

**Discussion:** The developer of the American Preparatory Academy K-8 school located at 782 N. Main Street is requesting a variance to allow a “bulb-out” at the west end of 775 North Street. The bulb-out would involve the installation of a curb into the City right-of-way. The curb bulb-out would force the queuing lane for drive-through drop-off to merge back into traffic and help alleviate turning movement congestion at the intersection with Main Street.

If the variance is approved, then this would allow a bulb-out to be installed at the west end of 775 North. Any portion of the bulb-out constructed within UDOT right-of-way would need to receive an encroachment permit from UDOT prior to construction.

The following items are attached to this information sheet:

1. An exhibit showing the location of the bulb-out at the west end of the American Preparatory Academy school property on 775 North Street.

Please consider whether or not to approve this variance for the American Preparatory Academy school project. Thank you for your consideration of this matter.



CEDAR CITY COUNCIL

AGENDA ITEMS – 7

TO: Mayor and City Council  
FROM: City Attorney  
DATE: March 30, 2024  
SUBJECT: Requested Zone change for property located at approximately 3400 W South Mountain Drive

DISCUSSION:

Pursuant to the request for a zone change for property located at approximately 3400 W South Mountain Drive, one ordinance was prepared. The requested changes would amend the zone from AT to R-3-M as shown on the map. The requested changes are generally in line with the high density shown on the General Plan.

The Planning Commission gave a positive recommendation to this request.

9. PUBLIC HEARING

Zone Change from 3400 W South Mountain Drive Henstra/ Chamberlain

AT to R-3-M B-1846-0003-0000

(Recommendation)

Cameron Chamberlain: I am helping develop a piece. Asking for a rezone. It follows the Master Plan, there is a RDO that is approved. It is just shy of 9 acres. Falls within the RDO.

Cox: Meets General Plan?

Don: Zoned AT. An RDO is kind of like a small Master Plan.

Jett: Is it private?

Don: No, it is added to Master Plan. Formality they have to change the zone. There was a Public Hearing for the entire thing a few years ago. The RDO has been in place 2-3 years.

Jonathan: Conforms with RDO, so no staff concerns.

*Public Hearing Opened*

*Public Hearing Closed*

**Councilmember Cox motions for a positive recommendation; Jett seconds all in favor for a**

**CEDAR CITY ORDINANCE NO. 0410-24**

**AN ORDINANCE OF THE CEDAR CITY COUNCIL AMENDING CEDAR CITY'S  
ZONING DESIGNATION FROM ANNEXED TRANSMISSION (AT) TO DWELLING  
MULTIPLE UNIT (R-3-M) AND DWELLING MULTIPLE UNIT (R-3-M) FOR A  
PROPERTY LOCATED AT 3400 W SOUTH MOUNTAIN DRIVE**

**WHEREAS**, the owner of two properties located at approximately 3400 W South Mountain Drive has petitioned Cedar City to change the current zoning designation from Annexed Transition (AT) to Dwelling Multiple Unit (R-3-M), the properties are more particularly described and shown in Exhibit A.

**WHEREAS**, after providing public notice as required by City ordinance the Cedar City Planning Commission considered the proposed zoning amendment and gave a negative recommendation to the proposal; and

**WHEREAS**, the City Council after duly publishing and holding a public hearing to consider the proposed zoning amendment finds the proposed amendment furthers the City's policy of establishing and maintaining sound, stable, and desirable development within the City, promoting more fully the objectives and purposes of the City's zoning ordinance, or correcting manifest errors.

**NOW THEREFORE BE IT ORDAINED** by the City Council of Cedar City, State of Utah, that the City's zoning designation is amended from Annexed Transition (AT) to Dwelling Multiple Unit (R-3-M), for property located at approximately 3400 W South Mountain Drive, and more particularly described herein, and City staff is hereby directed to make the necessary changes to the City's zoning map.

This ordinance, Cedar City Ordinance No. 0410-24, shall become effective immediately upon passage by the City Council and published in accordance with State Law.

**Council Vote:**

Phillips -  
Melling -  
Riddle -  
Cox -  
Wilkey -

Dated this \_\_\_\_\_ day of April 2024.

---

GARTH O GREEN, MAYOR

[SEAL]

**ATTEST:** \_\_\_\_\_

**RENONCIAL IMAGE RECORDED**

RENON SAVAGE, RECORDER

## Exhibit A

## Cedar City Ordinance 0410-24

- Zone Change 3400 W South Mountain Drive -



Utah Division of  
Engineering  
Land Use and  
Planning  
Division  
of  
Natural  
Resources



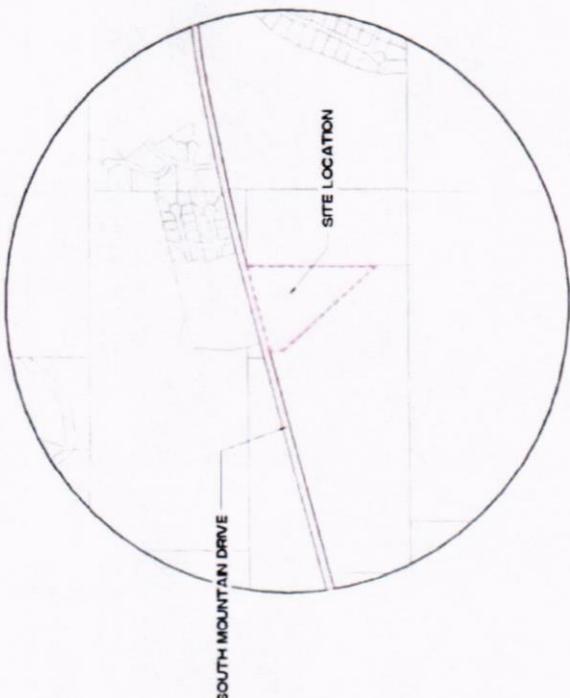
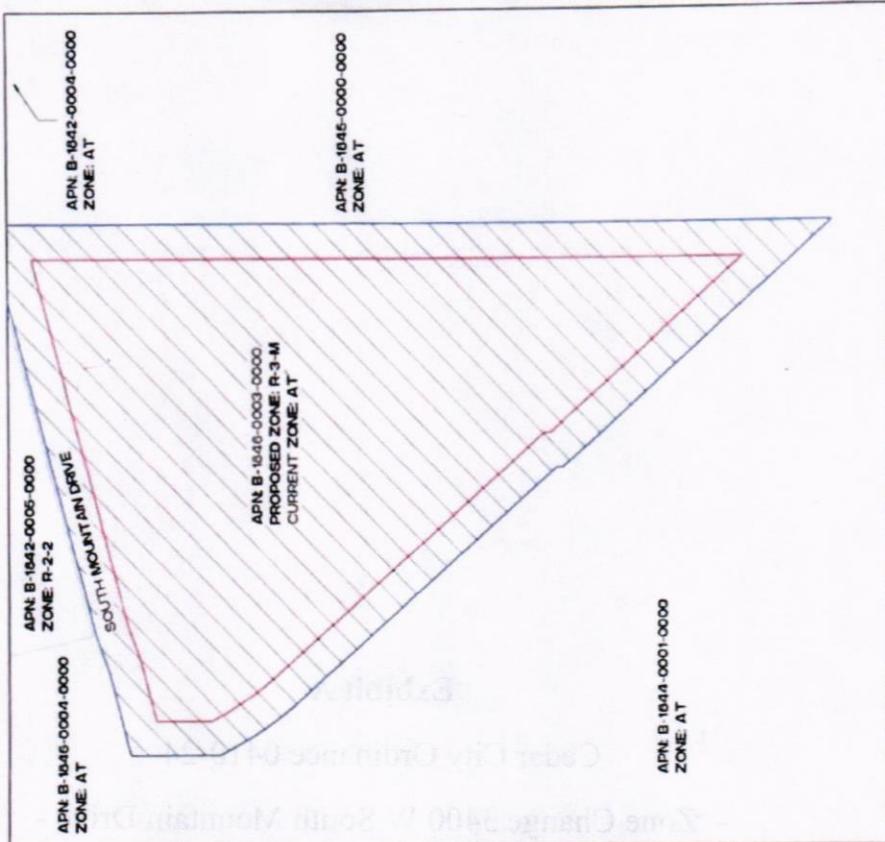
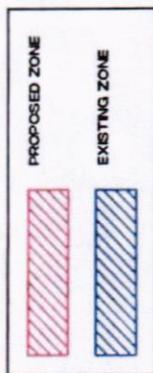
PARCEL B-1046-0003-0000 LOCATED IN SECTION 29, T36S,  
R11W, SLBRM, CEDAR CITY, UTAH

BAUER MEADOWS  
LINE IDENTIFICATION  
LINE NUMBER  
LINE COLOR  
A000

**/// ZONE CHANGE MAP  
FOR  
JOHN HENSTRA**

PARCEL: B-1046-0003-0000 LOCATED IN SECTION 29, T36S,  
R11W, SLBRM, CEDAR CITY, UTAH  
ZONE CHANGE LEGAL DESCRIPTION: AT TO R-3-M

**/// LEGEND:**



**/// ZONING MAP**  
A000

CEDAR CITY COUNCIL

AGENDA ITEM – 8

AGENDA ITEM – 8

TO: Mayor and City Council

FROM: City Attorney

DATE: March 30, 2024

SUBJECT: Disposal of a property located north of the green on Hole #2 of the Golf Course and adjacent to 900 North

DISCUSSION:

The tee box for Hole #2 at the golf course is partly on Dave and Michelle Wieber's property. As a solution, the Wiebers suggested exchanging roughly equivalent, currently undivided parcels between the City's property and theirs. The Council agreed to consider the disposal of the City's parcel in 2023. The City only received the Wiebers' response to the RFP on this disposal, which is not surprising considering the location and the size of the property being disposed. Per City policy, the Wiebers paid to have the City's parcel appraised, and, to show the values were roughly equal, their own parcel as well. The combined appraisal is attached.

In the exchange, the City would receive property measuring 4,301 square feet and valued at \$32,344, and the Wiebers would receive property measuring 4,298 square feet and valued at \$32,321. The exchange will require a parcel/lot line adjustment, which can be done at staff level.

The City Council has a few different options to consider at this time: 1) accept the Wieber's offer as is, 2) make a counteroffer (this should be discussed during a closed session), or 3) reject the offer and retain possession of the property.

March 3, 2024

The Honorable Garth O. Green  
Cedar City Mayor  
10 North Main Street  
Cedar City, UT 84720

Dear Mayor Green,

**INTRODUCTION:** We are responding to the request for proposals for city property located north of the Green on Hole #2 of the Cedar City Golf Course, adjacent to 900 North, Cedar City Utah.

Dave Wieber and Michelle Wieber are the owners of the adjacent property on the north side of the second fairway. We are developing our piece of property as a subdivision titled Stephens Canyon. During our development process and surveying, we discovered that one of the Cedar City Golf Course's tee boxes is on our property. This information led to a discussion with the golf course and the golf pro as well as the City Engineer and Attorney proposing a land swap.

We secured an appraisal, which the City Attorney has a copy of, and the land values are essentially equal.

**PORTION OF PROPERTY:** The area proposed for sale is approximately 4298 square feet and the land near the tee box we propose to trade is 4301 square feet. We are proposing an equal land swap with no cash exchange.

**ANTICIPATED USE/DESCRIPTION IMPROVEMENTS AND MODIFICATIONS/ANTICIPATED ECONOMIC BENEFIT TO THE CITY:** We would add the City property to the Stephens Canyon project and the City would retain the current location of their second tee box thus eliminating extra expense in relocating the tee box to another location on the golf course. The City property once added to Stephens Canyon would be the east boundary of the property and would be the location of the turnaround once the road improvements are completed.

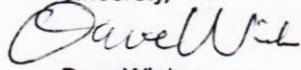
The City property we are proposing to add to Stephens Canyon would be used as a driveway to access lot 6 on the subdivision map.

**COMMENCEMENT AND COMPLETION DATES:** The final plat for Stephens Canyon will be submitted in April or May of 2024 and the road improvements will begin in the fall of 2024 or spring of 2025 with completion expected in 2025.

**ABILITY TO COMPLETE THE PROJECT/TIMING OF PAYMENTS:** Since no money will exchange hands, the land swap completion could be done in the next 30 days following City approval.

Thank you for your consideration. A map including the coordinates and location of the proposed land swap is included as an attachment.

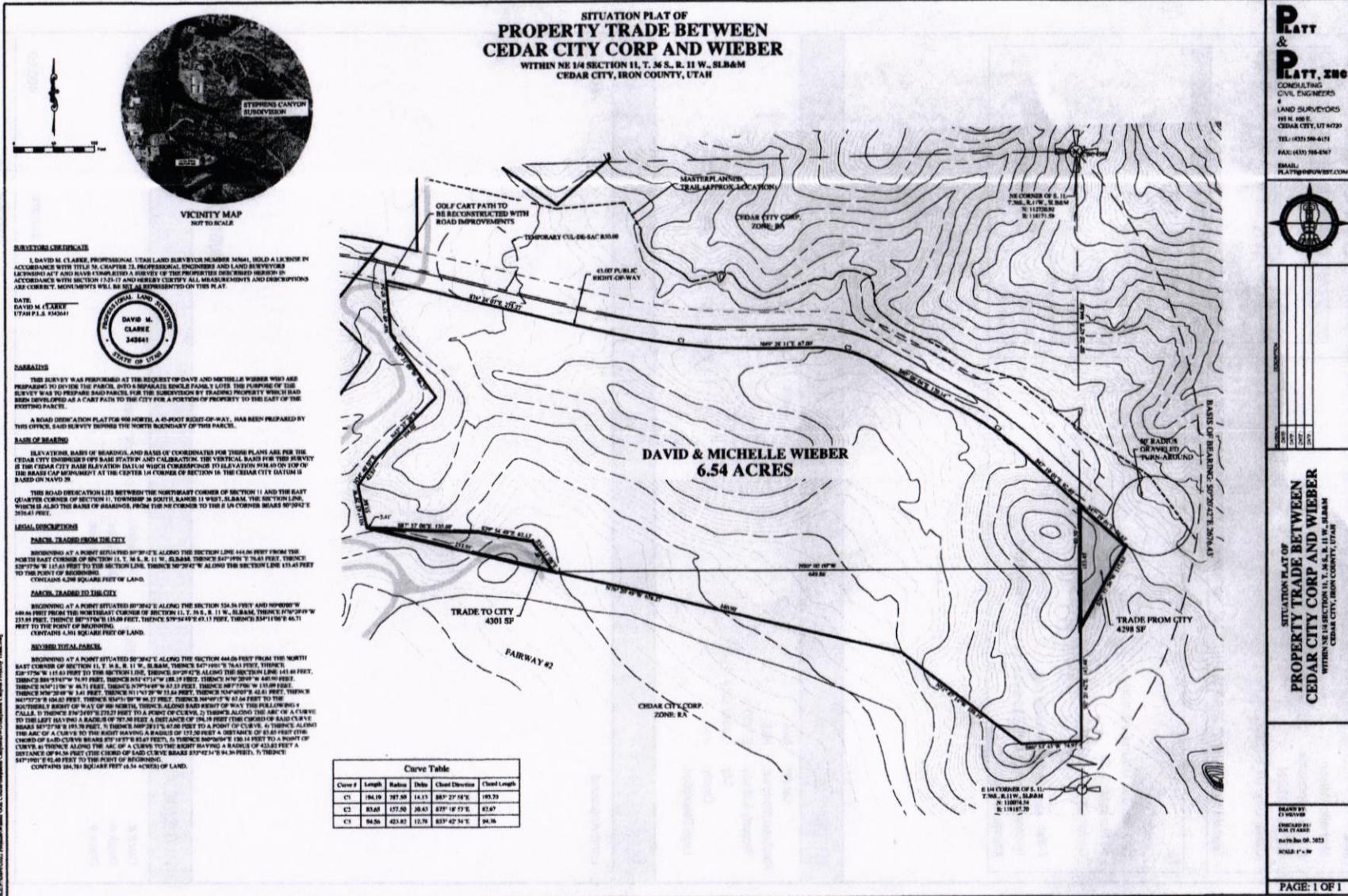
Sincerely,



Dave Wieber  
2454 Birn Hill Dr  
Faribault, MN 55021

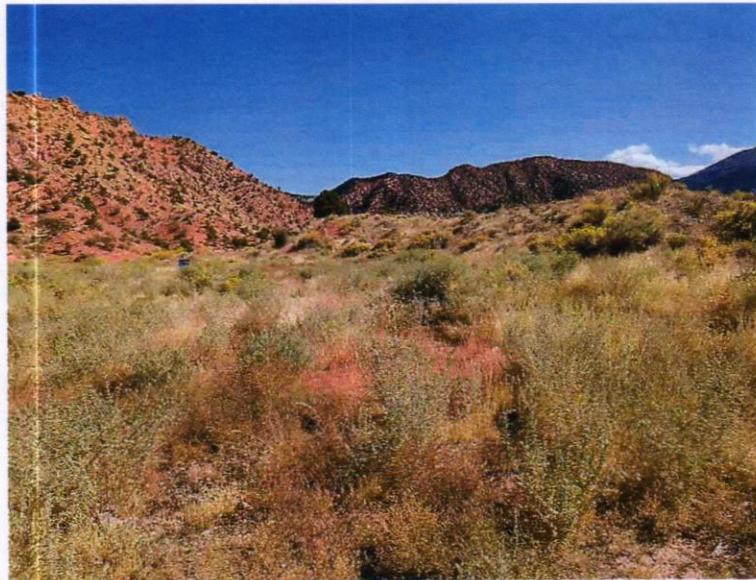


Michelle Wieber



<b>FROM:</b> Michelle Wilson MWW Appraisals 1322 E 4375 N Cedar City, UT 84721  Telephone Number: (802) 359-2183      Fax Number:		<h1 style="text-align: center;">INVOICE</h1> <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td colspan="2" style="text-align: center;"><b>INVOICE NUMBER</b></td> </tr> <tr> <td colspan="2" style="text-align: center;">1023-37</td> </tr> <tr> <td colspan="2" style="text-align: center;"><b>DATES</b></td> </tr> <tr> <td style="width: 50%;">Invoice Date:</td> <td style="width: 50%;">10/02/2023</td> </tr> <tr> <td>Due Date:</td> <td></td> </tr> <tr> <td colspan="2" style="text-align: center;"><b>REFERENCE</b></td> </tr> <tr> <td>Internal Order #:</td> <td>1023-37</td> </tr> <tr> <td>Lender Case #:</td> <td></td> </tr> <tr> <td>Client File #:</td> <td></td> </tr> <tr> <td>FHA/VA Case #:</td> <td></td> </tr> <tr> <td>Main File # on form:</td> <td>1023-37</td> </tr> <tr> <td>Other File # on form:</td> <td></td> </tr> <tr> <td>Federal Tax ID:</td> <td>88-1850007</td> </tr> <tr> <td>Employer ID:</td> <td></td> </tr> </table>		<b>INVOICE NUMBER</b>		1023-37		<b>DATES</b>		Invoice Date:	10/02/2023	Due Date:		<b>REFERENCE</b>		Internal Order #:	1023-37	Lender Case #:		Client File #:		FHA/VA Case #:		Main File # on form:	1023-37	Other File # on form:		Federal Tax ID:	88-1850007	Employer ID:	
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Employer ID:																															
<b>TO:</b> Cedar City C/O Randall McUne, Attorney 10 North Main St Cedar City UT 84720  E-Mail: randallm@cedarcity.org Telephone Number: (435) 586-2953      Fax Number: Alternate Number:																															
<b>DESCRIPTION</b>																															
<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 50%;">Lender:</td> <td style="width: 50%;">N/A</td> <td style="width: 50%;">Client:</td> <td style="width: 50%;">Cedar City</td> </tr> <tr> <td>Purchaser/Borrower:</td> <td>N/A</td> <td></td> <td></td> </tr> <tr> <td>Property Address:</td> <td>E 900 N</td> <td></td> <td></td> </tr> <tr> <td>City:</td> <td>Cedar City</td> <td></td> <td></td> </tr> <tr> <td>County:</td> <td>Iron</td> <td></td> <td></td> </tr> <tr> <td>Legal Description:</td> <td></td> <td>State:</td> <td>UT</td> </tr> <tr> <td></td> <td></td> <td>Zip:</td> <td>84721</td> </tr> </table>				Lender:	N/A	Client:	Cedar City	Purchaser/Borrower:	N/A			Property Address:	E 900 N			City:	Cedar City			County:	Iron			Legal Description:		State:	UT			Zip:	84721
Lender:	N/A	Client:	Cedar City																												
Purchaser/Borrower:	N/A																														
Property Address:	E 900 N																														
City:	Cedar City																														
County:	Iron																														
Legal Description:		State:	UT																												
		Zip:	84721																												
<b>FEES</b>																															
<b>AMOUNT</b>																															
Land Appraisal		400.00																													
		SUBTOTAL																													
		400.00																													
<b>PAYMENTS</b>																															
<b>AMOUNT</b>																															
Check #:	Date: 9/22/2023	Description: Pd by David Weber	400.00																												
Check #:	Date:	Description:	400.00																												
Check #:	Date:	Description:	400.00																												
		SUBTOTAL																													
		400.00																													
Thank You for your business		TOTAL DUE	\$ 0.00																												

## APPRAISAL OF REAL PROPERTY



### LOCATED AT

E 900 N  
Cedar City, UT 84721  
See Plat/Survey Maps

### FOR

Cedar City  
C/O Randall McUne  
10 N Main St  
Cedar City, UT 84720

### OPINION OF VALUE

32,321/32,344 respectively

### AS OF

10/03/2023

### BY

Michelle W Wilson  
MWW Appraisals  
1322 E 4375 N  
Enoch, UT 84721  
802.359.2183  
mwwappraisals@gmail.com

*Michelle W Wilson*

Serial# E334DF40  
[esign.alamode.com/verify](http://esign.alamode.com/verify)

Client	Cedar City	File No.	1023-37
Property Address	E 900 N		
City	Cedar City	County	Iron
Appraiser	Michelle W Wilson	State	UT
		Zip Code	84721

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# Report

File No. 1023-37

Client	Cedar City			
Property Address	E 900 N			
City	Cedar City	County	Iron	
Appraiser	Michelle W Wilson	State	UT	Zip Code 84721

**Subject Property:** approximately E 900 N, Cedar City UT 84720

**Survey Description:** See plat map

**Assessor's Parcel ID #:** B-0003-0025-00000

**Acreage:** 3.758 ac

**Owner of Record:** Asteri Cedar City

**Client:** Cedar City c/o Randy Mullin, attorney

**Taxes (2023):** \$4,493.25

**Assessed Value:** \$563,700

**Zoning:** R-3-M- Residential unimproved - multiple units allowed

**FEMA Map Reference:** 16260 **Census Tract:** 1105.02 **FEMA Map:** 4900740004B **Flood Zone:** X

**Map Date:** 10/16/1984 Not in a FEMA Flood hazard zone

**Property Rights:** Fee Simple **Assignment Type:** Market Value \*\*The property is NOT currently listed for sale.

**Neighborhood:** Cedar City

**Neighborhood Boundaries:** To the east Cedar Canyon, to the north E 1800 N, to the west Main Street, to the south E 200 S, and east 900 N.

**Neighborhood Description:** Cedar City is a semi-urban community located approximately 250 miles south of Salt Lake City, UT and 175 miles northeast of Las Vegas, NV with a population of approximately 37,206 as per 2020 Census Bureau estimates. Cedar City is the most populous area of Iron County and offers a full range of amenities that includes a 4 year university, golf course and larger. There is good access to all services, including a hospital less than 2 miles away, 2 high schools and junior high schools, multiple elementary schools, shopping and recreation.

**Land Valuation:** A thorough search was performed of the subjects market. Due to the lack of any published comparable sales within the past 3 years in the subjects market area, the county assessed land values are being utilized.

Table 1

	APN	Acreage	Square Feet	Assessed Value
1	B-1770-58	0.60	26138	152,230
2	B-1835-6	0.33	14375	152,230
3	B-1611-44	0.30	13068	122,850
	Avg		20257	152230
	Value	0.10	4298	32321
		0.10	4301	32344

**Conclusion:** The both pieces of land for trade are .10 ac (rounded). The value is based on the sqft method, utilizing closed sales located off the golf course. Due to the lack of any comparables of a similar size to the subject, the assessed values of three sales were utilized. The difference in comps 1&2 to comp 3 was comp. 3 is located across the street from a fairway. therefore comps 1&2 were considered the most comparable. Based on the assessed average cost of 7.52 per sq/ft.

**Market Value of**

Parcel A is \$32,321

Parcel B is \$32,344

\*\*As a side note, this is not a formula to use to value the whole parcel. As the number of acres increase, the price per acre decreases. Therefore, to value of the whole parcel, a separate market analysis would need to be performed.

**Subject - Legal Description :**

Currently in land records:

B-3-25: BEG AT PT N89°21'44"E 607.71 FT ALG SEC LN FR S1/4 COR SEC 2,T36S,R11W, SLM; N02°07'46"E 57.51 FT TO PT ON S'LY R/W LN OF 900 N ST; ALG SD R/W N50°21'34"E 3.76 FT TO PT OF CURV TO LEFT, RADIUS OF 222.50 FT & CNTRL ANGLE OF 8°12'18"; ALG ARC OF SD CURV 31.86 FT; N49°47'42"E 180.90 FT TO PT OF CURV TO RT, RADIUS OF 227.50 FT & CNTRL ANGLE OF 77°38'46"; ALG ARC OF SD CURV 308.30 FT; S52°33'32"E 247.74 FT; DEPART SD R/W S07°25'12"W 163.56 FT; N86°00'00"W 445.50 FT; N70°00'00"W 197.60 FT; N02°07'46"E 11.86 FT TO POB; SUBJ TO 10.00 FT UTIL EASE ALG EXIST ST.3.758

As surveyed by Platt & Plat: See attached Survey

Adjusted acreage per survey is: 6.54 ac

**PARCEL (A)TRADED FROM THE CITY:** BEGINNING AT A POINT SITUATED S0°20'42"E ALONG THE SECTION LINE 444.06 FEET FROM THE NORTH EAST CORNER OF SECTION 11, T. 36 S., R. 11 W., SLB&M, THENCE S47°19'01"E 76.63 FEET, THENCE S28°37'56"W 115.63 FEET TO THE SECTION LINE, THENCE N0°20'42"W ALONG THE SECTION LINE 153.45 FEET TO THE POINT OF BEGINNING. CONTAINS 4,298 SQUARE FEET OF LAND.

Michelle W. Wilson

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**Report**

File No. 1023-37

Client	Cedar City	County	Iron	State	UT	Zip Code	84721
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City	Cedar City						
Appraiser	Michelle W Wilson						

**PARCEL (B)TRADED TO THE CITY:** BEGINNING AT A POINT SITUATED S0°20'42"E ALONG THE SECTION 524.56 FEET AND N0°00'00"W 649.86 FEET FROM THE NORTHEAST CORNER OF SECTION 11, T. 36 S., R. 11 W., SLB&M, THENCE N76°20'49"W 233.95 FEET, THENCE S87°57'06"E 135.09 FEET, THENCE S79°54'49"E 67.13 FEET, THENCE S34°11'06"E 46.71 FEET TO THE POINT OF BEGINNING. CONTAINS 4,301 SQUARE FEET OF LAND.

**REVISED TOTAL PARCEL:** BEGINNING AT A POINT SITUATED S0°20'42"E ALONG THE SECTION 444.06 FEET FROM THE NORTH EAST CORNER OF SECTION 11, T. 36 S., R. 11 W., SLB&M, THENCE S47°19'01"E 76.63 FEET, THENCE S28°37'56"W 115.63 FEET TO THE SECTION LINE, THENCE S0°20'42"E ALONG THE SECTION LINE 143.48 FEET, THENCE S86°53'43"W 74.97 FEET, THENCE N51°47'14"W 188.19 FEET, THENCE N76°20'49"W 440.90 FEET, THENCE N34°11'06"W 46.71 FEET, THENCE N79°54'49"W 67.13 FEET, THENCE N87°57'06"W 135.09 FEET, THENCE N76°20'49"W 3.41 FEET, THENCE N11°43'29"W 53.84 FEET, THENCE N34°40'07"E 42.81 FEET, THENCE N43°37'26"E 104.02 FEET, THENCE N34°31'09"W 96.27 FEET, THENCE N4°49'15"W 67.64 FEET TO THE SOUTHERLY RIGHT OF WAY OF 900 NORTH, THENCE ALONG SAID RIGHT OF WAY THE FOLLOWING # CALLS, 1) THENCE S76°24'07"E 275.27 FEET TO A POINT OF CURVE, 2) THENCE ALONG THE ARC OF A CURVE TO THE LEFT HAVING A RADIUS OF 787.50 FEET A DISTANCE OF 194.19 FEET (THE CHORD OF SAID CURVE BEARS S83°27'58"E 193.70 FEET), 3) THENCE N89°28'11"E 67.00 FEET TO A POINT OF CURVE, 4) THENCE ALONG THE ARC OF A CURVE TO THE RIGHT HAVING A RADIUS OF 157.50 FEET A DISTANCE OF 83.65 FEET (THE CHORD OF SAID CURVE BEARS S75°18'57"E 82.67 FEET), 5) THENCE S60°06'04"E 120.14 FEET TO A POINT OF CURVE, 6) THENCE ALONG THE ARC OF A CURVE TO THE RIGHT HAVING A RADIUS OF 423.82 FEET A DISTANCE OF 94.56 FEET (THE CHORD OF SAID CURVE BEARS S53°42'34"E 94.36 FEET), 7) THENCE S47°19'01"E 92.40 FEET TO THE POINT OF BEGINNING. CONTAINS 284,781 SQUARE FEET (6.54 ACRES) OF LAND.

**Land : Site - Highest and Best not used**

In the 'Site' section on page 1 of the URAR, the Highest and Best Use conclusion was reported. A basic definition of Highest and best use follows:

"The reasonably probable and legal use of vacant land or an improved property that is physically possible, appropriately supported, and financially feasible and that results in the highest value." (The Appraisal of Real Estate, 13th Edition, pp. 277-278).

The subject site is located in Iron County, UT and is subject to applicable zoning laws and other ordinances. The subject site is zoned residential 2 ac minimum, which is legally conforming, lends itself to residential use because of physical characteristics, such as site size, topography, location and other factors, such as compatibility with other sites in the subject's immediate vicinity.

**Hypothetical Conditions:**

At the request of the client, an opinion of market value has been developed based upon the hypothetical assumption of a sale of the Subject at market value utilizing the extraordinary assumption that the property is marketable and transferable as a building lot, not taking into account its future uses, as of the effective date of this report.

**Intended Use/Users:**

The Intended User of this appraisal report is the Client. The Intended Use is to evaluate the subject property of this appraisal to determine market value for acquisition purposes of the client, not to include financing, subject to the stated Scope of Work, purpose of the appraisal, reporting requirements of this appraisal report form, and Definition of Market Value. No additional Intended Use/Users are identified by the appraiser.

**Scope of Work:**

The following steps were taken in order to arrive at the final estimate of value for the subject property:

1. Both ongoing, general and specific market research was carried out to determine market trends, influences and other significant factors relevant to the subject property.
2. A physical inspection of the subject property was performed. Although due diligence was exercised while at the subject property, the appraiser is NOT an expert in such matters as pest control, structural engineering, hazardous waste, or construction etc. No warranty is given or implied as to these or other elements outside of the analysis of market data. Inspections by various professionals within these fields may be recommended within the final estimate of market value subject to their findings.
3. Following, a more detailed review and analysis of the data collected was conducted with a view to determine the most relevant factors in relation to the assignment. Sales were examined and confirmed closed by speaking with an individual directly involved in the transaction or from material provided by one or more service(s) that obtain information from public records and private sources. Note: Utah is a non-disclosure state, which limits the information that can be obtained and confirmed from public sources. Relevant, comparable active listings and properties under contract, if any, were also considered at this point of the valuation process. Market factors were weighted and their influence on the subject property was determined. A highest and best use analysis was performed for the subject property.

4-The appraisal report was completed in accordance with the standards dictated by The Appraisal Foundation found in USPAP (Uniform Standards of Professional Appraisal Practice). The report was deemed to include sufficient data and information to lead to credible results and enable its reader to reach a similar conclusion of market value.

Certification, Item 10: The appraiser attempted to adhere fully with the requirements set forth in item 10 of the certification statement, and believes that sources consulted provide reasonably reliable and credible information. Strict adherence to the requirements set forth in item 10, however, was not possible in the normal course of business. Utah is a non-disclosure state, which prohibits the appraiser from verifying data with any published, non-interested third party. The primary data source consulted for the purposes of the current appraisal has been the local area Multiple Listing Service(s).

Michelle W. Wilson

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**Report**

File No. 1023-37

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Property Address	E 900 N						
City	Cedar City						
Appraiser	Michelle W Wilson						

**Other Land Use:**

The other land use indicated in the neighborhood section is vacant.

**Highest and best use:**

The highest and best use considers the following: The reasonably probable and legal use of vacant land and the improved property, which is physically possible, appropriately supported, financially feasible, and that results in the highest value. The four criteria highest and best use meet are legal permissibility, physical possibility, financial feasibility, and maximum profitability.

In this appraisal, the client has requested the highest and best use be ignored and an extraordinary assumption that the subject meets the above stated criteria, for the purposes of this appraisal only.

**Marketing Considerations/Time:**

Markets in Southern Utah require justification because of the changing marketing forces. The underpinnings of each market change with time and location. If the subject market is declining it is common to see time adjustments on comparables to understand what they would sell for in today's market.

**Inspection:**

An onsite inspection was performed of the subject.

**Comparables:**

The comparable properties selected were adjusted based on differences to the subject. Adjustments reflect the value suggested by actions of buyers and sellers in an open and free market. Various methods to extract adjustments were utilized; paired sales analysis, multiple linear regressions analysis, depreciated costs, and appraisal experience. Generally moderate but consistent adjustments to the major market considerations. Where possible, the comparables bracket major value components. The central tendency of the adjusted comparable sales is also considered in the reconciliation of market value. Acreage and location are given the greatest consideration as well as topography. They represent subjective considerations from the MLS narrative, onsite inspections from Realtors, and appraiser.

**Comparable information sources:**

The state of Utah does not release all information on sold properties. This limits the information sources and the amount of data available. There are three primary sources for sales data. The first source is the Board of Realtors Multiple Listing Services (MLS). This source provides most the information used in selecting the comparing recently sold properties. The second source is the real estate agent to verify information in the MLS with the listing agent when questions arise. The County Assessor's database was also utilized. The information to verify MLS data when discrepancies occur is given more weight..

**Contingent and Limiting Conditions:**

The appraiser's certification that appears in the appraisal report is subject to the following conditions:

**Limiting Conditions and Assumptions:**

This appraisal report is subject to the following assumptions and limiting conditions and to special assumptions set forth in various sections of the appraisal report. These special assumptions are considered necessary by the appraisers to make a proper estimate of value in accordance with the appraisal assignment and are made a part herein, as though copied in full.

1. **LIMIT OF LIABILITY** - Liability of MWW Appraisals, LLC and employees is limited to the fee collected for preparation of the analysis. There is no accountability or liability to any third party.
2. **COPIES, PUBLICATION, DISTRIBUTION, USE OF REPORT** - Possession of this report or any copy thereof does not carry with it the right of publication, nor may it be used for other than its intended use; the physical report(s) remain the property of the appraiser for the use of the client, the fee being for the analytical services only. The report may not be used for any purpose by any person or corporation other than the client or the party to whom it is addressed or copied without the written consent of MWW Appraisals, LLC and then only in its entirety. Neither all nor any part of the contents of this report shall be conveyed to the public through advertising, public relations efforts, news, sales or other media, without the written consent and approval of MWW Appraisals, LLC, nor may any reference be made in such a public communication to the Appraisal Institute.
3. **CONFIDENTIALITY** - The appraiser may not divulge the material (evaluation) contents of the report, analytical findings or conclusions, or give a copy of the report to anyone other than the client or his/her designee as specified in writing (except as may be required by the Appraisal Institute as they may request in confidence for ethics enforcement), or by a court of law or body with the power of subpoena. This appraisal is to be used only in its entirety and no part is to be used without the whole report. All conclusions and opinions concerning the analysis which are set forth in the report were prepared by the appraiser(s) whose signature(s) appear on the appraisal report, unless indicated as "Review Appraiser." No change of any item in the report shall be made by anyone other than the appraiser, and the appraiser and firm shall have no responsibility if any such unauthorized change is made.
4. **TRADE SECRETS** - This appraisal was obtained MWW Appraisals, LLC and consists of "trade secrets and commercial or financial information" which is privileged and confidential and exempted from disclosure under 5 U.S.C. 552 (b)(4). Notify the appraiser(s) signing the report or MWW Appraisals, LLC of any request to reproduce this appraisal in whole or in part.

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**Report**

File No. 1023-37

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Property Address	E 900 N			
City	Cedar City	County	Iron	
Appraiser	Michelle W Wilson	State	UT	Zip Code 84721

5. INFORMATION USED - No responsibility is assumed for accuracy of information furnished by or from others, the client, his designee, or public records. We are not liable for such information or the work of possible subcontractors. The comparable data relied upon in this report has been confirmed with one or more parties familiar with the transaction or from affidavit; all are considered appropriate for inclusion to the best of our factual judgment and knowledge.

6. TESTIMONY, CONSULTATION, COMPLETION OF CONTRACT FOR APPRAISAL SERVICES - The contract for appraisal, consultation or analytical service is fulfilled and the total fee payable upon completion of the report. The appraiser(s) or those assisting in preparation of the report will not be asked or required to give testimony in court or hearing because of having made the appraisal, in full or in part, nor engage in post appraisal consultation with client or third parties except under separate and special arrangement and at additional fee.

7. EXHIBITS - The sketches and maps in this report are included to assist the reader in visualizing the property and are not necessarily to scale. Various photos, if any, are included for the same purpose and are not intended to represent the property in other than actual status, as of the date of the photos.

8. LEGAL, ENGINEERING, FINANCIAL, STRUCTURAL, OR MECHANICAL NATURE, HIDDEN COMPONENTS, SOIL - No responsibility is assumed for matters legal in character or nature, nor matters of survey, nor of any architectural, structural, mechanical, or engineering nature. No opinion is rendered as to the title, which is presumed to be good and merchantable. The property is appraised as if free and clear, unless otherwise stated in particular parts of the report. The legal description is assumed to be correct as used in this report as furnished by the client, his designee, or as derived by the appraiser. The appraiser has inspected, by observation, the land and the improvements thereon; however, it is not possible to personally observe conditions beneath the soil or hidden structure, or other components, or any mechanical components within the improvements; no representations are made herein as to these matters unless specifically stated and considered in the report; the value estimate considers there being no such conditions that would cause a loss of value. The land or the soil of the area being appraised appears firm; however, the degree of subsidence in the area is unknown. The appraiser(s) do not warrant against this condition or occurrence of problems arising from soil conditions. The appraisal is based on there being no hidden, unapparent, or apparent conditions of the property site, subsoil, or structures which would render it more or less valuable. No responsibility is assumed for any such conditions or for any expertise or engineering to discover them. All mechanical components are assumed to be in operable condition and status standard for properties of the subject type. Condition of heating, cooling, ventilating, electrical and plumbing equipment is considered to be commensurate with the condition of the balance of the improvements unless otherwise stated.

9. THE EXISTENCE OF HAZARDOUS SUBSTANCES - No judgment is made as to adequacy of type of insulation or energy efficiency of the improvements or equipment. Further, unless otherwise stated in this report, the appraiser(s) have no knowledge of the existence of hazardous waste products or any resultant contamination, including, without limitation, asbestos, polychlorinated biphenyls, petroleum leakage, or agricultural chemicals, which may or may not be present on the property, or other environmental conditions which were not called to the attention of nor did the appraiser(s) become aware of such during the appraiser's inspection. The appraiser(s), however, are not qualified to test such substances or conditions. If the presence of such substances, such as asbestos, urea formaldehyde, foam insulation, or other hazardous substances or environmental conditions, may affect the value of the property, the value estimated is predicated on the assumption that there is no such condition on or in the property or in such proximity thereto that it would cause a loss in value. No responsibility is assumed for any such conditions, nor for any expertise or engineering knowledge required to discover them. The client is urged to retain an expert in the field of environmental impacts upon real estate if so desired. Also, the appraisers have not commissioned an environmental audit of the property being appraised, nor have we been provided such a report that would indicate presence or absence of hazardous materials/contamination. The appraiser represents that he is not an expert to appraise insulation or other products banned by the Consumer Products Safety Commission which might render the property more or less valuable, and in connection with this appraisal, the appraiser has not inspected for, tested for, nor taken into consideration in any respect, the presence or absence of insulation or other products described above. Therefore, the appraiser assumes no responsibility in the event the presence or absence of insulation, hazardous waste contamination, or other products increase or decrease the value of the property from the value placed thereon by the opinion of the appraiser.

10. LEGALITY OF USE - The appraisal is based on the premise that there is full compliance with all applicable federal, state and local environmental regulations and laws unless otherwise stated in the report. Further, that all applicable zoning, building, and use regulations and restrictions of all types have been complied with unless otherwise stated in the report. Further, it is assumed that all required licenses, consents, permits, or other legislative or administrative authority from local, state, federal and/or private entities or organizations have been or can be obtained or renewed for any use considered in the value estimate.

11. COMPONENT VALUES - The distribution of the total valuation in this report between land and improvements applies only under the existing program of utilization. The separate valuations for land and building must not be used in conjunction with any other appraisal and are invalid if so used.

12. AUXILIARY AND RELATED STUDIES - No environmental or impact study, special market study or analysis, highest and best use analysis study or feasibility study has been requested or made unless otherwise specified in an agreement for services or in the report. The appraiser reserves the unlimited right to alter, amend, revise or rescind any of the statements, findings, opinions, values, estimates, or conclusions upon any subsequent such study or analysis or previous study or analysis subsequently becoming known to him.

13. DOLLAR VALUES, PURCHASING POWER - The market value estimated and the costs used are as of the date of the estimate of value. All dollar amounts are based on the purchasing power and price of the dollar as of the date of the value estimate.

14. INCLUSIONS - Furnishings and equipment or business operations, except as specifically indicated and typically considered as a part of real estate, have been disregarded with only the real estate being considered.

15. PROPOSED IMPROVEMENTS, CONDITIONED VALUE - Improvements proposed, if any, on or off-site, as well as any repairs required, are considered, for purposes of this appraisal, to be completed in good and workmanlike manner according to information submitted and/or considered by the appraiser(s). In cases of proposed construction, the appraisal is subject to change upon inspection of property after construction is completed. This estimate of market value is as of the date shown, as proposed, as if completed and operating at levels shown and projected.

16. VALUE CHANGE, DYNAMIC MARKET, INFLUENCES - The estimated market value is subject to change with market changes over time; value is highly related to exposure, time, promotional effort, terms, motivation, and conditions surrounding

Michelle W Wilson

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**Report**

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Client	Cedar City			
Property Address	E 900 N			
City	Cedar City	County	Iron	State
Appraiser	Michelle W Wilson	UT		Zip Code 84721

the offering. The value estimate considers the productivity and relative attractiveness of the property physically and economically in the marketplace. The "Estimate of Market Value" in the appraisal report is not based in whole or in part upon the race, color or national origin of the present owners or occupants of the properties in the vicinity of the property appraised. In cases of appraisals involving the capitalization of income benefits, the estimate of market value is a reflection of such benefits and appraiser's interpretation of income and yields and other factors derived from general and specific market information. Such estimates are as of the date of the estimate of value; they are thus subject to change as the market is dynamic and may naturally change over time.

17. MANAGEMENT OF THE PROPERTY - It is assumed that the property which is the subject of this report will be under prudent and competent ownership and management, neither inefficient nor super-efficient.

18. AMERICANS WITH DISABILITIES ACT (ADA) - The ADA extends to individuals with disabilities civil rights protection similar to those provided to persons previously on the basis of race, sex, national origin and religion under the Civil Rights Act of 1964. One objective of the ADA is to make accessible to persons with disabilities all buildings and other facilities open to the general public on the same basis that those buildings and facilities are available to persons without disabilities. Existing buildings were required to be brought into compliance by July 1992. The appraisers are not experts in this matter and unless it is specified otherwise in the report, the value conclusion assumes the subject will not be adversely affected by this act.

19. GENERAL CONDITIONS -A. The fee for this appraisal or study is for the service rendered and not for the time spent on the physical report.

B. ACCEPTANCE OF, AND/OR USE OF, THIS APPRAISAL REPORT CONSTITUTES ACCEPTANCE OF THE ABOVE CONDITIONS.

**Definitions**

The law of substitution states: That a knowledgeable buyer will pay no more for one item than for a comparatively equivalent substitute. The comparables used are consisted to be a reasonable interpretation of what a probable buyer would substitute the subject for, given the limited data available at time of inspection.

**Market Value**

(The Dictionary of Real Estate Appraisal-third edition)

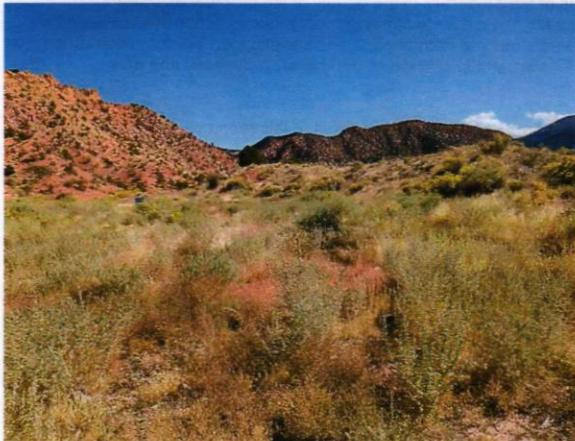
The most probable price, as of a specified date, in cash, or in other precisely revealed terms for which the specified property rights should sell after reasonable exposure in a competitive market under all conditions requisite to a fair sale, with the buyer and seller each acting prudently, knowledgeably and for self-interest, and assuming that neither is under undue duress.

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## Subject Photo Page

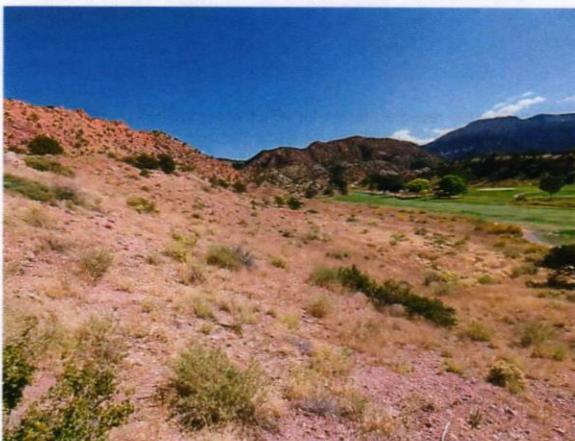
Client	Cedar City		
Property Address	E 900 N		
City	Cedar City	County	Iron
Appraiser	Michelle W Wilson		



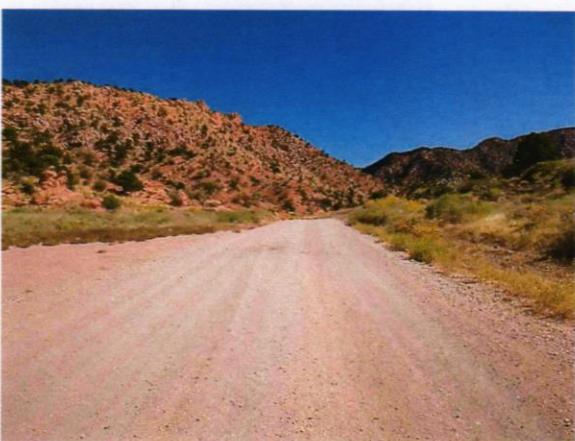
### Subject Front

E 900 N  
Sales Price  
Gross Living Area  
Total Rooms  
Total Bedrooms  
Total Bathrooms  
Location  
View  
Site  
Quality  
Age

Land  
N: Mtns/Res  
1.25 acres  
6.54  
Good  
6.54



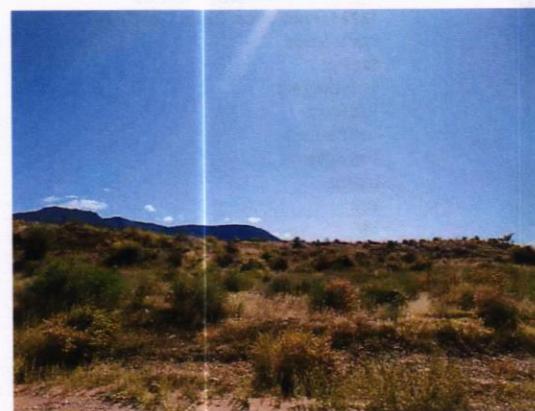
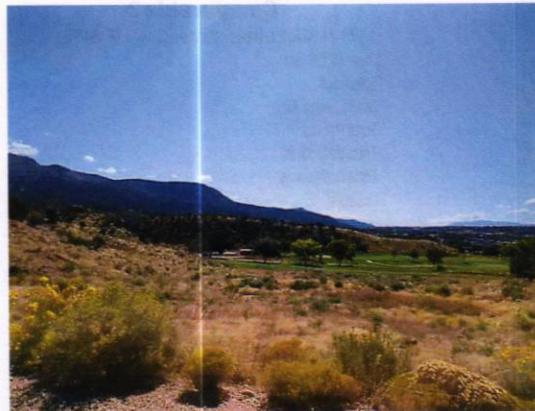
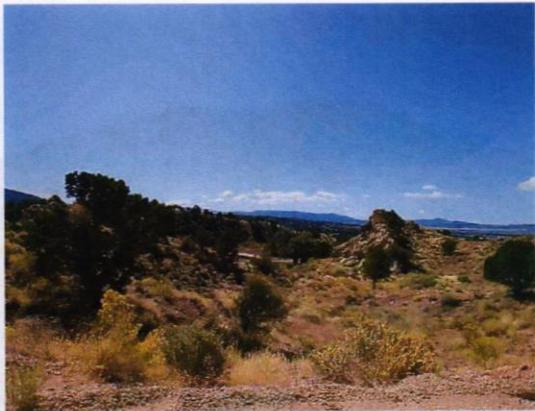
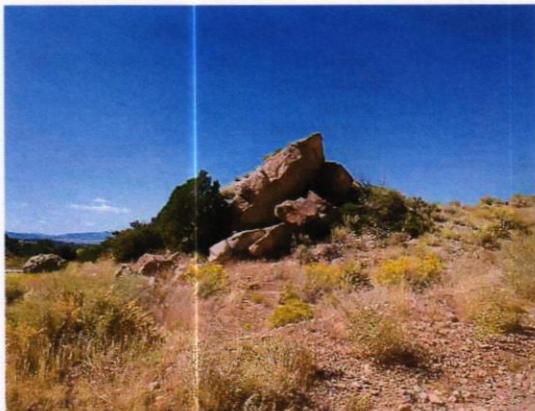
### Subject Rear



### Subject Street

### Photograph Addendum

Client	Cedar City			
Property Address	E 900 N			
City	Cedar City	County	Iron	State
Appraiser	Michelle W Wilson	UT		Zip Code 84721



Mobile # (Optional)

Serial# E334DF40  
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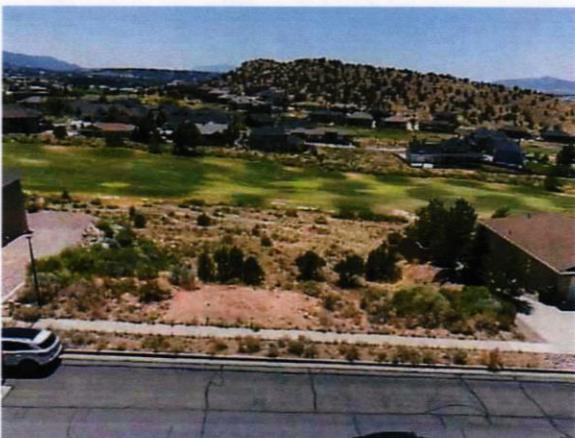
## Comparable Photo Page

Client	Cedar City			
Property Address	E 900 N			
City	Cedar City	County	Iron	
Appraiser	Michelle W Wilson	State	UT	Zip Code 84721



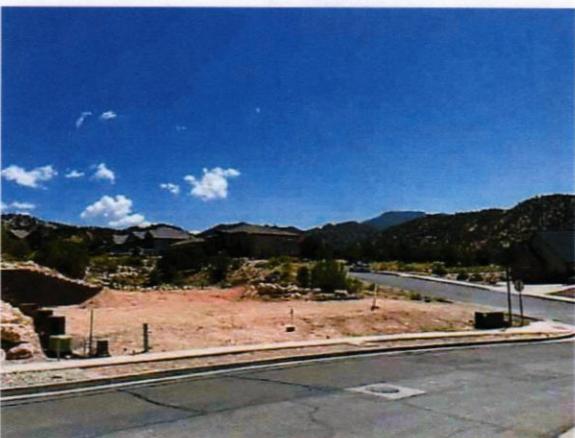
### Comparable 1

1205 N Fairview Drive, Cedar City, UT 84721  
Prox. to Subject  
Sale Price  
Gross Living Area  
Total Rooms  
Total Bedrooms  
Total Bathrooms  
Location  
View  
Site  
Quality  
Age



### Comparable 2

1471 N Knoll Street, Cedar City, UT 84721  
Prox. to Subject  
Sale Price  
Gross Living Area  
Total Rooms  
Total Bedrooms  
Total Bathrooms  
Location  
View  
Site  
Quality  
Age



### Comparable 3

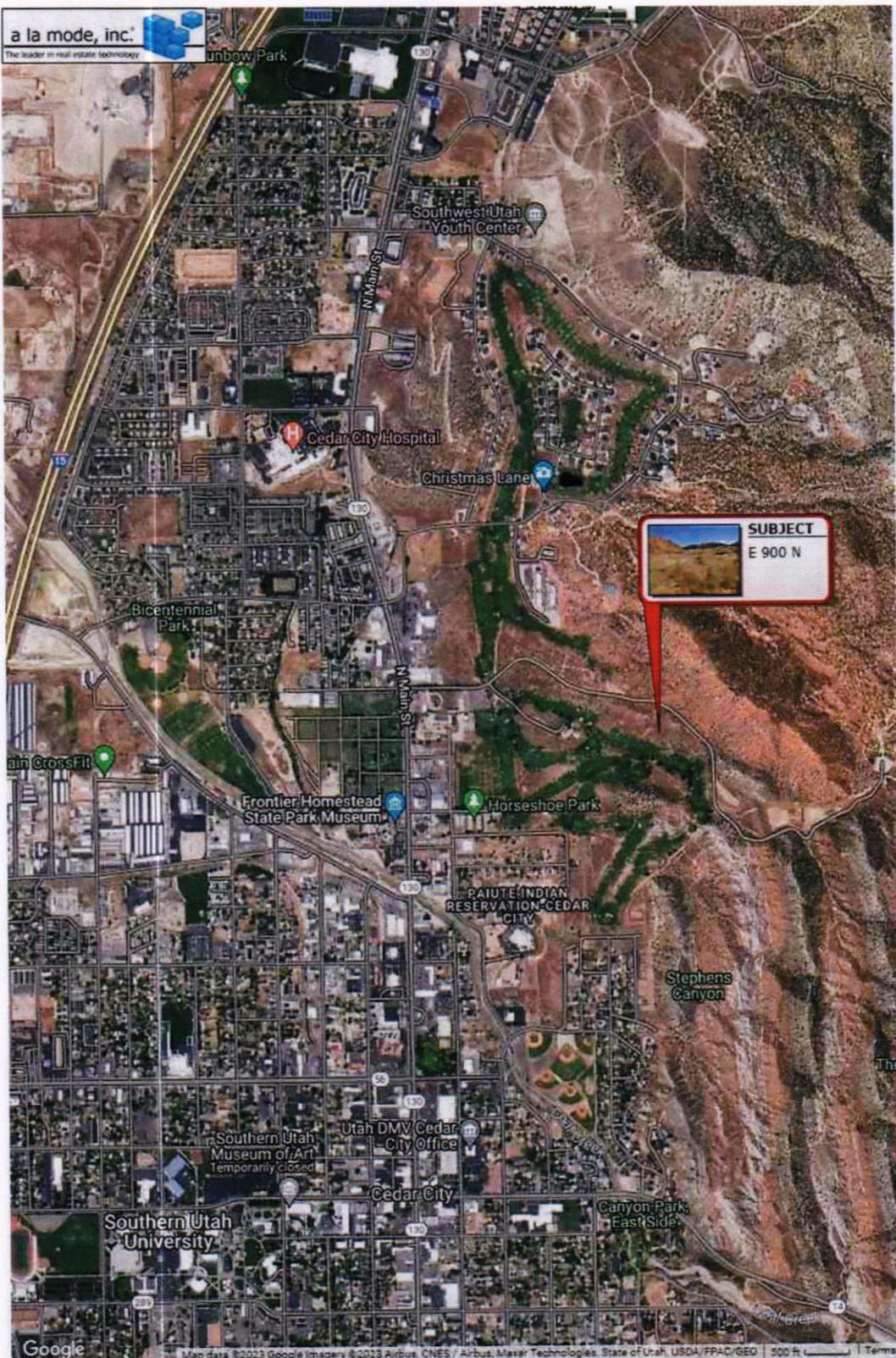
1322 N Knoll Street Cedar City UT 84721  
Prox. to Subject  
Sale Price  
Gross Living Area  
Total Rooms  
Total Bedrooms  
Total Bathrooms  
Location  
View  
Site  
Quality  
Age

*Michelle W Wilson*

Serial# E334DF40  
[esign.alamode.com/verify](http://esign.alamode.com/verify)

## Location Map

Client	Cedar City		
Property Address	E 900 N		
City	Cedar City	County	Iron
Appraiser	Michelle W Wilson	State	UT
		Zip Code	84721



Michelle W. Wilson

Serial# E334DF40  
esign.alamode.com/verify

## Comparable Sales Map

Client	Cedar City		
Property Address	E 900 N		
City	Cedar City	County	Iron
Appraiser	Michelle W Wilson	State	UT Zip Code 84721



Michelle W Wilson

Serial# E334DF40  
[esign.alamode.com/verify](http://esign.alamode.com/verify)

# County Record

Tax Account B-0003-0025-0000

## Summary

Account Id 0497052

Parcel Number B-0003-0025-0000

Owners ASTERI CEDAR CITY L L C

Address 305 WEST COMMERCIAL STREET  
SPRINGFIELD, MO 65803

## Situs Address

Legal BEG AT PT N89°21'44"E 607.71 FT ALG SEC LN FR S1/4 COR SEC 2,T36S,R11W, SLM; N02°07'46"E 57.51 FT TO PT ON SLY R/W LN OF 900 N ST; ALG SD R/W N50°21'34"E 3.76 FT TO PT OF CURV TO LEFT, RADIUS OF 222.50 FT & CNTRL ANGLE OF 8°12'18"; ALG ARC OF SD CURV 31.86 FT; N49°47'42"E 180.90 FT TO PT OF CURV TO RT, RADIUS OF 227.50 FT & CNTRL ANGLE OF 77°38'46"; ALG ARC OF SD CURV 308.30 FT; S52°33'32"E 247.74 FT; DEPART SD R/W S07°25'12"W 163.56 FT; N86°00'00"W 445.50 FT; N70°00'00"W 197.60 FT; N02°07'46"E 11.86 FT TO POB; SUBJ TO 10.00 FT UTIL EASE ALG EXIST ST.

## Inquiry

As Of

Taxes Due \$4,493.25

Total Due \$4,493.25

## Value

Area Id	Tax Rate	
06 - 06 - CEDAR CITY	0.0079710000	
	Actual	Assessed
RESIDENTIAL UNIMPROVED - 02B	563,700	563,700
Taxes	\$4,493.25	

Patricia W. Wilson

Serial# E334DF40  
[esign.alamode.com/verify](http://esign.alamode.com/verify)

## Plat Map

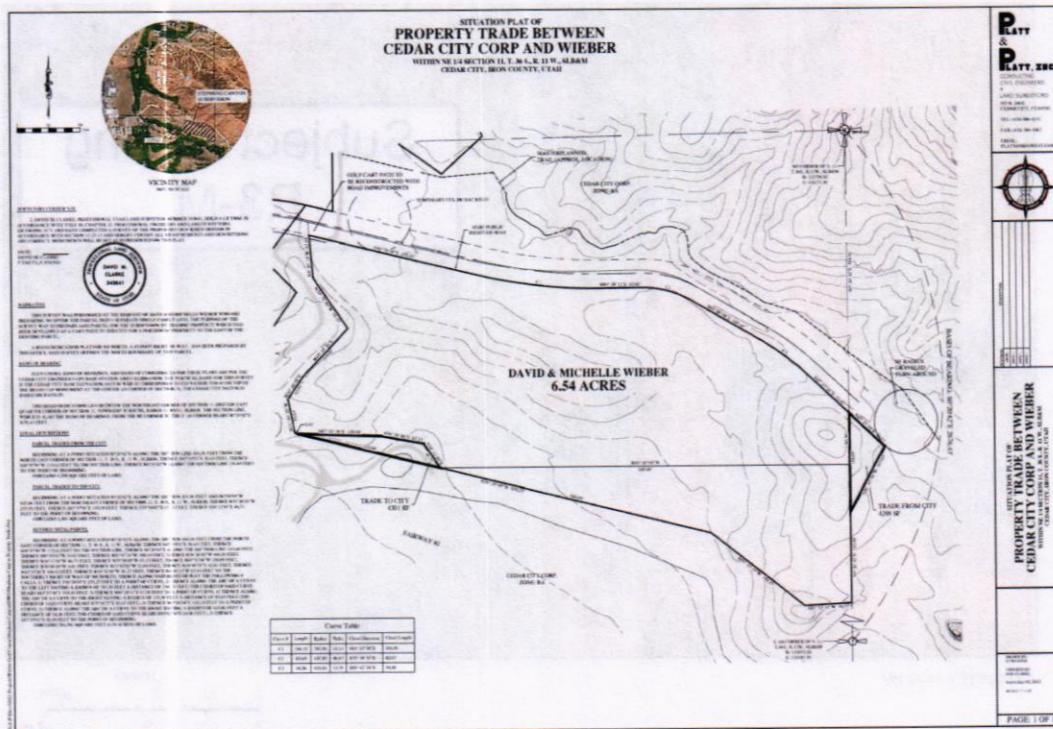
Client	Cedar City			
Property Address	E 900 N			
City	Cedar City	County	Iron	
Appraiser	Michelle W Wilson	State	UT	Zip Code 84721



Michelle W. Wilson

Serial# E334DF40  
[esign.alamode.com/verify](http://esign.alamode.com/verify)

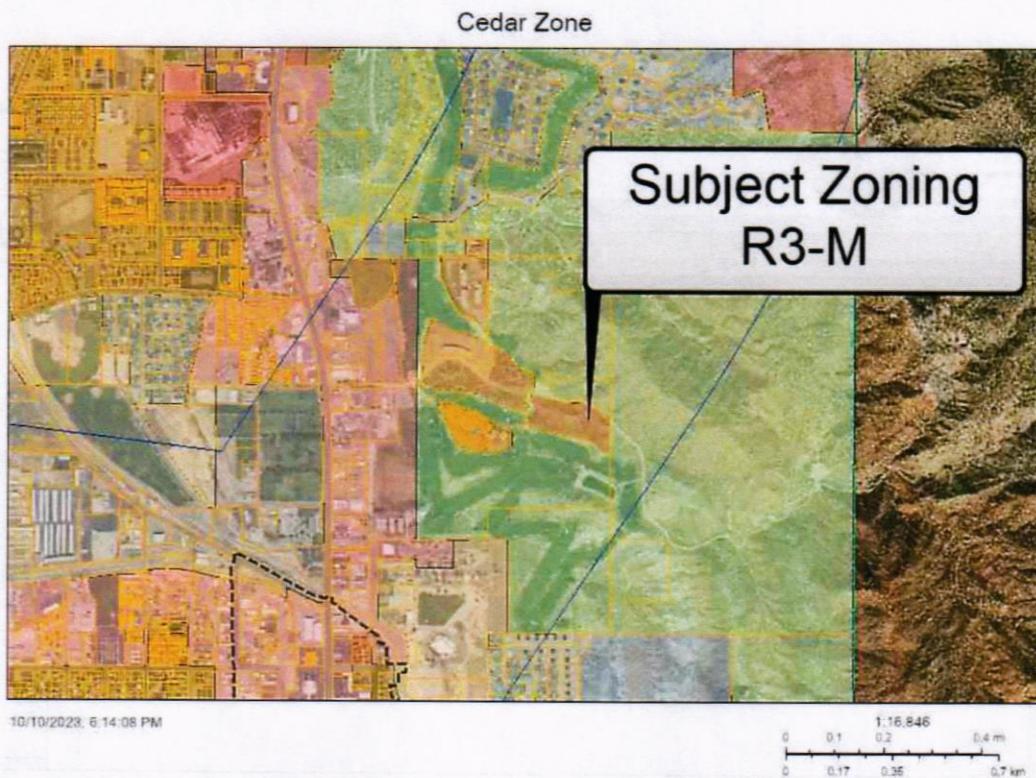
## **Survey Map**



Digitized by srujanika@gmail.com

Serial# E334DF40  
[esign.alamode.com/verify](http://esign.alamode.com/verify)

## Zoning Map



# Assumptions & Limiting Conditions

File No.: 1023-37

Property Address: E 900 N	City: Cedar City	State: UT	Zip Code: 84721
Client: Cedar City	Address: 10 N Main St, Cedar City, UT 84720		
Appraiser: Michelle W Wilson	Address: 1322 E 4375 N, Enoch, UT 84721		

## STATEMENT OF ASSUMPTIONS & LIMITING CONDITIONS

- The appraiser will not be responsible for matters of a legal nature that affect either the property being appraised or the title to it. The appraiser assumes that the title is good and marketable and, therefore, will not render any opinions about the title. The property is appraised on the basis of it being under responsible ownership.
- The appraiser may have provided a plat and/or parcel map in the appraisal report to assist the reader in visualizing the lot size, shape, and/or orientation. The appraiser has not made a survey of the subject property.
- If so indicated, the appraiser has examined the available flood maps that are provided by the Federal Emergency Management Agency (or other data sources) and has noted in the appraisal report whether the subject site is located in an identified Special Flood Hazard Area. Because the appraiser is not a surveyor, he or she makes no guarantees, express or implied, regarding this determination.
- The appraiser will not give testimony or appear in court because he or she made an appraisal of the property in question, unless specific arrangements to do so have been made beforehand.
- The appraiser has noted in the appraisal report any adverse conditions (including, but not limited to, the presence of hazardous wastes, toxic substances, etc.) observed during the inspection of the subject property, or that he or she became aware of during the normal research involved in performing the appraisal. Unless otherwise stated in the appraisal report, the appraiser has no knowledge of any hidden or unapparent conditions of the property, or adverse environmental conditions (including, but not limited to, the presence of hazardous wastes, toxic substances, etc.) that would make the property more or less valuable, and has assumed that there are no such conditions and makes no guarantees or warranties, express or implied, regarding the condition of the property. The appraiser will not be responsible for any such conditions that do exist or for any engineering or testing that might be required to discover whether such conditions exist. Because the appraiser is not an expert in the field of environmental hazards, the appraisal report must not be considered as an environmental assessment of the property.
- The appraiser obtained the information, estimates, and opinions that were expressed in the appraisal report from sources that he or she considers to be reliable and believes them to be true and correct. The appraiser does not assume responsibility for the accuracy of such items that were furnished by other parties.
- The appraiser will not disclose the contents of the appraisal report except as provided for in the Uniform Standards of Professional Appraisal Practice, and any applicable federal, state or local laws.
- An appraiser's client is the party (or parties) who engage an appraiser in a specific assignment. Any other party acquiring this report from the client does not become a party to the appraiser-client relationship. Any persons receiving this appraisal report because of disclosure requirements applicable to the appraiser's client do not become intended users of this report unless specifically identified by the client at the time of the assignment.
- The appraiser's written consent and approval must be obtained before this appraisal report can be conveyed by anyone to the public, through advertising, public relations, news, sales, or by means of any other media, or by its inclusion in a private or public database. Possession of this report or any copy thereof does not carry with it the right of publication.
- Forecasts of effective demand for the highest and best use or the best fitting and most appropriate use were based on the best available data concerning the market and are subject to conditions of economic uncertainty about the future.

Michelle W Wilson

acknowledged and credited.

Serial# E334DF40  
esign.alamode.com/verify

3/2007

## Definitions & Scope of Work

File No.: 1023-37

Property Address: E 900 N	City: Cedar City	State: UT	Zip Code: 84721
Client: Cedar City	Address: 10 N Main St, Cedar City, UT 84720		
Appraiser: Michelle W Wilson	Address: 1322 E 4375 N, Enoch, UT 84721		

### DEFINITION OF MARKET VALUE \*:

Market value means the most probable price which a property should bring in a competitive and open market under all conditions requisite to a fair sale, the buyer and seller each acting prudently and knowledgeably, and assuming the price is not affected by undue stimulus. Implicit in this definition is the consummation of a sale as of a specified date and the passing of title from seller to buyer under conditions whereby:

1. Buyer and seller are typically motivated;
2. Both parties are well informed or well advised and acting in what they consider their own best interests;
3. A reasonable time is allowed for exposure in the open market;
4. Payment is made in terms of cash in U.S. dollars or in terms of financial arrangements comparable thereto; and
5. The price represents the normal consideration for the property sold unaffected by special or creative financing or sales concessions granted by anyone associated with the sale.

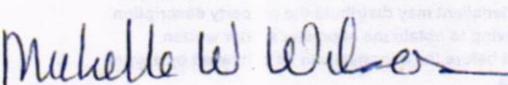
\* This definition is from regulations published by federal regulatory agencies pursuant to Title XI of the Financial Institutions Reform, Recovery, and Enforcement Act (FIRREA) of 1989 between July 5, 1990, and August 24, 1990, by the Federal Reserve System (FRS), National Credit Union Administration (NCUA), Federal Deposit Insurance Corporation (FDIC), the Office of Thrift Supervision (OTS), and the Office of Comptroller of the Currency (OCC). This definition is also referenced in regulations jointly published by the OCC, OTS, FRS, and FDIC on June 7, 1994, and in the Interagency Appraisal and Evaluation Guidelines, dated October 27, 1994.

The Scope of Work is the type and extent of research and analyses performed in an appraisal assignment that is required to produce credible assignment results, given the nature of the appraisal problem, the specific requirements of the intended user(s) and the intended use of the appraisal report. Reliance upon this report, regardless of how acquired, by any party or for any use, other than those specified in this report by the Appraiser, is prohibited. The Opinion of Value that is the conclusion of this report is credible only within the context of the Scope of Work, Effective Date, the Date of Report, the Intended User(s), the Intended Use, the stated Assumptions and Limiting Conditions, any Hypothetical Conditions and/or Extraordinary Assumptions, and the Type of Value, as defined herein. The appraiser, appraisal firm, and related parties assume no obligation, liability, or accountability, and will not be responsible for any unauthorized use of this report or its conclusions.

Additional Comments (Scope of Work, Extraordinary Assumptions, Hypothetical Conditions, etc.): See report

# Certifications

File No.:

Property Address: E 900 N	City: Cedar City	State: UT	Zip Code: 84721
Client: Cedar City	Address: 10 N Main St, Cedar City, UT 84720		
Appraiser: Michelle W Wilson	Address: 1322 E 4375 N, Enoch, UT 84721		
<b>APPRASIER'S CERTIFICATION</b>			
I certify that, to the best of my knowledge and belief:			
<ul style="list-style-type: none"> <li>- The statements of fact contained in this report are true and correct.</li> <li>- The credibility of this report, for the stated use by the stated user(s), of the reported analyses, opinions, and conclusions are limited only by the reported assumptions and limiting conditions, and are my personal, impartial, and unbiased professional analyses, opinions, and conclusions.</li> <li>- I have no present or prospective interest in the property that is the subject of this report and no personal interest with respect to the parties involved.</li> <li>- Unless otherwise indicated, I have performed no services, as an appraiser or in any other capacity, regarding the property that is the subject of this report within the three-year period immediately preceding acceptance of this assignment.</li> <li>- I have no bias with respect to the property that is the subject of this report or to the parties involved with this assignment.</li> <li>- My engagement in this assignment was not contingent upon developing or reporting predetermined results.</li> <li>- My compensation for completing this assignment is not contingent upon the development or reporting of a predetermined value or direction in value that favors the cause of the client, the amount of the value opinion, the attainment of a stipulated result, or the occurrence of a subsequent event directly related to the intended use of this appraisal.</li> <li>- My analyses, opinions, and conclusions were developed, and this report has been prepared, in conformity with the Uniform Standards of Professional Appraisal Practice that were in effect at the time this report was prepared.</li> <li>- I did not base, either partially or completely, my analysis and/or the opinion of value in the appraisal report on the race, color, religion, sex, handicap, familial status, or national origin of either the prospective owners or occupants of the subject property, or of the present owners or occupants of the properties in the vicinity of the subject property.</li> <li>- Unless otherwise indicated, I have made a personal inspection of the property that is the subject of this report.</li> <li>- Unless otherwise indicated, no one provided significant real property appraisal assistance to the person(s) signing this certification.</li> </ul>			
<b>Additional Certifications:</b>			
Certification, Item 10: The appraiser attempted to adhere fully with the requirements set forth in item 10 of the certification statement, and believes that sources consulted provide reasonably reliable and credible information. Strict adherence to the requirements set forth in item 10, however, was not possible in the normal course of business. Utah is a non-disclosure state, which prohibits the appraiser from verifying data with any published, non-interested third party. The primary data source consulted for the purposes of the current appraisal has been the local area Multiple Listing Service(s).			
<p><b>SIGNATURES</b></p> <p>Client Contact: Randall K McUne E-Mail: randallm@cedarcity.org</p> <p>Client Name: Cedar City Address: 10 N Main St, Cedar City, UT 84720</p> <p>APPRAISER  Serial: E334DF40</p> <p>Appraiser Name: Michelle W Wilson Company: MWW Appraisals Phone: 802.359.2183 Fax: _____ E-Mail: mwwappraisals@gmail.com Date Report Signed: 10/10/2023 License or Certification #: 11640665-CR00 State: UT Designation: Certified Residential Expiration Date of License or Certification: 02/29/2024 Inspection of Subject: <input checked="" type="checkbox"/> Did Inspect <input type="checkbox"/> Did Not Inspect (Desktop) Date of Inspection: 10/03/2023</p> <p>SUPERVISORY APPRAISER (if required) or CO-APPRAISER (if applicable)</p> <p>Supervisory or Co-Appraiser Name: _____ Company: _____ Phone: _____ Fax: _____ E-Mail: _____ Date Report Signed: _____ License or Certification #: _____ State: _____ Designation: _____ Expiration Date of License or Certification: _____ Inspection of Subject: <input type="checkbox"/> Did Inspect <input checked="" type="checkbox"/> Did Not Inspect Date of Inspection: _____</p> <p>Michelle W Wilson</p>			

**DEFINITION OF MARKET VALUE:** The most probable price which a property should bring in a competitive and open market under all conditions requisite to a fair sale, the buyer and seller, each acting prudently, knowledgeably and assuming the price is not affected by undue stimulus. Implicit in this definition is the consummation of a sale as of a specified date and the passing of title from seller to buyer under conditions whereby: (1) buyer and seller are typically motivated; (2) both parties are well informed or well advised, and each acting in what they consider their own best interests; (3) a reasonable time is allowed for exposure in the open market; (4) payment is made in terms of cash in U.S. dollars or in terms of financial arrangements comparable thereto; and (5) the price represents the normal consideration for the property sold unaffected by special or creative financing or sales concessions\* granted by anyone associated with the sale. (Source: FDIC Interagency Appraisal and Evaluation Guidelines, 2010.)

\* Adjustments to the comparables must be made for special or creative financing or sales concessions. No adjustments are necessary for those costs which are normally paid by sellers as a result of tradition or law in a market area; these costs are readily identifiable since the seller pays these costs in virtually all sales transactions. Special or creative financing adjustments can be made to the comparable property by comparisons to financing terms offered by a third party institutional lender that is not already involved in the property or transaction. Any adjustment should not be calculated on a mechanical dollar for dollar cost of the financing or concession but the dollar amount of any adjustment should approximate the market's reaction to the financing or concessions based on the appraiser's judgment.

## STATEMENT OF LIMITING CONDITIONS AND CERTIFICATION

**CONTINGENT AND LIMITING CONDITIONS:** The appraiser's certification that appears in the appraisal report is subject to the following conditions:

1. The appraiser will not be responsible for matters of a legal nature that affect either the property being appraised or the title to it. The appraiser assumes that the title is good and marketable and, therefore, will not render any opinions about the title. The property is valued on the basis of it being under responsible ownership.
2. Any sketch provided in the appraisal report may show approximate dimensions of the improvements and is included only to assist the reader of the report in visualizing the property. The appraiser has made no survey of the property.
3. The appraiser will not give testimony or appear in court because he or she made an appraisal of the property in question, unless specific arrangements to do so have been made beforehand, or as otherwise required by law.
4. Any distribution of valuation between land and improvements in the report applies only under the existing program of utilization. These separate valuations of the land and improvements must not be used in conjunction with any other appraisal and are invalid if they are so used.
5. The appraiser has no knowledge of any hidden or unapparent conditions of the property or adverse environmental conditions (including the presence of hazardous waste, toxic substances, etc.) that would make the property more or less valuable, and has assumed that there are no such conditions and makes no guarantees or warranties, express or implied, regarding the condition of the property. The appraiser will not be responsible for any such conditions that do exist or for any engineering or testing that might be required to discover whether such conditions exist. This appraisal report must not be considered an environmental assessment of the subject property.
6. The appraiser obtained the information, estimates, and opinions that were expressed in the appraisal report from sources that he or she considers to be reliable and believes them to be true and correct. The appraiser does not assume responsibility for the accuracy of such items that were furnished by other parties.
7. The appraiser will not disclose the contents of the appraisal report except as provided for in the Uniform Standards of Professional Appraisal Practice, and any applicable federal, state or local laws.
8. The appraiser has based his or her appraisal report and valuation conclusion for an appraisal that is subject to satisfactory completion, repairs, or alterations on the assumption that completion of the improvements will be performed in a workmanlike manner.
9. The appraiser must provide his or her prior written consent before the lender/client specified in the appraisal report can distribute the appraisal report (including conclusions about the property value, the appraiser's identity and professional designations, and references to any professional appraisal organizations or the firm with which the appraiser is associated) to anyone other than the borrower; the mortgagee or its successors and assigns; the mortgage insurer; consultants; professional appraisal organizations; any state or federally approved financial institution; or any department, agency, or instrumentality of the United States or any state or the District of Columbia; except that the lender/client may distribute the property description section of the report only to data collection or reporting service(s) without having to obtain the appraiser's prior written consent. The appraiser's written consent and approval must also be obtained before the appraisal can be conveyed by anyone to the public through advertising, public relations, news, sales, or other media.
10. The appraiser is not an employee of the company or individual(s) ordering this report and compensation is not contingent upon the reporting of a predetermined value or direction of value or upon an action or event resulting from the analysis, opinions, conclusions, or the use of this report. This assignment is not based on a required minimum, specific valuation, or the approval of a loan.

**CERTIFICATION:** The appraiser certifies and agrees that:

1. The statements of fact contained in this report are true and correct.
2. The reported analyses, opinions, and conclusions are limited only by the reported assumptions and limiting conditions and are my personal, impartial, and unbiased professional analyses, opinions, and conclusions.
3. Unless otherwise indicated, I have no present or prospective interest in the property that is the subject of this report and no personal interest with respect to the parties involved.
4. Unless otherwise indicated, I have performed no services, as an appraiser or in any other capacity, regarding the property that is the subject of this report within the three-year period immediately preceding acceptance of this assignment.
5. I have no bias with respect to the property that is the subject of this report or the parties involved with this assignment.
6. My engagement in this assignment was not contingent upon developing or reporting predetermined results.
7. My compensation for completing this assignment is not contingent upon the development or reporting of a predetermined value or direction in value that favors the cause of the client, the amount of the value opinion, the attainment of a stipulated result, or the occurrence of a subsequent event directly related to the intended use of this appraisal.
8. My analyses, opinions, and conclusions were developed, and this report has been prepared, in conformity with the Uniform Standards of Professional Appraisal Practice that were in effect at the time this report was prepared.
9. Unless otherwise indicated, I have made a personal inspection of the interior and exterior areas of the property that is the subject of this report, and the exteriors of all properties listed as comparables.
10. Unless otherwise indicated, no one provided significant real property appraisal assistance to the person(s) signing this certification (if there are exceptions, the name of each individual providing significant real property appraisal assistance is stated elsewhere in this report).

<b>ADDRESS OF PROPERTY ANALYZED:</b>		Serial# E334DF40 E 900 N, Cedar City, UT 84721
<b>APPRAISER:</b>		<b>SUPERVISORY or CO-APPRAISER (if applicable):</b>
Signature: <u>Michelle W Wilson</u>		Signature: _____
Name: <u>Michelle W Wilson</u>		Name: _____
Title: <u>Certified Residential</u>		State Certification #: _____
State Certification #: <u>11640665-CR00</u>		or State License #: _____
or State License #: _____		State: _____ Expiration Date of Certification or License: _____
State: <u>UT</u> Expiration Date of Certification or License: <u>02/29/2024</u>		Date Signed: _____
Date Signed: <u>10/10/2023</u>		<input type="checkbox"/> Did <input type="checkbox"/> Did Not Inspect Property

## License

STATE OF UTAH  
DEPARTMENT OF COMMERCE  
DIVISION OF REAL ESTATE

DATE ISSUED: 02/23/2022

EXPIRATION DATE: 02/29/2024

LICENSE NUMBER: 11640665-CR00

LICENSE TYPE: Certified Residential Appraiser

ISSUED TO: Michelle W Wilson

Michelle W Wilson

SIGNATURE OF HOLDER



REAL ESTATE DIVISION DIRECTOR



CEDAR CITY COUNCIL  
AGENDA ITEM- *9*  
DECISION PAPER

TO: Mayor and City Council  
FROM: Jared Barnes/Ken Nielson  
DATE: April 3, 2024  
SUBJECT: Crosswalk across 900 North

DISCUSSION:

For years the only traffic coming up 900 North was headed to Thunderbird Gardens. There were very few cars a day that would use this road. Golfers over 32 years have become accustomed to crossing this road without watching out for cars. With all the construction, 900 North is now a fairly busy road, and I am concerned about the golfers' safety coming off of 18 green. I would like to have a crosswalk painted and some signage added for both golfers and vehicles to increase awareness for both.

Thank you for your time and considerations.





CEDAR CITY COUNCIL

AGENDA ITEM **10**

DECISION PAPER

RECORDED BY: *[Signature]* DATE: *[Date]*

**TO:** Mayor and City Council  
**FROM:** Ken Nielson / Scott Christensen  
**DATE:** April 3, 2024  
**SUBJECT:** Diamond Z Expansion  
**DISCUSSION:** Through the 2024 Iron County TRCC grant the Cross Hollow Arenas was awarded a non-matching grant of \$1,000,000 to go towards the Diamond Z arena expansion. Attached is the Memorandum of Understanding between the City and Iron County which we are bringing before the City Council for consideration.

If you have any questions let us know

Thank you for your time and considerations.

**MEMORANDUM OF UNDERSTANDING  
BETWEEN IRON COUNTY AND CEDAR CITY  
FOR THE DIAMOND Z ARENA EXPANSION  
2024 TRCC BOARD PROJECT FUNDING PROGRAM**

This Memorandum of Understanding ("MOU") is made and entered into by and between **Iron County**, a Utah political subdivision the State of Utah ("COUNTY"), through the Iron County TRCC Project Funding Program, and **Cedar City Corporation**, a Utah Municipal Corporation ("CITY"), through the Cedar City Leisure Services, collectively referred to as "Parties."

**WHEREAS**, the COUNTY conducts a public partnership program known as the Iron County TRCC Project Funding Program, utilizing the funds generated by the Iron County Tourism, Recreation, Cultural and Conventions, and Airport Facilities Tax (TRCC - also known as the Restaurant Tax); and

**WHEREAS**, an objective of the Iron County TRCC Project Funding program is to leverage the funds generated by the Iron County TRCC Tax for marketing programs and tourism promotion; or for the development, operation and maintenance of tourist, cultural, recreation, and convention facilities; or to pledge as security and reserves on bonds related to financing tourism, recreation, cultural and convention facilities; and

**WHEREAS**, the Cedar City Leisure Services, has applied and been qualified by the Iron County TRCC Fund Advisory Board to receive up to one million dollars (\$1,000,000) for the expansion of the Diamond Z Indoor Arena at the Cross Hollows Arenas, located at 11 S. Cross Hollow Road, Cedar City, UT 84720; and

**NOW THEREFORE**, the COUNTY and CITY hereby enter into this MOU wherein the terms of applicable payment to CITY by COUNTY will be set forth as follows:

1. The COUNTY, in consultation with the TRCC Project Funding Program staff, shall administer the funds of this MOU and shall set the terms and conditions by which the CITY may receive the funds associated with the above-named program.
2. The total applicable amount that may be received by the CITY from the TRCC Project Funding Program is up to one million dollars (\$1,000,000.00) (the "Allowed Amount").
3. The funding from the TRCC Project program may only be used for purposes approved by the COUNTY and is subject to verification by documentation and receipts showing proper use of funding.
4. The project proposed by the CITY is for the expansion of the Diamond Z Indoor Arena at the Cross Hollows Arenas, located at 11 S. Cross Hollow Road, Cedar City, UT 84720 (the "Project").
5. Both invoices and payments for the Project Funding shall be made to the appropriate office as designated by the parties.

6. The Project funding will be paid by the COUNTY to the CITY over the course of three (3) years, as follows:
  - a. Beginning in 2024, the CITY may submit an invoice to the COUNTY for one-third of the Allowed Amount, or three hundred thirty-three thousand, three hundred thirty-three dollars and thirty-three cents (\$333,333.33). The 2024 invoice may not be submitted prior to execution of this MOU and no sooner than sixty (60) days prior to the Project start date, as determined by the CITY.
  - b. The CITY may submit an invoice to the COUNTY in the 2025 calendar year for one third of the Allowed Amount, or three hundred thirty-three thousand, three hundred thirty-three dollars and thirty-three cents (\$333,333.33).
  - c. The CITY may submit a final invoice to the COUNTY in the 2026 calendar year for the final third of the Allowed Amount, or approximately three hundred thirty-three thousand, three hundred thirty-three dollars and thirty-four cents (\$333,333.34). The 2026 invoice must be accompanied by copies of receipts or documentation showing that the previous funding dispersed under this agreement has been spent for approved Project purposes. Additionally, the CITY must submit proof of sponsorship recognizing Iron County for contributions to the Project.

**CITY AGREES:**

7. To fully comply with the policies and procedures outlined by the Iron County TRCC Project Funding Program and this MOU.
8. To complete the Project in a timely manner. In the event the Project cannot be completed as outlined in the CITY's application and this MOU, the CITY will submit an extension request to the COUNTY no later than November 1, 2026. Failure to timely complete the Project may result in the delay of payment of program funding.
9. To submit invoices for program funding within the appropriate calendar year budget along with any required receipts or documentation. The CITY further agrees that it will not submit more than one invoice per calendar year budget.
10. To submit a written proposed plan for naming Iron County as a sponsor and major contributor to the Project as specified by the CITY within 30 days of executing this MOU.

**GENERAL PROVISIONS:**

11. The effective date of this MOU shall be the date of the signatures below.
12. Either party may request changes to this MOU. Any changes, modifications, revisions, or amendments to this MOU that are mutually agreed upon by the parties shall be incorporated by written instrument, executed and signed by the parties to this MOU, and are effective in accordance with the terms set out herein.

13. The construction, interpretation and enforcement of this MOU will be governed by the applicable laws of the State of Utah and the United States.
14. This MOU, consisting of four (4) pages, represents the entire and integrated agreement between the parties and supersedes all prior negotiations, representations and agreements written or oral.
15. Should any portion of this MOU be determined to be illegal or unenforceable, the remainder of the MOU will continue in full force and effect, and the parties may renegotiate the terms affected by severance.
16. Neither party waives any immunities or privileges by entering into this MOU.
17. In the event of any disagreement between the parties regarding their obligations under this MOU that cannot be resolved by good faith efforts in a reasonable time, either party may refer the disagreement to a neutral mediator, as unanimously agreed by the parties, to timely resolve the issue. The decision of the neutral mediator will be the final decision for purposes of resolving the issue.
18. **The parties to this MOU understand and agree that should the proposed Project not be completed as outlined by the CITY's application and the terms of this MOU, all previously dispersed funds for the Project must be returned to the COUNTY immediately.**

AGREED TO AND ACCEPTED this \_\_\_\_ day of \_\_\_\_\_, 2024:

**CEDAR CITY CORPORATION**

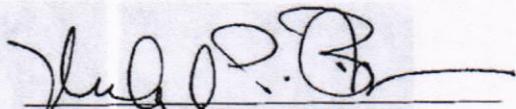
**GARTH O. GREEN, MAYOR**  
**CEDAR CITY CORPORATION**

[SEAL]

ATTEST:

**RENON SAVAGE,**  
**CITY RECORDER**  
**CEDAR CITY CORPORATION**

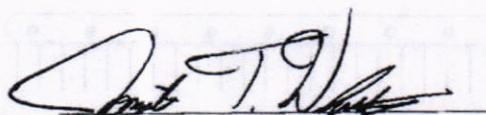
IRON COUNTY



MICHAEL P. BLEAK, CHAIR  
IRON COUNTY COMMISSION

[SEAL]

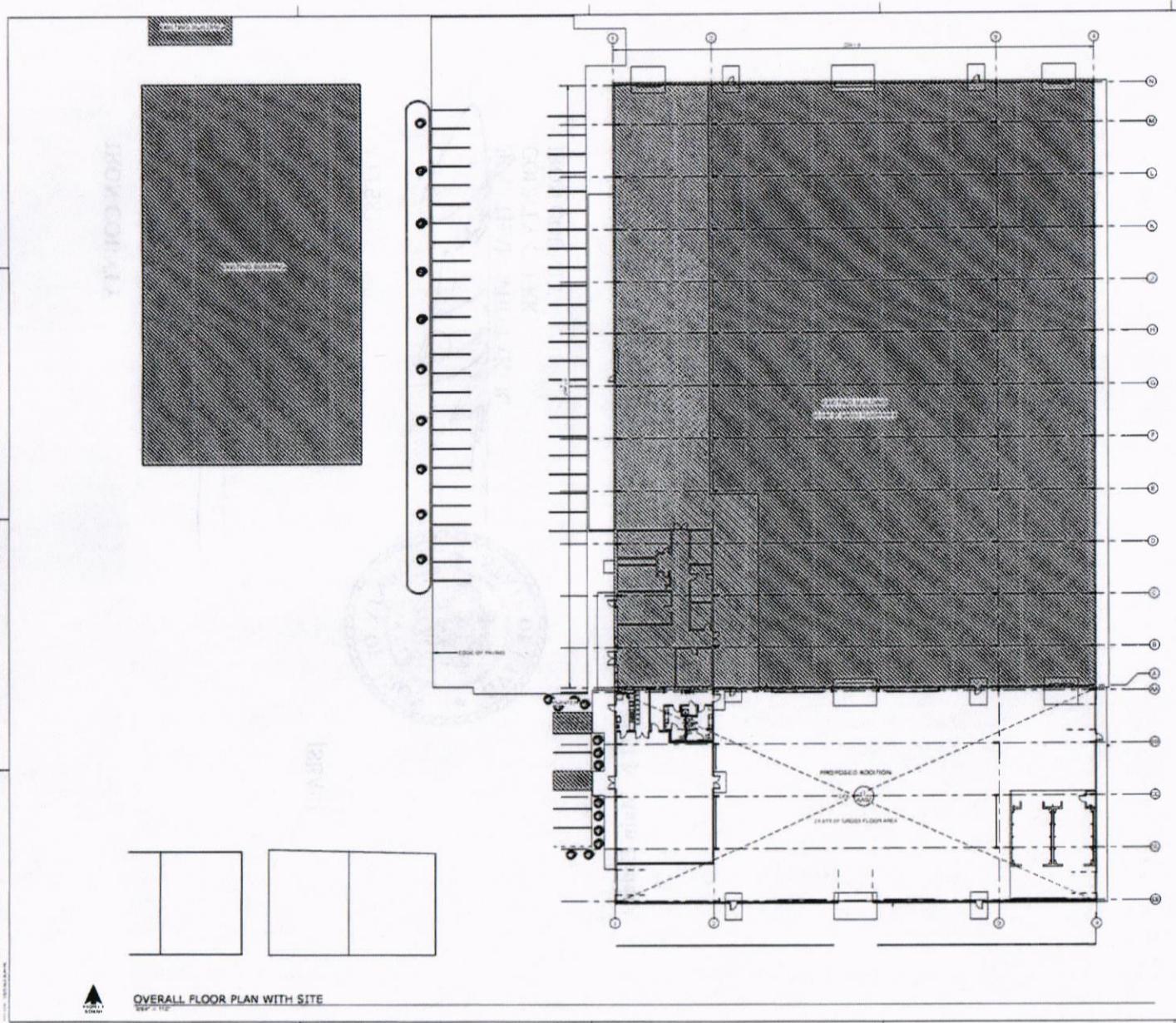
ATTEST:



JONATHAN WHITTAKER,  
COUNTY CLERK  
IRON COUNTY



Please return one signed copy to: Maria Twitchell, Tourism Bureau 581 N. Main Cedar  
City, UT 84721



2/8/2024  
PRELIMINARY,  
SUBJECT TO  
REVISION

AA01

OVERALL FLOOR PLAN (D)  
JEAN LOPOUR ADDITION @ DIAMOND Z ARENA  
111 S CROSS HOLLOW DR  
CEDAR CITY, UT 84720

PROJECT #

BH23040

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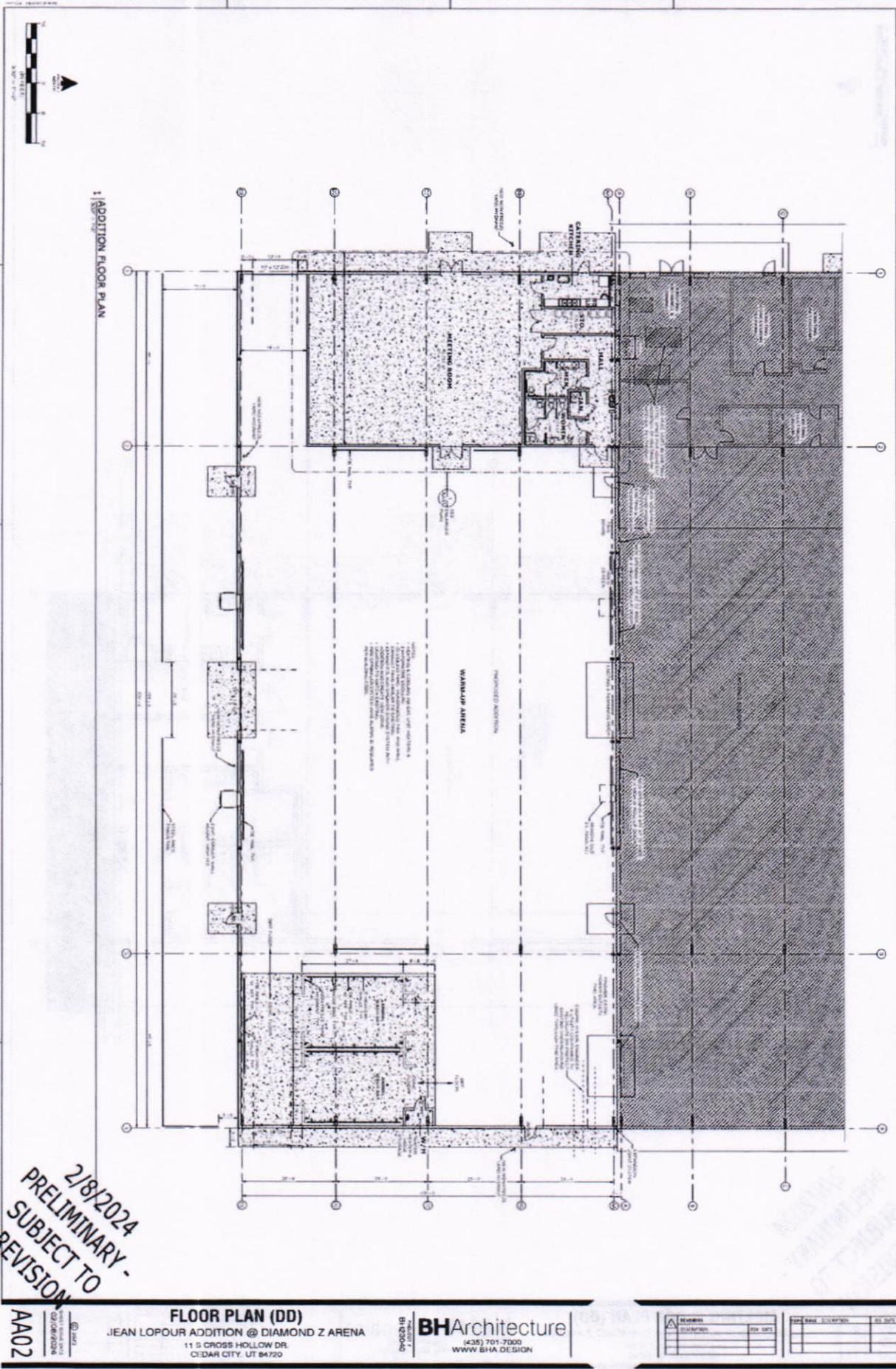
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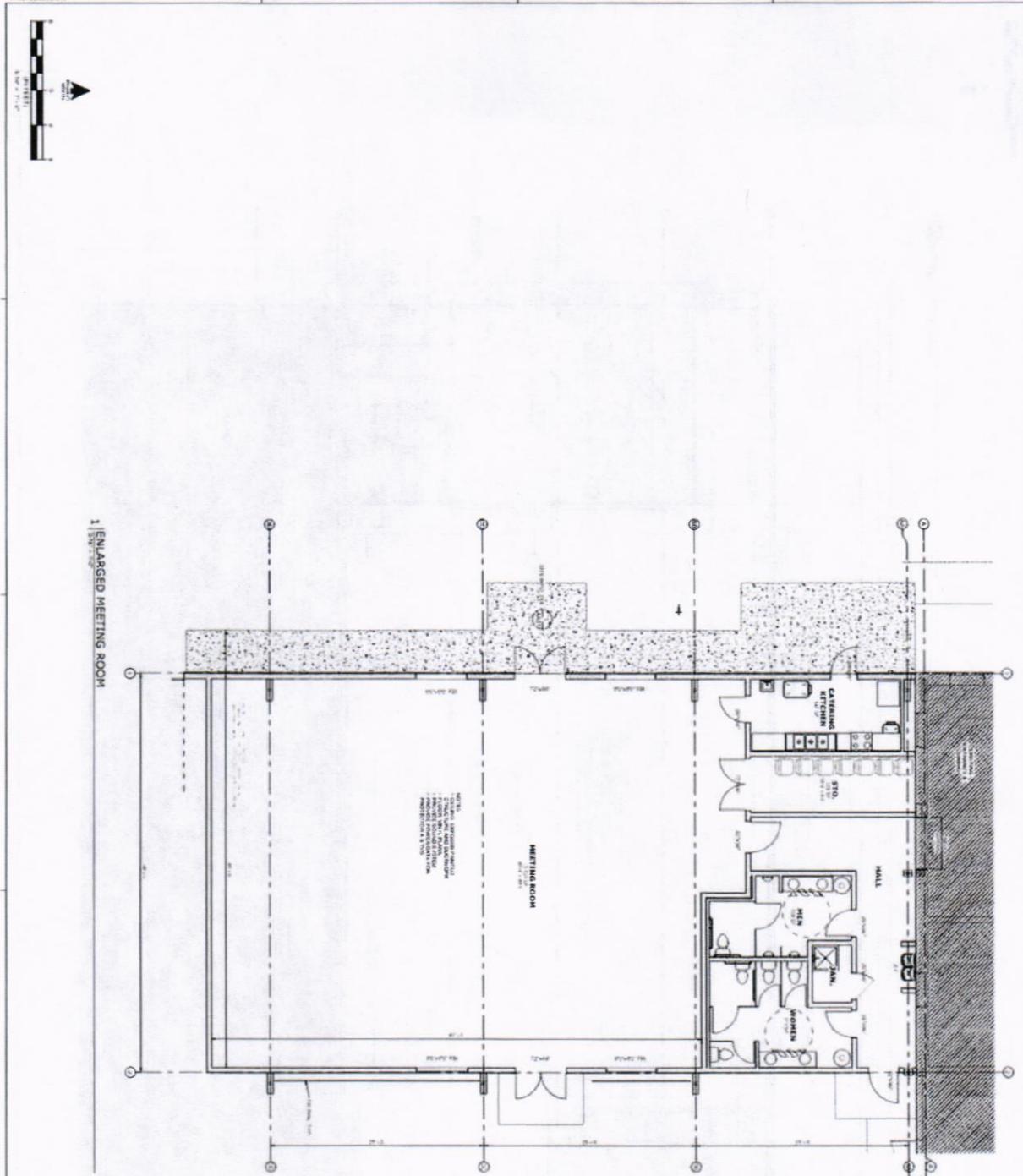
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2/8/2024  
PRELIMINARY  
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REVISION

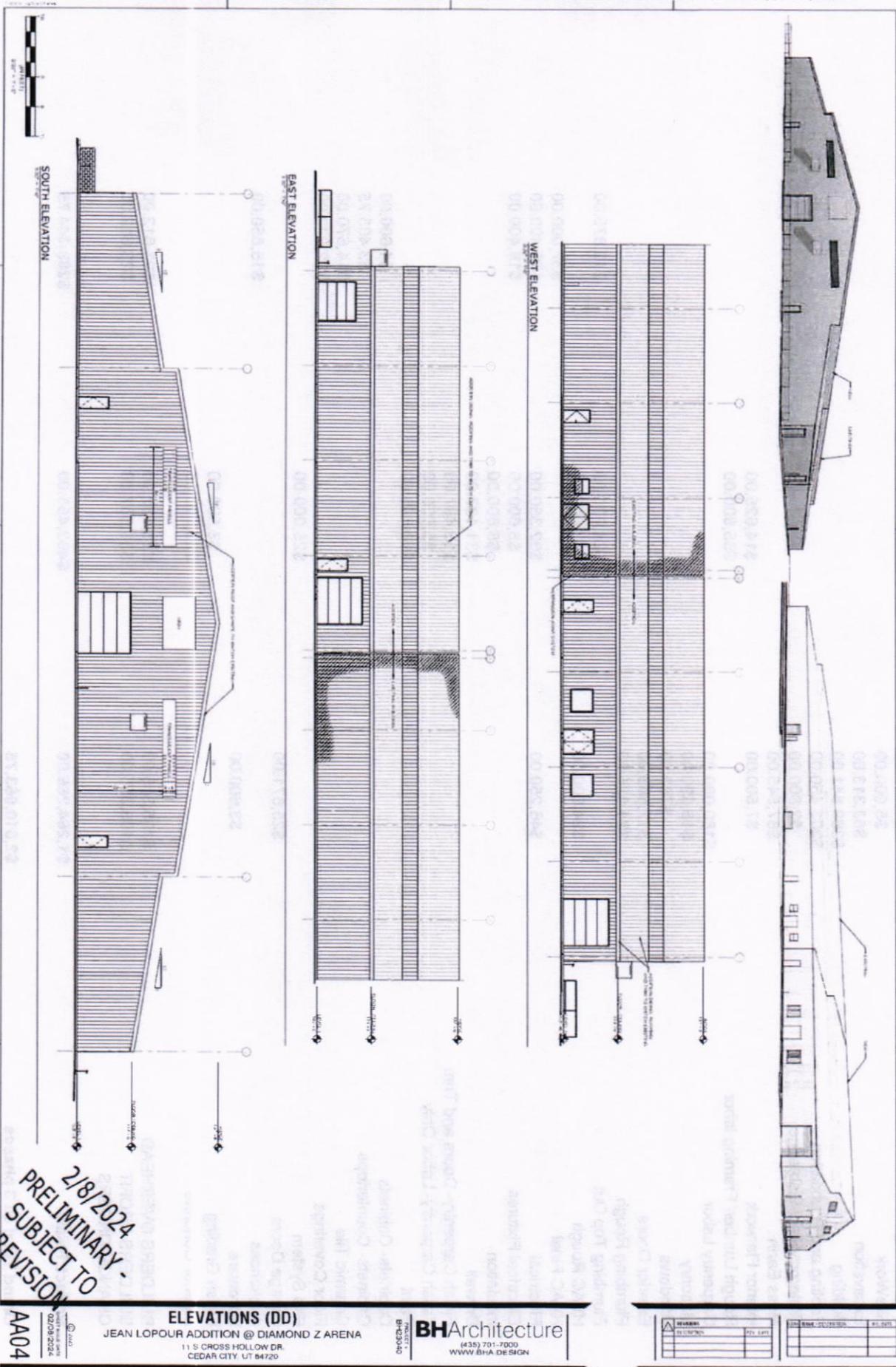
AA03  
© BHA  
02/08/2024

MEETING FLOOR PLAN (DD)  
JEAN LOPOUR ADDITION @ DIAMOND Z ARENA  
11 S CROSS HOLLOW DR  
CEDAR CITY, UT 84720

Product #  
BH-2004

BHArchitecture  
(436) 701-7000  
WWW.BHADESIGN

REVISION	DESCRIPTION	DATE	REVISION	DESCRIPTION	DATE



2/8/2024  
PRELIMINARY  
SUBJECT TO  
REVISION

AA04

**ELEVATIONS (DD)**  
JEAN LOPOUR ADDITION @ DIAMOND Z ARENA  
11 S CROSS HOLLOW DR.  
CEDAR CITY, UT 84720

**BH**Architecture  
(435) 701-7000  
WWW.BHADESIGN.COM

REVISION	DATE	REVISION	DATE
1.00	07/18/2016	1.00	07/18/2016

<b>Cross Hollow Event Center</b>	<b>2024 Estimated Amounts</b>	<b>2025 Estimated Amounts</b>	<b>2026 Estimated Amounts</b>
Engineering/ Soils	\$6,500.00		
SiteWork	\$5,000.00		
Excavation	\$53,313.00		
Building	\$369,841.00		
Footing and Foundation	\$203,450.00		
Waterproofing/ Slab edge	\$2,800.00		
Mass Earth	\$67,545.00		
Interior Flatwork	\$7,500.00	\$14,625.00	
Rough Lumber/ Framing labor		\$65,900.00	
Carpentry Labor	\$180,000.00		
Masonry	\$18,090.00		
Windows	\$783.00		
Exterior Doors	\$17,588.00		
Plumbing Rough	\$21,625.00		
Plumbing Top Out		\$24,000.00	\$40,875.00
HVAC Rough	\$24,000.00	\$72,000.00	
HVAC Final			\$37,000.00
Electrical	\$46,250.00	\$62,350.00	\$76,400.00
Electrical Fixtures		\$8,600.00	\$19,400.00
Insulation		\$8,600.00	
Drywall		\$31,137.00	
Finish Carpentry- Doors and Trim		\$15,497.00	
Finish Carpentry- Labor Only		\$5,600.00	
Paint		\$18,860.00	
Cabinets- Cabinets			\$4,600.00
Cabinets- Countertops			\$3,403.75
Ceramic Tile			\$14,670.00
Floor Coverings			\$22,922.00
Fire System		\$25,000.00	
Garage Doors	\$25,671.00		
Appliances			\$16,850.00
Hardware	\$3,600.00		
Finish Grading		\$3,500.00	
Exterior Concrete		\$29,710.00	
<b>BUILDERS OVERHEAD</b>	<b>\$105,355.00</b>	<b>\$38,537.00</b>	<b>\$23,612.00</b>
<b>BUILDERS PROFIT</b>	<b>\$105,355.00</b>	<b>\$38,537.00</b>	<b>\$23,612.00</b>
<b>CHANGE ORDERS</b>			
<b>Project Totals</b>	<b>\$1,264,266.00</b>	<b>\$462,453.00</b>	<b>\$283,344.75</b>
<b>Grand Total all 3 phases</b>	<b>\$2,010,063.75</b>		

Projected events with Cross Hollows Addition:

The American Horse Council (<https://horsecouncil.org/>) study shows an average of 4 people per horse; for our demographic we will utilize 2.5, that will spend on average \$145 per person per day for non-locals and \$42 per person per day for locals. 10% of the event is local participants, while the remaining 90% is non-local participants (Cedar City Tourism Bureau). The following are events that the Cross Hollow Arena Manager, Scott Christensen, has spoken with and received favorable responses from.

Event/Association	# of days Total	Estimated # of Horses per day	Average # of People per Horse	Estimated number of people total	Average Spent per Person per Horse Non-Local	Average Spent per Person per Horse Local	Estimated Total
Southwest Barrel Racing Association (2 Events- 3 days each)	6	350	2.5	875	\$145	\$42	\$707,175
Rocky Mountain Reining Horse Association (4 events- 5 days each)	20	400	2.5	1,000	\$145	\$42	\$2,694,000
Southwest Desert Classic Barrel Racing Association (5 events- 3 days each)	15	400	2.5	1,000	\$145	\$42	\$2,020,500
Hailey Humphries Barrel Racing (3 events- 4 days each)	12	400	2.5	1,000	\$145	\$42	\$1,616,400
Quarter Horse Association (2 events- 5 days each)	10	350	2.5	875	\$145	\$42	\$1,178,625
Paint Horse Association (1 event- 5 days each)	5	300	2.5	750	\$145	\$42	\$505,125
Utah Cutting Horse Association (2 events- 3 days)	6	300	2.5	750	\$145	\$42	\$606,150
Utah Jr. High Rodeo (3 events- 2 days each)	6	500	2.5	1250	\$145	\$42	\$1,010,250

Event/Association	# of days Total	Estimated # of Horses per day	Average # of People per Horse	Estimated number of people total	Average Spent per Person per Horse Non- Local	Average Spent per Person per Horse Local	Estimated Total
Little Britches Rodeo (5 events- 3 days each)	15	200	2.5	500	\$145	\$42	\$1,010,250
Utah State 4-H Horse Show (1 event- 4 days)	4	400	2.5	1,000	\$145	\$42	\$538,800
Utah Ranch Sorting (2 events-6 days)	12	250	2.5	625	\$145	\$42	\$1,010,250
World Series of Team Roping (2 events- 6 days)	12	200	2.5	500	\$145	\$42	\$808,200
Extreme Barrel Racing (2 events- 6 days each)	12	450	2.5	1,125	\$145	\$42	\$1,818,450
Utah Working Ranch Horse Show (2 events- 4 days each)	8	200	2.5	500	\$145	\$42	\$538,800
Utah Region and State Riding Club Shows (2 events- 3 days each)	6	300	2.5	750	\$145	\$42	\$606,150
Sr. Pro Rodeo Association (1 events- 4 days)	4	200	2.5	500	\$145	\$42	\$269,400
Utah Versatility Ranch Horse Show (2 events- 6 days each)	12	200	2.5	500	\$145	\$42	\$808,500

**Equation Key:**

First step multiply the number of horses by 2.5 this equals the estimated number of people.

- Multiply the estimated number of people by the total number of days for the event i.e.  $500 \times 12 = 6,000$ . Multiply the total by .1, this gives you the number of local participants. Take the value and multiply it by \$42, this gives you the total value of dollars the local participants will spend over the course of the event. Multiply the total by .9, this gives you the total of non-local

participants. Take the value and multiply it by \$145, this gives you the total of dollars non-locals will spend over the course of the event. Add both values together and you have the estimated total of dollars spent per event/association.

**\*Estimated number of people total (# of horses X 2.5)**

**\*\*Average Spent per Person per Horse Local** (estimated # of people X the number of days X .1 (for locals) OR X .9 for non-local)

**\*\*\*Estimated Total** ((90% of the average # of people total X \$145 spent per person X # of days) + (10% of the average # of people total x \$42 spent per person x # of days))

We are confident that we can bring in a large part of these events to Iron County with the completion of the new addition. The return on these events over the next 20 years would be astronomical. This much needed addition to the Cross Hollow Arenas will pay for itself multiple times with the taxes received from hosting events over its lifetime. The added addition will allow us to host these larger events year-round. Having these larger events during the winter, late fall, and early spring will have a huge impact on the economy during the slower time of year.

The feedback from participants as well as producers is that once participants have been to our facility and county they want to return. It has been communicated that they want to stay and take in some of the incredible sightseeing we have in our area after their event. Scott has experience working with these organizations and has a good relationship with them.

The following organizations have had conversations with Scott, and they have expressed interest in scheduling their events once the addition is in place.

Arabian Horse Club

Utah Hunter Jumper

Utah Pony Club

Dressage Club

Draft Horse show

Livestock Shows

Utah Mounted Shooters

National Brake-a -way roping

Rocky Mountain pro Rodeo circuit

Western Pleasure shows

Clinics of all types- they like to do these in the wintertime.

Panorama Horse Shows

Livestock Judging competitions.

Winter Festivals

**Gun Show**

**Reptile Show**

**Cowboys Ain't Dead Yet Festival**

**Other Addition Amenities**

**Banquet Room**

The following groups and events can utilize the Banquet Room. We believe there are many diversified organizations that need a place such as this to host their meetings and events. Scott has had experience with banquet rooms, and it has the potential to be used during the week as well as weekends when available.

**USU Extension (USU has a verity of different meetings each year.)**

**NRCS**

**BLM**

**Forest service**

**USDA**

**Water Rights**

**Farm Bureau conventions**

**CWMA**

**Festivals**

**All Government organizations**

**Parties**

**Weddings**

**Committee meetings**

**IFA**

**South Central**

**Zions Bank**

**Mountain America Bank**

**FHA**

**Water District**

**Utah Wildlife F&G**

**Soil Conservation and Water Conservation**

The banquet room will be equipped with a projector and other amenities to accommodate the needs of those who utilize it. The following table shows facilities in the area that have banquet room rentals.

Location	# of rentals in 2023
Cedar City Heritage Center	
-Private	109
-City or County	95
Triple C Arena	
-Room 1	210
-Room 2	154
Black Hawk	125
Legacy Center	
-Room 1	290
-Room 2	240
-Room 3	260

#### Wash Rack

The new wash rack area would be essential in bringing more events to Iron County. Most equine shows require the participants to wash their horses daily and sometimes more than once, same with the livestock shows. The wash rack will have a heated area that can be used in the colder months. Equine owners such as the Reining, Cutting, Quarter Horse, and Sr. Pro tend to invest lots of money and would likely utilize the airport and hotels. Communities have realized that these patrons will spend a significant amount of money attending these events.

#### Warmup Arena

The addition would be a very impressive selling point for producers, participants, and spectators. Most arena facilities have a warmup arena, and it is a significant draw to hosting events. We have expanded our stalls to be adequate but are currently lacking indoor accommodation; the largest and most important being the warmup arena.

As an example, the Witch Fest barrel race held in October, is one of our larger events that has roughly 340 horses, 387 participants of which 36 are residents and 351 are nonresidents. This brings in approximately 967 people, most of these stay at hotels. Many of these people dined three times a day. One hundred percent of the people that responded to a questionnaire said that they spent an average of \$200 at other stores during their stay such as Walmart, Ace, the grocery store etc... One hundred percent of responses stated they filled up with fuel before returning home or on arrival. The average spent per person was \$190 per day. The producer received responses from 261 participants out of 387. They all rated the stay in Iron County as excellent and the facilities and event as excellent. In 2023 the weather was great, in 2022 we received a huge snowstorm and the event received complaints. The event producer has said with the addition of covered stalls and the potential addition of a warmup arena she would not be worried about her races in the future. Not having a covered warmup arena is a big concern if the weather is bad. She would like to bring two more events to the Cross Hollow Arenas if we have the addition, that would be scheduled in the months of November and March.

There are several individuals, organizations, and private businesses who have or are willing to commit funds to help with the expansion of the Cross Hollow Arenas. Jean Lopour has given \$500,000, with more donations committed (see attached reference letter). The Livestock show has committed \$100,000 to the expansion project. Local contractors have offered in-kind donations as well as several private businesses both with monetary and in-kind donations.

Our belief is that having a multi-use facility that can be used for a plethora of events such as festivals, meetings, weddings, equine events, livestock shows, and more will help enhance our community for generations to come.

1. **Community Impact:** The proposed arena expansion will be a significant benefit to the community by providing a modern and safe venue for local events, including but not limited to, school and town fairs, community meetings, and special events. The arena will also provide a safe and accessible space for local youth organizations, such as 4-H and FFA, to host their annual events. The proposed arena will also provide a space for local businesses to host their annual events, such as the annual Christmas market and the annual town fair.

2. **Local Businesses:** The proposed arena expansion will be a significant benefit to local businesses by providing a modern and safe venue for local events, including but not limited to, school and town fairs, community meetings, and special events. The arena will also provide a safe and accessible space for local youth organizations, such as 4-H and FFA, to host their annual events. The proposed arena will also provide a space for local businesses to host their annual events, such as the annual Christmas market and the annual town fair.

3. **Local Government:** The proposed arena expansion will be a significant benefit to local government by providing a modern and safe venue for local events, including but not limited to, school and town fairs, community meetings, and special events. The arena will also provide a safe and accessible space for local youth organizations, such as 4-H and FFA, to host their annual events. The proposed arena will also provide a space for local businesses to host their annual events, such as the annual Christmas market and the annual town fair.

4. **Local Residents:** The proposed arena expansion will be a significant benefit to local residents by providing a modern and safe venue for local events, including but not limited to, school and town fairs, community meetings, and special events. The arena will also provide a safe and accessible space for local youth organizations, such as 4-H and FFA, to host their annual events. The proposed arena will also provide a space for local businesses to host their annual events, such as the annual Christmas market and the annual town fair.



PO BOX 684 CEDAR CITY, UT 84721 435-559-4145

April 3, 2023

Cedar City Mayor, Council, and Manager:

The Southwest Junior Livestock Show (SWJLS) is pleased to continue the partnership with the City that was started many years ago. We recognize the benefit to the Agriculture community and the City as well, from an addition to the Diamond Z arena.

The SWJLS board met and pledged \$100,000 to assist with the addition that is currently being planned at the arena. We are certain it will draw more events and visitors to our area.

Thank you for your continued support, and we look forward to the additional amenities.

Sincerely:

Robert S. Cox

CEDAR CITY CORPORATION  
BUDGET

ACCT #	DESCRIPTION	ACTUAL FY19/20	ACTUAL FY20/21	ACTUAL FY21/22	ACTUAL FY22/23	ADOPTED FY23/24	Revised FY23/24	\$ Change	% Change
<b>GENERAL FUND</b>									
<b>GENERAL FUND REVENUE</b>									
1031 TAX REVENUE									
1031100	CURRENT YEAR PROPERTY TAXES	4,375,450	4,745,002	4,827,132	5,263,309	5,096,000	5,096,000	-	0%
1031110	CURRENT YEAR PROPERTY TAXES-BOND	527,900	527,900	507,483	507,483	507,483	507,483	-	0%
1031200	PRIOR YEAR PROPERTY TAXES	229,777	251,595	300,989	170,526	269,000	269,000	-	0%
1031300	SALES & USE TAXES	8,130,767	9,927,182	11,612,238	12,295,404	11,763,858	11,763,858	-	0%
1031310	MUNICIPAL ENERGY SALES TAX	96,199	78,679	123,032	175,064	78,000	78,000	-	0%
1031410	ELECTRIC FRANCHISE TAX	1,743,209	1,838,085	1,919,290	1,946,279	1,838,000	1,838,000	-	0%
1031420	TV FRANCHISE TAX	39,255	10,843	10,237	-	10,000	10,000	-	0%
1031430	GAS FRANCHISE TAX	534,853	558,231	644,781	993,746	558,000	558,000	-	0%
1031440	TELECOMMUNICATIONS TAX	263,927	232,020	224,040	224,239	232,000	232,000	-	0%
1031700	FEES-IN-LIEU OF TAXES	422,644	471,952	525,218	504,664	471,000	471,000	-	0%
1031900	INTEREST-DELINQUENT TAXES	10,244	8,413	64,370	8,642	8,000	8,000	-	0%
1031	TOTAL TAXES	16,374,226	18,649,902	20,758,809	22,089,357	20,831,341	20,831,341	0	0%
1032 LICENSE & PERMIT REVENUE									
1032100	BUSINESS LICENSES	209,800	212,246	234,538	235,658	200,000	200,000	-	0%
1032110	ALCOHOL & BEVERAGE PERMITS	10,022	8,799	9,034	11,820	7,000	7,000	-	0%
1032120	RESIDENTIAL RENTAL LICENSES	20,580	22,589	22,253	27,286	18,500	18,500	-	0%
1032210	BUILDING PERMITS	1,279,333	1,707,761	1,865,508	1,152,577	600,000	600,000	-	0%
1032250	ANIMAL LICENSES	755	1,366	810	273	2,000	2,000	-	0%
1032290	BICYCLE LICENSES	-	2	-	-	-	-	-	-
1032	TOTAL LICENSES & PERMITS	1,520,490	1,952,763	2,132,144	1,427,614	827,500	827,500	0	0%
1033 INTERGOVERNMENTAL REVENUE									
1033126	FED GRANT-FEMA FIRE	622,091	-	-	-	-	-	-	-
1033132	FED GRANT-DRUG FREE COMMUNITY	25,000	12,500	(24,900)	-	-	-	-	-
1033191	FED GRANT-SAFE STREETS	-	-	-	-	52,000	-	(52,000)	-100%
1033410	STATE GRANT-EDC	5,000	-	-	10,000	-	-	-	-
1033411	STATE GRANT-CLG	-	-	-	-	-	4,250	4,250	-
1033414	STATE GRANT-HISTORICAL SOCIETY	-	-	-	54,200	-	-	-	-
1033421	STATE GRANT-WILDLAND FIRE	9,910	10,000	9,980	10,000	-	-	-	-
1033422	STATE GRANT-HAZMAT	4,000	8,500	16,125	-	-	9,532	9,532	-
1033423	STATE GRANT-MENTAL HEALTH	-	-	-	10,604	-	-	-	-
1033424	STATE GRANT-EMS FIRE	-	-	-	-	-	-	-	-
1033424	STATE GRANT-ICAC	-	-	13,232	695	-	16,765	16,765	-
1033426	STATE GRANT-HIGHWAY SAFETY	15,000	15,000	-	-	-	-	-	-
1033427	STATE GRANT-JAG	-	9,000	-	-	-	-	-	-
1033428	STATE GRANT-ADF ALCOHOL & DRUG	-	-	-	-	-	15,000	15,000	-
1033429	STATE GRANT-FIRST RESPONDER MH	-	-	-	-	-	4,413	4,413	-
1033430	STATE GRANT-SIDEWALKS	66,381	-	-	42,850	-	-	-	-
1033431	STATE GRANT-STREETS	93,200	18,400	-	-	-	-	-	-
1033474	STATE GRANT-DCC LIBRARY GRANT	11,910	9,300	23,016	9,558	10,000	10,000	-	0%
1033476	STATE GRANT-TRAIL	-	-	2,057,171	2,057,171	341,640	341,640	-	0%
1033494	STATE GRANT-ARPA	-	-	-	-	-	-	-	-
1033495	STATE GRANT-CARES	1,006,261	1,901,834	-	-	-	-	-	-
1033496	STATE GRANT-CDBG HOUSING AUTHORITY	300,000	300,000	209,286	265,714	-	-	-	-
1033497	STATE GRANT-CDBG TURN SERVICES	128,968	-	-	-	-	-	-	-
1033498	STATE GRANT-HOMELESS MITIGATION	-	-	-	123,530	-	-	-	-
1033560	CLASS "C" ROAD ALLOTMENT	1,510,016	1,682,488	1,751,175	1,902,080	1,682,000	1,682,000	-	0%
1033580	STATE LIQUOR FUND ALLOTMENT	44,345	49,923	53,375	63,971	56,000	61,021	5,021	9%
1033810	IRON COUNTY-ECONOMIC DEVELOPMENT	108,542	54,750	63,000	63,000	50,000	50,000	-	0%
1033812	IRON COUNTY-CEMETERY CARE	500	250	250	250	250	250	-	0%
1033820	IRON COUNTY-FIRE AGREEMENT	845,262	542,061	558,432	642,927	500,000	500,000	-	0%
1033824	IRON SCHOOL DISTRICT-SCHOOL RESOURCE	62,983	265,606	168,046	316,246	83,670	83,670	-	0%
1033870	IRON COUNTY-RECREATION	694,388	64,508	79,200	536,561	187,485	273,647	86,162	46%
1033871	IRON COUNTY-LIBRARY	127,116	137,146	135,813	146,248	125,000	125,000	-	0%
1033920	ENOCH-FIRE AGREEMENT	128,080	157,359	162,069	202,325	130,000	130,000	-	0%
1033921	KANARRAVILLE-FIRE AGREEMENT	16,203	13,128	13,395	15,623	10,000	10,000	-	0%
1033	TOTAL INTERGOVERNMENTAL REVENUE	5,825,155	5,096,169	5,288,665	6,473,553	3,228,045	3,317,188	89,143	4%

CEDAR CITY CORPORATION  
BUDGET

ACCT #	DESCRIPTION	ACTUAL FY19/20	ACTUAL FY20/21	ACTUAL FY21/22	ACTUAL FY22/23	ADOPTED FY23/24	Revised FY23/24	\$ Change	% Change
<b>1034 CHARGES FOR SERVICES</b>									
1034100	ADMINISTRATIVE CHARGES	764,268	855,070	872,793	954,702	1,056,159	1,056,159	-	0%
1034130	ZONING & BOARD OF ADJUSTMENT FEES	2,346	3,687	49,103	16,400	1,000	1,000	-	0%
1034131	SUBDIVISION FILING FEES	59,180	39,805	8,685	3,825	1,000	1,000	-	0%
1034132	SUBDIVISION PLAT CHECKING FEES	29,537	50,769	52,868	41,019	-	-	-	-
1034133	SUBDIVISION INSPECTION FEES	53,983	127,640	184,892	134,786	-	-	-	-
1034150	SALE OF MAPS & PUBLICATIONS	249	919	3,933	4,092	1,200	1,200	-	0%
1034210	POLICE OVERTIME REIMBURSEMENT	6,822	14,956	13,367	23,314	-	14,663	14,663	-
1034211	POLICE MISC REIMBURSEMENT	83,525	30,022	69,794	71,179	-	60,394	60,394	-
1034212	FALSE ALARM FEES	3,640	1,195	600	1,200	1,000	1,000	-	0%
1034213	POLICE REPORTS & REGISTRATIONS	10,582	10,287	11,864	11,651	5,000	5,000	-	0%
1034214	TRAFFIC SCHOOL FEES	1,955	-	-	-	4,000	4,000	-	0%
1034217	ECONOMIC DEVELOPMENT MISC.	2,834	5,385	5,688	42,419	-	3,500	3,500	-
1034221	FIRE MISC REIMBURSEMENT	411,390	406,734	309,551	76,602	-	213,447	213,447	-
1034250	ANIMAL POUND FEES	38,696	23,022	27,215	18,424	29,100	29,100	-	0%
1034310	ENGINEERING MISC REIMBURSEMENT	6,286	6,150	18,000	-	-	-	-	-
1034311	STREET MISC REIMBURSEMENT	44,616	3,837	16,022	156,108	-	-	-	-
1034312	ROAD BREAK FEES	3,134	3,778	1,275	1,875	1,000	1,000	-	0%
1034325	PARKING PERMITS	133	89	60	75	-	-	-	-
1034730	PARK & FIELD RESERVATION FEES	21,715	38,463	36,214	56,188	20,000	20,000	-	0%
1034732	BASKETBALL-YOUTH	29,344	28,407	29,679	15,575	20,000	20,000	-	0%
1034734	FLAG FOOTBALL-YOUTH	10,229	14,026	11,741	25,473	6,000	6,000	-	0%
1034735	SOCCER	-	1,700	1,065	-	-	-	-	-
1034736	VOLLEYBALL-ADULT	9,806	9,345	13,695	11,349	6,500	6,500	-	0%
1034738	PARKS MISC REIMBURSEMENT	7,234	3,538	4,087	1,202	-	-	-	-
1034739	T-BALL MACHINE PITCH	9,344	24,533	26,844	24,403	18,000	18,000	-	0%
1034741	SOFTBALL-ADULT	18,740	19,698	28,232	29,475	17,500	17,500	-	0%
1034742	VOLLEYBALL-YOUTH	5,466	9,111	8,397	3,941	6,500	6,500	-	0%
1034743	DANCE FEES	-	-	-	730	-	-	-	-
1034744	LEISURE SERVICES PROGRAM REVENUE	8,364	2,930	-	63	10,000	10,000	-	0%
1034754	CROSS HOLLOW EVENT CENTER USE FEES	44,071	47,771	110,671	134,271	35,000	35,000	-	0%
1034755	HERITAGE CENTER USE FEES	126,544	95,335	149,349	146,828	142,000	142,000	-	0%
1034780	LIBRARY FEES	9,132	10,659	11,032	10,385	12,000	12,000	-	0%
1034810	SALE OF CEMETERY LOTS	60,738	102,449	128,952	116,881	30,000	30,000	-	0%
1034830	INTERMENTS	41,325	51,782	64,035	56,635	26,000	26,000	-	0%
1034	<b>TOTAL CHARGES FOR SERVICES</b>	<b>1,925,228</b>	<b>2,043,093</b>	<b>2,269,702</b>	<b>2,191,070</b>	<b>1,448,959</b>	<b>1,740,963</b>	<b>292,004</b>	<b>22%</b>
<b>1035 FINES &amp; FORFEITURES</b>									
1035110	COURT FEES & FINES	157,353	154,080	155,334	181,140	150,000	150,000	-	0%
1035120	LIBRARY FINES	11,360	12,817	5,853	5,275	11,500	11,500	-	0%
1035230	RESTITUTION	3,154	2,559	391	18,723	2,000	2,000	-	0%
1035	<b>TOTAL FINES &amp; FORFEITURES</b>	<b>171,868</b>	<b>169,456</b>	<b>161,578</b>	<b>205,139</b>	<b>163,500</b>	<b>163,500</b>	<b>0</b>	<b>0%</b>
<b>1036 MISCELLANEOUS REVENUE</b>									
1036100	INTEREST EARNINGS	127,410	52,040	77,911	535,039	50,000	50,000	-	0%
1036200	RENTS-LA FIESTA & MCO TIRE	11,593	11,359	10,627	14,904	13,050	13,050	-	0%
1036201	RENTS-JETT LAND LEASE	2,400	2,863	2,200	600	3,855	3,855	-	0%
1036400	SALE OF FIXED ASSETS	28,048	168,315	53,548	38,385	-	-	-	-
1036401	SALE OF LIBRARY BOOKS	3,710	5,606	6,613	6,460	5,800	5,800	-	0%
1036800	CAPITAL LEASE PROCEEDS	18,168	18,535	19,004	19,462	18,000	18,000	-	0%
1036900	SUNDRY REVENUES	74,828	141,237	21,043	24,177	-	-	-	-
1036910	CASH OVER/SHORT	3,466	1,252	100	(17)	-	-	-	-
1036	<b>TOTAL MISCELLANEOUS REVENUE</b>	<b>269,623</b>	<b>401,208</b>	<b>191,046</b>	<b>639,009</b>	<b>90,705</b>	<b>90,705</b>	<b>0</b>	<b>0%</b>

CEDAR CITY CORPORATION  
BUDGET

NOTARIZED BY: [Signature] DATE: [Signature]

ACCT #	DESCRIPTION	ACTUAL FY19/20	ACTUAL FY20/21	ACTUAL FY21/22	ACTUAL FY22/23	ADOPTED FY23/24	Revised FY23/24	\$ Change	% Change
<b>1038 CONTRIBUTIONS &amp; TRANSFERS</b>									
1038103	TRANS FROM CAPITAL IMPROVEMENT	1,096,871	248,512	211,000	860,000	2,459,485	4,396,120	1,936,635	79%
1038104	TRANS FROM RAP TAX	255,838	18,349	81,488	719,343	-	1,721,989	1,721,989	-
1038121	TRANS FROM PUBLIC WORKS FACILITIES	20,837	20,255	1,964	1,335	17,687	17,687	-	0%
1038710	PRIVATE GRANTS-ECONOMIC DEV	36,892	6,463	-	15,000	-	-	-	-
1038711	PRIVATE GRANTS-ADMINISTRATION	-	-	2,000	23,126	-	-	-	-
1038720	PRIVATE GRANTS-POLICE	-	1,200	-	-	-	1,910	1,910	-
1038721	PRIVATE GRANTS-FIRE	1,528	-	4,900	-	-	-	-	-
1038722	PRIVATE GRANTS-ANIMAL CONTROL	-	204	205	25,135	-	8,817	8,817	-
1038770	PRIVATE GRANTS-PARKS	600	50	3,250	2,500	-	-	-	-
1038771	PRIVATE GRANTS-RECREATION	-	-	7,701	2,500	-	-	-	-
1038773	PRIVATE GRANTS-LIBRARY	128	240	24,171	6,526	-	-	-	-
1038774	PRIVATE GRANTS-CROSS HOLLOWS	100,000	-	200,000	120,000	-	-	-	-
1038900	FUND BALANCE-APPROPRIATED	-	-	-	-	1,014,000	3,574,708	2,560,708	253%
<b>1038</b>	<b>TOTAL CONTRIBUTIONS &amp; TRANSFERS</b>	<b>1,512,693</b>	<b>295,274</b>	<b>536,678</b>	<b>1,775,465</b>	<b>3,491,172</b>	<b>9,721,231</b>	<b>6,230,059</b>	<b>588%</b>
	<b>TOTAL GENERAL FUND REVENUE</b>	<b>27,599,283</b>	<b>28,607,865</b>	<b>31,338,622</b>	<b>34,801,205</b>	<b>30,081,222</b>	<b>36,692,428</b>		

CEDAR CITY CORPORATION  
BUDGET

ACCT #	DESCRIPTION	ACTUAL FY19/20	ACTUAL FY20/21	ACTUAL FY21/22	ACTUAL FY22/23	ADOPTED FY23/24	Revised FY23/24	\$ Change	% Change
<u>GENERAL FUND EXPENDITURES</u>									
1041	ADMINISTRATION								
1041110	SALARIES & WAGES-PERM	668,062	731,353	794,611	852,586	906,126	906,126	-	0%
1041111	OVERTIME-PERM	5,681	5,642	17,607	8,684	7,500	7,500	-	0%
1041120	SALARIES & WAGES-TEMP	4,760	4,268	1,573	3,358	15,000	15,000	-	0%
1041123	SOCIAL SECURITY-TEMP	364	956	120	257	1,148	1,148	-	0%
1041131	SOCIAL SECURITY-PERM	50,481	55,464	60,755	64,886	69,893	69,893	-	0%
1041132	EMPLOYEE INSURANCE	168,304	148,040	163,344	166,827	179,684	179,684	-	0%
1041133	STATE RETIREMENT	116,824	126,313	138,275	143,327	153,202	153,202	-	0%
1041134	WORKERS COMPENSATION	5,075	5,409	6,386	5,838	5,760	5,760	-	0%
1041135	UNEMPLOYMENT INSURANCE	722	501	1,151	1,599	2,495	2,495	-	0%
1041136	EXECUTIVE PACKAGE	4,800	4,800	4,800	4,800	4,800	4,800	-	0%
1041137	DRUG TESTING	3,005	4,481	3,884	3,498	5,515	5,515	-	0%
1041138	EMPLOYEE HEALTH	2,302	2,557	1,913	1,330	4,754	4,754	-	0%
1041210	SUBSCRIPTIONS & MEMBERSHIPS	21,038	20,925	26,897	26,681	30,000	30,000	-	0%
1041220	PUBLIC NOTICES	5,645	5,058	431	377	6,000	6,000	-	0%
1041221	NEWSLETTER	5,107	7,414	7,825	5,889	19,000	19,000	-	0%
1041230	TRAVEL & TRAINING	20,532	9,859	20,876	21,002	28,500	28,500	-	0%
1041240	OFFICE SUPPLIES & EXPENSE	32,112	29,729	26,185	30,764	28,320	28,320	-	0%
1041252	EQUIPMENT MAINTENANCE	4,758	6,003	6,252	7,251	13,882	13,882	-	0%
1041280	TELEPHONE	6,907	7,458	7,490	7,794	10,200	10,200	-	0%
1041281	INTERNET	-	-	-	-	6,000	6,000	-	0%
1041310	PROF & TECH SERVICES	21,758	1,918	4,000	840	26,000	26,000	-	0%
1041311	PROF SERVICES-AUDITING	16,135	11,999	8,100	7,999	15,499	15,499	-	0%
1041312	COMPUTER & TECH SERVICES	10,530	29,455	32,531	37,552	151,936	151,936	-	0%
1041313	REVERSE 911 SERVICES	12,090	12,453	12,453	12,453	15,000	15,000	-	0%
1041320	BOARDS & COMMISSIONS	2,369	2,246	116	-	5,800	5,800	-	0%
1041325	YOUTH CITY COUNCIL	(52)	-	-	3,910	5,000	5,000	-	0%
1041330	ELECTIONS	44,247	-	56,922	127	75,000	75,000	-	0%
1041510	INSURANCE & SURETY BOND	46,905	52,666	51,569	57,995	60,205	60,205	-	0%
1041511	LEGAL CLAIMS	-	-	-	-	1,700	1,700	-	0%
1041610	SUNDAY	3,837	2,878	4,885	7,234	7,000	7,000	-	0%
1041611	EMPLOYEE RECOGNITION	-	-	626	909	1,500	1,500	-	0%
1041612	SALES TAX	196	322	330	375	300	300	-	0%
1041613	EXECUTIVE DISCRETION	18,557	9,960	10,680	29,968	30,000	30,000	-	0%
1041740	CAP OUTLAY-EQUIPMENT	1,303,051	1,300,125	1,472,588	1,516,109	1,892,719	1,892,719	0	0.00%
1041951	STATE GRANT-CDBG HOUSING AUTHORITY	300,000	300,000	-	47,596	-	-		
1041952	STATE GRANT-HISTORICAL SOCIETY	-	8,852	209,286	-	-	-		
1041953	STATE GRANT-CDBG TURN SERVICES	124,591	-	-	-	-	-		
1041954	STATE GRANT-CARES	-	1,275,511	-	-	-	-		
1041955	STATE GRANT-HOMELESS MITIGATION	-	-	-	123,530	-	-		
1041	TOTAL EXPENDITURES	1,769,441	2,884,488	1,681,874	1,952,949	1,892,719	1,892,719		

CEDAR CITY CORPORATION  
BUDGET

ACCT #	DESCRIPTION	ACTUAL FY19/20	ACTUAL FY20/21	ACTUAL FY21/22	ACTUAL FY22/23	ADOPTED FY23/24	Revised FY23/24	\$ Change	% Change
<b>1042 CITY BUILDING</b>									
1042110	SALARIES & WAGES-PERM	10,648	11,964	13,771	15,185	16,343	16,343	-	0%
1042120	SALARIES & WAGES-TEMP	11,912	19,737	23,157	25,188	30,542	30,542	-	0%
1042123	SOCIAL SECURITY-TEMP	911	881	1,772	1,906	2,337	2,337	-	0%
1042131	SOCIAL SECURITY-PERM	777	878	1,016	1,158	1,250	1,250	-	0%
1042132	EMPLOYEE INSURANCE	3,104	3,110	3,182	2,380	2,416	2,416	-	0%
1042133	STATE RETIREMENT	2,241	2,210	2,544	2,729	2,937	2,937	-	0%
1042134	WORKERS COMPENSATION	254	270	323	165	180	180	-	0%
1042135	UNEMPLOYMENT INSURANCE	167	130	287	575	141	141	-	0%
1042251	GAS & OIL	661	535	955	892	1,495	1,495	-	0%
1042252	EQUIPMENT MAINTENANCE	3,558	6,357	39,335	25,526	41,000	41,000	-	0%
1042261	JANITORIAL SUPPLIES	4,625	5,230	5,084	4,815	8,000	8,000	-	0%
1042262	BUILDING & GROUND MAINTENANCE	16,729	18,625	22,649	19,188	20,000	20,000	-	0%
1042263	PARKING ASSESSMENT	2,926	2,844	2,844	3,008	4,300	4,300	-	0%
1042270	UTILITIES	42,473	55,873	42,047	47,991	50,000	50,000	-	0%
1042280	TELEPHONE	860	909	598	682	700	700	-	0%
1042480	SPECIAL DEPARTMENT SUPPLIES	-	188	-	-	500	500	-	0%
1042510	INSURANCE & SURETY BOND	8,732	10,793	12,305	14,101	16,566	16,566	-	0%
1042610	SUNDRY	-	-	-	-	500	500	-	0%
		110,578	140,534	171,869	165,489	199,207	199,207	0	0.00%
1042730	CAP OUTLAY-IMPROVEMENTS	-	-	122,612	56,943	-	120,077		
1042740	CAP OUTLAY-EQUIPMENT	-	-	-	-	-	135,000		
<b>1042</b>	<b>TOTAL EXPENDITURES</b>	<b>110,578</b>	<b>140,534</b>	<b>294,482</b>	<b>222,432</b>	<b>199,207</b>	<b>454,284</b>		
<b>1044 LEGAL</b>									
1044110	SALARIES & WAGES-PERM	221,934	231,983	262,854	274,435	286,306	286,306	-	0%
1044131	SOCIAL SECURITY-PERM	16,216	17,031	19,386	20,036	21,902	21,902	-	0%
1044132	EMPLOYEE INSURANCE	64,500	64,548	67,938	62,163	70,978	70,978	-	0%
1044133	STATE RETIREMENT	40,991	42,847	48,549	47,235	51,449	51,449	-	0%
1044134	WORKERS COMPENSATION	2,664	3,130	3,570	3,574	3,240	3,240	-	0%
1044135	UNEMPLOYMENT INSURANCE	216	139	369	503	859	859	-	0%
1044210	SUBSCRIPTIONS & MEMBERSHIPS	6,021	5,444	7,484	5,661	6,000	6,000	-	0%
1044230	TRAVEL & TRAINING	1,207	598	1,957	1,740	3,500	3,500	-	0%
1044240	OFFICE SUPPLIES & EXPENSE	1,002	1,116	2,467	1,727	5,000	5,000	-	0%
1044252	EQUIPMENT MAINTENANCE	-	-	-	-	1,500	1,500	-	0%
1044280	TELEPHONE	1,849	1,664	1,976	2,087	1,600	1,600	-	0%
1044310	PROF & TECH SERVICES	20,000	23,000	24,000	31,042	63,000	63,000	-	0%
1044312	COMPUTER & TECH SERVICES	1,840	1,504	1,677	6,834	6,059	6,059	-	0%
1044611	EMPLOYEE RECOGNITION	-	-	296	327	450	450	-	0%
1044620	WITNESS FEES	1,239	1,613	2,503	1,809	5,000	5,000	-	0%
		379,680	394,618	445,027	459,173	526,843	526,843	0	0.00%
<b>1044</b>	<b>TOTAL EXPENDITURES</b>	<b>379,680</b>	<b>394,618</b>	<b>445,027</b>	<b>459,173</b>	<b>526,843</b>	<b>526,843</b>		

CEDAR CITY CORPORATION  
BUDGET

ACCT #	DESCRIPTION	ACTUAL FY19/20	ACTUAL FY20/21	ACTUAL FY21/22	ACTUAL FY22/23	ADOPTED FY23/24	Revised FY23/24	\$ Change	% Change
<b>1053 COMMUNITY PROMOTIONS</b>									
1053630	COMMUNITY EVENT PROMOTIONS	2,299	5,572	745	11,525	10,000	10,000	-	0%
1053635	FESTIVAL PROMOTIONS	2,683	5,446	5,677	4,321	20,516	20,516	-	0%
1053645	CITY IMAGE CAMPAIGN	14,535	8,119	6,950	104,422	40,000	40,000	-	0%
1053661	YOUTH VOLUNTEER CENTER	-	-	5,000	5,000	5,000	5,000	-	0%
1053665	CHAMBER CONTRIBUTION	4,000	4,000	4,000	4,000	5,000	5,000	-	0%
1053666	FAMILY SUPPORT CENTER	-	2,500	5,000	10,000	15,000	15,000	-	0%
1053667	CARE & SHARE CONTRIBUTION	6,000	10,000	10,000	10,000	15,000	15,000	-	0%
1053668	CANYON CREEK CONTRIBUTION	10,000	10,000	10,000	10,000	15,000	15,000	-	0%
1053669	CHILDREN'S JUSTICE CONTRIBUTION	10,000	-	10,000	10,000	15,000	15,000	-	0%
1053670	CHRISTMAS LIGHTS	592	-	-	-	17,000	17,000	-	0%
1053671	MAIN STREET DECORATION SUPPORT	1,430	-	500	789	3,000	3,000	-	0%
1053680	FIREWORKS	16,500	21,388	21,388	21,388	21,500	21,500	-	0%
<b>1053</b>	<b>TOTAL EXPENDITURES</b>	<b>68,039</b>	<b>67,025</b>	<b>79,260</b>	<b>191,445</b>		<b>182,016</b>	<b>182,016</b>	<b>0 0.00%</b>
<b>1060 ECONOMIC DEVELOPMENT</b>									
1060110	SALARIES & WAGES-PERM	112,994	117,389	187,949	231,492	249,798	249,798	-	0%
1060111	OVERTIME-PERM	1,115	480	37	1,265	1,500	1,500	-	0%
1060131	SOCIAL SECURITY-PERM	8,301	8,633	13,952	17,274	19,224	19,224	-	0%
1060132	EMPLOYEE INSURANCE	42,784	38,907	54,201	62,071	65,014	65,014	-	0%
1060133	STATE RETIREMENT	20,214	21,770	33,806	40,442	43,668	43,668	-	0%
1060134	WORKERS COMPENSATION	1,269	1,207	1,572	2,844	2,700	2,700	-	0%
1060135	UNEMPLOYMENT INSURANCE	139	85	322	471	754	754	-	0%
1060210	SUBSCRIPTIONS & MEMBERSHIPS	10,176	10,751	47,847	18,810	22,650	22,650	-	0%
1060230	TRAVEL & TRAINING	3,053	2,950	12,418	16,780	14,250	14,250	-	0%
1060240	OFFICE SUPPLY & EXPENSE	5,362	3,478	8,761	4,669	6,000	6,000	-	0%
1060241	WEB SITE MAINTENANCE	11,276	11,724	12,424	17,566	27,000	27,000	-	0%
1060242	GRAPHIC DESIGN	8,147	7,149	2,489	356	9,000	9,000	-	0%
1060251	GAS & OIL	788	251	699	769	2,760	2,760	-	0%
1060252	EQUIPMENT MAINTENANCE	18	403	200	139	1,659	1,659	-	0%
1060253	LEASE & RENT PAYMENTS	-	270	-	-	900	900	-	0%
1060265	BILLBOARD MAINTENANCE	-	270	540	-	600	600	-	0%
1060266	FREEWAY SIGN MAINTENANCE	-	-	-	828	3,290	3,290	-	0%
1060270	UTILITIES	1,434	1,739	1,482	1,326	4,200	4,200	-	0%
1060280	TELEPHONE	1,572	1,005	1,596	1,706	1,200	1,200	-	0%
1060312	COMPUTER & TECH SERVICES	1,207	953	1,675	1,895	706	706	-	0%
1060510	INSURANCE & SURETY BONDS	144	143	154	155	161	161	-	0%
1060611	EMPLOYEE RECOGNITION	19,708	-	246	446	450	450	-	0%
1060614	ECONOMIC INCENTIVE OBLIGATIONS	-	25,037	2,452	10,196	25,000	25,000	-	0%
1060620	COMMUNITY PROMOTION & RECRUITING	26,185	18,771	23,813	17,626	25,000	28,500	3,500	14%
		<b>275,886</b>	<b>273,366</b>	<b>408,636</b>	<b>449,126</b>	<b>527,484</b>	<b>530,984</b>	<b>3,500</b>	<b>0.66%</b>
<b>1060</b>	<b>TOTAL EXPENDITURES</b>	<b>275,886</b>	<b>273,366</b>	<b>414,700</b>	<b>466,845</b>		<b>527,484</b>	<b>545,984</b>	

CEDAR CITY CORPORATION  
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ACCT #	DESCRIPTION	ACTUAL FY19/20	ACTUAL FY20/21	ACTUAL FY21/22	ACTUAL FY22/23	ADOPTED FY23/24	Revised FY23/24	\$ Change	% Change
1070	POLICE DEPARTMENT								
1070110	SALARIES & WAGES-PERM	2,286,164	2,331,527	2,781,438	3,274,257	3,644,132	3,644,132	-	0%
1070111	OVERTIME-PERM	137,875	155,303	184,823	189,238	125,000	160,616	35,616	28%
1070120	WAGES-PART TIME & GUARD	11,763	18,618	38,767	29,258	53,193	53,193	-	0%
1070123	SOCIAL SECURITY-TEMP	900	1,424	2,977	2,252	4,069	4,069	-	0%
1070131	SOCIAL SECURITY-PERM	182,267	187,906	220,996	263,183	288,339	291,063	2,724	1%
1070132	EMPLOYEE INSURANCE	771,024	794,963	836,033	867,721	1,048,181	1,048,181	-	0%
1070133	STATE RETIREMENT	648,027	710,393	821,681	970,057	1,161,023	1,173,741	12,718	1%
1070134	WORKERS COMPENSATION	34,382	34,944	43,311	47,833	48,600	48,600	-	0%
1070135	UNEMPLOYMENT INSURANCE	3,255	2,353	6,157	10,074	11,467	11,574	107	1%
1070210	SUBSCRIPTIONS & MEMBERSHIPS	1,902	3,560	4,639	5,078	3,895	3,895	-	0%
1070220	PUBLIC NOTICES	985	582	104	151	1,425	1,425	-	0%
1070231	TRAVEL & TRAINING-ADMIN	7,585	11,140	15,394	11,703	11,500	11,500	-	0%
1070232	TRAVEL & TRAINING-DETECTIVES	7,537	11,108	7,994	2,232	7,500	7,500	-	0%
1070233	TRAVEL & TRAINING-PATROL	18,482	18,518	36,354	35,240	28,287	28,287	-	0%
1070234	TRAVEL & TRAINING-TACT TEAM	1,890	1,295	2,416	1,860	4,750	4,750	-	0%
1070235	TRAVEL & TRAINING-K9	1,606	-	3,320	2,806	2,000	2,000	-	0%
1070240	OFFICE SUPPLY & EXPENSE	5,990	4,855	9,629	5,825	8,410	8,410	-	0%
1070241	K9-EQUIPMENT	797	948	2,150	2,832	750	1,150	400	53%
1070242	PRINTING	4,519	4,773	4,324	3,199	3,800	3,800	-	0%
1070243	TACT TEAM EQUIPMENT	101	-	3,699	2,038	1,500	1,500	-	0%
1070244	COPY PAPER	608	798	945	1,230	1,235	1,235	-	0%
1070245	IN-HOUSE TRAINING	1,164	985	3,660	2,821	2,000	2,000	-	0%
1070246	COMPUTER SUPPLIES	10,241	12,024	1,836	2,451	2,000	2,878	878	44%
1070251	GAS & OIL	83,047	86,892	146,538	135,264	174,800	174,800	-	0%
1070252	EQUIPMENT MAINTENANCE	27,740	36,739	41,211	38,878	25,000	25,000	-	0%
1070253	MAINTENANCE-TIRES	11,003	8,175	18,008	11,020	11,000	11,000	-	0%
1070254	MAINTENANCE-RADARS	-	1,534	2,070	2,512	2,100	2,100	-	0%
1070255	MAINTENANCE-RADIOS	4,404	330	60	14,381	14,268	14,268	-	0%
1070280	TELEPHONE	26,083	27,659	31,596	40,395	19,920	19,920	-	0%
1070310	PROF & TECH SERVICES	6,653	22,438	22,652	22,573	37,650	38,615	965	3%
1070311	DISPATCH SERVICE	208,992	240,192	169,686	281,435	299,628	299,628	-	0%
1070312	COMPUTER & TECH SERVICE CONTRACTS	89,871	117,452	119,443	138,401	141,091	146,251	5,160	4%
1070420	WEED ABATEMENT	435	404	-	-	5,000	5,000	-	0%
1070450	SPECIAL PUBLIC SAFETY SUPPLIES	20,810	13,936	18,866	18,600	20,000	20,000	-	0%
1070451	UNIFORM MAINTENANCE	12,440	6,465	5,781	5,306	10,000	10,000	-	0%
1070452	FIREARM SUPPLIES	24,797	8,286	18,832	33,175	19,000	19,000	-	0%
1070453	TRAFFIC SUPPLIES	100	1,130	1,421	113	1,330	1,330	-	0%
1070457	MAJOR INVESTIGATION SUPPLIES	347	208	210	43	950	950	-	0%
1070458	SMALL TOOLS	8,092	7,780	4,080	6,392	4,327	10,841	6,514	151%
1070459	MEDIA SUPPLIES	537	768	1,350	1,395	1,425	1,425	-	0%
1070510	INSURANCE & SURETY BOND	15,244	19,680	13,218	32,211	13,494	15,043	1,549	11%
1070511	LEGAL CLAIMS	28,975	11,003	38,432	18,754	11,372	11,372	-	0%
1070610	SUNDRY	68	-	-	-	190	190	-	0%
1070611	EMPLOYEE RECOGNITION	1,525	10,866	13,843	11,963	10,200	11,700	1,500	15%
1070612	BIKE PATROL MAINTENANCE	165	1,600	2,739	1,191	3,400	3,400	-	0%
1070613	CONFIDENTIAL INFORMANT FEES	300	-	-	-	475	475	-	0%
1070620	UNIFORM PURCHASE	18,812	21,465	30,370	16,071	20,000	20,000	-	0%
1070621	BIKE UNIFORMS	112	601	607	729	855	855	-	0%
1070622	PATCHES & BADGES	2,319	3,268	2,822	2,624	2,125	2,125	-	0%
1070624	BALLISTIC VESTS	17,508	14,040	13,123	17,040	14,347	14,347	-	0%
1070625	CROSSING GUARD SUPPLIES	67	1,176	-	871	735	735	-	0%
1070640	LIQUOR ENFORCEMENT	50,000	44,042	77,892	58,840	50,000	89,990	39,990	80%
1070641	D.A.R.E. AMERICA PROGRAM	6,430	6,032	6,147	5,355	10,000	10,000	-	0%
		4,805,939	5,022,179	5,833,643	6,648,871	7,387,738	7,495,859	108,121	1.46%
1070700	CAP OUTLAY-NON-CAPITAL ASSETS	-	-	-	-	110,000	126,425	-	-
1070740	CAP OUTLAY-EQUIPMENT	37,244	53,256	63,049	245,442	51,000	66,000	-	-
1070741	CAP OUTLAY-VEHICLES	250,074	661,532	373,623	273,778	300,000	366,000	-	-
1070943	FED GRANT-ICAC	-	-	-	8,263	-	9,176	-	-
1070945	FED GRANT-DRUG FREE COMMUNITY	412	-	12,188	-	-	-	-	-
1070954	STATE GRANT-FIRST RESPONDER MH	-	-	-	3,418	-	43,844	-	-
1070956	STATE GRANT-MENTAL HEALTH	-	-	-	10,604	-	-	-	-
1070	TOTAL EXPENDITURES	5,093,670	5,736,967	6,282,503	7,190,376	7,848,738	8,107,304	-	-

CEDAR CITY CORPORATION  
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ACCT #	DESCRIPTION	ACTUAL FY19/20	ACTUAL FY20/21	ACTUAL FY21/22	ACTUAL FY22/23	ADOPTED FY23/24	Revised FY23/24	\$ Change	% Change
1073 FIRE DEPARTMENT									
1073110	SALARIES & WAGES-PERM	628,202	661,292	790,100	851,684	912,900	912,900	-	0%
1073111	OVERTIME-PERM	44,024	48,054	61,384	35,508	55,260	80,556	25,296	46%
1073120	SALARIES & WAGES-TEMP	229,774	252,677	264,891	411,310	458,090	484,137	26,047	6%
1073121	OVERTIME-TEMP	1,386	774	127	59	-	-	-	-
1073123	SOCIAL SECURITY-TEMP	17,774	19,356	20,483	31,796	35,044	37,036	1,992	6%
1073131	SOCIAL SECURITY-PERM	53,219	55,761	65,571	68,608	74,064	75,999	1,935	3%
1073132	EMPLOYEE INSURANCE	177,786	178,715	214,239	210,535	222,585	222,585	-	0%
1073133	STATE RETIREMENT	112,923	121,758	145,550	155,776	178,603	183,323	4,720	3%
1073134	WORKERS COMPENSATION	14,083	15,138	18,779	21,159	23,580	23,580	-	0%
1073135	UNEMPLOYMENT INSURANCE	1,411	864	2,239	3,434	4,279	4,433	154	4%
1073138	EMPLOYEE HEALTH	545	4,809	1,048	225	3,000	3,000	-	0%
1073210	SUBSCRIPTIONS & MEMBERSHIPS	4,790	6,530	5,876	11,991	12,150	12,150	-	0%
1073220	PUBLIC NOTICES	27	208	974	-	200	200	-	0%
1073230	TRAVEL & TRAINING	31,750	36,008	25,721	28,439	22,000	39,681	17,681	80%
1073240	OFFICE SUPPLIES & EXPENSE	4,601	3,675	3,728	7,591	4,250	4,250	-	0%
1073251	GAS & OIL	26,707	25,736	40,427	32,432	34,000	39,192	5,192	15%
1073252	EQUIPMENT MAINTENANCE	54,237	38,826	50,099	69,503	33,720	54,720	21,000	62%
1073253	LEASE & RENT PAYMENTS	3,600	3,600	3,600	-	3,600	3,600	-	0%
1073261	JANITORIAL SUPPLIES	5,247	5,499	5,008	4,710	5,000	5,000	-	0%
1073262	BUILDING & GROUND MAINTENANCE	28,282	18,031	15,691	17,396	15,000	15,000	-	0%
1073270	UTILITIES	19,842	19,806	19,288	26,101	24,000	24,000	-	0%
1073280	TELEPHONE	8,671	9,203	11,179	11,501	8,750	8,750	-	0%
1073310	PROF & TECH SERVICES	1,850	3,659	2,170	6,621	2,800	2,800	-	0%
1073312	COMPUTER & TECH SERVICES	7,485	6,194	7,237	6,410	6,827	6,827	-	0%
1073450	SPECIAL PUBLIC SAFETY SUPPLIES	75,287	35,091	94,591	46,222	37,000	75,616	38,616	104%
1073451	UNIFORM ALLOWANCE	21,082	33,759	34,333	26,942	32,000	32,000	-	0%
1073452	PROTECTIVE CLOTHING	32,251	42,084	40,228	53,370	41,360	41,360	-	0%
1073453	VOLUNTEER INSURANCE	11,383	13,723	11,383	12,136	15,000	15,000	-	0%
1073510	INSURANCE & SURETY BONDS	19,158	18,759	19,986	25,968	24,295	24,295	-	0%
1073511	LEGAL CLAIMS	929	3,589	13,884	21,905	90,000	90,000	-	0%
1073610	SUNDRY	-	-	4,705	7,851	-	-	-	0%
1073611	EMPLOYEE RECOGNITION	225	482	7,869	11,402	9,000	9,000	-	0%
		1,638,535	1,683,657	2,002,386	2,218,580	2,388,357	2,530,990	142,633	5.97%
1073710	CAP OUTLAY-LAND	-	-	-	160,270	-	-	-	-
1073720	CAP OUTLAY-BUILDINGS	44,601	8,600	170,033	20,642	558,000	747,730	-	-
1073740	CAP OUTLAY- EQUIPMENT	-	152,925	156,650	177,961	-	-	-	-
1073741	CAP OUTLAY-VEHICLES	63,351	9,081	687,284	197,241	648,600	1,034,290	-	-
1073940	FED GRANT-FEMA FIRE	704,850	-	-	-	-	-	-	-
1073950	STATE GRANT-WILDLAND	10,281	12,451	13,173	11,672	-	9,532	-	-
1073970	PRIVATE GRANTS	1,473	-	4,900	-	-	-	-	-
1073	TOTAL EXPENDITURES	2,463,090	1,866,715	3,034,426	2,786,366	3,594,957	4,322,542	-	-
1075 BUILDING DEPARTMENT									
1075110	SALARIES & WAGES-PERM	191,433	210,206	291,535	270,950	350,994	350,994	-	0%
1075111	OVERTIME-PERM	-	-	-	-	5,000	5,000	-	0%
1075120	SALARIES & WAGES-TEMP	-	-	4,500	24,270	19,260	19,260	-	0%
1075123	SOCIAL SECURITY-TEMP	-	-	344	1,864	1,473	1,473	-	0%
1075131	SOCIAL SECURITY-PERM	14,214	15,825	21,955	20,270	27,234	27,234	-	0%
1075132	EMPLOYEE INSURANCE	75,461	70,896	91,901	77,376	111,976	111,976	-	0%
1075133	STATE RETIREMENT	33,770	36,423	51,677	48,304	60,904	60,904	-	0%
1075134	WORKERS COMPENSATION	2,537	2,559	3,055	4,231	4,140	4,140	-	0%
1075135	UNEMPLOYMENT INSURANCE	290	212	573	755	1,126	1,126	-	0%
1075210	SUBSCRIPTIONS & MEMBERSHIPS	1,367	1,455	751	2,879	2,500	2,500	-	0%
1075230	TRAVEL & TRAINING	941	3,071	1,738	2,626	3,400	3,400	-	0%
1075240	OFFICE SUPPLIES & EXPENSE	1,878	2,565	4,778	2,864	4,600	4,600	-	0%
1075251	GAS & OIL	3,426	4,035	7,284	6,217	5,520	5,520	-	0%
1075252	EQUIPMENT MAINTENANCE	169	922	1,560	2,006	3,276	3,276	-	0%
1075280	TELEPHONE	3,612	5,495	4,482	4,399	2,860	2,860	-	0%
1075312	COMPUTER & TECH SERVICES	2,413	2,048	2,795	8,905	7,912	7,912	-	0%
1075450	COMPUTER & TECH SERVICE	6,500	6,500	6,500	-	-	-	-	-
1075510	INSURANCE & SURETY BONDS	144	143	154	155	161	161	-	0%
1075610	SUNDRY	-	40	235	-	475	475	-	0%
1075612	BUILDING PERMIT SURCHARGE	10,067	13,869	15,133	9,339	18,000	18,000	-	0%
		348,223	376,263	510,950	487,407	630,811	630,811	0	0.00%
1075	TOTAL EXPENDITURES	348,223	376,263	544,355	487,407	630,811	630,811	-	-

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ACCT #	DESCRIPTION	ACTUAL FY19/20	ACTUAL FY20/21	ACTUAL FY21/22	ACTUAL FY22/23	ADOPTED FY23/24	Revised FY23/24	\$ Change	% Change
<b>1076 ANIMAL CONTROL</b>									
1076110	SALARIES & WAGES-PERM	37,303	32,299	40,157	43,410	46,719	46,719	-	0%
1076111	OVERTIME-PERM	3,074	1,471	2,601	3,078	3,575	3,575	-	0%
1076120	SALARIES & WAGES-TEMP	26,256	27,782	60,742	72,452	107,831	107,831	-	0%
1076123	SOCIAL SECURITY-TEMP	2,009	3,945	4,648	5,543	8,250	8,250	-	0%
1076131	SOCIAL SECURITY-PERM	2,967	680	3,171	3,456	3,848	3,848	-	0%
1076132	EMPLOYEE INSURANCE	13,545	17,869	22,422	22,399	23,457	23,457	-	0%
1076133	STATE RETIREMENT	5,520	5,436	7,133	7,525	8,206	8,206	-	0%
1076134	WORKERS COMPENSATION	888	947	601	671	720	720	-	0%
1076135	UNEMPLOYMENT INSURANCE	127	79	224	427	474	474	-	0%
1076220	PUBLIC NOTICES	479	250	114	424	1,100	1,100	-	0%
1076230	TRAVEL & TRAINING	4,659	345	224	557	3,500	3,500	-	0%
1076240	OFFICE SUPPLIES & EXPENSE	2,286	1,342	1,326	2,848	2,665	2,665	-	0%
1076251	GAS & OIL	5,809	6,942	8,477	7,040	8,625	8,625	-	0%
1076252	EQUIPMENT MAINTENANCE	223	892	1,568	447	1,900	1,900	-	0%
1076253	STERILIZATION	9,046	-	279	261	1,000	1,000	-	0%
1076261	JANITORIAL SUPPLIES	4,886	2,740	4,409	6,220	8,200	8,200	-	0%
1076262	BUILDING & GROUND MAINTENANCE	1,203	1,257	6,094	9,750	3,700	3,700	-	0%
1076270	UTILITIES	11,383	13,935	10,945	15,013	14,500	14,500	-	0%
1076280	TELEPHONE	1,017	1,079	2,560	2,645	2,300	2,300	-	0%
1076310	PROF & TECH SERVICES	2,327	711	-	80	965	965	-	0%
1076312	COMPUTER & TECH SERVICES	1,717	1,396	1,864	2,036	1,559	1,559	-	0%
1076450	SPECIAL PUBLIC SAFETY SUPPLIES	14,659	9,548	17,295	32,479	14,500	31,762	17,262	119%
1076510	INSURANCE & SURETY BONDS	795	840	922	971	1,059	1,059	-	0%
1076620	UNIFORM PURCHASE	672	674	1,298	1,956	1,425	1,425	-	0%
		152,853	132,459	199,071	241,690	270,078	287,340	17,262	6.39%
1076741	CAP OUTLAY-VEHICLES	-	-	-	51,353	-	20,240		
1076	<b>TOTAL EXPENDITURES</b>	<b>152,853</b>	<b>132,459</b>	<b>199,071</b>	<b>293,042</b>	<b>270,078</b>	<b>307,580</b>		
<b>1077 PUBLIC WORKS ADMINISTRATION</b>									
1077110	SALARIES & WAGES-PERM	130,206	136,439	154,590	174,845	172,726	172,726	-	0%
1077131	SOCIAL SECURITY-PERM	10,374	10,851	12,365	13,979	13,214	13,214	-	0%
1077132	EMPLOYEE INSURANCE	17,464	17,480	17,591	16,896	18,283	18,283	-	0%
1077133	STATE RETIREMENT	19,490	20,457	23,253	26,573	30,290	30,290	-	0%
1077134	WORKERS COMPENSATION	1,522	1,623	1,762	1,885	1,800	1,800	-	0%
1077135	UNEMPLOYMENT INSURANCE	145	103	247	339	518	518	-	0%
1077210	SUBSCRIPTIONS & MEMBERSHIPS	-	-	-	896	500	500	-	0%
1077230	TRAVEL & TRAINING	672	(26)	365	170	2,000	2,000	-	0%
1077240	OFFICE SUPPLIES & EXPENSE	2,386	1,734	1,401	2,063	3,000	3,000	-	0%
1077251	GAS & OIL	114	700	5,501	-	1,380	1,380	-	0%
1077252	EQUIPMENT MAINTENANCE	-	1,722	1,587	1,802	2,000	2,000	-	0%
1077280	TELEPHONE	1,797	1,980	2,041	2,090	1,000	1,000	-	0%
1077300	ADMINISTRATION FEE	58,418	101,699	126,404	130,093	122,056	122,056	-	0%
1077312	COMPUTER & TECH SERVICES	1,751	1,450	2,473	1,539	2,994	2,994	-	0%
1077610	SUNDRY	78	134	123	105	500	500	-	0%
1077611	EMPLOYEE RECOGNITION	-	-	610	10	800	800	-	0%
		244,417	296,347	350,314	373,285	373,061	373,061	-	0.00%
1077	<b>TOTAL EXPENDITURES</b>	<b>244,417</b>	<b>296,347</b>	<b>350,314</b>	<b>373,285</b>	<b>373,061</b>	<b>373,061</b>		

CEDAR CITY CORPORATION  
BUDGET

ACCT #	DESCRIPTION	ACTUAL FY19/20	ACTUAL FY20/21	ACTUAL FY21/22	ACTUAL FY22/23	ADOPTED FY23/24	Revised FY23/24	\$ Change	% Change
1078	FLEET AND WAREHOUSE								
1078110	SALARIES & WAGES-PERM	244,124	252,483	286,406	316,656	341,597	341,597		0%
1078111	OVERTIME-PERM	355	297	92	1,327	1,000	1,000		0%
1078131	SOCIAL SECURITY-PERM	18,874	19,385	21,855	24,244	26,209	26,209		0%
1078132	EMPLOYEE INSURANCE	82,708	82,757	80,167	73,049	76,415	76,415		0%
1078133	STATE RETIREMENT	43,141	45,202	51,227	55,267	59,547	59,547		0%
1078134	WORKERS COMPENSATION	3,933	4,047	4,636	3,685	4,680	4,680		0%
1078135	UNEMPLOYMENT INSURANCE	380	241	548	809	1,028	1,028		0%
1078210	SUBSCRIPTIONS & MEMBERSHIPS	4,488	2,868	6,113	6,863	6,000	6,000		0%
1078230	TRAVEL & TRAINING	440	744	463	70	2,500	2,500		0%
1078240	OFFICE SUPPLIES & EXPENSE	214	1,739	114	702	1,500	1,500		0%
1078251	GAS & OIL	1,163	872	1,377	992	2,530	2,530		0%
1078252	EQUIPMENT MAINTENANCE	779	2,331	1,183	3,043	4,288	4,288		0%
1078280	TELEPHONE	2,839	2,922	3,010	3,085	2,500	2,500		0%
1078312	COMPUTER & TECH SERVICES	1,517	1,033	2,592	3,560	3,206	3,206		0%
1078451	UNIFORMS	2,540	1,363	1,500	1,798	2,500	2,500		0%
1078480	SPECIAL DEPARTMENT SUPPLIES	15,195	20,203	20,172	19,949	20,000	20,000		0%
1078510	INSURANCE & SURETY BONDS	608	709	775	911	983	983		0%
1078610	SUNDRY	476	397	138	179	500	500		0%
1078611	EMPLOYEE RECOGNITION	-	-	703	654	750	750		0%
		423,773	439,593	483,071	516,842	557,733	557,733		0.00%
1078740	CAP OUTLAY-EQUIPMENT	-	-	-	-	9,000	9,000		
1078930	INVENTORY	(1,721)	93,441	(30,188)	68,480	-	-		
1078	TOTAL EXPENDITURES	422,052	533,034	452,883	585,322	566,733	566,733		
1079	STREETS & HIGHWAYS								
1079110	SALARIES & WAGES-PERM	427,936	469,556	550,177	590,461	667,689	667,689		0%
1079111	OVERTIME-PERM	5,634	2,673	4,727	8,954	19,000	19,000		0%
1079120	SALARIES & WAGES-TEMP	18,878	15,445	11,620	14,828	38,199	38,199		0%
1079121	OVERTIME-TEMP	41	147	228	41	2,000	2,000		0%
1079123	SOCIAL SECURITY-TEMP	1,447	1,193	906	1,141	3,075	3,075		0%
1079131	SOCIAL SECURITY-PERM	33,187	36,257	42,784	47,309	52,532	52,532		0%
1079132	EMPLOYEE INSURANCE	154,574	158,532	155,231	150,282	185,682	185,682		0%
1079133	STATE RETIREMENT	76,003	82,759	95,667	100,276	116,583	116,583		0%
1079134	WORKERS COMPENSATION	8,627	8,749	10,791	14,045	11,880	11,880		0%
1079135	UNEMPLOYMENT INSURANCE	766	557	1,200	2,157	2,181	2,181		0%
1079230	TRAVEL & TRAINING	173	-	-	1,140	6,000	6,000		0%
1079240	OFFICE SUPPLIES & EXPENSE	2,877	563	510	1,284	2,100	2,100		0%
1079251	GAS & OIL	111,816	84,506	144,373	171,073	166,750	166,750		0%
1079252	EQUIPMENT MAINTENANCE	152,193	105,643	171,751	134,020	145,500	145,500		0%
1079253	LEASE & RENT PAYMENTS	8,900	8,900	8,900	10,119	10,500	10,500		0%
1079260	MAINTENANCE-STREET LIGHTS	75,771	90,949	145,706	134,698	114,005	114,005		0%
1079261	MAINTENANCE-TRAFFIC LIGHTS	-	-	-	-	50,000	50,000		0%
1079263	MAINTENANCE-STREETS	157,021	112,562	154,429	175,685	185,000	185,000		0%
1079264	MAINTENANCE-SIDEWALKS	105,415	92,372	105,941	79,919	165,000	165,000		0%
1079265	MAINTENANCE-RAILROAD	23,321	11,400	32,071	50,472	51,000	51,000		0%
1079266	MAINTENANCE-STRIPING	35,403	38,591	49,113	66,343	71,000	71,000		0%
1079267	MAINTENANCE-SNOW REMOVAL	39,201	26,486	25,760	65,498	48,000	48,000		0%
1079268	MAINTENANCE-CRACK SEALING	60,872	65,668	63,129	75,286	81,000	81,000		0%
1079269	MAINTENANCE-CHIP SEALING	1,228,925	1,356,309	1,308,528	1,325,662	1,468,000	1,468,000		0%
1079271	UTILITIES-STREET LIGHTING	65,770	62,292	52,755	58,284	89,000	89,000		0%
1079272	UTILITIES-RAILROAD ROAD CROSSING	486	580	753	837	800	800		0%
1079280	TELEPHONE	2,897	3,026	3,064	3,112	2,400	2,400		0%
1079312	COMPUTER & TECH SERVICES	3,524	1,450	3,443	1,389	2,494	2,494		0%
1079313	ROAD BREAK REPAIRS	-	-	-	-	1,200	1,200		0%
1079410	SPECIAL DEPARTMENT SUPPLIES	20,020	18,090	17,674	17,282	18,100	18,100		0%
1079420	WEED ABATEMENT	3,216	1,798	7,349	11,307	12,000	12,000		0%
1079451	UNIFORM SERVICE	3,709	3,751	4,188	5,311	4,800	4,800		0%
1079510	INSURANCE & SURETY BONDS	7,124	7,917	8,544	10,386	10,601	10,601		0%
1079511	LEGAL CLAIMS	4,982	2,116	11,090	23,036	5,000	5,000		0%
1079610	SUNDRY	663	1,097	912	-	1,500	1,500		0%
1079611	EMPLOYEE RECOGNITION	-	-	991	1,684	1,650	1,650		0%
		2,841,372	2,871,934	3,194,308	3,353,322	3,812,221	3,812,221	0	0.00%
1079730	CAP OUTLAY- IMPROVEMENTS	555,226	26,566	175,908	600,616	-	375,276		
1079732	CAP OUTLAY-SIGNAL LIGHTS	-	-	-	324,816	-	25,184		
1079736	CAP OUTLAY-CODY STREET IMPROVE	-	-	-	-	600,000	710,000		
1079738	CAP OUTLAY-STORMWATER	-	-	459,259	2,272,587	-	1,442,846		
1079740	CAP OUTLAY-EQUIPMENT	451,855	14,870	177,000	977,647	-	280,000		
1079741	CAP OUTLAY-VEHICLES	73,520	231,084	1,568	178,300	304,000	326,000		
1079530	SHOP CHARGES	970	-	129	-	-	-		
1079950	STATE GRANT-SIDEWALKS	86,940	-	-	-	-	-		
1079	TOTAL EXPENDITURES	4,009,882	3,144,454	4,008,171	7,707,288	4,716,221	6,971,527		

CEDAR CITY CORPORATION  
BUDGET

ACCT #	DESCRIPTION	ACTUAL FY19/20	ACTUAL FY20/21	ACTUAL FY21/22	ACTUAL FY22/23	ADOPTED FY23/24	Revised FY23/24	\$ Change	% Change
1081	CITY ENGINEER								
1081110	SALARIES & WAGES-PERM	485,469	524,853	586,978	603,825	692,910	692,910	-	0%
1081111	OVERTIME-PERM	641	2,767	3,338	1,664	3,000	3,000	-	0%
1081120	SALARIES & WAGES-TEMP	-	-	5,956	18,537	3,000	3,000	-	0%
1081123	SOCIAL SECURITY-TEMP	-	-	456	1,418	230	230	-	0%
1081131	SOCIAL SECURITY-PERM	35,844	39,560	43,377	45,233	53,237	53,237	-	0%
1081132	EMPLOYEE INSURANCE	143,898	145,208	142,859	143,970	175,128	175,128	-	0%
1081133	STATE RETIREMENT	86,592	92,603	98,429	101,438	116,712	116,712	-	0%
1081134	WORKERS COMPENSATION	6,978	8,300	8,905	9,042	8,820	8,820	-	0%
1081135	UNEMPLOYMENT INSURANCE	517	353	983	1,396	2,097	2,097	-	0%
1081210	SUBSCRIPTIONS & MEMBERSHIPS	690	368	710	843	1,300	1,300	-	0%
1081220	PUBLIC NOTICES	726	727	987	1,482	1,400	1,400	-	0%
1081230	TRAVEL & TRAINING	423	2,295	3,757	3,516	3,350	3,350	-	0%
1081240	OFFICE SUPPLIES & EXPENSE	13,371	15,560	19,156	13,566	17,400	18,400	1,000	6%
1081245	STREET LIGHT CONNECTION	-	-	-	-	5,000	5,000	-	0%
1081251	GAS & OIL	2,678	2,333	2,866	3,051	7,500	7,500	-	0%
1081252	EQUIPMENT MAINTENANCE	4,274	9,041	7,788	3,370	9,500	12,750	3,250	34%
1081280	TELEPHONE	4,212	4,613	4,651	5,173	6,000	6,000	-	0%
1081310	PROF & TECH SERVICES	42,175	178,063	39,982	28,230	115,075	71,575	(43,500)	-38%
1081312	COMPUTER & TECH SERVICES	4,250	3,510	4,207	4,753	4,824	4,824	-	0%
1081480	SPECIAL DEPARTMENT SUPPLIES	1,715	842	220	972	1,160	1,160	-	0%
1081510	INSURANCE & SURETY BONDS	144	143	154	155	182	182	-	0%
1081611	EMPLOYEE RECOGNITION	-	-	1,216	352	1,500	1,500	-	0%
		834,596	1,031,138	976,977	991,990	1,229,325	1,190,075	(39,250)	0
1081740	CAP OUTLAY-EQUIPMENT	-	-	-	-	8,500	8,500	-	-
1081741	CAP OUTLAY-VEHICLES	-	-	31,191	-	-	-	-	-
1081	TOTAL EXPENDITURES	834,596	1,062,329	976,977	991,990	1,237,825	1,198,575	-	-
1083	PARKS & CEMETERY								
1083110	SALARIES & WAGES-PERM	335,880	319,829	419,041	470,618	501,771	501,771	-	0%
1083111	OVERTIME-PERM	10,029	10,817	10,294	12,095	8,200	8,200	-	0%
1083120	SALARIES & WAGES-TEMP	219,745	220,960	203,756	218,233	290,000	290,000	-	0%
1083121	OVERTIME-TEMP	8,180	24,022	19,305	16,047	4,200	4,200	-	0%
1083123	SOCIAL SECURITY-TEMP	17,437	18,771	16,625	16,871	22,506	22,506	-	0%
1083131	SOCIAL SECURITY-PERM	26,657	25,349	33,054	37,793	39,013	39,013	-	0%
1083132	EMPLOYEE INSURANCE	115,041	101,627	127,299	131,032	141,189	141,189	-	0%
1083133	STATE RETIREMENT	61,303	57,660	71,886	79,028	83,798	83,798	-	0%
1083134	WORKERS COMPENSATION	5,456	5,669	6,771	7,455	6,840	6,840	-	0%
1083135	UNEMPLOYMENT INSURANCE	1,009	691	1,485	2,648	2,413	2,413	-	0%
1083210	SUBSCRIPTIONS & MEMBERSHIPS	285	-	180	-	350	350	-	0%
1083230	TRAVEL & TRAINING	2,431	76	2,659	984	2,500	2,500	-	0%
1083240	OFFICE SUPPLIES & EXPENSE	1,528	1,097	1,019	1,421	4,217	4,217	-	0%
1083251	GAS & OIL	26,610	23,251	37,775	44,095	46,805	46,805	-	0%
1083252	EQUIPMENT MAINTENANCE	48,994	35,760	33,555	38,607	32,400	32,400	-	0%
1083253	LEASE & RENT PAYMENTS	5,249	4,679	-	3,900	5,000	5,000	-	0%
1083261	JANITORIAL SUPPLIES	18,332	21,918	24,775	26,953	28,500	28,500	-	0%
1083262	BUILDING & GROUND MAINTENANCE	85,682	117,382	97,238	110,932	100,500	100,500	-	0%
1083270	UTILITIES	30,141	31,190	33,671	30,994	37,000	37,000	-	0%
1083271	UTILITIES-WATER	48,455	48,455	48,455	48,455	67,830	67,830	-	0%
1083272	UTILITIES-SEWER	17,073	17,073	17,073	17,073	20,300	20,300	-	0%
1083273	UTILITIES-STORM DRAIN	13,592	13,592	13,592	13,592	27,184	27,184	-	0%
1083274	UTILITIES-SOLID WASTE	1,080	1,080	1,080	1,080	1,800	1,800	-	0%
1083280	TELEPHONE	4,341	4,232	4,756	5,087	4,500	4,500	-	0%
1083310	PROF & TECH SERVICES	-	1,425	-	-	-	-	-	-
1083312	COMPUTER & TECH SERVICES	4,898	3,641	3,927	3,951	2,824	2,824	-	0%
1083451	UNIFORM SERVICE	3,520	3,601	5,140	3,908	3,500	3,500	-	0%
1083480	SPECIAL DEPARTMENT SUPPLIES	54,199	48,766	32,391	61,920	57,500	57,500	-	0%
1083481	L. PERRY LEGACY EXPENDITURES	-	450	-	450	450	450	-	0%
1083482	URBAN FORESTRY PROGRAM	14,611	20,932	12,295	16,935	15,000	15,000	-	0%
1083510	INSURANCE & SURETY BONDS	3,208	4,468	4,421	5,023	5,861	5,861	-	0%
1083511	LEGAL CLAIMS	19,056	15,240	14,990	14,990	9,624	9,624	-	0%
		1,204,023	1,203,704	1,298,508	1,442,170	1,573,575	1,573,575	0	0.00%
1083710	CAP OUTLAY-LAND	-	-	-	744,110	-	155,890	-	-
1083720	CAP OUTLAY-BUILDINGS	-	-	-	-	-	-	-	-
1083730	CAP OUTLAY-IMPROVEMENTS	5,646	9,662	-	15,926	-	-	-	-
1083732	CAP OUTLAY-CEMETERY	67,694	-	13,430	83,698	200,000	650,000	-	-
1083734	CAP OUTLAY-BALL PARK IMPROVEMENTS	107,327	227,593	19,080	255,654	-	247,578	-	-
1083740	CAP OUTLAY-EQUIPMENT	-	134,485	26,178	37,907	42,000	66,800	-	-
1083742	CAP OUTLAY-FIDDLERS CANYON	-	-	-	-	500,000	500,000	-	-
1083790	CAP OUTLAY-RAP TAX	280,076	18,349	68,950	700,563	-	1,630,589	-	-
1083952	STATE GRANT-TRAIL	-	-	-	-	341,640	341,640	-	-
1083970	PRIVATE GRANTS	-	15,920	-	-	-	-	-	-
1083	TOTAL EXPENDITURES	1,680,687	1,593,792	1,426,147	3,280,028	2,657,215	5,166,072	-	-

CEDAR CITY CORPORATION  
BUDGET

ACCT #	DESCRIPTION	ACTUAL FY19/20	ACTUAL FY20/21	ACTUAL FY21/22	ACTUAL FY22/23	ADOPTED FY23/24	Revised FY23/24	\$ Change	% Change
<b>1084 RECREATION</b>									
1084110	SALARIES & WAGES-PERM	47,219	48,654	54,778	59,035	50,013	50,013	-	0%
1084111	OVERTIME-PERM	777	475	2,439	1,692	100	100	-	0%
1084120	SALARIES & WAGES-TEMP	38,889	49,998	57,157	55,704	77,297	77,297	-	0%
1084123	SOCIAL SECURITY-TEMP	2,976	3,813	4,426	4,257	5,913	5,913	-	0%
1084131	SOCIAL SECURITY-PERM	3,557	3,603	3,945	5,051	3,833	3,833	-	0%
1084132	EMPLOYEE INSURANCE	21,368	21,375	22,494	11,411	9,860	9,860	-	0%
1084133	STATE RETIREMENT	8,194	8,365	9,550	7,797	8,115	8,115	-	0%
1084134	WORKERS COMPENSATION	761	811	793	343	720	720	-	0%
1084135	UNEMPLOYMENT INSURANCE	156	124	237	457	382	382	-	0%
1084210	SUBSCRIPTIONS & MEMBERSHIPS	80	-	-	-	1,000	1,000	-	0%
1084220	ADVERTISING	2,514	4,570	6,398	4,649	5,500	5,500	-	0%
1084230	TRAVEL & TRAINING	638	(113)	1,072	884	2,000	2,000	-	0%
1084240	OFFICE SUPPLIES & EXPENSE	446	1,499	204	427	500	500	-	0%
1084251	GAS & OIL	739	1,816	2,764	2,568	3,565	3,565	-	0%
1084252	EQUIPMENT MAINTENANCE	1,899	2,678	363	2,497	2,800	2,800	-	0%
1084262	BUILDING & GROUND MAINTENANCE	394	946	154	-	1,000	1,000	-	0%
1084264	BUILDING RENTAL	21,655	15,895	17,460	18,123	27,250	27,250	-	0%
1084280	TELEPHONE	878	893	746	732	3,500	3,500	-	0%
1084310	PROF & TECH SERVICES	-	-	-	-	-	-	-	-
1084312	COMPUTER & TECH SERVICES	(168)	535	1,558	481	353	353	-	0%
1084480	SPECIAL DEPARTMENT SUPPLIES	20,893	29,950	38,463	22,637	38,940	38,940	-	0%
1084510	INSURANCE & SURETY BONDS	144	143	154	155	161	161	-	0%
1084511	LEGAL CLAIMS	4,459	125	-	-	4,500	4,500	-	0%
1084612	LEISURE SERVICE PROGRAMS	8,429	446	11,032	4,780	10,000	10,000	-	0%
		<b>186,897</b>	<b>196,603</b>	<b>236,187</b>	<b>203,679</b>	<b>257,302</b>	<b>257,302</b>	<b>0</b>	<b>0.00%</b>
<b>1084740</b>	<b>CAP OUTLAY- EQUIPMENT</b>				<b>11,200</b>				
<b>1084</b>	<b>TOTAL EXPENDITURES</b>	<b>186,897</b>	<b>196,603</b>	<b>236,187</b>	<b>214,879</b>	<b>257,302</b>	<b>257,302</b>		
<b>1085 LEISURE SERVICES</b>									
1085110	SALARIES & WAGES-PERM	104,479	109,272	124,470	137,228	147,692	147,692	-	0%
1085131	SOCIAL SECURITY-PERM	7,284	7,600	8,750	9,789	11,299	11,299	-	0%
1085132	EMPLOYEE INSURANCE	37,525	37,544	39,441	39,427	41,343	41,343	-	0%
1085133	STATE RETIREMENT	18,116	18,948	21,596	23,130	24,893	24,893	-	0%
1085134	WORKERS COMPENSATION	1,142	1,072	1,277	1,356	1,260	1,260	-	0%
1085135	UNEMPLOYMENT INSURANCE	136	88	214	323	443	443	-	0%
1085210	SUBSCRIPTIONS & MEMBERSHIPS	-	512	-	500	1,000	1,000	-	0%
1085220	ADVERTISING	1,047	-	-	722	1,000	1,000	-	0%
1085230	TRAVEL & TRAINING	(434)	165	165	1,277	2,000	2,000	-	0%
1085240	OFFICE SUPPLIES & EXPENSE	1,124	1,650	1,711	1,473	1,627	1,627	-	0%
1085251	GAS & OIL	-	-	-	491	3,000	3,000	-	0%
1085252	EQUIPMENT MAINTENANCE	-	-	-	29	-	-	-	-
1085280	TELEPHONE	364	402	808	1,114	2,290	2,290	-	0%
1085310	PROF & TECH SERVICES	6,600	-	-	-	-	-	-	-
1085312	COMPUTER & TECH SERVICES	1,207	1,003	1,118	962	706	706	-	0%
1085480	SPECIAL DEPARTMENT SUPPLIES	-	-	-	2,685	-	-	-	-
1085510	INSURANCE & SURETY BONDS	1,028	1,236	1,400	1,583	1,839	1,839	-	0%
1085611	EMPLOYEE RECOGNITION	-	-	2,562	2,424	2,850	2,850	-	0%
		<b>179,618</b>	<b>179,490</b>	<b>203,514</b>	<b>224,513</b>	<b>243,242</b>	<b>243,242</b>	<b>0</b>	<b>0.00%</b>
<b>1085</b>	<b>TOTAL EXPENDITURES</b>	<b>179,618</b>	<b>179,490</b>	<b>203,514</b>	<b>224,513</b>	<b>243,242</b>	<b>243,242</b>		

CEDAR CITY CORPORATION  
BUDGET

ACCT #	DESCRIPTION	ACTUAL FY19/20	ACTUAL FY20/21	ACTUAL FY21/22	ACTUAL FY22/23	ADOPTED FY23/24	Revised FY23/24	\$ Change	% Change
1087 LIBRARY									
1087110	SALARIES & WAGES-PERM	194,294	209,400	240,288	265,379	287,574	287,574	-	0%
1087120	SALARIES & WAGES-TEMP	105,601	125,672	135,791	150,813	208,000	208,000	-	0%
1087123	SOCIAL SECURITY-TEMP	11,020	12,653	13,702	15,136	15,912	15,912	-	0%
1087131	SOCIAL SECURITY-PERM	11,584	12,641	14,743	16,444	22,000	22,000	-	0%
1087132	EMPLOYEE INSURANCE	46,156	45,351	42,617	42,602	52,668	52,668	-	0%
1087133	STATE RETIREMENT	35,202	37,969	43,613	46,867	50,792	50,792	-	0%
1087134	WORKERS COMPENSATION	1,269	1,498	1,616	1,720	1,620	1,620	-	0%
1087135	UNEMPLOYMENT INSURANCE	487	372	731	1,160	1,487	1,487	-	0%
1087210	SUBSCRIPTIONS & MEMBERSHIPS	768	563	803	481	1,000	1,000	-	0%
1087220	PUBLIC NOTICES	195	155	47	-	550	550	-	0%
1087230	TRAVEL & TRAINING	(454)	859	1,950	2,221	6,000	6,000	-	0%
1087240	OFFICE SUPPLIES & EXPENSE	12,911	12,603	11,606	12,008	17,805	17,805	-	0%
1087252	EQUIPMENT MAINTENANCE	4,681	3,596	2,693	3,866	6,000	6,000	-	0%
1087261	JANITORIAL SUPPLIES	5,673	5,501	8,392	5,944	9,500	9,500	-	0%
1087262	BUILDING & GROUND MAINTENANCE	17,511	7,510	10,405	15,916	18,000	18,000	-	0%
1087270	UTILITIES	30,134	35,167	33,707	52,235	40,000	40,000	-	0%
1087280	TELEPHONE	310	1,204	1,496	1,960	4,500	4,500	-	0%
1087312	COMPUTER & TECH SERVICE CONTRACTS	30,182	33,069	35,420	32,175	36,982	36,982	-	0%
1087313	GUEST SPEAKER PROGRAM	2,123	1,111	1,713	2,202	5,000	5,000	-	0%
1087480	SPECIAL DEPARTMENT SUPPLIES	1,741	1,492	6,485	2,867	3,500	3,500	-	0%
1087481	BOOKS-GENERAL COLLECTION	31,960	33,375	29,960	32,083	42,000	42,000	-	0%
1087482	BOOKS-YOUNG ADULT	20,204	20,096	17,505	21,853	24,000	24,000	-	0%
1087483	BOOKS-CHILDREN	29,262	30,994	28,682	31,491	35,000	35,000	-	0%
1087485	PERIODICALS	1,658	1,768	2,962	2,149	2,000	2,000	-	0%
1087487	ELECTRONIC SUBSCRIPTIONS	1,404	1,460	1,460	4,511	4,000	4,000	-	0%
1087510	INSURANCE & SURETY BOND	6,680	8,061	9,191	10,532	12,374	12,374	-	0%
1087611	EMPLOYEE RECOGNITION	-	-	308	301	600	600	-	0%
		602,556	644,141	697,884	774,916	908,864	908,864	0	0.00%
1087730	CAP OUTLAY-IMPROVEMENTS	8,686	-	-	-	8,000	8,000	-	-
1087740	CAP OUTLAY-EQUIPMENT	6,000	69,123	9,790	5,702	6,400	6,400	-	-
1087790	CAP OUTLAY-RAP TAX	6,200	-	-	-	-	-	-	-
1087954	STATE GRANT-DCC PUBLIC LIBRARY GRANT	10,000	10,312	35,247	10,000	10,000	10,000	-	-
1087970	PRIVATE GRANTS	-	-	9,058	8,436	-	-	-	-
1087	TOTAL EXPENDITURES	633,442	723,575	751,979	799,054	933,264	933,264	-	-
1090	CROSS HOLLOWS EVENT CENTER								
1090110	SALARIES & WAGES-PERM	54,142	63,394	83,592	75,123	123,189	123,189	-	0%
1090111	OVERTIME-PERM	7,006	5,958	7,859	11,864	2,000	2,000	-	0%
1090120	SALARIES & WAGES-TEMP	32,308	37,064	36,364	59,093	37,100	37,100	-	0%
1090121	OVERTIME-TEMP	3,058	3,112	872	1,020	3,000	3,000	-	0%
1090123	SOCIAL SECURITY-TEMP	2,706	3,228	2,849	4,599	3,067	3,067	-	0%
1090131	SOCIAL SECURITY-PERM	5,017	5,639	6,956	6,575	9,577	9,577	-	0%
1090132	EMPLOYEE INSURANCE	7,093	9,200	23,276	22,465	47,038	47,038	-	0%
1090133	STATE RETIREMENT	11,294	12,809	15,671	15,632	21,742	21,742	-	0%
1090134	WORKERS COMPENSATION	888	947	1,131	1,212	1,620	1,620	-	0%
1090135	UNEMPLOYMENT INSURANCE	145	106	265	389	496	496	-	0%
1090251	GAS & OIL	2,924	3,986	6,699	11,996	5,520	5,520	-	0%
1090252	EQUIPMENT MAINTENANCE	2,728	9,668	6,105	10,369	7,000	7,000	-	0%
1090253	LEASE & RENT PAYMENTS	-	-	-	-	10,260	10,260	-	0%
1090262	BUILDING & GROUND MAINTENANCE	13,094	9,648	22,368	25,434	25,368	65,368	40,000	158%
1090270	UTILITIES	16,428	12,744	15,327	22,071	19,000	19,000	-	0%
1090280	TELEPHONE	889	1,113	1,248	1,258	1,300	1,300	-	0%
1090312	COMPUTER & TECH SERVICE	603	509	1,303	725	353	353	-	0%
1090480	SPECIAL DEPARTMENT SUPPLIES	5,887	3,730	15,689	15,812	15,824	15,824	-	0%
1090510	INSURANCE & SURETY BONDS	2,227	2,753	3,138	3,596	4,225	4,225	-	0%
		168,438	185,608	250,710	289,231	337,679	377,679	40,000	11.85%
1090730	CAP OUTLAY-IMPROVEMENTS	99,983	5,204	70,000	-	-	-	-	-
1090740	CAP OUTLAY-EQUIPMENT	-	-	-	149,050	359,970	359,970	-	-
1090790	CAP OUTLAY-RAP TAX FUNDS	-	-	-	25,476	-	33,000	-	-
1090970	PRIVATE GRANTS	-	66,615	19,611	-	-	314,000	-	-
1090	TOTAL EXPENDITURES	268,420	257,426	340,321	463,757	697,649	1,084,649	-	-

CEDAR CITY CORPORATION  
BUDGET

ACCT #	DESCRIPTION	ACTUAL FY19/20	ACTUAL FY20/21	ACTUAL FY21/22	ACTUAL FY22/23	ADOPTED FY23/24	Revised FY23/24	\$ Change	% Change
1092 HERITAGE CENTER / FESTIVAL HALL									
1092110	SALARIES & WAGES-PERM	88,715	91,701	103,767	114,649	161,532	161,532	-	0%
1092111	OVERTIME-PERM	1,351	946	1,214	1,927	2,000	2,000	-	0%
1092120	SALARIES & WAGES-TEMP	59,536	54,075	76,693	103,088	122,200	122,200	-	0%
1092121	OVERTIME-TEMP	1,865	1,122	7,271	2,998	2,750	2,750	-	0%
1092123	SOCIAL SECURITY-TEMP	4,697	4,068	6,423	8,146	9,559	9,559	-	0%
1092131	SOCIAL SECURITY-PERM	6,259	6,651	7,197	8,408	12,510	12,510	-	0%
1092132	EMPLOYEE INSURANCE	37,500	37,461	36,111	31,567	56,606	56,606	-	0%
1092133	STATE RETIREMENT	15,938	16,398	18,596	20,101	27,807	27,807	-	0%
1092134	WORKERS COMPENSATION	1,396	1,488	1,600	1,833	2,160	2,160	-	0%
1092135	UNEMPLOYMENT INSURANCE	278	179	398	723	866	866	-	0%
1092220	MARKETING	-	393	390	450	2,000	2,000	-	0%
1092230	TRAVEL & TRAINING	1,540	322	-	146	500	500	-	0%
1092240	OFFICE SUPPLIES & EXPENSE	750	821	2,998	2,285	4,500	4,500	-	0%
1092252	EQUIPMENT MAINTENANCE	7,530	10,344	9,918	13,314	10,000	10,000	-	0%
1092261	JANITORIAL SUPPLIES	4,016	4,253	4,046	3,938	4,000	4,000	-	0%
1092262	BUILDING & GROUND MAINTENANCE	38,341	32,033	33,879	25,393	37,000	37,000	-	0%
1092263	PARKING ASSESSMENT	21,238	20,858	20,858	21,618	22,000	22,000	-	0%
1092270	UTILITIES	99,809	99,050	118,599	129,145	110,000	110,000	-	0%
1092280	TELEPHONE	3,457	3,573	3,811	4,335	2,000	2,000	-	0%
1092312	COMPUTER & TECH SERVICES	2,351	2,005	2,236	1,924	1,992	1,992	-	0%
1092480	SPECIAL DEPARTMENT SUPPLIES	6,454	9,889	5,055	4,812	8,580	8,580	-	0%
1092510	INSURANCE & SURETY BONDS	11,312	13,983	15,942	18,268	12,800	12,800	-	0%
1092611	EMPLOYEE RECOGNITION	-	-	-	-	300	300	-	0%
1092613	CONCESSIONS	581	527	534	455	600	600	-	0%
1092740	CAP OUTLAY-EQUIPMENT	9,222	-	189,656	84,762	48,000	120,849	-	
1092790	CAP OUTLAY-RAP TAX FUNDS	-	-	12,537	-	-	58,400	-	
TOTAL EXPENDITURES		424,136	412,140	679,730	604,287	662,262	793,511		
1095 TRANSFERS									
1095902	TRANS TO CEDAR AREA TRANSIT SERVICE	85,884	-	50,000	50,000	165,308	165,308	-	0%
1095907	TRANS TO AQUATIC CENTER	447,022	465,912	465,912	787,591	789,274	789,274	-	0%
1095908	TRANS TO GOLF COURSE	136,189	151,657	151,657	172,123	182,341	182,341	-	0%
1095922	TRANS TO MBA-LEASE	127,051	32,744	32,944	65,389	64,589	64,589	-	0%
1095923	TRANS TO DEBT SERVICE	1,413,376	1,414,528	510,733	510,733	510,733	510,733	-	0%
1095924	TRANS TO CAPITAL IMPROVEMENT	3,000,000	4,181,372	4,573,226	4,363,110	329,850	400,664	70,814	21%
1095976	TRANS TO TASK FORCE	-	-	-	-	21,500	21,500	-	
1095	TOTAL TRANSFERS	5,209,522	6,246,213	5,784,472	5,948,946	2,063,595	2,134,409	70,814	3.43%
TOTAL GENERAL FUND EXPENDITURES		24,755,128	26,517,837	28,186,393	35,243,386	30,081,222	36,692,428	\$ 343,080	
NET REVENUES OVER EXPENDITURES		2,844,155	2,090,028	3,152,229	(442,181)	-	-		

CEDAR CITY CORPORATION  
BUDGET

ACCT #	DESCRIPTION	ACTUAL FY19/20	ACTUAL FY20/21	ACTUAL FY21/22	ACTUAL FY22/23	ADOPTED FY23/24	Revised FY23/24	\$ Change	% Change
<b>SPECIAL REVENUE FUNDS</b>									
20 AQUATIC CENTER									
REVENUES									
2039100 FEES-ADMISSION		235,408	369,231	385,204	515,150	380,000	380,000	-	0%
2039110 FEES-PROGRAM		14,743	6,282	25,087	45,529	15,000	15,000	-	0%
2039111 FEES-WATER SPORTS		5,409	2,039	5,644	5,369	5,205	5,205	-	0%
2039200 SALES-SUPPLIES		12,478	20,474	21,698	19,117	22,000	22,000	-	0%
2039210 SALES-CONCESSIONS		34,899	19,450	84,302	78,517	85,000	85,000	-	0%
2039300 RENTS-ROOMS		19,479	19,326	42,789	43,549	30,000	30,000	-	0%
2039310 RENTS-CONCESSIONAIRE				339				-	
2039311 ICE RINK		11,361	-	-	-	-	-	-	
2039400 IRON COUNTY SCHOOL DISTRICT		135,000	136,000	131,000	136,000	133,000	133,000	-	0%
2039600 SUNDRY		4,538	-	-	-	2,500	2,500	-	0%
2039800 TRANS FROM GENERAL FUND		447,022	465,912	465,912	787,591	789,274	789,274	-	0%
2039801 TRANS FROM CAPITAL IMPROVEMENT		155,995	73,787	29,260	-	35,000	35,000	-	
2039900 FUND BALANCE-APPROPRIATED								-	
	TOTAL REVENUES	1,076,332	1,112,501	1,191,237	1,630,822	1,496,979	1,496,979	0	0.00%
EXPENDITURES									
2040110 SALARIES & WAGES-PERM		82,372	88,551	103,275	108,120	158,702	158,702	-	0%
2040111 OVERTIME-PERM		993	496	685	3,553	5,455	5,455	-	0%
2040120 SALARIES & WAGES-TEMP		342,289	380,218	412,423	512,259	580,891	580,891	-	0%
2040121 OVERTIME-TEMP		711	4,264	2,625	1,247	500	500	-	0%
2040123 SOCIAL SECURITY-TEMP		26,223	28,906	31,256	33,036	44,476	44,476	-	0%
2040131 SOCIAL SECURITY-PERM		6,249	7,042	8,216	14,846	12,557	12,557	-	0%
2040132 EMPLOYEE INSURANCE		26,338	26,965	27,451	29,238	54,231	54,231	-	0%
2040133 STATE RETIREMENT		14,381	15,501	17,130	20,068	28,745	28,745	-	0%
2040134 WORKERS COMPENSATION		1,269	1,352	1,616	1,491	2,160	2,160	-	0%
2040135 UNEMPLOYMENT INSURANCE		747	616	1,096	2,444	2,236	2,236	-	0%
2040210 SUBSCRIPTIONS & MEMBERSHIPS		-	-	-	360	1,200	1,200	-	0%
2040220 PROGRAM MARKETING		10,016	3,697	7,252	7,851	10,500	10,500	-	0%
2040230 TRAVEL & TRAINING		1,416	802	2,575	1,269	1,500	1,500	-	0%
2040240 OFFICE SUPPLIES & EXPENSE		5,051	4,973	6,525	4,417	9,127	9,127	-	0%
2040252 EQUIPMENT MAINTENANCE		44,199	31,756	44,086	23,475	32,000	32,000	-	0%
2040254 CHEMICALS		40,605	61,071	58,824	74,964	55,500	55,500	-	0%
2040261 JANITORIAL SUPPLIES		12,495	19,221	18,149	14,780	14,500	14,500	-	0%
2040262 BUILDING & GROUND MAINTENANCE		59,052	38,078	35,221	44,656	40,000	40,000	-	0%
2040270 UTILITIES		172,343	193,880	236,364	402,105	238,100	238,100	-	0%
2040280 TELEPHONE		5,665	5,162	5,970	5,634	3,700	3,700	-	0%
2040311 AUDIT		832	496	496	496	496	496	-	0%
2040312 COMPUTER & TECH SERVICES		4,438	5,396	3,919	5,444	13,883	13,883	-	0%
2040451 UNIFORMS		3,440	3,009	6,603	5,356	5,000	5,000	-	0%
2040480 SPECIAL DEPARTMENT SUPPLIES		28,152	14,768	15,387	12,771	15,360	15,360	-	0%
2040481 MERCHANDISE		14,628	23,037	21,044	15,478	15,000	15,000	-	0%
2040482 MERCHANDISE-CONCESSIONS		20,372	15,181	58,035	52,326	50,000	50,000	-	0%
2040510 INSURANCE & SURETY BONDS		15,177	17,940	20,411	23,371	26,894	26,894	-	0%
2040511 LEGAL CLAIMS		-	-	-	6,512	700	700	-	0%
2040610 SUNDRY		1,075	147	1,692	2,270	1,500	1,500	-	0%
2040612 SALES TAX		18,235	19,369	31,487	34,265	30,686	30,686	-	0%
2040613 POOL PROGRAMS		6,475	5,889	10,754	14,439	6,380	6,380	-	0%
	TOTAL EXPENDITURES	965,239	1,017,781	1,190,566	1,478,540	1,461,979	1,461,979	0	0.00%
	NET REVENUES OVER EXPENDITURES	(44,902)	20,932	(53,209)	152,283	-	-	-	

CEDAR CITY CORPORATION  
BUDGET

ACCT #	DESCRIPTION	ACTUAL FY19/20	ACTUAL FY20/21	ACTUAL FY21/22	ACTUAL FY22/23	ADOPTED FY23/24	Revised FY23/24	\$ Change	% Change
22 CEDAR AREA TRANSIT SERVICE									
REVENUES									
2239100 PASSENGER FARES		31,175	32,234	24,574	25,309	30,000	30,000	-	0%
2239340 STATE GRANT-UDOT		287,072	571,624	186,886	216,368	315,300	463,315	148,015	47%
2239400 SUNDRY REVENUES		-	800	1,596	2,157	-	-	-	-
2239800 TRANS FROM GENERAL FUND		85,884	-	50,000	50,000	165,308	165,308	-	0%
2239801 TRANS FROM CAP IMPROVEMENT FUND		-	-	-	-	20,600	56,600	36,000	175%
TOTAL REVENUES		404,131	604,658	263,055	293,834	531,208	715,223		
EXPENDITURES									
2240111 OVERTIME-PERM		64	-	365	1,168	-	-	-	-
2240120 SALARIES & WAGES-TEMP		109,278	116,750	137,122	158,057	181,023	181,023	-	0%
2240121 OVERTIME-TEMP		-	29	-	149	-	-	-	-
2240123 SOCIAL SECURITY-TEMP		8,365	8,934	10,518	12,229	13,848	13,848	-	0%
2240133 STATE RETIREMENT		659	678	6,484	1,328	-	-	-	-
2240135 UNEMPLOYMENT INSURANCE		218	169	331	632	543	543	-	0%
2240210 SUBSCRIPTIONS & MEMBERSHIPS		100	-	-	100	100	100	-	0%
2240220 ADVERTISING		237	-	350	71	1,000	1,000	-	0%
2240230 TRAVEL & TRAINING		(32)	65	155	770	1,000	1,000	-	0%
2240240 OFFICE SUPPLIES & EXPENSE		572	563	1,886	395	2,179	2,179	-	0%
2240251 GAS & OIL		20,018	20,217	32,665	32,586	39,100	39,100	-	0%
2240252 EQUIPMENT MAINTENANCE		8,341	10,712	12,170	8,743	13,200	13,200	-	0%
2240270 UTILITIES		6,749	7,769	9,687	11,580	5,600	5,600	-	0%
2240280 TELEPHONE		182	201	230	255	400	400	-	0%
2240300 ADMINISTRATION FEE		467	812	1,010	1,039	1,101	1,101	-	0%
2240310 PROF & TECH SERVICES		-	-	-	-	150,000	150,000	-	0%
2240311 AUDIT		147	72	72	72	72	72	-	0%
2240312 COMPUTER & TECH SERVICES		651	501	2,033	481	998	998	-	0%
2240480 SPECIAL DEPARTMENT SUPPLIES		495	556	561	261	1,000	1,000	-	0%
2240510 INSURANCE & SURETY BONDS		2,758	1,816	3,685	3,983	12,000	12,000	-	0%
2240511 LEGAL CLAIMS		4,256	-	6,566	2,157	1,200	1,200	-	0%
2240610 SUNDRY		133	-	-	-	300	300	-	0%
TOTAL EXPENDITURES		163,659	169,843	225,888	236,056	424,664	424,664	0	0.00%
2240741 CAP OUTLAY-VEHICLES		-	9,419	-	-	103,000	283,000		
2240900 TRANS TO PUBLIC WORKS FACILITIES		275,065	253,639	-	67	3,544	7,559		
TOTAL EXPENDITURES		438,724	432,901	225,888	236,123	531,208	715,223		
NET REVENUES OVER EXPENDITURES		(34,593)	171,757	37,167	57,712	-	-		

CEDAR CITY CORPORATION  
BUDGET

ACCT #	DESCRIPTION	ACTUAL FY19/20	ACTUAL FY20/21	ACTUAL FY21/22	ACTUAL FY22/23	ADOPTED FY23/24	Revised FY23/24	\$ Change	% Change
24	AIRPORT								
REVENUES									
2439100	AERONAUTICAL FUEL TAX	18,232	16,298	18,025	25,947	18,236	18,236	-	0%
2439200	FEES-PASSENGER	60,243	31,292	63,244	46,840	53,940	53,940	-	0%
2439201	FEES-LANDING	99,980	100,884	115,560	100,200	93,000	93,000	-	0%
2439202	FEES-FUEL	80,228	106,756	84,100	74,733	83,000	83,000	-	0%
2439203	FEES-RENTAL CAR CONCESSIONS	49,190	34,161	47,088	50,344	50,043	50,043	-	0%
2439300	RENTS-HANGERS	19,256	17,990	20,880	20,689	19,200	19,200	-	0%
2439301	RENTS-TERMINAL BUILDING	26,332	28,591	27,416	35,304	47,534	47,534	-	0%
2439302	RENTS-LAND	64,015	73,867	42,702	110,333	76,000	76,000	-	0%
2439303	RENTS-FAA BUILDING	53,563	53,748	53,748	53,748	54,000	54,000	-	0%
2439304	RENTS-SNOW CAT GARAGE	9,331	9,331	9,331	9,331	10,200	10,200	-	0%
2439305	RENTS-FED EX BUILDING	4,579	4,929	5,772	6,348	5,859	5,859	-	0%
2439400	IRON COUNTY-AIRPORT	40,195	54,000	30,700	46,650	25,000	25,000	-	0%
2439420	BLM-LEASE IMPROVEMENTS	7,200	22,000	-	-	-	-	-	-
2439500	INTEREST EARNINGS	15,304	3,368	7,281	70,118	1,800	1,800	-	0%
2439600	SUNDRY REVENUE	8,157	18,436	13,053	8,074	10,200	10,200	-	0%
2439610	SALE OF FIXED ASSETS	142,937	263,363	66,657	165,879	136,000	136,000	-	0%
2439700	FED GRANT-CARES	-	-	111,230	-	-	-	-	-
2439710	STATE GRANT-AIRPORT IMPROVEMENT	-	-	566,133	13,800	-	-	-	-
2439900	FUND BALANCE-APPROPRIATED	-	356,534	-	-	7,117	247,197	240,080	3373%
TOTAL REVENUE		698,742	1,195,549	1,282,920	838,337	691,129	931,209		
EXPENDITURES									
2440110	SALARIES & WAGES-PERM	124,685	131,812	150,340	201,142	196,863	196,863	-	0%
2440111	OVERTIME-PERM	-	-	-	183	900	900	-	0%
2440120	SALARIES & WAGES-TEMP	23,003	22,430	43,101	37,436	42,211	42,211	-	0%
2440123	SOCIAL SECURITY-TEMP	1,760	1,716	3,305	2,901	3,229	3,229	-	0%
2440131	SOCIAL SECURITY-PERM	10,610	11,214	12,740	16,860	15,130	15,130	-	0%
2440132	EMPLOYEE INSURANCE	17,193	17,993	19,311	27,900	40,903	40,903	-	0%
2440133	STATE RETIREMENT	21,669	22,635	25,666	33,656	32,711	32,711	-	0%
2440134	WORKERS COMPENSATION	1,396	2,214	2,484	3,000	2,700	2,700	-	0%
2440135	UNEMPLOYMENT INSURANCE	267	153	379	678	721	721	-	0%
2440210	SUBSCRIPTIONS & MEMBERSHIPS	479	445	610	1,521	800	800	-	0%
2440220	ADVERTISING	6,791	8,446	17,859	29,240	10,000	10,000	-	0%
2440230	TRAVEL & TRAINING	2,108	795	3,169	5,867	3,500	3,500	-	0%
2440240	OFFICE SUPPLIES & EXPENSE	1,641	1,130	3,215	2,656	2,600	2,600	-	0%
2440251	GAS & OIL	9,299	6,497	17,965	22,976	9,200	9,200	-	0%
2440252	EQUIPMENT MAINTENANCE	7,002	11,865	13,307	22,328	12,000	12,000	-	0%
2440261	JANITORIAL SUPPLIES	3,046	2,653	3,295	3,681	6,000	6,000	-	0%
2440262	MAINTENANCE-BUILDING & GROUND	30,813	66,686	54,340	67,057	25,000	25,000	-	0%
2440263	MAINTENANCE-ASPHALT	50,537	26,301	53,956	40,494	50,000	50,000	-	0%
2440270	UTILITIES	55,347	57,876	63,736	75,256	58,500	58,500	-	0%
2440280	TELEPHONE	6,042	5,981	6,129	6,654	3,280	3,280	-	0%
2440310	PROF & TECH SERVICES	6,000	10,000	12,367	7,825	65,000	65,000	-	0%
2440311	AUDIT	394	231	231	231	231	231	-	0%
2440312	COMPUTER & TECH SERVICES	1,915	1,504	1,677	2,310	2,494	2,494	-	0%
2440420	WEED ABATEMENT	-	4,682	6,042	8,099	6,500	6,500	-	0%
2440451	UNIFORM SERVICE	897	926	817	1,344	1,000	1,000	-	0%
2440480	SPECIAL DEPARTMENT SUPPLIES	272	1,737	1,822	1,657	1,700	1,700	-	0%
2440510	INSURANCE & SURETY BONDS	25,075	29,890	32,943	37,039	33,567	33,567	-	0%
2440610	SUNDRY	612	471	102	88	300	300	-	0%
2440611	EMPLOYEE RECOGNITION	-	-	350	501	800	800	-	0%
2440700	CAP OUTLAY-NON-CAPITAL ASSETS	408,853	448,281	551,258	660,578	627,840	627,840	-	0.00%
2440730	CAP OUTLAY-IMPROVEMENTS	70,615	-	10,409	-	-	-	-	-
2440740	CAP OUTLAY-EQUIPMENT	-	-	-	-	-	35,000	-	-
2440820	STATE GRANT-AIRPORT IMPROVEMENT	-	-	-	13,800	-	-	-	-
2440911	TRANS TO AIRPORT CONSTRUCTION FUND	285,090	-	52,632	52,632	63,289	268,369	-	-
2440990	FUND BALANCE-UNAPPROPRIATED	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES		764,559	448,281	614,299	727,010	691,129	931,209		
NET REVENUES OVER EXPENDITURES		(65,817)	747,268	668,621	111,327	-	-		

CEDAR CITY CORPORATION  
BUDGET

ACCT #	DESCRIPTION	ACTUAL FY19/20	ACTUAL FY20/21	ACTUAL FY21/22	ACTUAL FY22/23	ADOPTED FY23/24	Revised FY23/24	\$ Change	% Change
<b>25 TRANSPORTATION IMPACT FEES</b>									
REVENUES									
2539100 TRANSPORTATION IMPACT FEES		378,955	521,339	813,511	588,161	400,000	400,000		
2539500 INTEREST EARNINGS		42,466	13,806	17,316	112,238	10,000	10,000		
2539900 FUND BALANCE-APPROPRIATED		-	-	-	-	620,000	1,997,200		
	<b>TOTAL REVENUE</b>	<b>421,421</b>	<b>535,145</b>	<b>830,827</b>	<b>700,399</b>	<b>1,030,000</b>	<b>2,407,200</b>		
EXPENDITURES									
2540310 PROF & TECH SERVICES		2,433	3,577	-	-	-	38,000		
2540730 CAP OUTLAY-STREET WIDENING		74,130	75,209	215,716	1,081,792	1,030,000	2,369,200		
	<b>TOTAL EXPENDITURES</b>	<b>76,563</b>	<b>78,786</b>	<b>215,716</b>	<b>1,081,792</b>	<b>1,030,000</b>	<b>2,407,200</b>		
	<b>NET REVENUES OVER EXPENDITURES</b>	<b>344,858</b>	<b>456,360</b>	<b>615,110</b>	<b>(381,394)</b>	<b>-</b>	<b>-</b>		
<b>26 PARKS &amp; RECREATION IMPACT FEES</b>									
REVENUES									
2639100 PARKS & RECREATION IMPACT FEES		530,561	742,168	990,627	747,600	400,000	400,000		
2639500 INTEREST EARNINGS		35,162	11,541	16,415	113,107	10,000	10,000		
2639900 FUND BALANCE-APPROPRIATED		-	-	-	-	565,000	2,965,968		
	<b>TOTAL REVENUE</b>	<b>565,723</b>	<b>753,708</b>	<b>1,007,042</b>	<b>860,707</b>	<b>975,000</b>	<b>3,375,968</b>		
EXPENDITURES									
2640310 PROF & TECH SERVICES		2,433	3,577	-	-	-	75,000		
2640730 CAP OUTLAY-DEVELOPER IMPROVED TRAILS		-	16,821	21,342	15,942	-	164,058		
2640735 CAP OUTLAY-BURGESS RECREATION COMPLEX		-	-	-	5,200	-	714,800		
2640736 CAP OUTLAY-ARMBRUST RECREATION		-	-	-	-	-	280,000		
2640737 CAP OUTLAY-FIDDLERS CANYON PARK		-	-	-	1,450	-	498,550		
2640739 CAP OUTLAY-TRAIL EXPANSION		306,104	164,261	81,875	861,216	975,000	1,643,560		
	<b>TOTAL EXPENDITURES</b>	<b>308,537</b>	<b>184,659</b>	<b>103,217</b>	<b>883,808</b>	<b>975,000</b>	<b>3,375,968</b>		
	<b>NET REVENUES OVER EXPENDITURES</b>	<b>257,186</b>	<b>569,050</b>	<b>903,825</b>	<b>(23,101)</b>	<b>-</b>	<b>-</b>		
<b>27 PUBLIC SAFETY IMPACT FEES</b>									
REVENUES									
2739100 POLICE IMPACT FEES		68,975	94,780	101,389	61,310	50,000	50,000		
2739101 FIRE IMPACT FEES		64,664	84,629	213,059	126,470	51,035	45,035		
2739500 INTEREST EARNINGS-POLICE		660	315	425	5,428	-	-		
2739501 INTEREST EARNINGS-FIRE		5,089	1,125	1,560	12,754	400	400		
	<b>TOTAL REVENUES</b>	<b>139,389</b>	<b>180,849</b>	<b>316,434</b>	<b>205,962</b>	<b>101,435</b>	<b>95,435</b>		
EXPENDITURES									
2740310 PROF & TECH SERVICES		4,866	7,153	-	-	-	-		
2740810 NORTH STATION BOND PAYMENT-IRON CO		5,021	5,021	-	-	6,000	-		
2740910 TRANS TO MBA FUND		95,385	95,585	95,385	94,695	95,435	95,435		
2740911 TRANS TO DEBT SERVICE FUND		67,665	84,912	-	-	-	-		
2740990 FUND BALANCE-UNAPPROPRIATED		-	-	-	-	-	-		
	<b>TOTAL EXPENDITURES</b>	<b>172,937</b>	<b>192,671</b>	<b>95,385</b>	<b>94,695</b>	<b>101,435</b>	<b>95,435</b>		
	<b>NET REVENUES OVER EXPENDITURES</b>	<b>(33,548)</b>	<b>(11,822)</b>	<b>221,049</b>	<b>111,267</b>	<b>-</b>	<b>-</b>		

CEDAR CITY CORPORATION  
BUDGET

ACCT #	DESCRIPTION	ACTUAL FY19/20	ACTUAL FY20/21	ACTUAL FY21/22	ACTUAL FY22/23	ADOPTED FY23/24	Revised FY23/24	\$ Change	% Change
28	GOLF COURSE								
REVENUE									
2839100	GREEN FEES	448,930	603,804	648,392	678,541	607,000	607,000	-	0%
2839110	DRIVING RANGE FEES	30,225	43,803	48,397	48,741	34,718	34,718	-	0%
2839200	CART RENTALS	204,591	284,116	305,527	317,422	282,000	282,000	-	0%
2839210	RENT-PRO SHOP	3,200	4,800	4,800	3,600	3,000	3,000	-	0%
2839600	SUNDRY REVENUES	-	-	603	-	311	311	-	0%
2839800	TRANS FROM GENERAL	136,189	151,657	151,657	172,123	182,341	182,341	-	0%
2839801	TRANS FROM CAPITAL IMPROVEMENT	1,510,800	13,885	28,766	-	-	-	21,000	
2839802	TRANS FROM RAP TAX FUNDS	232,030	-	24,272	-	-	-	15,000	144,954
2839900	FUND BALANCE-APPROPRIATED	-	-	-	-	-	-	-	-
TOTAL REVENUES		2,565,965	1,102,065	1,212,414	1,220,427	1,124,370	1,275,324		
EXPENDITURE									
2840110	SALARIES & WAGES-PERM	234,644	247,998	282,867	310,535	334,202	334,202	-	0%
2840111	OVERTIME-PERM	461	7	606	69	700	700	-	0%
2840120	SALARIES & WAGES-TEMP	121,185	140,096	147,170	154,495	165,000	165,000	-	0%
2840121	OVERTIME-TEMP	400	81	67	375	200	200	-	0%
2840123	SOCIAL SECURITY-TEMP	9,301	10,649	11,177	10,948	12,637	12,637	-	0%
2840131	SOCIAL SECURITY-PERM	17,570	18,433	21,289	24,209	25,620	25,620	-	0%
2840132	EMPLOYEE INSURANCE	87,777	94,096	97,241	97,265	117,703	117,703	-	0%
2840133	STATE RETIREMENT	39,564	43,170	49,289	52,723	56,872	56,872	-	0%
2840134	WORKERS COMPENSATION	3,172	2,654	3,862	4,737	4,680	4,680	-	0%
2840135	UNEMPLOYMENT INSURANCE	653	478	890	1,604	1,501	1,501	-	0%
2840210	SUBSCRIPTIONS & MEMBERSHIPS	1,732	860	4,801	1,047	1,500	1,500	-	0%
2840220	ADVERTISING	3,684	1,630	4,285	2,922	4,275	4,275	-	0%
2840230	TRAVEL & TRAINING	559	850	348	600	1,800	1,800	-	0%
2840240	OFFICE SUPPLIES & EXPENSE	3,356	5,848	6,372	10,472	4,500	4,500	-	0%
2840251	GAS & OIL	26,981	24,180	37,768	37,348	35,650	35,650	-	0%
2840252	EQUIPMENT MAINTENANCE	25,147	25,703	40,947	35,894	27,000	27,000	-	0%
2840254	GOLF CART MAINTENANCE	3,241	5,316	5,915	6,430	5,000	5,000	-	0%
2840261	JANITORIAL SUPPLIES	1,656	2,096	2,399	2,324	3,000	3,000	-	0%
2840262	BUILDING & GROUND MAINTENANCE	16,414	41,421	24,627	12,540	19,000	39,024	20,024	105%
2840263	IRRIGATION SYSTEM MAINTENANCE	19,611	23,461	21,067	12,109	17,000	17,000	-	0%
2840270	UTILITIES	41,743	50,418	41,610	52,138	44,000	44,000	-	0%
2840280	TELEPHONE	4,324	4,588	4,552	4,714	4,100	4,100	-	0%
2840311	AUDIT	682	332	332	332	332	332	-	0%
2840312	COMPUTER & TECH SERVICES	2,808	2,501	2,789	4,196	4,112	4,112	-	0%
2840451	UNIFORM SERVICE	235	169	-	279	500	500	-	0%
2840480	SPECIAL DEPARTMENT SUPPLIES	31,001	31,699	58,370	47,400	42,000	42,000	-	0%
2840481	GOLF CARTS	-	-	36,504	1,982	36,000	58,430	22,430	62%
2840510	INSURANCE & SURETY BONDS	3,862	4,058	4,583	5,199	5,726	5,726	-	0%
2840610	SUNDRY	-	-	-	-	475	475	-	0%
2840612	SALES TAX	32,414	54,488	58,416	63,023	55,885	55,885	-	0%
2840730	CAP OUTLAY-IMPROVEMENTS	734,175	837,278	970,145	957,909	1,030,970	1,073,424	42,454	4.12%
2840740	CAP OUTLAY-EQUIPMENT	1,582,370	-	11,286	-	15,000	30,000	-	-
2840790	CAP OUTLAY-RAP TAX	61,264	13,885	32,870	46,624	78,400	150,900	-	-
		232,414	-	24,272	-	-	21,000	-	-
TOTAL EXPENDITURES		2,610,224	851,163	1,038,573	1,004,533	1,124,370	1,275,324		
NET REVENUES OVER EXPENDITURES		(44,259)	250,901	173,841	215,894	-	-		

CEDAR CITY CORPORATION  
BUDGET

ACCT #	DESCRIPTION	ACTUAL FY19/20	ACTUAL FY20/21	ACTUAL FY21/22	ACTUAL FY22/23	ADOPTED FY23/24	Revised FY23/24	\$ Change	% Change
<b>29 RAP SALES TAX FUND</b>									
<b>REVENUES</b>									
2939100	SALES TAX-RAP	764,559	946,877	1,132,210	1,030,248	-	-	-	-
2939500	INTEREST EARNINGS	39,086	11,456	16,595	127,965	-	-	-	-
2939900	FUND BALANCE-APPROPRIATED	-	-	-	-	1,139,000	2,765,721	-	-
	<b>TOTAL REVENUES</b>	<b>803,645</b>	<b>958,332</b>	<b>1,148,805</b>	<b>1,158,213</b>	<b>1,139,000</b>	<b>2,765,721</b>		
<b>EXPENDITURES</b>									
2940100	DISTRIBUTIONS TO ARTS PROGRAMS	223,725	227,153	258,285	362,333	379,667	344,667	-	-
2940200	DISTRIBUTIONS TO PARKS PROGRAMS	29,000	-	1,600	96,800	379,667	-	-	-
2940300	DISTRIBUTIONS TO RECREATION PROGRAMS	-	-	-	-	379,666	543,000	-	-
2940901	TRANS TO AQUATIC CENTER	-	-	-	40,935	-	135,065	-	-
2940910	TRANS TO GENERAL	255,838	-	81,488	719,343	-	1,721,989	-	-
2940912	TRANS TO GOLF COURSE	232,030	18,349	24,272	-	-	21,000	-	-
	<b>TOTAL EXPENDITURES</b>	<b>740,593</b>	<b>245,502</b>	<b>365,645</b>	<b>1,219,411</b>	<b>1,139,000</b>	<b>2,765,721</b>		
	<b>NET REVENUES OVER EXPENDITURES</b>	<b>63,052</b>	<b>712,830</b>	<b>783,160</b>	<b>(61,198)</b>	<b>-</b>	<b>-</b>		
<b>30 TRT SALES TAX FUND</b>									
<b>REVENUES</b>									
3039100	SALES TAX-TRT	218,969	295,654	317,219	351,442	340,000	340,000	-	0%
3039200	ENTRY FEES-HALF MARATHON	25,786	48,263	33,226	54,648	40,000	40,000	-	0%
3039201	ENTRY FEES-TOURNAMENT	-	2,275	20,312	-	-	-	-	-
3039300	CORPORATE SPONSORSHIPS	4,500	4,674	12,784	9,760	-	19,109	19,109	-
3039400	IRON COUNTY-TOURISM	-	-	13,370	19,000	24,000	51,000	27,000	113%
3039500	INTEREST EARNINGS	4,046	1,426	1,968	13,717	-	-	-	-
3039900	FUND BALANCE-APPROPRIATED	-	-	-	-	113,261	113,261	-	0%
	<b>TOTAL REVENUES</b>	<b>253,300</b>	<b>352,293</b>	<b>398,879</b>	<b>448,567</b>	<b>517,261</b>	<b>563,370</b>		
<b>EXPENDITURES</b>									
3040100	DISTRIBUTIONS TO PROGRAMS	30,000	30,000	60,000	30,000	60,000	60,000	-	0%
3040110	SALARIES & WAGES-PERM	59,179	56,176	55,492	62,425	72,775	72,775	-	0%
3040120	SALARIES & WAGES-TEMP	-	-	-	-	10,000	10,000	-	-
3040123	SOCIAL SECURITY-TEMP	-	-	-	-	765	765	-	-
3040131	SOCIAL SECURITY-PERM	4,292	4,099	4,364	4,378	5,567	5,567	-	0%
3040132	EMPLOYEE INSURANCE	18,568	21,403	14,759	22,712	23,565	23,565	-	0%
3040133	STATE RETIREMENT	9,202	9,376	9,158	11,218	13,078	13,078	-	0%
3040134	WORKERS COMPENSATION	888	947	954	900	1,080	1,080	-	0%
3040135	UNEMPLOYMENT INSURANCE	102	58	84	184	218	218	-	0%
3040210	SUBSCRIPTIONS & MEMBERSHIPS	848	549	877	1,874	8,165	8,165	-	0%
3040220	ADVERTISING	3,010	10,871	29,669	55,103	56,000	56,000	-	0%
3040221	EVENT SPONSORSHIP	30,566	19,273	75,295	80,033	82,000	101,109	19,109	23%
3040222	EVENT RECRUITMENT	2,500	9,799	24,532	18,194	25,000	25,000	-	0%
3040223	RUNNERS SERIES	32,929	41,788	52,898	69,727	92,000	119,000	27,000	29%
3040224	TOURNAMENTS	7,202	-	-	-	-	-	-	-
3040230	TRAVEL & TRAINING	2,192	52	6,478	6,151	13,000	13,000	-	0%
3040240	OFFICE SUPPLIES & EXPENSE	443	659	1,425	1,528	1,000	1,000	-	0%
3040251	GAS & OIL	1,185	94	415	1,123	2,300	2,300	-	0%
3040252	EQUIPMENT MAINTENANCE	412	200	539	-	-	-	-	-
3040260	COMPUTER & TECH SERVICE	99	-	-	-	420	420	-	0%
3040280	TELEPHONE	182	978	488	859	850	850	-	0%
3040310	PROF & TECH SERVICES	960	581	559	481	420	420	-	0%
3040312	COMPUTER & TECH SERVICE	2,444	2,784	3,155	3,590	4,058	4,058	-	0%
3040510	INSURANCE & SURETY BONDS	-	-	-	-	-	-	-	-
	<b>TOTAL EXPENDITURES</b>	<b>207,202</b>	<b>209,686</b>	<b>341,140</b>	<b>370,480</b>	<b>472,261</b>	<b>518,370</b>	<b>92,218</b>	<b>19.53%</b>
	<b>NET REVENUES OVER EXPENDITURES</b>	<b>46,098</b>	<b>142,607</b>	<b>19,059</b>	<b>78,088</b>	<b>-</b>	<b>-</b>		

CEDAR CITY CORPORATION  
BUDGET

ACCT #	DESCRIPTION	ACTUAL FY19/20	ACTUAL FY20/21	ACTUAL FY21/22	ACTUAL FY22/23	ADOPTED FY23/24	Revised FY23/24	\$ Change	% Change
<b>DEBT SERVICE FUND</b>									
31 DEBT SERVICE FUND									
REVENUES									
3139500	INTEREST EARNINGS	2,713	2,855	355	-	-	-	-	-
3139601	BUILD AMERICA BOND SUBSIDY	140,773	-	-	-	-	-	-	-
3139800	TRANS FROM GENERAL FUND	1,413,376	1,414,528	510,733	510,733	510,733	510,733	-	-
3139801	TRANS FROM PUBLIC SAFETY IMPACT FEES	67,665	84,912	-	-	-	-	-	-
	<b>TOTAL REVENUE</b>	<b>1,624,526</b>	<b>1,502,295</b>	<b>511,088</b>	<b>510,733</b>	<b>510,733</b>	<b>510,733</b>		
EXPENDITURES									
3140811	PRINCIPAL-LIBRARY GO BOND	115,000	-	-	-	-	-	-	-
3140814	PRINCIPAL-AQUATIC CENTER GO BOND	362,000	441,000	446,000	450,000	446,000	446,000	-	-
3140815	PRINCIPAL-SALES TAX BOND	905,000	935,000	-	-	-	-	-	-
3140821	INTEREST-LIBRARY GO BOND	25,100	-	-	-	-	-	-	-
3140824	INTEREST-AQUATIC CENTER GO BOND	5,084	66,534	61,211	56,271	61,483	61,483	-	-
3140825	INTEREST-SALES TAX BOND	62,138	32,725	-	-	-	-	-	-
3140831	BANK CHARGES-LIBRARY	-	-	-	-	-	-	750	750
3140832	BANK CHARGES-SALES TAX	5,000	-	-	-	-	-	2,500	2,500
3140840	BOND CLOSING COSTS	68,471	-	-	-	-	-	-	-
	<b>TOTAL EXPENDITURES</b>	<b>1,547,792</b>	<b>1,475,259</b>	<b>507,211</b>	<b>506,271</b>	<b>510,733</b>	<b>510,733</b>		
	<b>NET REVENUES OVER EXPENDITURES</b>	<b>76,734</b>	<b>27,036</b>	<b>3,877</b>	<b>4,462</b>	<b>-</b>	<b>-</b>		

CEDAR CITY CORPORATION  
BUDGET

ACCT #	DESCRIPTION	ACTUAL FY19/20	ACTUAL FY20/21	ACTUAL FY21/22	ACTUAL FY22/23	ADOPTED FY23/24	Revised FY23/24	\$ Change	% Change
<b>CAPITAL PROJECT FUNDS</b>									
40	<u>COAL CREEK FLOOD CONTROL PROJECT</u>								
REVENUES									
4038200	STATE GRANT	-	-	53,087	4,226	-	-	420,253	
	<u>TOTAL REVENUES</u>	-	-	53,087	4,226	-	-	420,253	
EXPENDITURES									
4041740	CAP OUTLAY-COAL CREEK CHANNEL	-	-	53,087	4,226	-	-	420,253	
	<u>TOTAL EXPENDITURES</u>	-	-	53,087	4,226	-	-	420,253	
	<u>NET REVENUES OVER EXPENDITURES</u>	-	-	-	-	-	-	-	
41	<u>AQUATIC CENTER</u>								
REVENUES									
4139800	TRANS FROM CAPITAL IMPROVEMENT	75,688	141,768	-	-	-	-	62,544	
4139801	TRANS FROM RAP TAX	-	-	-	40,935	-	-	135,065	
	<u>TOTAL REVENUES</u>	75,688	141,768	-	40,935	-	-	197,609	
EXPENDITURES									
4140720	CAP OUTLAY-BUILDINGS	75,687	141,768	-	-	-	-	62,544	
4140790	CAP OUTLAY-RAP TAX	-	-	-	40,935	-	-	135,065	
	<u>TOTAL EXPENDITURES</u>	75,687	141,768	-	40,935	-	-	197,609	
	<u>NET REVENUES OVER EXPENDITURES</u>	1	(0)	-	0	-	-	-	

CEDAR CITY CORPORATION  
BUDGET

BUDGET POSITION TWO FACES  
TODAY

ACCT #	DESCRIPTION	ACTUAL FY19/20	ACTUAL FY20/21	ACTUAL FY21/22	ACTUAL FY22/23	ADOPTED FY23/24	Revised FY23/24	\$ Change	% Change
<b>43 AIRPORT CONSTRUCTION FUND</b>									
<b>REVENUES</b>									
4339100 FED GRANT-FAA ENTITLEMENT		10,853,547	6,962,670	811,460	384,617	1,000,000	4,099,017		
4339106 STATE GRANT-AIRPORT		615,624	42,671	-	-	-	-		
4339800 TRANS FROM AIRPORT FUND		285,090	-	52,632	52,632	52,632	268,369		
	<b>TOTAL REVENUE</b>	<b>11,754,261</b>	<b>7,005,341</b>	<b>864,092</b>	<b>437,249</b>	<b>1,052,632</b>	<b>4,367,386</b>		
<b>EXPENDITURES</b>									
4340310 PROF & TECH SERVICES		-	-	3,400	165,628	-	446,631		
4340720 CAP OUTLAY-IMPROVEMENTS		-	-	-	-	1,052,632	1,052,632		
4340721 CAP OUTLAY-AIRPORT TERMINAL		-	-	-	4,800	-	595,200		
4340723 CAPITAL OUTLAY-FENCE		-	-	-	-	-	200,000		
4340724 CAP OUTLAY-AP IMP/EDA		-	-	-	-	-	-		
4340726 CAPITAL OUTLAY-TAXIWAY C		-	-	-	703	-	999,297		
4340731 CAP OUTLAY-ACCESS ROAD		-	-	682	175,231	-	112,087		
4340732 CAP OUTLAY-RUNWAY LIGHTING	11,599,886	5,409,012	2,785	-	-	-	-		
4340733 CAP OUTLAY-TAXI LANES	8,443	979,401	328,122	-	-	-	-		
4340740 CAP OUTLAY-EQUIPMENT	-	31,422	529,103	72,726	-	-	961,539		
4340820 STATE GRANT-AIRPORT IMPROVE	145,932	585,507	-	-	-	-	-		
	<b>TOTAL EXPENDITURES</b>	<b>11,754,261</b>	<b>7,005,341</b>	<b>864,092</b>	<b>419,088</b>	<b>1,052,632</b>	<b>4,367,386</b>		
	<b>NET REVENUES OVER EXPENDITURES</b>	<b>-</b>	<b>-</b>	<b>18,161</b>	<b>-</b>	<b>-</b>	<b>-</b>		
<b>44 WESTVIEW DRIVE CAPITAL PROJECT</b>									
<b>REVENUES</b>									
4439100 CORRIDOR PRESERVATION FUND		209,288	-	-	-	-	-		
	<b>TOTAL REVENUES</b>	<b>209,288</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		
<b>EXPENDITURES</b>									
4440734 CAP OUTLAY-WESTVIEW DRIVE		182,863	26,426	-	-	-	-		
	<b>TOTAL EXPENDITURES</b>	<b>182,863</b>	<b>26,426</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		
	<b>NET REVENUES OVER EXPENDITURES</b>	<b>26,426</b>	<b>(26,426)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		

CEDAR CITY CORPORATION  
BUDGET

ACCT #	DESCRIPTION	ACTUAL FY19/20	ACTUAL FY20/21	ACTUAL FY21/22	ACTUAL FY22/23	ADOPTED FY23/24	Revised FY23/24	\$ Change	% Change
46	<u>CAPITAL IMPROVEMENT FUND</u>								
<b>REVENUES</b>									
4639410	TRANS FROM GENERAL FUND	3,000,000	4,181,372	4,573,226	4,363,110	329,850	400,664	70,814	21%
4639430	TRANS FROM STORM DRAIN FUND	26,741	26,507	1,217	978	25,055	25,055	-	0%
4639500	INTEREST EARNINGS	240,898	67,104	93,158	790,688	-	-	-	-
4639990	FUND BALANCE-APPROPRIATED					6,929,788	16,666,553	9,736,765	141%
	<b>TOTAL REVENUE</b>	<b>3,267,638</b>	<b>4,274,983</b>	<b>4,667,601</b>	<b>5,154,776</b>	<b>7,284,693</b>	<b>17,092,272</b>		
<b>EXPENDITURES</b>									
4695920	TRANS TO ANIMAL SHELTER	60,757							
4695923	TRANS TO AQUATIC CENTER	155,995	73,787	29,260	-	35,000	35,000	-	0%
4695924	TRANS TO AQUATIC CENTER CONST	75,688	141,768	-			62,544		
4695930	TRANS TO GENERAL FUND	1,096,871	248,512	211,000	860,000	2,459,485	4,396,120	1,936,635	79%
4695942	TRANS TO CATS	-	-	-	-	20,600	56,600	36,000	175%
4695943	TRANS TO GOLF COURSE	1,510,800	13,885	28,766	-				
4695950	TRANS TO WATER	-	-	-	-	4,600,000	12,130,000	7,530,000	164%
4695960	TRANS TO PUBLIC WORKS COMPLEX	142,090	101,201	15,646	8,364	169,608	412,008	242,400	143%
	<b>TOTAL EXPENDITURES</b>	<b>3,042,201</b>	<b>579,153</b>	<b>284,672</b>	<b>868,364</b>	<b>7,284,693</b>	<b>17,092,272</b>		
	<b>NET REVENUES OVER EXPENDITURES</b>	<b>225,437</b>	<b>3,695,830</b>	<b>4,382,929</b>	<b>4,286,412</b>	<b>-</b>	<b>-</b>		
49	<u>ANIMAL SHELTER PROJECT</u>								
<b>REVENUES</b>									
4939100	DONATIONS	43,579	3,438	4,250	-	-	-	-	
4939400	TRANS FROM CAP IMPROVEMENT	60,757	-	-	-	-	-	-	
	<b>TOTAL REVENUES</b>	<b>104,336</b>	<b>3,438</b>	<b>4,250</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>EXPENDITURES</b>									
4940723	CAP OUTLAY-SITE WORK	60,757	-	-	-	-	-	-	
	<b>TOTAL EXPENDITURES</b>	<b>60,757</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>NET REVENUES OVER EXPENDITURES</b>	<b>43,579</b>	<b>3,438</b>	<b>4,250</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

CEDAR CITY CORPORATION  
BUDGET

ACCT #	DESCRIPTION	ACTUAL FY19/20	ACTUAL FY20/21	ACTUAL FY21/22	ACTUAL FY22/23	ADOPTED FY23/24	Revised FY23/24	\$ Change	% Change
<b>ENTERPRISE FUNDS</b>									
51 <u>WATER FUND</u>									
REVENUE									
5136200	HYDRANT METER RENTALS	1,888	4,285	5,010	1,400	4,000	4,000	-	0%
5137110	METERED WATER SALES	4,670,494	4,828,817	4,398,783	4,886,346	5,100,000	5,100,000	-	0%
5137115	UNMETERED WATER SALES	48,455	48,455	48,455	48,455	67,830	67,830	-	0%
5137130	IRRIGATION WATER	5,097	3,951	3,936	4,055	4,500	4,500	-	0%
5137160	CONNECTION FEES	137,268	215,982	225,991	112,389	215,000	215,000	-	0%
5137161	IMPACT FEES	743,971	1,170,419	1,429,066	779,732	700,000	700,000	-	0%
5137165	WATER ACQUISITION FEE	515,801	1,036,326	3,093,409	2,752,121	500,000	500,000	-	0%
5137170	LATE PENALTIES	91,418	97,475	112,585	135,270	80,000	80,000	-	0%
5137191	TAPPING FEES	1,170	720	540	360	500	500	-	0%
5137801	STATE GRANT-BOARD OF WATER RES	-	-	-	-	1,300,000	1,300,000	-	0%
5138100	INTEREST EARNINGS	190,112	61,434	73,871	622,343	60,000	60,000	-	0%
5138110	INTEREST EARNINGS-IMPACT FEES	90,987	26,930	34,503	229,181	27,000	27,000	-	0%
5138301	TRANS FROM PUBLIC WORKS FACILITIES	35,952	34,949	30,518	30,518	30,518	30,518	-	0%
5138302	TRANS FROM CAPITAL IMPROVEMENT	-	-	-	-	4,600,000	12,130,000	7,530,000	164%
5138400	SALE OF FIXED ASSETS	37,850	36,722	-	-	-	-	-	-
5138900	SUNDRY	44,731	7,013	19,064	5,467	-	-	-	-
5139600	BOND PROCEEDS	-	-	-	-	-	18,000,000	18,000,000	-
5139700	CONTRIBUTIONS-OTHER SOURCES	2,141,625	1,157,435	4,109,776	3,951,622	-	-	17,033,312	17,033,312
TOTAL REVENUE		8,756,819	8,730,915	13,585,506	13,559,259	12,689,348	12,689,348	55,252,660	55,252,660
EXPENSES									
5140110	SALARY & WAGES-PERM	614,530	651,560	792,317	766,690	814,921	814,921	-	0%
5140111	OVERTIME-PERM	26,366	29,560	36,571	39,132	40,000	40,000	-	0%
5140120	SALARY & WAGES-TEMP	15,048	-	-	-	65,000	65,000	-	0%
5140121	OVERTIME-TEMP	107	-	-	-	-	-	-	-
5140123	SOCIAL SECURITY-TEMP	1,159	-	-	-	4,973	4,973	-	0%
5140131	SOCIAL SECURITY-PERM	47,799	50,643	57,364	59,422	65,401	65,401	-	0%
5140132	EMPLOYEE INSURANCE	188,396	204,666	223,129	221,315	238,779	238,779	-	0%
5140133	STATE RETIREMENT	136,115	48,472	(10,961)	82,813	148,423	148,423	-	0%
5140134	WORKERS COMPENSATION	11,672	12,581	14,296	14,403	14,400	14,400	-	0%
5140135	UNEMPLOYMENT INSURANCE	917	644	1,559	2,046	2,760	2,760	-	0%
5140210	SUBSCRIPTIONS & MEMBERSHIPS	2,778	2,943	3,534	6,090	4,000	4,000	-	0%
5140220	PUBLIC NOTICES	-	2,576	405	843	5,000	5,000	-	0%
5140230	TRAVEL & TRAINING	1,564	3,420	7,053	3,770	9,500	9,500	-	0%
5140240	OFFICE SUPPLIES & EXPENSE	52,849	47,238	37,040	51,218	61,000	61,000	-	0%
5140251	GAS & OIL	32,272	34,972	54,645	53,378	70,150	70,150	-	0%
5140252	EQUIPMENT MAINTENANCE	10,811	7,436	14,943	15,243	30,000	30,000	-	0%
5140253	LEASE & RENT PAYMENTS	7,000	7,411	7,000	-	13,000	13,000	-	0%
5140255	MAINTENANCE-WATER SYSTEM	228,251	237,370	397,877	471,727	535,000	865,649	330,649	62%
5140256	MAINTENANCE-CONCRETE	9,591	1,936	1,303	535	23,000	23,000	-	0%
5140257	MAINTENANCE-LAKE AT THE HILLS	1,593	552	200	230	5,000	5,000	-	0%
5140262	MAINTENANCE-WELL HOUSES	5,629	4,587	6,401	7,521	6,000	6,000	-	0%
5140270	UTILITIES	592,577	866,911	757,238	911,376	850,000	850,000	-	0%
5140280	TELEPHONE	5,915	7,008	6,913	7,556	8,500	8,500	-	0%
5140300	ADMINISTRATION FEES	265,655	315,792	321,519	353,788	320,491	320,491	-	0%
5140310	PROF & TECH SERVICES	28,183	40,115	100,673	-	12,000	12,000	-	0%
5140311	AUDIT	7,435	6,827	7,500	8,327	8,327	8,327	-	0%
5140312	COMPUTER & TECH SERVICES	3,640	2,805	8,086	2,670	5,488	5,488	-	0%
5140315	IRRIGATION EXPENSE	10,573	10,021	10,584	10,581	11,000	11,000	-	0%
5140316	WHOLE SALE WATER PURCHASE	-	627	3,987	7,019	20,000	20,000	-	0%
5140451	UNIFORM SERVICE	2,948	2,199	1,580	3,944	5,000	5,000	-	0%

CEDAR CITY CORPORATION  
BUDGET

ACCT #	DESCRIPTION	ACTUAL FY19/20	ACTUAL FY20/21	ACTUAL FY21/22	ACTUAL FY22/23	ADOPTED FY23/24	Revised FY23/24	\$ Change	% Change
5140480	SPECIAL DEPARTMENT SUPPLIES	21,740	5,537	10,973	22,916	35,000	35,000	-	0%
5140481	WATER METERS-NEW	436,547	472,561	323,161	245,289	500,000	500,000	-	0%
5140510	INSURANCE & SURETY BOND	15,610	19,963	22,981	26,311	22,704	22,704	-	0%
5140511	LEGAL CLAIMS	1,322	5,000	-	3,216	5,100	5,100	-	0%
5140610	SUNDRY	1,243	472	531	630	1,000	1,000	-	0%
5140611	EMPLOYEE RECOGNITION	-	-	2,190	675	1,950	1,950	-	0%
5140612	WATER CONSERVATION PROGRAM	-	-	-	-	54,000	54,000	-	0%
5140650	DEPRECIATION	1,280,483	1,336,609	1,353,369	1,449,270	-	-	-	-
		4,068,319	4,441,016	4,575,959	4,849,944	4,016,867	4,347,516	330,649	8.23%
5140700	CAP OUTLAY-NONCAPITAL ASSETS	-	-	194,828	33,929	400,000	592,766		
5140711	CAP OUTLAY-WELLS	57,207	7,081	18,080	434,188	900,000	5,590,388		
5140712	CAP OUTLAY-WATER RIGHTS	139,019	888,590	55,314	1,474,357	150,000	34,817,034		
5140720	CAP OUTLAY-BUILDINGS & STRUCTURES	-	-	-	-	-	64,000		
5140722	CAP OUTLAY-CEDAR CANYON TANK	-	6,515	579,620	315,100	150,000	3,925,811		
5140730	CAP OUTLAY-IMPROVEMENTS	194,614	605	-	-	-	-		
5140731	CAP OUTLAY-LINE REPLACEMENT	50	502,271	104,618	410,720	330,000	1,636,824		
5140732	CAP OUTLAY-LINE UPSIZING	386,486	188,500	426,448	579,924	1,400,000	1,893,629		
5140733	CAP OUTLAY-RIGHT HAND SPRING LINE	-	-	1,714	5,900	11,000	23,386		
5140736	CAP OUTLAY-APPORT ROAD LINE	-	130,788	96,061	-	-	-		
5140737	CAP OUTLAY-WESTVIEW DRIVE LINE	833	-	-	-	-	-		
5140740	CAP OUTLAY-EQUIPMENT	29,879	33,415	15,317	41,341	442,000	483,249		
5140741	CAP OUTLAY-VEHICLES	60,145	33,080	37,364	-	-	-		
5140810	DEBT SERVICE-PRINCIPAL	175,000	185,000	215,956	218,000	185,000	185,000	-	0%
5140820	DEBT SERVICE-INTEREST	102,208	95,645	48,164	44,600	95,645	95,645	-	0%
5140850	STATE GRANT-WATER PROJECT	-	-	-	-	1,300,000	1,300,000		
5140916	TRANS TO PUBLIC WORKS FACILITIES	200,000	82,716	12,788	1,977	135,984	297,412	161,428	119%
5140990	FUND BALANCE-UNAPPROPRIATED	-	-	-	-	3,172,852	-		
TOTAL EXPENDITURES		5,413,760	6,595,223	6,382,229	8,409,979	12,689,348	55,252,660		
NET REVENUES OVER EXPENDITURES		3,343,058	2,135,692	7,203,277	5,149,280	-	-		

CEDAR CITY CORPORATION  
BUDGET

NOTARIZED BY THE LOCAL  
TREASURER

ACCT #	DESCRIPTION	ACTUAL FY19/20	ACTUAL FY20/21	ACTUAL FY21/22	ACTUAL FY22/23	ADOPTED FY23/24	Revised FY23/24	\$ Change	% Change
52 SEWER COLLECTION FUND									
REVENUE									
5237161	IMPACT FEES	120,585	187,386	355,281	200,124	100,000	100,000	-	0%
5237191	TAPPING FEES	897	720	720	1,350	300	300	-	0%
5237310	SEWER SERVICE	1,874,904	1,857,137	1,944,688	2,014,041	1,857,000	1,857,000	-	0%
5237312	SEWER SERVICE-IRON COUNTY	51,553	76,151	75,732	98,697	76,000	76,000	-	0%
5237340	CONNECTION FEES	1,950	19,756	11,272	1,715	-	-	-	-
5237400	LIFT STATION UPGRADE FEE	6,160	7,230	5,775	(67,185)	-	-	-	-
5238100	INTEREST EARNINGS	85,658	23,460	37,016	180,556	25,000	25,000	-	0%
5238110	INTEREST-IMPACT FEES	1,246	335	1,934	16,521	-	-	-	-
5238900	SUNDRY	-	1,772	-	-	-	-	-	-
5238910	REIMB SEWER LINE REPLACEMENT	-	-	15,652	12,202	-	-	-	-
5239700	CONTRIBUTIONS-OTHER SOURCES	321,011	585,822	1,591,860	2,756,812	-	-	-	-
5239800	FUND BALANCE-APPROPRIATED	-	-	-	-	721,561	2,287,484	1,565,923	217%
TOTAL REVENUE		2,463,963	2,759,768	4,039,930	5,214,832	2,779,861	4,345,784		
EXPENSES									
5255110	SALARY & WAGES-PERM	184,043	218,827	269,158	282,636	295,344	295,344	-	0%
5255111	OVERTIME-PERM	15,956	14,446	15,806	17,117	26,000	26,000	-	0%
5255131	SOCIAL SECURITY-PERM	14,749	17,214	20,046	22,202	24,582	24,582	-	0%
5255132	EMPLOYEE INSURANCE	80,699	98,962	106,797	106,740	111,730	111,730	-	0%
5255133	STATE RETIREMENT	41,151	19,549	5,496	35,259	55,735	55,735	-	0%
5255134	WORKERS COMPENSATION	3,426	4,233	4,873	5,136	5,220	5,220	-	0%
5255135	UNEMPLOYMENT INSURANCE	298	228	532	813	964	964	-	0%
5255230	TRAVEL & TRAINING	735	1,443	2,912	971	4,000	4,000	-	0%
5255240	OFFICE SUPPLIES & EXPENSE	2,358	641	290	142	1,900	1,900	-	0%
5255251	GAS & OIL	13,833	18,439	29,354	24,713	30,000	30,000	-	0%
5255252	EQUIPMENT MAINTENANCE	16,126	17,783	20,160	15,667	30,000	30,000	-	0%
5255270	UTILITIES	15,213	7,724	8,188	44,310	26,300	26,300	-	0%
5255280	TELEPHONE	3,391	5,023	4,945	5,395	3,900	3,900	-	0%
5255290	SEWER LINE MAINTENANCE	134,634	143,314	22,880	36,638	150,000	150,000	-	0%
5255300	ADMINISTRATION FEES	85,116	117,695	126,526	137,389	125,671	125,671	-	0%
5255310	PROF & TECH SERVICES	2,433	3,657	29,440	-	4,750	102,359	97,609	2055%
5255311	AUDIT	3,984	4,667	5,500	6,167	6,167	6,167	-	0%
5255312	COMPUTER & TECH SERVICES	1,464	1,721	6,244	1,926	5,706	5,706	-	0%
5255451	UNIFORM SERVICE	866	1,392	1,553	2,321	2,500	2,500	-	0%
5255480	SPECIAL DEPT SUPPLIES	11,696	5,111	6,366	9,480	13,000	13,000	-	0%
5255510	INSURANCE & SURETY BONDS	9,522	10,352	11,570	13,239	14,054	14,054	-	0%
5255511	LEGAL CLAIMS	1,647	-	-	1,500	7,500	7,500	-	0%
5255610	SUNDRY	329	471	117	336	750	750	-	0%
5255611	EMPLOYEE RECOGNITION	-	-	1,000	319	750	750	-	0%
5255650	DEPRECIATION	677,336	776,747	813,562	891,187	-	-	-	-
		1,321,004	1,489,640	1,513,315	1,661,603	946,523	1,044,132	97,609	10.31%
5255700	CAP OUTLAY-MANHOLE REHAB	-	-	-	-	-	-	-	-
5255730	CAP OUTLAY-IMPROVEMENTS	-	147,941	191,459	713,095	700,000	1,629,916	-	-
5255731	CAP OUTLAY-LINE REPLACEMENT	9,629	-	508,099	462,695	500,000	537,305	-	-
5255732	CAP OUTLAY-LINE UPSIZING	52,400	-	115,265	43,100	400,000	819,919	-	-
5255734	CAP OUTLAY-WESTVIEW DRIVE	922,659	-	-	-	-	-	-	-
5255735	CAP OUTLAY-2400 NORTH LINE	-	-	-	-	50,000	50,000	-	-
5255739	CAP OUTLAY-4500 W	671,469	-	-	-	-	-	-	-
5255740	CAP OUTLAY-EQUIPMENT	-	-	-	8,948	-	-	-	-
5255741	CAP OUTLAY-VEHICLES	-	239,970	465,493	49,222	-	-	-	-
5255914	TRANS TO SEWER PLANT FUND	125,058	125,058	125,058	125,058	125,058	125,058	-	0%
5255916	TRANS TO PUBLIC WORKS FACILITIES	200,000	93,864	12,561	1,643	58,280	139,454	81,174	139%
5255990	FUND BALANCE-UNAPPROPRIATED	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES		3,302,218	2,096,473	2,931,251	3,065,365	2,779,861	4,345,784		
NET REVENUES OVER EXPENDITURES		(838,255)	663,296	1,108,679	2,149,468	-	-		

CEDAR CITY CORPORATION  
BUDGET

ACCT #	DESCRIPTION	ACTUAL FY19/20	ACTUAL FY20/21	ACTUAL FY21/22	ACTUAL FY22/23	ADOPTED FY23/24	Revised FY23/24	\$ Change	% Change
<b>53 SEWER PLANT FUND</b>									
<b>REVENUE</b>									
5337161	SEWER PLANT IMPACT FEES	265,703	390,251	358,150	193,311	300,000	300,000	-	0%
5337310	SEWER SERVICE	2,186,818	2,371,270	2,479,292	2,633,421	2,371,270	2,371,270	-	0%
5337311	SEWER SERVICE-ENOCH	131,682	164,503	141,250	128,267	164,503	164,503	-	0%
5337312	SEWER SERVICE-IRON COUNTY	122,058	88,246	112,794	125,615	88,246	88,246	-	0%
5337315	UNMETERED SEWER SERVICE	17,073	17,073	17,073	17,073	20,300	20,300	-	0%
5337500	NITRATE MITIGATION-ENOCH CITY	-	34,092	293,989	69,568	-	-	-	-
5338100	INTEREST EARNINGS	197,713	53,653	48,202	413,555	50,000	50,000	-	0%
5338110	INTEREST-IMPACT FEES	2,586	692	1,143	9,473	1,000	1,000	-	0%
5338400	SALE OF FIXED ASSETS	13,040	6,774	7,024	-	-	-	-	-
5338900	SUNDRY	4,362	3,143	4,068	3,823	2,000	2,000	-	0%
5338920	PRETREATMENT FEES	24,254	29,943	34,176	67,089	25,000	25,000	-	0%
5339400	TRANS FROM SEWER COLLECTION FUND	140,823	137,678	125,058	125,058	125,058	125,058	-	0%
5339800	FUND BALANCE-APPROPRIATED	-	-	-	-	2,491,505	2,491,505	-	-
<b>TOTAL REVENUE</b>		<b>3,106,113</b>	<b>3,297,318</b>	<b>3,622,218</b>	<b>3,786,252</b>	<b>3,147,377</b>	<b>5,638,882</b>		
<b>EXPENSES</b>									
5356110	SALARIES & WAGES-PERM	384,936	424,810	538,177	548,802	624,967	624,967	-	0%
5356111	OVERTIME-PERM	22,679	21,802	27,225	26,162	36,000	36,000	-	0%
5356120	SALARIES & WAGES-TEMP	-	-	-	-	2,400	2,400	-	0%
5356123	SOCIAL SECURITY-TEMP	-	-	-	-	184	184	-	0%
5356131	SOCIAL SECURITY-PERM	31,115	34,447	39,937	43,849	50,564	50,564	-	0%
5356132	EMPLOYEE INSURANCE	140,430	150,530	170,001	161,300	204,998	204,998	-	0%
5356133	STATE RETIREMENT	84,909	31,775	159	63,043	113,214	113,214	-	0%
5356134	WORKERS COMPENSATION	6,471	7,623	8,770	8,134	8,640	8,640	-	0%
5356135	UNEMPLOYMENT INSURANCE	601	454	1,069	1,538	1,990	1,990	-	0%
5356210	SUBSCRIPTIONS & MEMBERSHIPS	280	457	520	481	1,500	1,500	-	0%
5356220	PUBLIC NOTICES	636	410	41	31	1,000	1,000	-	0%
5356230	TRAVEL & TRAINING	6,429	3,147	11,552	7,550	14,000	14,000	-	0%
5356240	OFFICE SUPPLIES & EXPENSE	4,142	4,462	3,562	6,134	8,000	8,000	-	0%
5356251	GAS & OIL	13,528	11,831	24,358	27,085	30,500	30,500	-	0%
5356252	EQUIPMENT MAINTENANCE	87,451	59,238	65,954	125,495	131,200	131,200	-	0%
5356254	CHEMICALS	113,439	141,579	139,518	206,216	218,000	218,000	-	0%
5356261	JANITORIAL SUPPLIES	1,046	917	1,722	754	2,000	2,000	-	0%
5356262	BUILDING & GROUND MAINTENANCE	99,304	31,517	52,996	21,935	40,000	40,000	-	0%
5356263	LAUNDRY	20	-	-	-	100	100	-	0%
5356270	UTILITIES	366,403	398,058	449,653	556,384	628,000	628,000	-	0%
5356280	TELEPHONE	3,605	4,723	4,793	4,944	4,600	4,600	-	0%
5356300	ADMINISTRATION FEES	128,922	165,557	173,162	188,953	198,941	198,941	-	0%
5356310	PROF & TECH SERVICES	18,755	25,078	18,825	23,638	30,000	30,000	-	0%
5356311	AUDIT	4,404	5,553	6,500	7,053	7,053	7,053	-	0%
5356312	COMPUTER & TECH SERVICES	4,485	6,453	5,893	9,565	12,471	12,471	-	0%
5356313	TESTING	32,528	30,441	37,972	39,747	50,000	50,000	-	0%
5356451	UNIFORM SERVICE	2,872	4,357	3,361	4,126	5,000	5,000	-	0%
5356480	SPECIAL DEPARTMENT SUPPLIES	15,103	11,446	12,039	14,456	20,000	20,000	-	0%
5356510	INSURANCE & SURETY BONDS	11,783	12,980	14,701	16,772	18,623	18,623	-	0%
5356610	SUNDRY	892	623	605	74	1,000	1,000	-	0%
5356611	EMPLOYEE RECOGNITION	-	-	1,348	880	1,350	1,350	-	0%
5356650	DEPRECIATION	706,074	706,693	800,035	819,781	-	-	0	0.00%
5356730	CAP OUTLAY-IMPROVEMENTS	2,293,242	2,296,961	2,614,450	2,934,880	2,466,295	2,466,295	-	-
5356732	CAP OUTLAY-PLANT UPSIZING	823,573	2,407,197	234,819	3,818	-	332,162	-	-
5356740	CAP OUTLAY-EQUIPMENT	5,000	174,314	92,148	295,769	102,000	940,425	579,082	(579,082) -100%
<b>TOTAL EXPENDITURES</b>		<b>3,121,815</b>	<b>4,878,472</b>	<b>2,941,418</b>	<b>3,234,974</b>	<b>3,147,377</b>	<b>5,638,882</b>		
<b>NET REVENUES OVER EXPENDITURES</b>		<b>(15,702)</b>	<b>(1,581,154)</b>	<b>680,800</b>	<b>551,278</b>	<b>-</b>	<b>-</b>		

CEDAR CITY CORPORATION  
BUDGET

ACCT #	DESCRIPTION	ACTUAL FY19/20	ACTUAL FY20/21	ACTUAL FY21/22	ACTUAL FY22/23	ADOPTED FY23/24	Revised FY23/24	\$ Change	% Change
<b>54 STORM DRAIN FUND</b>									
<b>REVENUES</b>									
5437110	STORM DRAIN FEES	736,395	816,177	812,494	1,798,988	1,200,000	1,200,000	-	0%
5437115	CITY DEPT. STORM DRAIN FEES	13,592	13,592	13,660	13,592	27,184	27,184	-	0%
5437150	REIMBURSEMENTS			100,000				-	
5437210	INTEREST EARNINGS	18,802	4,695	4,203	41,975	5,000	5,000	-	0%
5437211	INTEREST-IMPACT FEES	12,610	3,929	5,081	35,799	4,000	4,000	-	0%
5437250	STORM DRAIN IMPACT FEES	185,345	324,242	161,765	129,024	185,000	185,000	-	0%
5439600	BOND PROCEEDS	25,399	-	-	360,000	-	-	-	
5439620	LOCAL GRANT-IRON COUNTY	-	-	-	-	491,787	1,240,183	748,396	152%
	<b>TOTAL REVENUES</b>	<b>992,142</b>	<b>1,162,634</b>	<b>1,097,203</b>	<b>2,379,379</b>	<b>1,912,971</b>	<b>2,661,367</b>		
<b>EXPENSES</b>									
5440110	SALARIES & WAGES-PERM	79,755	80,814	112,504	153,958	175,563	175,563	-	0%
5440111	OVERTIME-PERM	1,824	273	2,115	1,165	3,000	3,000	-	0%
5440120	SALARIES & WAGES-TEMP	-	-	-	1,076	17,994	17,994	-	0%
5440123	SOCIAL SECURITY-TEMP	-	-	-	82	1,377	1,377	-	0%
5440131	SOCIAL SECURITY-PERM	6,079	6,074	7,310	11,960	13,661	13,661	-	0%
5440132	EMPLOYEE INSURANCE	42,376	41,954	44,192	51,892	56,665	56,665	-	0%
5440133	STATE RETIREMENT	14,851	8,932	7,261	22,244	28,963	28,963	-	0%
5440134	WORKERS COMPENSATION	1,776	1,893	1,933	3,986	4,680	4,680	-	0%
5440135	UNEMPLOYMENT INSURANCE	149	188	217	445	590	590	-	0%
5440230	TRAVEL & TRAINING	-	-	-	-	700	700	-	0%
5440251	GAS & OIL	13,305	5,531	33,979	45,581	12,025	12,025	-	0%
5440252	EQUIPMENT MAINTENANCE	13,075	6,381	17,942	11,953	7,000	7,000	-	0%
5440253	INFRASTRUCTURE MAINTENANCE	37,587	52,161	55,099	51,968	63,800	63,800	-	0%
5440280	TELEPHONE	569	513	507	506	500	500	-	0%
5440300	ADMINISTRATION FEES	117,463	144,189	150,171	164,428	170,842	170,842	-	0%
5440310	PROF & TECH SERVICES	20,433	3,577	138,134	-	3,750	3,750	-	0%
5440311	AUDIT	2,495	3,964	4,400	4,464	4,464	4,464	-	0%
5440451	UNIFORM SERVICE	(72)	207	250	1,012	850	850	-	0%
5440480	SPECIAL DEPARTMENT SUPPLIES	784	1,191	747	83	800	800	-	0%
5440510	INSURANCE & SURETY BONDS	3,242	3,400	3,687	4,331	9,915	9,915	-	0%
5440511	LEGAL CLAIMS	1,500	-	-	10,672	6,400	6,400	-	0%
5440610	SUNDRY	-	-	-	-	250	250	-	0%
5440611	EMPLOYEE RECOGNITION	-	-	50	186	300	300	-	0%
5440650	DEPRECIATION	288,505	293,177	304,146	317,539	-	-	-	-
	<b>TOTAL EXPENDITURES</b>	<b>645,695</b>	<b>654,419</b>	<b>884,643</b>	<b>859,530</b>	<b>584,089</b>	<b>584,089</b>	<b>0</b>	<b>0.00%</b>
5440730	CAP OUTLAY-IMPROVEMENTS	-	-	154,935	300	75,000	104,765	-	
5440731	CAP OUTLAY-QUICHPA CHANNEL	97,167	805	-	-	-	-	-	
5440732	CAP OUTLAY-LINE UPSIZING	138,745	132,436	1,052	304,713	500,000	841,068	-	
5440733	CAP OUTLAY-CROSS HOLLOW BASIN	-	189,343	-	-	26,000	26,000	-	
5440735	CAP OUTLAY-MOONLIGHT DRIVE	-	-	-	-	300,000	300,000	-	
5440736	CAP OUTLAY-PAIUTE STORM DRAIN	-	-	-	-	100,000	460,000	-	
5440737	CAP OUTLAY-WESTVIEW DRIVE	2,218	-	-	-	-	-	-	
5440740	CAP OUTLAY-EQUIPMENT	33,326	-	-	-	-	-	-	
5440741	CAP OUTLAY-VEHICLES	-	35,962	1,624	-	-	-	-	
5440810	DEBT SERVICE-PRINCIPAL	220,000	224,000	238,000	242,000	224,000	224,000	-	0%
5440820	DEBT SERVICE-INTEREST	74,733	70,883	46,251	42,324	70,883	70,883	-	0%
5440914	TRANS TO CAPITAL IMPROVEMENT FUND	26,741	26,507	25,055	25,055	25,055	25,055	-	0%
5440916	TRANS TO PUBLIC WORKS FACILITIES	79,526	56,641	8,757	241	7,944	25,507	17,563	221%
5440990	FUND BALANCE-UNAPPROPRIATED	-	-	-	-	-	-	-	-
	<b>TOTAL EXPENDITURES</b>	<b>1,318,152</b>	<b>1,390,996</b>	<b>1,360,317</b>	<b>1,474,164</b>	<b>1,912,971</b>	<b>2,661,367</b>		
	<b>NET REVENUES OVER EXPENDITURES</b>	<b>(326,010)</b>	<b>(228,363)</b>	<b>(263,114)</b>	<b>905,215</b>	<b>-</b>	<b>-</b>		

CEDAR CITY CORPORATION  
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ACCT #	DESCRIPTION	ACTUAL FY19/20	ACTUAL FY20/21	ACTUAL FY21/22	ACTUAL FY22/23	ADOPTED FY23/24	Revised FY23/24	\$ Change	% Change
<b>55 SOLID WASTE FUND</b>									
<b>REVENUES</b>									
5537100 GARBAGE FEES		713,793	751,762	795,772	1,120,415	800,000	800,000	-	0%
5537105 CITY DEPT. GARBAGE COLL FEES		1,080	1,080	1,080	1,080	1,800	1,800	-	0%
5537110 GARBAGE CAN SALES		55,561	89,695	84,877	41,182	89,695	89,695	-	0%
5537120 COUNTY PROCESSING FEE		24,000	27,923	26,473	30,246	27,923	27,923	-	0%
5537200 INTEREST EARNINGS		42,734	8,396	8,258	59,556	8,000	8,000	-	0%
5537201 INTEREST EARNINGS-BULLOCH PIT		1,604	382	318	3,013	-	-	-	-
5537900 FUND BALANCE-APPROPRIATED		-	-	-	-	240,979	648,977	-	-
<b>TOTAL REVENUE</b>		<b>838,772</b>	<b>879,239</b>	<b>916,778</b>	<b>1,255,493</b>	<b>1,168,397</b>	<b>1,576,395</b>		
<b>EXPENSES</b>									
5540110 SALARIES & WAGES-PERM		156,224	159,111	180,318	185,396	199,522	199,522	-	0%
5540111 OVERTIME-PERM		-	14	-	-	-	-	-	-
5540120 SALARIES & WAGES-TEMP		4,183	8,347	9,253	6,035	10,800	10,800	-	0%
5540123 SOCIAL SECURITY-TEMP		320	590	2,096	3,688	827	827	-	0%
5540131 SOCIAL SECURITY-PERM		12,031	12,568	13,270	11,760	15,263	15,263	-	0%
5540132 EMPLOYEE INSURANCE		53,846	47,444	44,803	53,729	54,854	54,854	-	0%
5540133 STATE RETIREMENT		27,863	11,854	1,461	15,533	33,244	33,244	-	0%
5540134 WORKERS COMPENSATION		3,679	3,922	4,661	4,712	5,220	5,220	-	0%
5540135 UNEMPLOYMENT INSURANCE		297	117	420	749	631	631	-	0%
5540230 TRAVEL & TRAINING		-	-	-	-	500	500	-	0%
5540251 GAS & OIL		48,115	48,387	82,480	85,586	74,520	74,520	-	0%
5540252 EQUIPMENT MAINTENANCE		41,640	33,132	34,117	35,739	37,300	37,300	-	0%
5540270 UTILITIES		124	137	138	150	200	200	-	0%
5540300 ADMINISTRATION FEES		139,003	143,680	152,491	170,183	169,252	169,252	-	0%
5540311 AUDITING		2,328	3,029	4,039	4,529	4,529	4,529	-	0%
5540312 COMPUTER & TECH SERVICES		121	-	1,474	-	353	353	-	0%
5540451 UNIFORM SERVICE		1,253	1,279	1,317	512	3,000	3,000	-	0%
5540480 SPECIAL DEPARTMENT SUPPLIES		3,403	846	2,253	2,155	3,900	3,900	-	0%
5540481 GARBAGE CANS		57,978	71,117	79,511	79,524	105,700	105,700	-	0%
5540510 INSURANCE & SURETY BONDS		6,652	7,388	8,261	9,430	9,915	9,915	-	0%
5540511 INSURANCE CLAIMS		-	5,432	435	6,591	5,000	5,000	-	0%
5540610 SUNDRY		198	1,164	1,062	1,515	1,500	1,500	-	0%
5540611 EMPLOYEE RECOGNITION		-	-	338	245	600	600	-	0%
5540612 SALES TAX		3,072	4,632	4,856	2,555	5,427	5,427	-	0%
5540640 LANDFILL CLOSURE EXPENSES		-	15,204	4,893	3,964	-	-	-	-
5540641 RECYCLING PROGRAM		31,800	-	-	-	-	-	-	-
5540650 DEPRECIATION		121,902	148,625	166,287	169,015	-	-	-	-
		716,030	728,018	800,233	853,295	742,057	742,057	0	0.00%
5540740 CAP OUTLAY-EQUIPMENT		-	281,630	318,647	-	393,700	741,866	-	-
5540916 TRANS TO PUBLIC WORKS FACILITIES		399,673	284,660	44,010	21,238	32,640	92,472	-	-
<b>TOTAL EXPENDITURES</b>		<b>1,115,703</b>	<b>1,294,308</b>	<b>1,162,891</b>	<b>874,533</b>	<b>1,168,397</b>	<b>1,576,395</b>		
<b>NET REVENUES OVER EXPENDITURES</b>		<b>(276,932)</b>	<b>(415,069)</b>	<b>(246,112)</b>	<b>380,960</b>	<b>-</b>	<b>-</b>		

CEDAR CITY CORPORATION  
BUDGET

WORKING BUDGET VERSUS BUDGET

ACCT #	DESCRIPTION	ACTUAL FY19/20	ACTUAL FY20/21	ACTUAL FY21/22	ACTUAL FY22/23	ADOPTED FY23/24	Revised FY23/24	\$ Change	% Change
<b>56 DOWNTOWN PARKING AUTHORITY</b>									
<b>REVENUE</b>									
5638100 ASSESSMENTS-MAINTENANCE		10,693	10,130	10,110	12,786	10,700	10,700	-	0%
5638200 RENTS-STALLS		5,625	4,998	5,399	7,136	5,800	5,800	-	0%
5638500 INTEREST EARNINGS		704	182	257	1,366	500	500	-	0%
5639100 ASSESSMENTS-MAINTENANCE		20,977	20,519	19,736	20,899	19,401	19,401	-	0%
5639200 RENTS-STALLS		10,059	10,151	9,851	10,182	8,712	8,712	-	0%
5639500 INTEREST EARNINGS		1,881	563	626	4,202	1,000	1,000	-	0%
5639800 FUND BALANCE-APPROPRIATED						15,028	25,149	10,121	67%
<b>TOTAL REVENUE</b>		<b>49,939</b>	<b>46,543</b>	<b>45,980</b>	<b>56,572</b>		<b>61,141</b>	<b>71,262</b>	
<b>EXPENDITURES</b>									
5640262 BUILDING & GROUND MAINTENANCE		13,854	170	-	-	20,000	30,121	10,121	51%
5640263 SNOW REMOVAL		5,525	2,600	4,900	7,700	7,000	7,000	-	0%
5640311 AUDIT		13	156	156	156	156	156	-	0%
5640510 INSURANCE & SURETY BONDS		604	612	525	616	612	612	-	0%
5641262 BUILDING & GROUND MAINTENANCE		5,001	7,152	7,916	29,153	8,000	8,000	-	0%
5641263 SNOW REMOVAL		4,813	2,256	4,670	7,120	7,000	7,000	-	0%
5641264 SWEEPING		-	-	-	-	500	500	-	0%
5641270 UTILITIES		3,651	3,285	2,683	3,477	7,800	7,800	-	0%
5641280 TELEPHONE		491	541	463	494	700	700	-	0%
5641311 AUDIT		22	161	161	161	161	161	-	0%
5641510 INSURANCE & SURETY BONDS		854	862	775	876	612	612	-	0%
5641900 TRANS TO REDEVELOPMENT AGENCY FUND		34,827	17,793	22,250	49,754	-	52,541	62,662	10,121
<b>TOTAL EXPENDITURES</b>		<b>43,427</b>	<b>26,393</b>	<b>30,850</b>	<b>58,354</b>		<b>61,141</b>	<b>71,262</b>	<b>19.26%</b>
<b>NET REVENUES OVER EXPENDITURES</b>		<b>6,512</b>	<b>20,149</b>	<b>15,130</b>	<b>(1,782)</b>		-	-	

CEDAR CITY CORPORATION  
BUDGET

ACCT #	DESCRIPTION	ACTUAL FY19/20	ACTUAL FY20/21	ACTUAL FY21/22	ACTUAL FY22/23	ADOPTED FY23/24	Revised FY23/24	\$ Change	% Change
<b>57 REDEVELOPMENT AGENCY FUND</b>									
<b>REVENUE</b>									
5739101 TAXES-PORT 15		446,323	366,930	498,920	524,534	498,920	498,920	-	0%
5739103 TAXES-GENPAK-INCENTIVE		233,868	165,296	187,487	-	-	-	-	-
5739105 TAXES-MSC AEROSPACE		18,512	20,829	24,454	25,606	24,455	24,455	-	0%
5739106 TAXES-DECORWORX		-	12,126	15,733	13,668	15,733	15,733	-	0%
5739200 RENTS-LINS BUILDING		325,000	325,000	329,062	341,250	325,000	325,000	-	0%
5739310 STATE GRANT-STREET LIGHTS		75,000	-	-	-	-	-	-	-
5739500 INTEREST EARNINGS		34,528	8,541	8,088	53,198	8,000	8,000	-	0%
5739801 TRANS FROM PARKING AUTHORITY		8,600	8,600	8,600	8,600	8,600	8,600	-	0%
5739900 FUND BALANCE-APPROPRIATED		-	-	-	-	285,192	299,079	13,887	5%
<b>TOTAL REVENUE</b>		<b>1,141,830</b>	<b>907,322</b>	<b>1,072,345</b>	<b>966,856</b>	<b>1,165,900</b>	<b>1,179,787</b>		
<b>EXPENDITURES</b>									
5740262 BUILDING & GROUND MAINTENANCE		6,071	3,025	27,376	42,519	22,000	22,000	-	0%
5740300 ADMINISTRATION FEE		5,000	5,000	5,025	8,836	5,000	5,000	-	0%
5740311 AUDIT		2,500	1,950	1,950	1,950	1,950	1,950	-	0%
5740510 INSURANCE & SURETY BONDS		6,290	7,807	8,276	9,604	10,791	10,791	-	0%
5740613 INCENTIVE-GENPAK		233,868	218,731	187,487	-	-	-	-	-
5740614 INCENTIVE-MSC		-	15,949	15,733	15,035	24,455	24,455	-	0%
5740616 INCENTIVE-DECORWORX		-	-	-	-	15,733	15,733	-	0%
5740620 PORT 15-DEVELOPER		185,139	202,339	206,952	217,577	206,952	206,952	-	0%
5740621 PORT 15-IRON COUNTY SCHOOL DISTRICT		99,532	108,779	111,259	116,971	111,259	111,259	-	0%
5740622 PORT 15-CEDAR CITY HOUSING AUTHORITY		89,267	97,560	99,784	104,907	99,784	99,784	-	0%
5740623 PORT 15-ECONOMIC INCENTIVES		-	-	-	306,217	55,979	55,979	-	0%
5740624 PORT 15-ADMINISTRATION FEE		-	-	-	-	24,946	24,946	-	0%
5740633 INCENTIVE-TENANT IMPROVEMENTS		-	-	-	8,275	50,000	50,000	-	0%
		627,667	661,141	663,842	831,890	628,849	628,849	0	0.00%
5740730 CAP OUTLAY-IMPROVEMENTS		195,625	392,611	166,187	(13,428)	350,000	363,887		
5740810 DEBT SERVICE-PRINCIPAL		155,000	158,000	162,000	166,000	161,555	161,555		
5740820 DEBT SERVICE-INTEREST		32,151	29,051	25,496	21,446	25,496	25,496		
5740990 FUND BALANCE-UNAPPROPRIATED		-	-	-	-	-	-		
<b>TOTAL EXPENDITURES</b>		<b>1,010,442</b>	<b>1,240,803</b>	<b>1,017,525</b>	<b>1,005,907</b>	<b>1,165,900</b>	<b>1,179,787</b>		
<b>NET REVENUES OVER EXPENDITURES</b>		<b>131,388</b>	<b>(333,480)</b>	<b>54,820</b>	<b>(39,051)</b>	<b>-</b>	<b>-</b>		
<b>58 MUNICIPAL BUILDING AUTHORITY</b>									
<b>REVENUE</b>									
5839500 INTEREST EARNINGS		2,752	114	-	-	-	-	-	-
5839800 TRANS FROM GENERAL FUND		127,051	32,744	32,944	65,389	64,589	64,589	-	0%
5839801 TRANS FROM PUBLIC SAFETY IMPACT FEES		95,385	95,585	95,385	94,695	95,435	95,435	-	0%
<b>TOTAL REVENUE</b>		<b>225,188</b>	<b>128,443</b>	<b>128,329</b>	<b>160,084</b>	<b>160,024</b>	<b>160,024</b>		
<b>EXPENDITURES</b>									
5840220 PUBLIC NOTICES		-	-	-	-	250	250	-	0%
5840610 SUNDRY		-	-	-	-	280	280	-	0%
5840720 CAP OUTLAY-BUILDINGS		206,781	-	-	-	-	-	-	-
5840811 DEBT SERVICE-PRIN ANIMAL SHEL		-	-	31,625	32,000	32,000	32,000	-	0%
5840812 DEBT SERVICE-PRIN FIRE TRUCK		81,000	82,000	83,000	84,000	86,000	86,000	-	0%
5840821 DEBT SERVICE-INT ANIMAL SHEL		30,219	31,625	30,295	30,174	30,825	30,825	-	0%
5840822 DEBT SERVICE-INT FIRE TRUCK		14,385	13,170	11,940	10,794	9,435	9,435	-	0%
5840830 BANK CHARGES		-	-	-	-	1,234	1,234	-	0%
<b>TOTAL EXPENDITURES</b>		<b>332,385</b>	<b>126,795</b>	<b>156,860</b>	<b>156,968</b>	<b>160,024</b>	<b>160,024</b>		
<b>NET REVENUES OVER EXPENDITURES</b>		<b>(107,198)</b>	<b>1,648</b>	<b>(28,531)</b>	<b>3,116</b>	<b>-</b>	<b>-</b>		

CEDAR CITY CORPORATION  
BUDGET

ACCT #	DESCRIPTION	ACTUAL FY19/20	ACTUAL FY20/21	ACTUAL FY21/22	ACTUAL FY22/23	ADOPTED FY23/24	Revised FY23/24	\$ Change	% Change
<b>INTERNAL SERVICE FUNDS</b>									
<b>61 PUBLIC WORKS FACILITIES</b>									
<b>REVENUES</b>									
6139101 TRANS FROM WATER 116,136 82,716 12,788 1,977 135,984 297,412 161,428 119%									
6139102 TRANS FROM SEWER COLLECTION 114,070 81,244 12,561 1,643 58,280 139,454 81,174 139%									
6139103 TRANS FROM STORM DRAIN 79,526 56,641 8,757 241 7,944 25,507 17,563 221%									
6139104 TRANS FROM SOLID WASTE 399,673 284,660 44,010 21,238 32,640 92,472 59,832 183%									
6139107 TRANS FROM CAP IMPROVEMENT FUND 142,090 101,201 15,646 8,364 169,608 412,008 242,400 143%									
6139108 TRANS FROM CATS 275,065 253,639 - 67 3,544 7,559 4,015 113%									
6139200 ADMINISTRATIVE CHARGES 93,319 162,458 201,923 207,817 220,182 220,182 - - 0%									
6139500 INTEREST EARNINGS 302 7 18 - - - - -									
6139600 SUNDY REVENUE - - - - - - - - -									
<b>TOTAL REVENUES</b>		<b>1,220,181</b>	<b>1,022,566</b>	<b>295,703</b>	<b>241,347</b>		<b>628,182</b>	<b>1,194,594</b>	
<b>EXPENDITURES-PUBLIC WORKS FACILITIES</b>									
6140110 SALARIES & WAGES-PERM - 24,273 40,208 48,707 52,402 52,402 - 0%									
6140120 SALARIES & WAGES-TEMP 5,237 5,421 5,640 9,956 12,165 12,165 - 0%									
6140123 SOCIAL SECURITY-TEMP 400 415 431 764 930 930 - 0%									
6140131 SOCIAL SECURITY-PERM 282 1,612 2,678 3,329 3,249 3,249 - 0%									
6140132 EMPLOYEE INSURANCE - 8,671 16,812 16,818 17,669 17,669 - 0%									
6140133 STATE RETIREMENT 648 4,483 8,141 8,753 9,417 9,417 - 0%									
6140134 WORKERS COMPENSATION - - 1,237 750 720 720 - 0%									
6140135 UNEMPLOYMENT INSURANCE 12 25 84 167 193 193 - 0%									
6140230 TRAVEL & TRAINING - - 213 1,875 1,000 1,000 - 0%									
6140240 OFFICE SUPPLIES & EXPENSE 189 - 1,749 4,315 3,500 3,500 - 0%									
6140251 GAS & OIL - 793 - 6,293 10,400 10,400 - 0%									
6140252 EQUIPMENT MAINTENANCE - - - 2,000 2,000 - 0%									
6140261 JANITORIAL SUPPLIES 1,571 1,777 2,781 3,374 4,300 4,300 - 0%									
6140262 BUILDING & GROUND MAINTENANCE 6,013 6,610 9,005 6,499 11,427 11,427 - 0%									
6140270 UTILITIES 38,089 19,778 20,919 25,900 26,200 26,200 - 0%									
6140280 TELEPHONE - 348 604 604 - - - - -									
6140310 PROF & TECH SERVICES - - 6,505 6,071 8,000 8,000 - 0%									
6140311 AUDIT 67 33 33 33 33 33 - 0%									
6140312 COMPUTER & TECH SERVICES - - 38 - 3,353 3,353 - 0%									
6140510 INSURANCE & SURETY BOND 2,726 3,303 3,762 4,310 5,019 5,019 - 0%									
6140650 DEPRECIATION 30,096 30,096 70,050 70,050 - - - - -									
6140730 CAP OUTLAY-IMPROVEMENTS 85,329 107,675 190,851 218,565 171,977 171,977 0 0.00%									
6140740 CAP OUTLAY-EQUIPMENT 1,126,559 860,101 93,763 33,530 330,000 896,412 - -									
6140900 TRANS TO GENERAL-PRINCIPAL 13,978 15,119 15,119 16,353 15,119 15,119 - 0%									
6140901 TRANS TO WATER-PRINCIPAL 24,119 26,087 26,087 28,216 26,087 26,087 - 0%									
6140910 TRANS TO GENERAL-INTEREST 6,859 5,136 2,568 1,334 2,568 2,568 - 0%									
6140911 TRANS TO WATER-INTEREST 11,833 8,862 4,431 2,302 4,431 4,431 - 0%									
<b>TOTAL EXPENDITURES</b>		<b>1,268,678</b>	<b>1,022,980</b>	<b>332,819</b>	<b>300,300</b>		<b>628,182</b>	<b>1,194,594</b>	
<b>NET REVENUES OVER EXPENDITURES</b>		<b>(48,497)</b>	<b>(414)</b>	<b>(37,115)</b>	<b>(58,954)</b>		<b>-</b>	<b>-</b>	

CEDAR CITY CORPORATION  
BUDGET

ACCT #	DESCRIPTION	ACTUAL FY19/20	ACTUAL FY20/21	ACTUAL FY21/22	ACTUAL FY22/23	ADOPTED FY23/24	Revised FY23/24	\$ Change	% Change
<b>SPECIAL REVENUE FUND</b>									
76 PUBLIC SAFETY TASK FORCE									
REVENUES									
7636100	FEDERAL GRANT				50				
7636110	STATE GRANT STFG	45,730	22,895	50,102	37,300	60,586	60,586		
7639100	UNRESTRICTED REVENUES	29,643	29,072	22,636	36,618	11,000	11,000		
7639110	TRANS FROM GENERAL FUND					21,500	21,500		
7639500	INTEREST EARNINGS	2,286	707	720	11,012				
	<b>TOTAL REVENUE</b>	<b>77,660</b>	<b>52,674</b>	<b>73,457</b>	<b>84,980</b>	<b>93,086</b>	<b>93,086</b>		
EXPENDITURES									
7640110	SALARY & WAGES-PERM		937	(4,430)					
7640111	OVERTIME-PERM	21,815	9,650	15,514	12,629	19,500	19,500		
7640120	SALARIES & WAGES-TEMP	4,200	4,505	4,746	4,409	5,000	5,000		
7640131	SOCIAL SECURITY-PERM	775	730	3,683	888	1,000	1,000		
7640133	STATE RETIREMENT	776	832	16,190	792	1,000	1,000		
7640135	UNEMPLOYMENT INSURANCE	8	4	9	12				
7640210	EQUIPMENT, SUPPLIES, OPERATING	6,833	5,705	4,970	6,495	14,000	14,000		
7640230	TRAVEL & TRAINING	(216)		4,214	6,712	7,000	7,000		
7640250	CONFIDENTIAL INFORMANT	9,725	14,280	6,500	6,000	24,086	24,086		
7640510	INSURANCE & SURETY BONDS	97	96	108	123				
7643210	EQUIPMENT, SUPPLIES, OPERATING	15,064	24,202	41,676	58,877	21,500	21,500		
7643230	TRAVEL & TRAINING		523	15,070	400				
	<b>TOTAL EXPENDITURES</b>	<b>59,077</b>	<b>61,463</b>	<b>108,250</b>	<b>97,338</b>	<b>93,086</b>	<b>93,086</b>		
	<b>NET REVENUES OVER EXPENDITURES</b>	<b>18,583</b>	<b>(8,789)</b>	<b>(34,792)</b>	<b>(12,358)</b>	<b>-</b>	<b>-</b>		

CEDAR CITY CORPORATION  
BUDGET

ACCT #	DESCRIPTION	ACTUAL FY19/20	ACTUAL FY20/21	ACTUAL FY21/22	ACTUAL FY22/23	ADOPTED FY23/24	Revised FY23/24	\$ Change	% Change
<b>SID DEBT SERVICE FUNDS</b>									
80	<u>SID GUARANTEE FUND</u>								
REVENUES									
8038100	INTEREST EARNING	2	1	1	4	-	-	-	-
8039400	TRANS FROM SID 79-2	-	-	-	-	-	-	-	-
8039755	TRANS FROM SID 97-1	-	-	-	-	-	-	-	-
8039756	TRANS FROM SID 98-1	-	-	-	-	-	-	-	-
	<u>TOTAL REVENUE</u>	2	1	1	4	-	-	-	-
EXPENDITURES									
8095900	TRANS TO CAPITAL IMPROVEMENT FUND	-	-	-	-	-	-	-	-
	<u>TOTAL EXPENDITURES</u>	-	-	-	-	-	-	-	-
	<u>NET REVENUES OVER EXPENDITURES</u>	2	1	1	4	-	-	-	-
82	<u>SID 02-1</u>								
REVENUES									
8239100	ASSESSMENTS RECEIVED	-	-	-	-	-	-	-	-
8239500	INTEREST EARNINGS	206	57	58	378	-	-	-	-
8239800	TRANS FROM SID GUARANTEE FUND	-	-	-	-	-	-	-	-
	<u>TOTAL REVENUE</u>	206	57	58	378	-	-	-	-
EXPENDITURES									
8240911	TRANS TO SPEC IMP GUARANTEE FD	-	-	-	-	-	-	-	-
	<u>TOTAL EXPENDITURES</u>	-	-	-	-	-	-	-	-
	<u>NET REVENUES OVER EXPENDITURES</u>	206	57	58	378	-	-	-	-
86	<u>SID 98-1</u>								
REVENUES									
8639100	SPECIAL ASSESSMENTS RECEIVED	-	-	-	-	-	-	-	-
8639500	INTEREST EARNINGS	2	1	1	4	-	-	-	-
	<u>TOTAL REVENUE</u>	2	1	1	4	-	-	-	-
EXPENDITURES									
8640911	TRANS TO SID GUARANTEE	-	-	-	-	-	-	-	-
	<u>TOTAL EXPENDITURES</u>	-	-	-	-	-	-	-	-
	<u>NET REVENUES OVER EXPENDITURES</u>	2	1	1	4	-	-	-	-
97	<u>SID 97-1</u>								
REVENUES									
9739100	SPECIAL ASSESSMENTS RECEIVED	-	-	-	-	-	-	-	-
9739500	INTEREST EARNINGS	17	5	5	32	-	-	-	-
	<u>TOTAL REVENUE</u>	17	5	5	32	-	-	-	-
EXPENDITURES									
9740911	TRANS TO SID GUARANTEE FUND	-	-	-	-	-	-	-	-
	<u>TOTAL EXPENDITURES</u>	-	-	-	-	-	-	-	-
	<u>NET REVENUES OVER EXPENDITURES</u>	17	5	5	32	-	-	-	-

**CEDAR CITY CORPORATION**  
**BUDGET REVISION FORM**

Division/Department Administration

Date 3-26-24

Division/Department \_\_\_\_\_

Fiscal Year 23/24

Revenue Account Title	Inc or (Dec)	Expense Account Title	Inc or (Dec)
Revenue Account Number	New Budget Balance	Expense Account Number	New Budget Balance
Capital Improvement Fund	<u>(\$135,000)</u>	Cap. Outlay Equipment	<u>\$135,000</u>
46-39-500		10-42-740	<u>135,000</u>
Total of shaded amounts	<u>135,000</u>	Total of shaded amounts	<u>135,000</u>

Explanation of budget revision request:

Renovation of the audio/visual systems in the Council Chambers and Purchase of 11 new chairs for Mayor, Council, & Staff.  
Audio/visual reno costs +/- \$131,000.<sup>00</sup>  
Chairs = +/- \$2,600.<sup>00</sup>. Total request = \$135,000

Department/Division Head: \_\_\_\_\_

Department/Division Head: \_\_\_\_\_

Finance Director: ✓ City Manager: Paul B. Johnson

City Council approved on \_\_\_\_\_

**CEDAR CITY CORPORATION  
BUDGET REVISION FORM**

Division/Department Police Date 03/18/2024

Division/Department	Police	Fiscal Year 23/24	
Revenue Account Title	Inc or (Dec)	Expense Account Title	Inc or (Dec)
Revenue Account Number	New Bal	Expense Account Number	New Bal
Police Misc. Reimbursement	\$10394.79	Police OT	\$17984.76
1034211		1070111	
ICAC Grant	\$7589.97	Capital Equipment	\$15000.00
1033424		1070740	
State Grant ADF Police	\$15000.00	Special Public Safety	\$725.00
1033428		1076450	
Animal Shelter Donations	\$725.00	K9 equipment	400.00
1038722		1070241	
Private Grants-Police	400.00		
1038720			
Total of shaded amounts	\$34109.76	Total of shaded amounts	\$34109.76

1. Overtime Costs: Covered by an ICAC grant along with additional reimbursements from the State of Utah.
2. School Reimbursements: Payments received from schools for providing School Resource Officers (SROs) at games and dances.
3. Animal Shelter Donations: Ongoing contributions received via the animal shelter's website, similar to the K9 donations.
4. Grant for LensLock Cameras: The State ADF grant is reimbursement for the purchase of LensLock Cameras, with the expenses originally charged to our Capital Equipment account.

Department/Division Head: Dan M. Allen

Department/Division Head: \_\_\_\_\_

Finance Director: Z City Manager: Paul Butthenn

City Council approved on \_\_\_\_\_

**CEDAR CITY CORPORATION  
BUDGET REVISION FORM**

Division/Department Economic Development Date 3/5/24

Division/Department \_\_\_\_\_ Fiscal Year 23/24

Explanation of budget revision request: EDCUtah Grant for \$3500 to offset cost of Placerai software.

Department/Division Head: \_\_\_\_\_

Finance Director: Z City Manager: Paul Buttermore

City Council approved on \_\_\_\_\_

**CEDAR CITY CORPORATION**  
**BUDGET REVISION FORM**

Division/Department Streets & Highways Date 3/29/2024

Division/Department \_\_\_\_\_ Fiscal Year 23-24

<b>Revenue</b> Account Title	Inc or (Dec)	<b>Expense</b> Account Title	Inc or (Dec)
<b>Revenue</b> Account Number	New Budget Balance	<b>Expense</b> Account Number	New Budget Balance
Fund Balance	<b>\$110,000</b>	Cap Outlay-Cody Street Improv	<b>\$110,000</b>
10-38-900	<b>\$3,329,708</b>	10-79-736	<b>\$710,000</b>
Total of shaded amounts	<b>\$110,000</b>	Total of shaded amounts	<b>\$110,000</b>

Explanation of budget revision request:

Additional funding is needed for the Cody Drive Improvements project per the attached funding analysis. The additional funds are needed to install new street lighting and spare conduits. The additional funds will also provide some contingency for the Cody Drive project.

Department/Division Head: Jonathan Styth

Department/Division Head: Cecilia Scott

Finance Director: J City Manager: Paul B

City Council approved on \_\_\_\_\_

**Project Funding**  
**Cody Drive Improvements project – including street lighting and spare conduits**  
**(Account #10-79-736)**

	<u>Funding</u>	<u>Expenses</u>	<u>Balance</u>
<u>Funding –</u>			
Cody Drive – Acct. #10-79-736	\$600,000		
Water Line Upsizing – Acct. #51-40-732	\$148,500		
Developer Improved Trails – Acct. #26-40-730	\$79,800		
<u>Expenses –</u>			
Construction Contract		\$913,613	
Materials Testing (0.5% of construction)		\$4,568	
Contingency/Miscellaneous		\$20,000	
<b>Totals -</b>	<b>\$828,300</b>	<b>\$938,181</b>	<b>(\$109,881)</b>

**CEDAR CITY CORPORATION**  
**BUDGET REVISION FORM**

Division/Department Leisure Services

Date 3/15/24

Division/Department Golf

Fiscal Year 23-24

Revenue Account Title	Inc or (Dec)	Expense Account Title	Inc or (Dec)
Revenue Account Number	New Budget Balance	Expense Account Number	New Budget Balance
Fund Balance	16,000	Building & Grounds Maint	+\$16,000
28-39-900	144,954	28-40-262	\$39,024
Total of shaded amounts	16,000	Total of shaded amounts	\$16,000

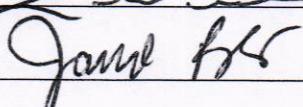
Explanation of budget revision request:

Repair Sewer line from the maintenance building.

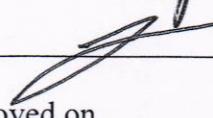
Department/Division Head:



Department/Division Head:



Finance Director:



City Manager: Paul Bittner

City Council approved on

Imlay Plumbing  
779 N 2325 W  
Cedar City, UT 84721

# Estimate

Date	Estimate #
3/18/2024	1795

Name / Address
Cedar Ridge Golf Course Attn: Steve 200 E 900 N Cedar City, UT 84721

			Project
Description	Qty	Rate	Total
Estimate to run a new sewer line from the maintenance shed at the golf course all the way south to the main sewer line in the road. This price includes: city permit, barricading, excavation, piping and materials, backfill and compaction, asphalt cutting, asphalt removal, and asphalt replacement.		16,000.00	16,000.00
			<b>Total</b>
			\$16,000.00

**CEDAR CITY CORPORATION  
BUDGET REVISION FORM**

Division/Department EVENTS Date 3/25/24

Division/Department \_\_\_\_\_ Fiscal Year 23/24

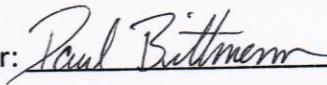
Revenue Account Title	Inc or (Dec)	Expense Account Title	Inc or (Dec)
Revenue Account Number	New Budget Balance	Expense Account Number	New Budget Balance
Corporate Sponsorships	\$19,109	Runner Series	\$27,000
3039300		3040223	\$119,000
Iron County Tourism	\$27,000	Event Sponsorship	\$19,109
3039400		3040221	\$101,109
Total of shaded amounts	\$46,109	Total of shaded amounts	\$46,109

Explanation of budget revision request:

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Department/Division Head: 

Department/Division Head: \_\_\_\_\_

Finance Director:  City Manager: 

City Council approved on \_\_\_\_\_

**CEDAR CITY  
CITY COUNCIL AGENDA ITEM 12  
STAFF INFORMATION SHEET**

**To:** Mayor and City Council

**From:** City Engineer

**Council Meeting Date:** April 3, 2024

**Subject:** **Consider bids for the Mud Springs Production Well project.**

**Discussion:** This project involves drilling a production well located northeast of the City's Wastewater Treatment Plant. Willowstick identified Treatment Plant Target A located in the Mud Springs drainage as a location for the test well site.

The bids have not been received yet for this project. The bids are due on Friday, April 5<sup>th</sup>. The bid results will be provided in the packet for the City Council action meeting.

CEDAR CITY COUNCIL  
AGENDA ITEMS - 13  
DECISION PAPER

**TO:** Mayor and City Council

**FROM:** City Manager

**DATE:** April 1, 2024

**SUBJECT:** Short term rental ordinance

During last week's council meeting Mr. Jett asked the council to re-examine the City's short-term rental ordinance. In particular, he asked the council to repeal the provision requiring notice to neighbors within 300 feet of the short-term rental (23-9-Q-5). Below is the City's short-term rental ordinance for your consideration. I am not sure what information you would like to review for this proposal. If there is more information you would like to see, please let me know and I will get it for you. Thank you.

Residential Short-Term Rentals:

1. Residential Short-Term Rentals Defined: Excluding Bed and Breakfast facilities, the use and/or commercial use of property located in a Residential Zone (R-1, R-2-1, R-2-2, R-3-1, R-3-M, RE, RA), Commercial Zone (GC, CC, DC, HS) or Mixed Use Zone; by any person or entity; for occupancy, rent or lease; for the purpose of receiving compensation, money, rent, or other bargained consideration; for a term of thirty (30) consecutive days or less. As an exception, Residential Short-Term Rentals are permitted in all zones for existing residential uses. Any rental that is leased out consecutively to the same tenant in excess of thirty (30) days will not constitute a residential short-term rental and will be governed by the City's rental dwelling license ordinance.
2. Purpose: Residential Short-term rentals are to be compatible with and not adversely impact surrounding residential uses. As an example, the use of mass transit to transport renters to a short-term rental is not compatible with surrounding residential uses.
3. License Required:
  1. It is unlawful for any person to keep, conduct, operate, or maintain a short-term rental within the City without a Residential Short-Term Rental Business License. A person who owns multiple short-term rentals is not required to obtain more than one business license for the operation and maintenance of those rentals.

2. A Residential Short-Term Rental Business License is not transferrable between persons or structures. Any person holding such license shall give written notice within thirty (30) days to the License Officer after having transferred or otherwise disposed of legal or equitable control of any rental licensed under this Section. Such notice of transferred interest shall be deemed a request to cancel an existing Residential Short-Term Rental Business License for such rental. No refund or rebate shall be issued for any license cancelled under this provision, except where ownership is transferred for one of the reasons listed in Subsection 23-7(D)(2). The new owner shall obtain a Residential Short-Term Rental Business License as required by this Section.
4. License Application: An application for a Residential Short-Term Rental Business License shall conform to all applicable requirements of Section 23-6. In order to qualify for a residential short-term rental license, an application must meet all requirements outlined in Section 23-9 which shall include but not be limited to the following:
  1. the address of each building containing a residential short-term rental;
  2. proof of liability insurance for the residential short-term rental;
  3. proof of adequate parking as required by 26-V-5;
  4. lodging sales tax number;
  5. identify the number of bedrooms in the residential short-term rental;
  6. a submitted diagram identifying the number of available 9"x18" parking stalls;
  7. the signature of the owner of the residential short-term rental(s) certifying that the owner of the rental shall collect and remit on a timely basis transient lodging taxes;
  8. the property owner must designate a local property representative's name, address and telephone number, who shall be available for the purpose of:
    1. responding within twenty-four (24) hours to complaints regarding the condition, operation, or conduct of occupants of the short-term rental;
    2. taking remedial action to resolve such complaints; and
    3. the name, address, and telephone contact number of the property owner and the local property representative shall be kept on file at the city.

9. The property owner must certify that:

1. that the use and occupancy of the residential short-term rental(s) conforms to applicable local, state, and federal laws including all applicable building codes and safety standards;
2. that the property owner or a local property representative will be available twenty-four (24) hours per day, seven days per week, for the purpose of responding within twenty-four (24) hours to complaints regarding the condition, operation or conduct of occupants of the short-term rental and that remedial action will be taken to resolve such complaints;
3. that per Cedar City Ordinance 26-V-5, the property contains an adequate amount of off-street parking;
4. that they understand that a renter may not use a short-term rental for a purpose not incidental to a normal residential use. At no time may the tenants of a short-term rental violate state and municipal law concerning nuisances, noise, and/or disturbing the peace;
5. that they understand that they are assuming responsibility for all guests' activities; and that violations may result in fines to owner and/or guests; and/or license denial, suspension, or revocation;
6. that they will use best efforts to ensure that the occupants and/or guests of the residential short-term rental do not create unreasonable noise or disturbances, engage in disorderly conduct, or violate any provisions of the City's ordinances or State law, including but not limited to noise, disorderly conduct, the illegal consumption of alcohol, or the use of illegal drugs;
7. that the short-term rental will not involve the use of any accessory building(s), mobile structures or yard space for activities outside of the dwelling not normally associated with residential use;
8. that there is no HOA and/or CC&R's that restrict the owner from using the residence as a short-term rental;
9. that each bedroom and corridor leading to a bedroom contains a smoke detector; and
10. that each floor contains a working carbon monoxide detector.

5. License Procedure: Notice by the applicant shall be given to all owners of record of property zoned residential or used for a residential purpose within a 300-foot radius from the boundary of the proposed residential short-term rental. Said notice shall be sent by mail or hand-delivered to the property owners in accordance with

the most current Iron County Assessment Roll. Proof of mailing and/or a certificate documenting hand delivery to property owners as required herein shall be delivered to the City Building Official. Notice shall contain language directing property owners who wish to discuss the location of the residential short-term rental to contact the City Building Official within ten (10) days of receipt of notice. The Building Official's name, address and contact number shall be listed in the notice. A short-term business license will be issued if all requirements of Chapter 23-9 are met.

6. License Term: All licenses issued hereunder shall expire on January 1st of each year unless sooner canceled and shall be issued for one year only.
7. License Fee: The fee for a Residential Short-Term Rental Business License shall be identified on the City's consolidated fee schedule.
8. Restrictions on Use:
  1. A renter may not use a short-term rental for a purpose not incidental to a normal residential use. At no time may the tenants of a short-term rental violate state and municipal law concerning nuisances, noise, and/or disturbing the peace.
  2. Maximum occupancy of a residential short-term rental shall be no more than two (2) guests per bedroom plus four (4) guests per home.
9. Signage: No outdoor advertising signs related to the rental dwelling shall be allowed on the site.
10. Inspection: Prior to licensure the City Building Official shall conduct an onsite inspection to verify adequate off-street parking.
11. Effect of License Issuance: The issuance of a Residential Short-Term Rental Business License shall not have the effect of changing the legal status of a rental dwelling, including, but not limited to:
  1. legalizing an illegally created dwelling unit, use, or other circumstances, or
  2. recognizing a nonconforming use, structure, or other nonconformity.
12. Owner Certification: Owner understand that he assumes responsibility for all guests' activities; violations may result in fines to owners and/or guests; and/or licensee denial, suspension, or revocation.
13. License Denial, Suspension, or Revocation: The City may deny, suspend, or revoke a Residential Short-Term Rental Business License for any of the following reasons:
  1. The licensee does not meet the qualifications for a license as provided under this Chapter.

2. For nonpayment of all required fees for the Residential Short-Term Rental Business License, including late fees and inspections, when applicable.
3. The licensee gave false or incomplete information on the licensee's application.
4. The licensee has allowed or intends to allow the licensed premises to be occupied or operated in a manner contrary to the conditions set forth in the license, application, and this Chapter.
5. Failure to provide the contact information, failure to keep the contact information current, and failure to respond within twenty-four (24) hours to complaints.
6. Owner will use best efforts to ensure that the occupants and/or guests of the residential short-term rental do not create unreasonable noise or disturbances, engage in disorderly conduct, or violate any provisions of the City's ordinances or State law, including but not limited to noise, disorderly conduct, the illegal consumption of alcohol, or the use of illegal drugs.

Three (3) or more citations based on any violations of any state or local law including but not limited to Chapter 23-9 within a twelve (12) month period may result in license denial, suspension, or revocation. Any decision denying, suspending or revoking a short-term rental license may be appealed to the Cedar City Manager.

14. Safety: Cedar City acknowledges that the State of Utah restricts the City from requiring the alteration of existing residences to meet current building code and safety standards; however, the City strongly recommends that each room contain adequate ingress and egress, and that each floor contains a minimum 2A:10BC fire extinguisher. Cedar City requires that:
  1. each bedroom and corridor leading to a bedroom contains a smoke detector; and
  2. that each floor contains a working carbon monoxide detector.

CEDAR CITY COUNCIL  
AGENDA ITEMS - 14  
DECISION PAPER

**TO:** Mayor and City Council  
**FROM:** City Manager  
**DATE:** April 1, 2024  
**SUBJECT:** Water Rights appraisal

Cedar City contracted with Hymas and Associates to update the appraisal on underground water rights for basin 73. The appraisal gave a value for purchases of less than 10-acre feet and purchases of 10-acre feet or more. There is a discount in value if the purchase is in bulk. The appraisal considers the groundwater management plan and gives values for water rights with various priority dates. The younger the water right the less the value. On page 6 of the appraisal is a chart that summarizes the values. If you have any questions, please let me know. Thank you.

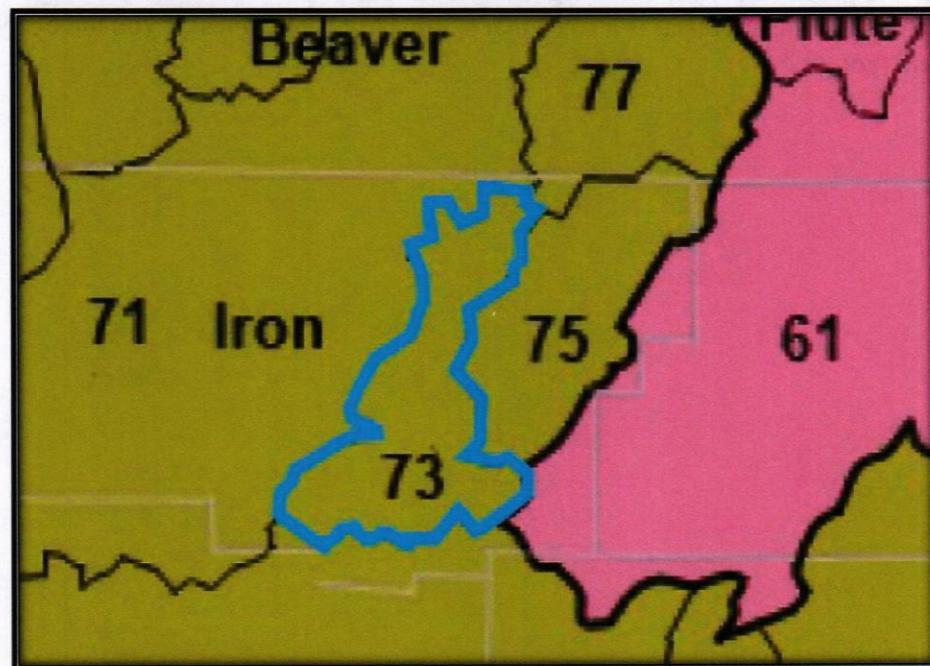


# HYMAS & ASSOCIATES

REAL ESTATE APPRAISALS

## Water Rights in Basin 73

Basin 73 is located in eastern portion of Iron County, UT



Prepared For  
Mr. Paul Bittmenn  
Cedar City  
10 S. Main Street  
Cedar City, UT 84720

Prepared By  
Hymas & Associates, LC  
Cody Hymas, MAI  
427 S. Main Street, Suite 202-B  
Cedar City, UT 84720  
File #:24CH149



Date of Report: March 26, 2024

Mr. Paul Bittmenn  
Cedar City  
10 S. Main Street  
Cedar City, UT 84720

Re: Water Rights in Basin 73  
Basin 73 is located in the eastern portion of Iron County, UT  
Appraisers' File #24CH149

Dear Mr. Bittmenn,

At your request, I have appraised water rights located within basin 73. The purpose of this appraisal report is to provide a conclusion of the current market value of water rights within basin 73, which incorporates a portion of Iron County, Utah. Further, based on the request of the client, water rights with a priority date of 1934 or senior are to be concluded and water rights with a priority date of 1935 or younger is to be determine if there is an associated discount based on the State of Utah, Department of Natural Resources, Division of Water Rights final adoption of the Cedar City Valley Groundwater Management Plan. The State Engineer has determined that basin 73 is a critical management area with the adoption of the Cedar City Valley Groundwater Management Plan seeking to remedy the over depletion of basin 73. I, Cody Hymas, MAI, did not observe any of the water rights, wells, pumps, or appurtenant parts of water rights within basin 73 or the associated irrigation companies. The results of the appraisal report are presented in the following Appraisal Report which sets forth the most pertinent data gathered, the techniques employed, and the reasoning leading to my value opinions.

According to the Utah Division of Water Rights, basin 73 is described as follows, *"Reaching from T31S to T37S in Iron County, this drainage basin, of about 580 square miles, includes the surface source of Coal Creek in the southeast and several intermittent streams that flow from the Black Mountains in the north. It is bounded on the west by the 7,200 foot Harmony Mountains and the Swett Hills, on the south and east by the 11,307 foot Markagunt Plateau and Cedar Mountain, and on the north by the 8,700 foot Black Mountains. Low saddles on the south, northeast, and northwest lead to the adjacent Ash Creek, Parowan, and Escalante Valleys, respectively. The lowest point is Mud Springs Gap at 5,350 feet, giving the basin a total relief of about 5,250 feet."*

I developed my analyses, opinions, and conclusions and prepared this report in conformity with the Uniform Standards of Professional Appraisal Practice (USPAP) of the Appraisal Foundation; the Code of Professional Ethics and Standards of Professional Appraisal Practice of the Appraisal Institute; and the requirements of my client as I understand them.

Mr. Paul Bittmenn is the client in this assignment and Cedar City is the sole intended user of the appraisal report. The intended use is to assist in providing a market value baseline for water rights in basin 73 with a priority date of 1934 or senior and determine what if any discount is associated with water rights with a priority day of 1935 or younger. The value opinions reported herein are subject to the definitions, assumptions and limiting conditions, and certification contained in this report.

This appraisal report relies on the following hypothetical condition:

- This appraisal report does not value any specific water rights. I have relied on the hypothetical condition that none of the water rights are currently listed for sale or under contract and none of the water rights have been listed for sale, under contract or sold within the three years preceding the date of this appraisal.



This appraisal report relies on the following extraordinary assumption:

- There have been relatively few water rights that have sold over the past several years in basin 73. As such, I have relied on the sales I was able to verify as well as my interviews with market participants, municipalities officials, and real estate professionals in the area to assist in determining the value baseline and the possible discount associated with 1935 or younger priority water rights.

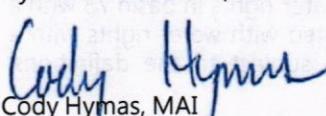
The use of the hypothetical condition and/or extraordinary assumption might have affected the assignment results.

Based upon my examination and study of the water rights within basin 73 and subject to the hypothetical condition, extraordinary assumption, and limiting conditions contained later in this appraisal report, market value of the water rights as of March 25, 2024, is as follows:

<b>Basin 73 Water Right Value Conclusions Summary</b>	
<b>Water Priority, Location, and Acre-Feet</b>	<b>Value/Acre-Foot</b>
Senior to July 25, 1934	
Water Right Sales Less than 10 Acre-Feet	\$14,000
Water Right Sales 10 Acre-Feet or Larger	\$12,600
Priority Dates from July 26, 1934 to December 31, 1935	
Water Right Sales Less than 10 Acre-Feet	\$10,000
Water Right Sales 10 Acre-Feet or Larger	\$8,500
Priority Dates from January 1, 1936 to December 31, 1951	
Water Right Sales Less than 10 Acre-Feet	\$9,000
Water Right Sales 10 Acre-Feet or Larger	\$7,650
Priority Dates from January 1, 1952 to December 31, 1954	
Water Right Sales Less than 10 Acre-Feet	\$8,000
Water Right Sales 10 Acre-Feet or Larger	\$6,800
Priority Dates from January 1, 1955 to December 31, 1957	
Water Right Sales Less than 10 Acre-Feet	\$6,200
Water Right Sales 10 Acre-Feet or Larger	\$5,270
Priority Dates from January 1, 1958 to Present	
Water Right Sales Less than 10 Acre-Feet	\$4,000
Water Right Sales 10 Acre-Feet or Larger	\$3,400

This letter of transmittal must be accompanied by all sections of this report as outlined in the Table of Contents, for the value opinions set forth above to be valid.

Respectfully submitted,  
Hymas & Associates, LC

  
Cody Hymas, MAI

UT State Certified General Appraiser  
UT #5504978-CG00 Expires April 30, 2026



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## **Certification**

I certify that, to the best of my knowledge and belief:

- The statements of fact contained in this report are true and correct.
- The reported analyses, opinions, and conclusions are limited only by the reported assumptions and limiting conditions and are my personal, impartial, and unbiased professional analyses, opinions, and conclusions.
- I have no present or prospective interest in the property that is the subject of this report and no personal interest with respect to the parties involved.
- I have performed prior appraisal related services regarding water rights within basin 73 within the previous three years of the appraisal date.
- I have no bias with respect to the property that is the subject of this report or to the parties involved with this assignment.
- My engagement in this assignment was not contingent upon developing or reporting predetermined results.
- My compensation for completing this assignment is not contingent upon the development or reporting of a predetermined value or direction in value that favors the cause of the client, the amount of the value opinion, the attainment of a stipulated result, or the occurrence of a subsequent event directly related to the intended use of this appraisal.
- My analyses, opinions, and conclusions were developed, and this report has been prepared, in conformity with the *Uniform Standards of Professional Appraisal Practice*.
- I, Cody Hymas, MAI, did not make a personal inspection of any water rights or any part thereof within basin 73 for this assignment.
- No one provided significant real property appraisal assistance to the person(s) signing this certification.
- The reported analyses, opinions, and conclusions were developed, and this report has been prepared, in conformity with the requirements of the Code of Professional Ethics and Standards of Professional Appraisal Practice of the Appraisal Institute, which include the Uniform Standards of Professional Appraisal Practice.
- The use of this report is subject to the requirements of the Appraisal Institute relating to review by its duly authorized representatives.
- As of the date of this appraisal, I, Cody Hymas, MAI, have completed the continuing education requirements for Designated Members of the Appraisal Institute.

Cody Hymas, MAI  
UT Certified General Appraiser  
Utah #5504978-CG00 Expires: April 30, 2026  
Date: March 26, 2024



## General Assumptions & Limiting Conditions

This appraisal is subject to the following limiting conditions:

1. As the subject consists of no specific water rights, I have not relied on any water right numbers, legal descriptions, or other defining information. I have relied on the general description for basin 73 from the information on the Utah Division of Water Rights website.
2. I accept no responsibility for legal matters. I express no opinion about the quality of the title which is assumed to be marketable. All existing liens and encumbrances have been disregarded and the property is appraised as though free and clear, under responsible ownership and competent management unless otherwise noted.
3. Unless otherwise noted, it is assumed that the subject has no encroachments, zoning violations or adverse restrictions.
4. I am not required to give testimony or attendance in court by reason of this appraisal, unless previous arrangements have been made.
5. Unless expressly specified in this Agreement, the fee for this appraisal does not include the attending testifying at any court, regulatory or other proceedings, or any conferences or other work in preparation for such proceeding(s). If any partner or employee of Hymas & Associates, LC, is asked or required to appear and/or testify at any deposition, trial, or other proceeding about the preparation, conclusions or any other aspect of this assignment, client shall compensate Hymas & Associates, LC, for the time that its employees spend appearing and/or testifying and in preparing to testify according to the appraiser's then current hourly rate plus reimbursement of expenses.
6. The values for land and/or improvements and water rights or water shares, as contained in this report, are constituent parts of the total value reported and neither is (or are) to be used in making a summation appraisal of a combination of values created by another appraiser. Either is invalidated if so used.
7. The dates of value to which the opinions expressed in this report apply are set forth in this report. I assume no responsibility for economic or physical factors occurring at some point at a later date, which may affect the opinions stated herein. The forecasts, projections, or operating estimates contained herein are based on current market conditions and anticipated short-term supply and demand factors and are subject to change with future conditions.
8. The sketches, maps, plats and exhibits in this report are included to assist the reader in visualizing the property and/or understanding the appraisal analysis. I accept no responsibility for the accuracy of these documents.
9. I have not made a survey of the water rights. Although I have developed my estimates of water rights and water shares based on reliable sources, I have not independently verified the accuracy of the information and assume no responsibility for its accuracy.
10. The information, estimates and opinions which were obtained from sources outside of Hymas & Associates, LC, are assumed to be reliable. I have not verified the information and assume no liability for its accuracy.
11. Possession of this appraisal report, or a copy thereof, does not carry with it the right of publication. Neither all, nor any part of the content of the report, or copy thereof (including conclusions as to property value, the identity of the appraiser(s), professional designations, reference to any professional appraisal organization or the firm with which the appraiser(s) are connected), shall be disseminated to the public through advertising, public relations, news, sales, or other media without prior written consent and approval from the appraiser(s).



12. I claim no expertise in matters which require specialized investigation or knowledge beyond levels common among real estate appraisers. Examples of these matters include, but are not limited to, legal, survey, structural, environmental, pest control, mechanical, etc.
13. This appraisal was prepared for the sole and exclusive use of the client. Any party who is not the client identified in the appraisal or engagement letter is not entitled to rely upon the contents of the appraisal without express written consent of Hymas & Associates, LC, and Client. I assume no liability for unauthorized use of the appraisal report by a third party.
14. This appraisal shall be considered in its entirety. No part thereof shall be used separately or out of context.
15. The value opinion provided herein is subject to all predication set forth in this report.
16. I assume that the water rights and water shares have no hidden or unknown conditions which would render them more or less valuable. No responsibility is assumed for such conditions or for engineering which may be required to discover.
17. Unless expressly granted in writing, this appraisal is not intended to be used, and may not be used, on behalf of or in connection with a real estate syndicate or syndicates. A real estate syndicate means a general or limited partnership, joint venture, unincorporated association or similar organization formed for the purpose of, and engaged in, an investment or gain from and interest in real property, including, but not limited to a sale or exchange, trade or development of such real property, on behalf of others, or which is required to be registered with the United States Securities and Exchange Commission or any state regulatory agency which regulates investments made as a public offering. It is agreed that any user of this appraisal who uses it contrary to the prohibitions in this section indemnifies the appraiser and the appraiser's firm and holds them harmless of and from all claims, including attorney's fees, arising from said use.
18. Unless otherwise stated in this report, I observed no hazardous material(s), which may or may not be present on the property. I have no knowledge of the existence of such materials on or in the property and, is not qualified to detect such substances. The presence of substances such as asbestos, urea-formaldehyde foam insulation, or other potentially hazardous materials may affect the value of the property. The value conclusion is predicated on the assumption that the property has no environmental contamination has no such material on or in the property that would cause a loss in value. I accept no responsibility for any such conditions, or for the cost of any expertise or engineering knowledge required to discover such materials and/or conditions. The client is urged to retain an expert in this field, if desired.
19. I have surveyed the property for compliance with the various requirements of the Americans with Disabilities Act ("ADA") which became effective January 26, 1992. It is possible that a compliance survey of the property, together with an analysis of the requirements of the ADA, could reveal that the property is not in compliance with one or more of the requirements of the Act. If so, this could have a negative effect on the value of the property. Since I have no direct evidence relating to this issue, I did not consider possible noncompliance with the requirements of ADA in developing an opinion of value.
20. If any claim is filed against Hymas & Associates, LC, its officers or employees, in connection with, or in any way arising out of, or relating to, this report, then (1) under no circumstances shall such claimant be entitled to consequential, special or other damages, except only for direct compensatory damages and (2) the maximum amount of such compensatory damages recoverable by such claimant shall be the amount actually received by the firm engaged to provide this report.
21. No changes in any federal, state, or local laws, regulations, or codes (including, without limitation, the Internal Revenue Code) are anticipated, unless specifically stated to the contrary.



22. It is the client's responsibility to read the report and to inform the appraiser(s) of any errors or omissions of which you are aware, prior to utilizing the report.
23. All disputes shall be settled by binding arbitration in accordance with the then-existing commercial arbitration rules of the American Arbitration Association (the "AAA").
24. Acceptance of and/or use of this appraisal report constitutes acceptance of the foregoing general assumptions and limiting conditions.
25. The report contains professional opinions and is expressly not intended to serve as any warranty, assurance or guarantee of any particular value of the subject property. Other appraisers may reach different conclusions as to the value of the subject property. Furthermore, market value is highly related to exposure time, promotion effort, terms, motivation, and conclusions surrounding the offering of the subject property. The Report is for the sole purpose of providing the intended user with Hymas & Associates, LC independent professional opinion of the value of the subject property as of the date of the Report. Accordingly, Hymas & Associates, LC shall not be liable for any losses that arise from any investment or lending decisions based upon the Report that the client, intended user, or any buyer, seller, investor, or lending institution may undertake related to the subject property, and Hymas & Associates, LC has not been compensated to assume any of these risks. Nothing contained in the Report shall be construed as any direct or indirect recommendation of Hymas & Associates, LC to buy, sell, hold, or finance the subject property.

**Hypothetical Conditions:**

- This appraisal report does not value any specific water rights. I have relied on the hypothetical condition that none of the water rights are currently listed for sale or under contract and none of the water rights have been listed for sale, under contract or sold within the three years preceding the date of this appraisal.

**Extraordinary Assumptions:**

- There have been relatively few water rights that have sold over the past several years in basin 73. As such, I have relied on the sales I was able to verify as well as my interviews with market participants, municipalities officials, and real estate professionals in the area to assist in determining the value baseline and the possible discount associated with 1935 or younger priority water rights.

The use of the hypothetical condition and/or extraordinary assumption might have affected the assignment results.



## Summary of Salient Facts

Property Name:	Water Rights in Basin 73
Water Right Basin Description:	Reaching from T31S to T37S in Iron County, this drainage basin, of about 580 square miles, includes the surface source of Coal Creek in the southeast and several intermittent streams that flow from the Black Mountains in the north. It is bounded on the west by the 7,200 foot Harmony Mountains and the Swett Hills, on the south and east by the 11,307 foot Markagunt Plateau and Cedar Mountain, and on the north by the 8,700 foot Black Mountains. Low saddles on the south, northeast, and northwest lead to the adjacent Ash Creek, Parowan, and Escalante Valleys, respectively. The lowest point is Mud Springs Gap at 5,350 feet, giving the basin a total relief of about 5,250 feet.
Valuation Premise:	'as is'
Intended User:	Cedar City
Intended Use:	To assist in providing a market value baseline for water rights in basin 73 with a priority date of 1934 or senior and determine what if any discount is associated with water rights with a priority day of 1935 or younger.
Extraordinary Assumptions:	Yes, See letter, introduction, and body of report.
Hypothetical Conditions:	Yes, See letter, introduction, and body of report.
Highest & Best Use:	Agriculture or transfer to municipalities for potable water.
Marketing Time:	0 to 6 months
Exposure Time:	0 to 6 months
Date of Inspection:	I did not observe any of the water rights, wells, pumps, or appurtenant parts of water rights within basin 73 or the associated irrigation companies.
Date of Value:	March 25, 2024
Date of Report:	March 26, 2024



**Valuation**

**Basin 73 Water Right Value Conclusions Summary**

<b>Water Priority, Location, and Acre-Foot</b>	<b>Value/Acre-Foot</b>
Senior to July 25, 1934	
Water Right Sales Less than 10 Acre-Feet	\$14,000
Water Right Sales 10 Acre-Feet or Larger	\$12,600
Priority Dates from July 26, 1934 to December 31, 1935	
Water Right Sales Less than 10 Acre-Feet	\$10,000
Water Right Sales 10 Acre-Feet or Larger	\$8,500
Priority Dates from January 1, 1936 to December 31, 1951	
Water Right Sales Less than 10 Acre-Feet	\$9,000
Water Right Sales 10 Acre-Feet or Larger	\$7,650
Priority Dates from January 1, 1952 to December 31, 1954	
Water Right Sales Less than 10 Acre-Feet	\$8,000
Water Right Sales 10 Acre-Feet or Larger	\$6,800
Priority Dates from January 1, 1955 to December 31, 1957	
Water Right Sales Less than 10 Acre-Feet	\$6,200
Water Right Sales 10 Acre-Feet or Larger	\$5,270
Priority Dates from January 1, 1958 to Present	
Water Right Sales Less than 10 Acre-Feet	\$4,000
Water Right Sales 10 Acre-Feet or Larger	\$3,400



## Introduction

### **Property Identification and Location – Per Utah Division of Water Rights Website**

Basin 73 – Reaching from T31S to T37S in Iron County, this drainage basin, of about 580 square miles, includes the surface source of Coal Creek in the southeast and several intermittent streams that flow from the Black Mountains in the north. It is bounded on the west by the 7,200 foot Harmony Mountains and the Swett Hills, on the south and east by the 11,307 foot Markagunt Plateau and Cedar Mountain, and on the north by the 8,700 foot Black Mountains. Low saddles on the south, northeast, and northwest lead to the adjacent Ash Creek, Parowan, and Escalante Valleys, respectively. The lowest point is Mud Springs Gap at 5,350 feet, giving the basin a total relief of about 5,250 feet.

### **Client and Intended User**

The client of this appraisal report is Mr. Paul Bittmenn. Intended users of this appraisal report include Cedar City and no others.

### **Intended Use**

The intended use of this appraisal report is to assist in providing a market value baseline for water rights in basin 73 with a priority date of 1934 or senior and determine what if any discount is associated with water rights with a priority day of 1935 or younger.

### **Appraisal Assignment**

This appraisal has been completed at the specific request of Mr. Paul Bittmenn of Cedar City. There are no specific water rights valued in this appraisal report. This appraisal report consists of all water rights within basin 73 with respect to the priority dates established in the Cedar City Valley Groundwater Management Plan that was adopted January 11, 2021.

### **Definitions**

A glossary of general appraisal terminology is contained in the Addendum. Following are some of the more pertinent definitions that will be used in this appraisal.

### **Market Value**

Market value means the most probable price which a property should bring in a competitive and open market under all conditions requisite to a fair sale, the buyer and seller each acting prudently and knowledgeably, and assuming the price is not affected by undue stimulus. Implicit in this definition is the consummation of a sale as of a specified date and the passing of title from seller to buyer under conditions whereby:

- (1) Buyer and seller are typically motivated;
- (2) Both parties are well informed or well advised, and acting in what they consider their own best interests;
- (3) A reasonable time is allowed for exposure in the open market;
- (4) Payment is made in terms of cash in U.S. dollars or in terms of financial arrangements comparable thereto; and
- (5) The price represents the normal consideration for the property sold unaffected by special or creative financing or sales concessions granted by anyone associated with the sale.

Source – Office of the Comptroller of the Currency under 12 CFR, Part 34, Subpart C-Appraisals, 34.42 Definitions [h].

### **Appraisal Report**

A written report prepared under Standards Rule 2-2(a) of the Uniform Standards of Appraisal Practice, 2024 ed.

Note: This is an Appraisal Report as defined by Uniform Standards of Professional Appraisal Practice under Standards Rule 2-2(a). This format provides a summary or description of the appraisal process, subject and market data and valuation analyses.

### **Marketing and Exposure Time**

Marketing time is defined by The Dictionary of Real Estate Appraisal 7<sup>th</sup> Edition as "an opinion of the amount of time to sell a property interest at the concluded market value or at a benchmark price during the period



immediately after the effective date of an appraisal." Marketing time differs from exposure time, which is always presumed to precede the effective date of an appraisal. Marketing Time and Exposure Time would ordinarily be the same, unless a temporary market condition existed prior to the date of valuation that would not be a factor postdate of value or vice versa. Market influences like a road widening, local or national election could be considered. Sources of support data include national surveys, comparable sales data and broker interviews.

Based on the above information the marketing time for a property such as the subject has been determined to be approximately 0 to 6 months. This estimate is based upon the statistical information above about days on the market and market times gathered through sales verification as well as interviews with commercial real estate brokers in the Iron County area.

Exposure time is presumed to precede the effective date of the appraisal and reflects the estimated length of time the property would need to be offered prior to the date of the appraisal to achieve a market value sale on the effective date of the appraisal. Based on an analysis of market conditions, the exposure time is determined to be 0 to 6 months.

#### **Property Ownership**

This appraisal report does not value any specific water right but rather values general water rights within basin 73. Therefore, no ownership is noted.

#### **Current and/or Previous Listing History**

As this appraisal report does not value any specific water rights, I have relied on the hypothetical condition that none of the water rights are currently listed for sale and have not been listed for sale within the three years preceding the date of this appraisal report.

#### **Current Contract and/or Previous Contract**

As this appraisal report does not value any specific water rights, I have relied on the hypothetical condition that none of the water rights are currently under contract and have not been under contract within the three years preceding the date of this appraisal report.

#### **Sales History**

As this appraisal report does not value any specific water rights, I have relied on the hypothetical condition that none of the water rights have sold within the three years preceding the date of this appraisal report.

#### **Important Dates**

<b>Date of Value</b>	<b>Inspection Date</b>	<b>Date of Report</b>
March 25, 2024	No physical inspection.	March 26, 2024

#### **Scope of Work**

This report is intended to be a narrative appraisal report, as defined by the Appraisal Foundation in the current Uniform Standards of Professional Practice. All data pertinent to the solution of the appraisal problem has been collected, confirmed, and reported. The difficulty of the appraisal problem is reflected in the extent of the Scope of the Appraisal.

To accomplish the stated purpose of the appraisal, a field observation of the subject and the surrounding neighborhood and marketing area was conducted. In addition, extensive research regarding sales, rentals and other information was collected, confirmed, and analyzed to support the valuation analysis. The specific activities included the following:

#### **Property Identification**

There are no specific water rights valued in this appraisal report. This appraisal report consists of all water rights within basin 73 with respect to the priority dates established in the Cedar City Valley Groundwater Management Plan that was adopted January 11, 2021.



### **Type of Property Observation**

I did not observe any of the water rights, wells, pumps, or appurtenant parts of water rights within basin 73 or the associated irrigation companies.

### **Problem to be Solved (Purpose of the Appraisal)**

To assist in providing a market value baseline for water rights in basin 73 with a priority date of 1934 or senior and determine what if any discount is associated with water rights with a priority day of 1935 or younger.

### **Data and Research**

I interviewed officials within Cedar City, Enoch City, Central Iron County Water Conservancy District, irrigation companies, and the Southwest Branch of the State of Utah Division of Water Rights. Additionally, I interviewed numerous market participants and real estate professionals in an effort to obtain sufficient data to rely on within this appraisal report.

### **Market Analysis**

Research was performed into the local economy that drives the demand for water rights.

### **Highest & Best Use**

Research was conducted for comparable sales and listings of water rights to assist in supporting the conclusions.

### **Informational Sources**

Research, analyses, and conclusions are contained within this appraisal report with additional information, research, analysis, notes, and conclusions are retained within the hard file.

### **Appraisal Methodology & Valuation**

The valuation of commercial real estate is typically based on the traditional approaches to value. These are described as follows.

- **Cost Approach** – The Cost Approach is based upon the principle of substitution, which states that a prudent purchaser would not pay more for a property than the amount required to purchase a similar site and construct a similar improvement without undue delay, producing a property of equal desirability and utility. This approach is particularly applicable when the improvements being appraised are relatively new or when the improvements are so specialized that there is little or no sales data from comparable properties.
- **Income Capitalization Approach** – The Income Capitalization Approach is based on the principle of anticipation, or the assumption that value is created by the expectation of benefits to be derived in the future, such as expected future income flows. Its premise is that a prudent investor will pay no more for the property than he or she would for another investment of similar risk and cash flow characteristics. The Income Capitalization Approach is widely used and relied upon in appraising income-producing properties, especially those for which there is an active investment sales market.
- **Direct Sales Comparison Approach** – The Sales Comparison Approach involves the direct comparison of sales and listings of similar properties, adjusting for differences between the subject property and the comparable properties. This method can be useful for valuing general-purpose properties or vacant land. For improved properties, it is particularly applicable when there is an active sales market for the property type being appraised – either by owner-users or investors.

### **Cost Approach**

The cost approach was not developed as the subject consists of water rights and the cost approach is not applicable and does not provide a reliable indication of market value.

### **Sales Comparison Approach**

The sales comparison approach was developed as there is adequate data to develop a conclusion of market value and the sales comparison approach reflects market behavior. In addition to the market data, I have



relied significantly on my interviews with municipalities and water officials, market participants, and real estate professionals.

## Income Capitalization Approach

The income capitalization approach was not developed as the subject consists of water rights and the income approach is not applicable and does not provide a reliable indication of market value.

### Hypothetical Conditions

This appraisal report does not value any specific water rights. I have relied on the hypothetical condition that none of the water rights are currently listed for sale or under contract and none of the water rights have been listed for sale, under contract or sold within the three years preceding the date of this appraisal.

## Extraordinary Assumptions

There have been relatively few water rights that have sold over the past several years in basin 73. As such, I have relied on the sales I was able to verify as well as my interviews with market participants, municipalities officials, and real estate professionals in the area to assist in determining the value baseline and the possible discount associated with 1935 or younger priority water rights.

The use of the hypothetical condition and/or extraordinary assumption might have affected the assignment results.



## Utah Water Right History

The Utah pioneers, in the late 1840's, were the first Anglo-Saxons to practice irrigation on an extensive scale in the United States. Being a desert, Utah contained much more cultivable land than could be watered from the incoming mountain streams. The principle was established that those who first made beneficial use of water should be entitled to continued use in preference to those who came later. This fundamental principal was later sanctioned in law and is known as the Doctrine of Prior Appropriation. This means those holding water rights with the earliest priority dates, and who have continued beneficial use of the water, have the right to water from a certain source before others with water rights having later priority dates.

In the early territorial days, rights to the use of public streams of water were acquired by physical diversion and application of water to beneficial use, or by legislative grant. A "county courts" water allocation system was enacted in 1852 and was in effect until 1880 when it was replaced by a statute providing for county water commissioners.

The Office of the State Engineer was created in 1897. The State Engineer is the chief water rights administrative officer. A complete "water code" was enacted in 1903 and was revised and reenacted in 1919. This law, with succeeding complete reenactments and amendments is presently in force mostly as *Utah Code*, Title 73. In 1967 the name of the Office of the State Engineer was changed to the Division of Water Rights with the State Engineer designated as the Director, but the public sometimes still refers to the Division as the State Engineer's Office. The Division of Water Rights is the state agency that regulates the appropriation and distribution of water in the state of Utah.

All waters in Utah are public property. A "water right" is a right to divert (remove from its natural source) and beneficially use water. The defining elements of a typical water right will include:

- A defined nature and extent of beneficial use;
- A priority date;
- A defined quantity of water allowed for diversion by flow rate (cfs) and/or by volume (acre-feet);
- A specified point of diversion and source of water;
- A specified place of beneficial use.

Rights for water diversion and use established prior to 1903 for surface water or prior to 1935 for ground water can be established by filing a "diligence claim" with the Division. Such claims are subject to public notice and judicial review and may be barred by court decree in some areas of the state.

All other rights to the use of water in the State of Utah must be established through the appropriation process administered by the Division of Water Rights. The steps to this process for an "Application to Appropriate Water" are as follows:

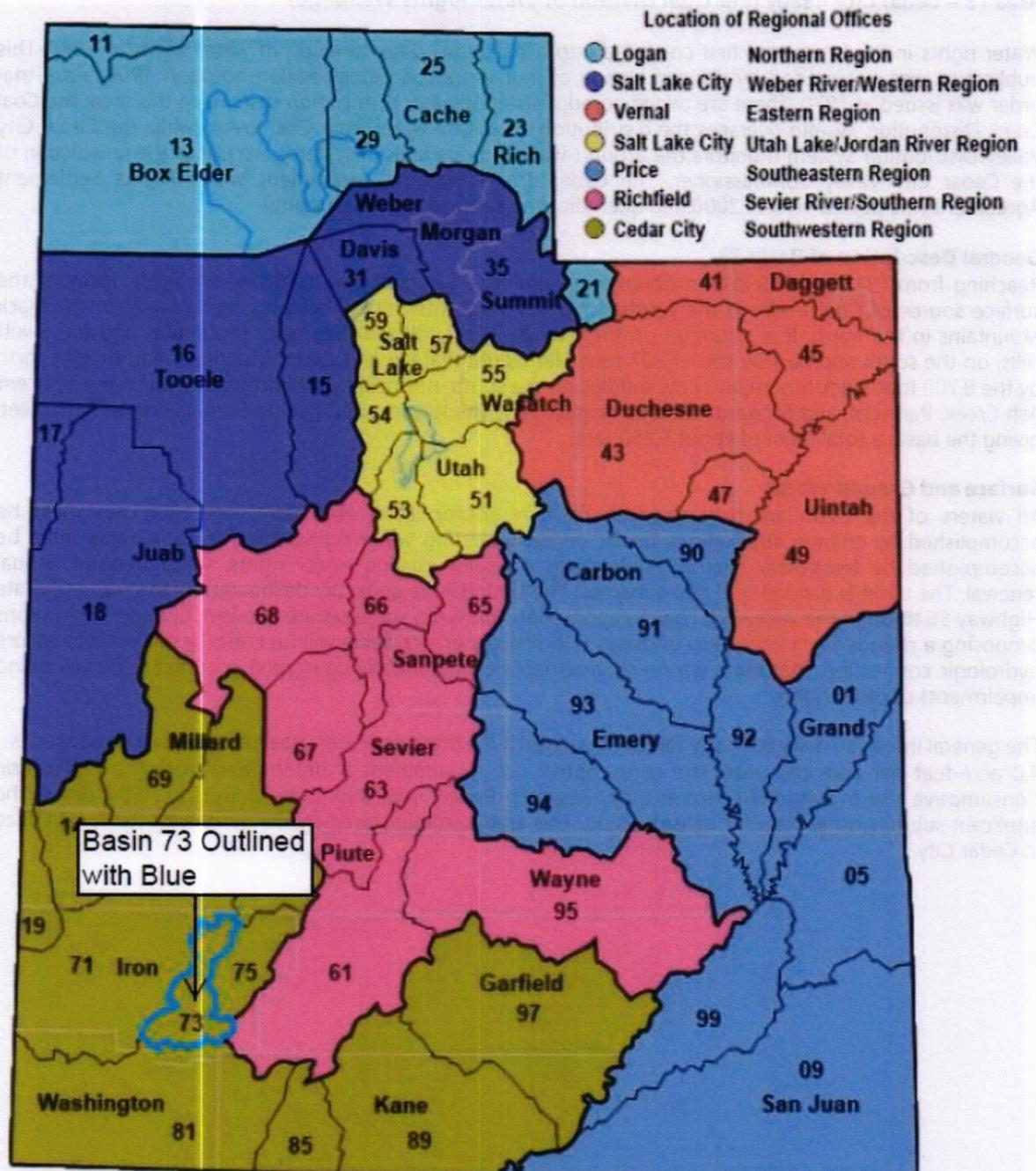
- An Application to Appropriate Water is filed with the Division.
- The application is advertised and protests may be received and a hearing may be held.
- The State Engineer renders a decision on the application based upon principles established in statute and by prior court decisions.
- If the application is approved, the applicant is allowed a set period of time within which to develop the proposed diversion and use water. When the diversion and use are fully developed, the applicant retains the services of a professional engineer or land surveyor who files "proof" documentation with the Division showing the details of the development.
- Upon verification of acceptably complete proof documentation, the State Engineer issues a Certificate of Appropriation, thus "perfecting" the water right.

Many areas of the state are administratively "closed" to new appropriations of water. In those areas, new diversions and uses of water are established by the modification of existing water rights. Such modifications are accomplished by the filing of "change applications." These applications are filed and processed in a manner very similar to that described above for Applications to Appropriate Water.

Water appropriation issues in specific geographic areas of the state are often administered using policies and guidelines designed to address local conditions. These policies and guidelines are generally developed



for all or part of a defined Drainage Basin. Below is a State of Utah basin map which was taken from the Utah Division of Water Rights webpage and it identifies the location of each basin.





## **Basin 73 General Information**

### **Area 73 – Cedar City Valley (Per Utah Division of Water Rights Webpage)**

Water rights in this area were first compiled into a proposed determination of water rights in 1947. This publication was superseded by the completion of four proposed determination books in 1966; a pre-trial order was issued in 1970. There are two state-administered water distribution systems in this area; the Coal Creek Distribution System oversees the distribution of surface water from Coal Creek, while the Cedar City Valley Distribution System monitors the ground-water pumpers. Both systems are under the jurisdiction of the Cedar City Valley Commissioner. The Cedar Breaks National Monument Water Rights Settlement Agreement was signed in April 2000 and quantifies the appurtenant water rights.

#### **General Description of Basin 73**

Reaching from T31S to T37S in Iron County, this drainage basin, of about 580 square miles, includes the surface source of Coal Creek in the southeast and several intermittent streams that flow from the Black Mountains in the north. It is bounded on the west by the 7,200 foot Harmony Mountains and the Swett Hills, on the south and east by the 11,307 foot Markagunt Plateau and Cedar Mountain, and on the north by the 8,700 foot Black Mountains. Low saddles on the south, northeast, and northwest lead to the adjacent Ash Creek, Parowan, and Escalante Valleys, respectively. The lowest point is Mud Springs Gap at 5,350 feet, giving the basin a total relief of about 5,250 feet.

#### **Surface and Ground Water**

All waters of the basin are considered to be fully appropriated. New diversions and uses must be accomplished by change applications based on valid existing water rights. Fixed-time projects must be accomplished by temporary change applications on valid existing water rights, which require annual renewal. The basin is divided into two subareas. The boundary is generally delineated by the route of State Highway 56 through the valley. No change applications between subareas are allowed. Change applications proposing a change from surface to underground sources or vice versa will be critically reviewed to assure hydrologic connection, that there are no enlargements of the underlying right(s), and that there will be no impairments of other rights.

The general irrigation diversion duty for this area, which the State Engineer uses for evaluation purposes, is 4.0 acre-feet per acre per year. The consumptive use requirement is determined from the publication *Consumptive Use of Irrigated Crops in Utah*, Research Report 145, Utah State University, 1994, unless the applicant submits other data for consideration. This area is administered by the Southwest Regional Office in Cedar City.



## Market Demand

### General Market Conditions

Historically there has been good demand for water rights in Utah. However, it is somewhat difficult to analyze the amount of water right transactions as water rights can and are marketed and transferred in many different forums. Although water rights are marketed in different forums, water rights typically have very little variation in sales price if compared to the same basin, drainages, and other similarities, albeit this has changed with water rights rapidly increasing in sales price over the past decade or so with some decrease most recently being noted. The most notable difference in sales price comes from basin 81, which depending on the water rights location can vary five or more times in price from one place to another.

My interviews with municipality officials, market participants, and real estate professionals active in basin 73 water rights generally agreed that the market for water rights used to be fairly predictable with buyers and sellers both generally having a reasonable understanding about water right prices, uses, and locations which has changed over the past decade. Historically, water rights transferred mainly between farmers who utilized the water for irrigation and agriculture purposes but over the past decade developers have become major purchasers of water which has increased the demand and pricing of the water and have priced the agriculture users out of the market.

Sellers typically market water rights competitively with little to no negotiations in asking price. Additionally, water rights are easily split off and typically sell with less than 3 or 4 acre-feet in any one transaction, albeit there are occasions where large amounts of acre-feet sell in one transaction. In these large transaction sales, the sales price per acre-foot can vary from no associated discount to a rather large associated discount depending on the motivations of the buyer and/or seller. Lastly, the marketing period for water rights is relatively low if the water rights are marketed at a price within the context of the market.

Historically, water rights values have been relatively stable but over the past decade have increased in demand and value at an unprecedented rate. Several years ago, the Utah Division of Water Rights Engineer completed a study of basin 73. The study indicated that the average annual groundwater withdrawals from Cedar City Valley (basin 73) exceeded the safe yield, making this basin a critical management area. The safe yield for the groundwater basin is estimated at 21,000 acre-feet per year, while the current average depletion from the groundwater basin is estimated at 28,000 acre-feet per year. Thus, it is estimated that average actual depletion must be reduced by 7,000 acre-feet per year in order to balance recharge and depletion amount in this groundwater basin.

Based off the findings of the Utah Division of Water Rights Engineer, the Cedar City Valley Groundwater Management Plan was adopted on January 11, 2021. The Cedar City Valley Groundwater Management Plan is based solely on the priority dates of the water rights. A copy of the Cedar City Valley Groundwater Management Plan is found in the addendum of this appraisal report. According to this plan, water rights with a priority date of July 25, 1934 or senior are secure and do not face any potential loss. After which, water rights with specific priority dates are tiered with senior water rights having the most security and junior water rights being the most vulnerable of losing the water rights outright. The priority dates regulated are as follows: July 25, 1934 or senior are safe from any loss followed by the following tiers July 26, 1934 to December 31, 1935, January 1, 1936 to December 31, 1951, January 1, 1952 to December 31, 1954, January 1, 1955 to December 31, 1957 and January 1, 1958 to present.

Based on the conclusions of the Cedar City Valley Groundwater Management Plan, both Cedar City Corporation and Enoch City Corporation will not purchase any water with a priority date younger than 1934. Based off my interview with city officials, this is because the Cities are unwilling to risk purchasing water rights that potentially could be completely taken away. Additionally, in September 2022, the Iron County Board of County Commissioners voted all in favor of an ordinance amendment 2022-6, which requires minimum water rights associated with a residential unit increased from 0.45-acre foot to 1-acre foot. Further the amendment included a new paragraph states, "Any water right(s) required in this section shall be of a priority date that insures it(them) not to be in jeopardy of suspension or termination according to the applicable Utah Division of Water Rights State Engineer's "Groundwater Management Plan" and rules for the water basin wherein the water right(s) is(are) issued for a period of at least fifty (50) years from the date



of issuance of a building permit...". This amendment essentially precludes any property located in unincorporated Iron County to have a water right that is 1934 or senior in order to be able to pull a building permit.

My interviews with market participants and real estate professionals have indicated that although municipalities are unwilling to purchase 1935 or younger water, many market participants will. Market participants interviewed who have or are willing to purchase 1935 or junior water rights indicated that they will purchase if they only need water for a fixed amount of time, they believe the groundwater basin will recharge, or they believe that another solution will allow for sufficient water and the water will be able to be used for an extended period.

As water has become such a "hot" topic many more people are becoming educated on the issues. In fact, according to a news article by St. George news dated March 21, 2019, "*The Central Iron County Water Conservancy District recently secured 26,275 acre-feet of groundwater rights from Utah's West Desert.*" This water that was secured is located in the Wah Wah and Pine Valley, which is located approximately 50 miles northwest of Cedar City. Although the Central Iron County Water Conservancy District secured the 26,275 acre-feet of groundwater rights, a large amount of time, energy, and cost lies ahead to bring the water to the Cedar City Valley. Based on my interviews with several individuals, a pipeline from Wah Wah and Pine Valley will cost at minimum \$325m. The associated cost is likely a significant barrier, albeit news like this is exciting to some market participants that have young priority dated water or for market participants who believe some solution will protect water purchased with a young priority date. Additionally, Cedar City Corporation has recently been very active in purchasing water rights that are 1934 or senior in an effort to resolve some of the water concerns that lie ahead based off the Basin 73 Groundwater Management Plan.

Further, both Central Iron County Water Conservancy District and Cedar City have been very active in developing and improving recharge efforts. To date the recharge efforts have proven to be somewhat successful but still significantly less than necessary to recharge the aquifer sufficiently. Although recharge is vital moving forward, the most significant recharge is from snow and rain, which provide springtime runoff. Even with the winter of 2022-2023 which produced a significantly wetter winter and provided more runoff and with the slightly above average winter of snowpack in 2023-2024, the area of basin 73 has been in a drought for an extended period and depletion of the aquifer continues. Although recharge efforts are insufficient, recharge efforts to date have been somewhat successful which is encouraging. The successfulness of the recharge efforts have made additional recharge plans in the future.

Historically, there has always been and remains a strong market for water rights, albeit the market is changing because of some of the uncertainty. Although water rights in basin 73 are likely to change moving forward the market for 1934 and senior water currently is secure and not likely to change but 1935 and younger water is likely to change with some uncertainty moving forward. Because the Cedar Valley Groundwater Management Plan was recently adopted, the full extent of the market is unknown and remains uncertain, albeit some clarity has started to occur. It is likely that water rights with a priority date of 1958 or younger will have little if any value in the market within the coming years.

The current economic changes in the market, namely increasing interest rates, will likely impact the market of water rights. This is because if the high interest rates have slowed the pace of development and developers are no longer purchasing actively pursuing water rights in any significant fashion. As developers have been the most active market participants in seeking water rights, without the developers actively seeking the water rights, a major loss in demand for water has occurred. Most recently, a decrease in pricing is being noted because of the loss of demand as the developers have not actively sought out water rights and they were the most active market participants. The reaction of the market is interesting, as most market participants are unable or unwilling to purchase water rights at the price point once paid by developers. With developers recently removing themselves from being active purchasers of water rights and most recently a decrease in water rights pricing, only time will tell what the equilibrium will be in pricing for water rights without the influence of developers.

## Population Growth and Trends

According to the U.S. Census Bureau the population of Iron County was 46,163 as of 2010 and is 57,658 as of 2020 census, an increase of 24.90% total or 2.49% annually. It is estimated that Iron County will increase in population by 27,590 between the years 2020 and 2040. This would be a 47.85% increase from 57,658 people in 2020 to 85,248 people in 2040, an increase of 2.39% annually. Given the actual 2.41% change per year from 2010 to 2020 and the demographers expected growth, it is likely that Iron County will meet the expectations of strong growth for the foreseeable future.

Geography	2020 Census	2040 Projected	% Change
Tooele County	73,149	115,253	58%
Box Elder County	57,886	75,494	30%
<b>Iron County</b>	<b>57,658</b>	<b>85,248</b>	<b>48%</b>
Summit County	42,394	52,303	23%
Uintah County	35,679	39,112	10%
Wasatch County	34,933	57,112	63%

<https://gardner.utah.edu/demographics/population-projections/>

The table above is prepared using data from the U.S. Census and Kem C. Gardner Policy Institute. The table indicates the projected population of six similarly sized counties by 2040. Based off the projected population in Iron County, Iron County is expected to have the 8th largest percentage increase when compared with the other 29 counties in Utah between 2020 and 2040.

This growth rate is expected to continue in the foreseeable future according to the Kem C. Gardner Policy Institute. Increasing population growth promotes increased demand for new residential building sites and new demand for commercial development.

The Utah Department of Workforce Services stated the following regarding the economy of Iron County, updated February 2024.

*"Iron County continues to experience strong employment growth in the third quarter of 2023. Both August and September saw employment numbers 5.3% above that of the previous year. This is the highest rate of growth the county has experienced all year. Unemployment remains in rock bottom territory, indicating the labor market remains tight. Small signs of weakness were evident in the decrease of taxable sales for the third quarter in a row."*



## Highest & Best Use

The highest and best use of a property is "the reasonably probable use that results in the highest value. The four criteria that the highest best use must meet are legal permissibility, physical possibility, financial feasibility, and maximally productive."

*Source: The Dictionary of Real Estate Appraisal, 6<sup>th</sup> Edition by The Appraisal Institute*

Definitions from The Dictionary of Real Estate Appraisal 6<sup>th</sup> Edition for the four requirements are found below:

**Legal Permissibility** – A property use that is either currently allowed or most probably allowable under zoning codes, building codes, environmental regulations, and other applicable laws and regulations that govern land use.

**Physical Possibility** – For a land use to be considered physically possible, the parcel of land must be able to accommodate the construction of any building that would be a candidate for the ideal improvement.

**Financial Feasibility** – For a land use to be considered financially feasible, the value of the land use must exceed costs.

**Maximally Productive** – To achieve maximum productivity, a specific land use must yield the highest value of all the physically possible, legally permissible, and financially feasible possible uses.

This appraisal assignment involves the valuation of water rights. Water rights are unique as the water is not necessarily tied to real estate and if the water is tied to property, it can be severed from the real property and transferred to another location. For this analysis, I have assumed that all water rights are severed from any real property. With that in mind, the discussion of highest and best use in this report addresses only the water right.

According to Utah Code, Title 73, Chapter 1, Section 4 (2a), *"Except as provided in Subsection (2)(b) or (e), when an appropriator or the appropriator's successor in interest abandons or ceases to beneficially use all or a portion of a water right for a period of at least seven years, the water right or the unused portion of that water right is subject to forfeiture in accordance with Subsection (2)(c)."* For the purposes of this appraisal report I have assumed that all water rights have demonstrated beneficial use and are not subject to forfeiture.



## Analysis of Highest & Best Use of the Water Rights

### Legally Permissible

The water rights are located within basin 73 and are capable of transfer from one point of diversion to another. According to the Division of Water Rights, Highway 56 water rights are required to remain south of Highway 56 and water rights north of Highway 56. However, recently, market participants have not worried about water rights being located north or south of Highway 56 because of the water lines capabilities of having the water transferred from one side of Highway 56 to the other. Although water is capable of being diverted from one point of diversion to another it is required that an application is made to the Utah Division of Water Rights for both approval and transferability. Both transferring the point of use and changing the use would be considered legally permissible.

### Physically Possible

Underground basin 73 water rights can be used for a number of purposes. The water can be used for agriculture, irrigation, and industrial purposes without further processing. Some wells are potable while some wells do require treatment to become potable. The water is within treating facilities and could easily be transferred to a different point of diversion to be treated. From a physical perspective, water rights are capable of accommodating many uses within the confines of the use and purity.

### Financially Feasible and Maximally Productive

Use is of primary concern. Historically, water rights in the Cedar City Valley have been for agriculture which remains financially feasible and maximally productive, as long as the pricing does not exceed agriculture income generating levels. Recently, the cost of water has increased to the point that agriculture users can no longer financially afford to purchase the water. Over the past several years, both Cedar City and Enoch City requires water right to be deeded to the respective city for any development to occur. Therefore, given the recent increasing in population and the number of new residences being construct, water rights in the Cedar City Valley have also been critically important for development. Currently, Cedar City requires 1.2 acre-feet of water per acre to be deeded to the city if the property is being annexed into city limits or 1.5 acre-feet of water per acre to be deeded to the city if the property is already within city limits. Enoch City requires 1 acre-foot of water per improvement or site. Additionally, neither municipality will accept water that is 1935 or younger because of the possibility of loss of water. Ultimately, water has proven to be financially feasible and maximally productive for both agriculture and development, albeit developers are able to pay a higher price for their water rights than agriculture users because the developers can absorb the higher water cost within development.

## Water Valuation

## Water Rights

Water rights are classified as "real property" in the State of Utah and are bought and sold much like real estate. Water rights are only classified as real property but do not meet the definition of real property. According to The Dictionary of Real Estate Appraisal 7<sup>th</sup> Edition, real property is defined as "*The interests, benefits, and rights inherent in the ownership of real estate.*" Water rights are associated with a general area, or basin and are divisible.

To determine the market value of the subject water rights, I searched for sales, pending sales, and listings of water rights in the specific basin and interviewed numerous municipality and water officials, real estate professionals, and developers who own or have purchased water rights. On the following table are multiple sales, pending sales, and listings of water rights within Basin 73 or the Cedar Valley Basin that have taken place since July 2021.



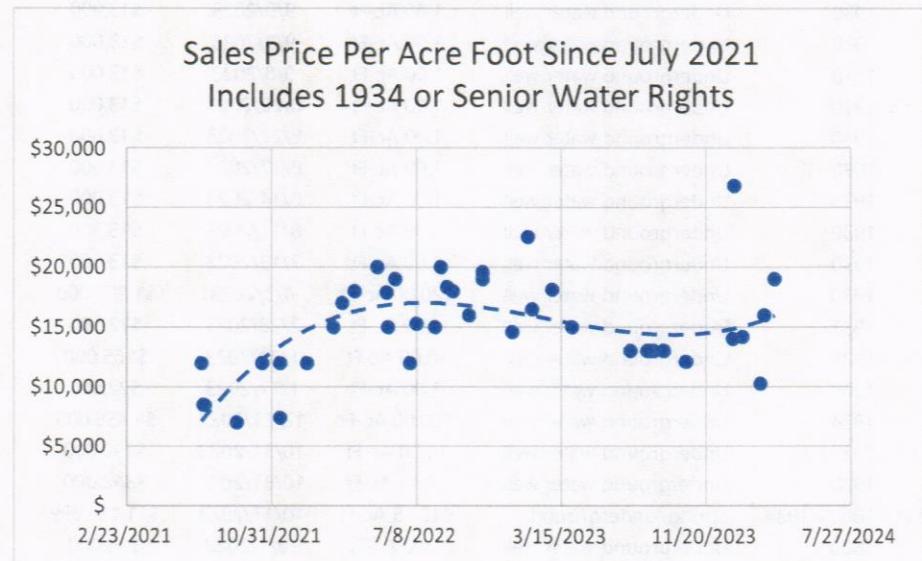
**Water Rights Sales Within Basin 73 Since July 2021 and a Priority Date of 1934 or Senior**

Water Right	Priority Date	Source	Amount	Sales Date	Sales Price	Price/Ac-Ft
73-4595	1930	Underground water well	0.50 Ac-Ft	3/18/2024	\$9,500	\$19,000
73-1969	1931	Underground water well	15.00 Ac-Ft	2/29/2024	\$240,000	\$16,000
73-1442 et al	1934	Underground water well	520.00 Ac-Ft	2/22/2024	\$5,330,000	\$10,250
73-4354	1934	Underground water well	0.99 Ac-Ft	1/22/2024	\$14,000	\$14,170
73-4282	1930	Underground water well	1.00 Ac-Ft	1/8/2024	\$26,800	\$26,800
73-155	1924	Underground water well	137.37 Ac-Ft	1/5/2024	\$1,925,260	\$14,015
73-627 et al	1934	Underground water well	942.75 Ac-Ft	10/16/2023	\$11,412,998	\$12,106
73-2797	1930	Underground water well	1.00 Ac-Ft	9/9/2023	\$13,000	\$13,000
73-2797	1930	Underground water well	1.00 Ac-Ft	9/8/2023	\$13,000	\$13,000
73-4575	1918	Underground water well	1.00 Ac-Ft	9/8/2023	\$13,000	\$13,000
73-2999	1930	Underground water well	1.00 Ac-Ft	8/22/2023	\$13,000	\$13,000
73-2797	1930	Underground water well	1.00 Ac-Ft	8/22/2023	\$13,000	\$13,000
73-2797	1930	Underground water well	1.00 Ac-Ft	8/17/2023	\$13,000	\$13,000
73-2999	1930	Underground water well	1.00 Ac-Ft	8/14/2023	\$13,000	\$13,000
73-2999	1930	Underground water well	1.00 Ac-Ft	8/11/2023	\$13,000	\$13,000
73-2797	1930	Underground water well	1.00 Ac-Ft	7/13/2023	\$13,000	\$13,000
73-133	1930	Underground water well	120.00 Ac-Ft	4/3/2023	\$1,800,000	\$15,000
73-3167	1931	Underground water well	4.00 Ac-Ft	2/28/2023	\$72,500	\$18,125
73-3484	1925	Underground water well	10.00 Ac-Ft	1/24/2023	\$165,000	\$16,500
73-3300	1860	Underground water well	1.00 Ac-Ft	1/17/2023	\$22,500	\$22,500
73-190	1934	Underground water well	100.00 Ac-Ft	12/21/2022	\$1,458,000	\$14,580
73-4282	1930	Underground water well	10.00 Ac-Ft	10/31/2022	\$190,000	\$19,000
73-4282	1930	Underground water well	17.46 Ac-Ft	10/31/2022	\$342,000	\$19,588
73-627, 3439, et al.	1860 - 1934	Spring/Underground	942.75 Ac-Ft	10/17/2023	\$11,412,999	\$12,106
73-3415	1860	Underground water well	1.00 Ac-Ft	10/7/2022	\$16,000	\$16,000
73-145	1925	Underground water well	2.25 Ac-Ft	9/9/2022	\$40,500	\$18,000
73-97	1924	Underground water well	3.00 Ac-Ft	8/30/2022	\$55,000	\$18,333
73-145	1925	Underground water well	1.00 Ac-Ft	8/19/2022	\$20,000	\$20,000
73-3414	1932	Underground water well	37.50 Ac-Ft	8/9/2022	\$562,500	\$15,000
73-3415	1860	Underground water well	10.20 Ac-Ft	7/8/2022	\$156,000	\$15,294
73-3674	1934	Underground water well	22.12 Ac-Ft	6/27/2022	\$265,440	\$12,000
73-3484	1925	Underground water well	20.00 Ac-Ft	6/2/2022	\$380,000	\$19,000
73-3415	1860	Underground water well	10.00 Ac-Ft	5/20/2022	\$150,000	\$15,000
73-4440	1931	Underground water well	9.26 Ac-Ft	5/18/2022	\$165,600	\$17,880
73-3484	1925	Underground water well	2.00 Ac-Ft	5/2/2022	\$40,000	\$20,000
73-1770	1860	Underground water well	2.00 Ac-Ft	3/24/2022	\$36,000	\$18,000
73-3100	1918	Underground water well	7.00 Ac-Ft	3/2/2022	\$119,000	\$17,000
73-3484	1925	Underground water well	5.00 Ac-Ft	2/15/2022	\$75,000	\$15,000
73-3908	1933	Underground water well	2.00 Ac-Ft	12/31/2021	\$24,000	\$12,000
73-2665 & 3483	1925	Underground water well	99.00 Ac-Ft	11/15/2021	\$1,188,000	\$12,000
73-148	1934	Underground water well	40.51 Ac-Ft	11/15/2021	\$299,750	\$7,400
73-4376	1934	Underground water well	1.00 Ac-Ft	10/15/2021	\$12,000	\$12,000
73-126	1930	Underground water well	32.00 Ac-Ft	9/1/2021	\$224,000	\$7,000
73-3913	1933	Underground water well	1.00 Ac-Ft	7/8/2021	\$8,500	\$8,500
73-148	1934	Underground water well	40.51 Ac-Ft	7/6/2021	\$345,000	\$8,517
73-4376	1934	Underground water well	1.00 Ac-Ft	7/2/2021	\$12,000	\$12,000
					<b>Average</b>	<b>\$14,841</b>
					<b>Median</b>	<b>\$14,375</b>

In addition to the table above, I have provided a scatter graph with a polynomial line with three orders. This was completed because over the past several years water right sales prices have increased at a more rapid



rate than ever before and most recently have indicated a decrease in sales price per acre foot with a slight increase most recently. The noted decrease is due to the fact that many developers are no longer actively seeking water rights due to the economic concerns in the market. According to my interviews with real estate brokers, market participants, and developers, water rights were highly sought after through the summer of 2022 but since demand has been much less which has placed downward pressure on pricing. Although many interviewees indicated that they believe water rights will again increase in demand and pricing, most stated that market participants are not seeking water because they prefer liquidity. The scatter graph of the noted water right sales below indicate all water right sales since July 2021 that are 1934 or senior that are noted in the table above.



**Water Rights Pending Sales and Listings Within Basin 73 with a Priority Date of 1934 or Senior**

Water Right	Priority	Source	Amount	Listing Date	List Price	Price/Ac-Ft
73-4625	1931	Underground water well	1.00 Ac-Ft	Pending	\$26,800	\$26,800
73-2381	1931	Underground water well	1.00 Ac-Ft	Pending	\$19,500	\$19,500
73-4520	1934	Underground water well	1.00 Ac-Ft	Pending	\$15,000	\$15,000
73-584	1934	Underground water well	1.00 Ac-Ft	Listing	\$17,900	\$17,900
73-3868	1900	Underground water well	1.00 Ac-Ft	Listing	\$20,000	\$20,000
73-21	1932	Underground water well	5.00 Ac-Ft	Listing	\$100,000	\$20,000
73-3484	1932	Underground water well	85.80 Ac-Ft	Listing	\$1,544,400	\$18,000
73-4610	1925	Underground water well	20.00 Ac-Ft	Listing	\$400,000	\$20,000
73-140	1928	Underground water well	5.00 Ac-Ft	Listing	\$100,000	\$20,000
73-112	1931	Underground water well	155.00 Ac-Ft	Listing	\$2,720,000	\$17,548
73-4282	1930	Underground water well	1.00 Ac-Ft	Listing	\$18,500	\$18,500
73-190	1934	Underground water well	1.00 Ac-Ft	Listing	\$18,000	\$18,000
73-2471	1926	Underground water well	1.20 Ac-Ft	Listing	\$28,800	\$24,000
73-584	1934	Underground water well	1.00 Ac-Ft	Listing	\$22,000	\$22,000
73-2274	1929	Underground water well	5.00 Ac-Ft	Listing	\$99,990	\$19,998
73-3911	1933	Underground water well	1.00 Ac-Ft	Listing	\$24,000	\$24,000
						<b>Average</b> \$20,078
						<b>Median</b> \$19,999

The table above indicates three pending water right sales and 13 active water rights. As indicated in the table above, the currently active listings have a price point for \$17,500 or more, which is higher than the most recent sales of water rights. However, the pending sales do indicate a price point that is higher than the most recent sales but ultimately could sale at a price point near the most recent sales. While demand exists for water rights, it is apparent that pricing is much more sensitive now than in mid-2022. Additionally, in mid-2022 any water that was 1934 or senior and was actively marketed at a price point on the high end of the market range would have multiple offers. As of the effective date of this appraisal report, there are around 13 active listings for water rights with a 1934 or senior priority date, that have not gone under contract, implying less market demand exists today than several years ago.



**Water Rights Sales Within Basin 73 Since May 2021 and a Priority Date of 1935 or Younger**

Water Right	Priority Date	Source	Amount	Sales Date	Sales Price	Price/Ac-Ft
73-154	1935	Underground water well	220.00 Ac-Ft	11/9/2023	\$890,400	\$4,047
73-154	1935	Underground water well	10.00 Ac-Ft	9/11/2023	\$160,000	\$16,000
73-149	1935	Underground water well	1.00 Ac-Ft	8/10/2021	\$9,000	\$9,000
73-149	1935	Underground water well	3.88 Ac-Ft	5/2/2021	\$29,100	\$7,494
73-2480	1937	Underground water well	1.00 Ac-Ft	10/5/2023	\$9,500	\$9,500
73-3758	1937	Underground water well	4.00 Ac-Ft	7/7/2023	\$37,600	\$9,400
73-2282	1944	Underground water well	18.00 Ac-Ft	5/15/2023	\$283,500	\$15,750
73-3549	1944	Underground water well	10.00 Ac-Ft	1/13/2023	\$90,000	\$9,000
73-2282	1944	Underground water well	1.00 Ac-Ft	7/5/2022	\$9,700	\$9,700
73-2282	1944	Underground water well	2.00 Ac-Ft	7/5/2022	\$19,400	\$9,700
73-2282	1944	Underground water well	1.00 Ac-Ft	4/25/2022	\$9,700	\$9,700
73-2282	1944	Underground water well	1.00 Ac-Ft	4/22/2022	\$9,700	\$9,700
73-3001	1944	Underground water well	1.00 Ac-Ft	4/12/2022	\$8,700	\$8,700
73-3195	1944	Underground water well	2.00 Ac-Ft	3/21/2022	\$19,000	\$9,500
73-2182	1944	Underground water well	5.00 Ac-Ft	3/4/2022	\$50,000	\$10,000
73-2282	1944	Underground water well	1.00 Ac-Ft	12/17/2021	\$9,700	\$9,700
73-2282	1944	Underground water well	2.00 Ac-Ft	12/3/2021	\$19,400	\$9,700
73-2317	1937	Underground water well	0.75 Ac-Ft	8/13/2021	\$6,800	\$9,067
73-1788, 1815, 663	1952	Underground water well	9.27 Ac-Ft	8/22/2022	\$78,795	\$8,500
73-2889	1956	Underground water well	9.00 Ac-Ft	3/25/2022	\$56,000	\$6,222
						Average \$9,519
						Median \$9,500

In the tables above, the majority of the water rights are located north of Highway 56. I have included only the most recent sales because of the adoption of the Cedar Valley Groundway Management Plan as of January 11, 2021. I have color coated the indicated priority date schedule of the comparable water rights in the table above to correlate with the Cedar City Valley Groundwater Management Plan. The table above includes both small number of water rights per sale and larger number of water rights per sale. Although historically, there appears to be some discount associated with larger water right sales than smaller water right sales, most recently a very small to no discount is being noted. Because there are relatively few water rights that transfer over any given year, I have relied on the data in the tables above, my interviews with market participants, real estate professionals, developers, and municipal and water officials in determining a baseline for the 1934 or senior water rights. Most often water rights in basin 73 sell on a divisible of 1.0 acre-foot.

Historically water rights south of Highway 56 have sold for more than water rights north of Highway 56. However, recently water rights that have sold north of Highway 56 have increased to a price point near south Highway 56 water rights. Further, my interview with several real estate professionals and market participants indicated that water rights south of Highway 56 have a similar market and price point as water rights north of Highway 56. Thus, my conclusion of water rights in basin 73 does not reflect any difference in market value if the water right is north or south of Highway 56. As an interesting note, many of the water rights located south of Highway 56 are 1935 or younger and therefore recently have indicated a rate less than water rights located north of Highway 56.

Based on the most recent sales, pending sales, active listings, and my interviews with real estate professionals, market participants, and developers active in water rights in the market area, market value conclusion for 1934 or senior water is **\$14,000 per acre-foot**, for ten or less acre-feet. Additionally, data indicates no discount or only a small discount associated with bulk water right sales. I have concluded that 1934 or senior water rights have a discount of 10% when sold in bulk.

Based on the scatter graph and polynomial line, the recent increase in water right sale prices, current market demand, and the adoption of the Cedar City Valley Groundwater Management Plan, water rights that are 1934 or senior are likely to have continued demand but pricing is very much more sensitive now that many

developers are not actively seeking water rights. The current economic changes in the market, namely increasing interest rates, have impacted the market of water rights. This is because developers are no longer as active in the water market as they once were. From 2021 through mid-2022 developers were the largest and most active purchasers of water rights but are no longer driving the market for water rights. As clearly indicated in the scatter graph since mid-2022, the sales price for water rights have decreased. Ultimately, demand for water rights will remain and it is too early to determine if the pricing for water rights will begin to stabilize or continue to a downward trend.



### **Discount Associated with July 26, 1934 and Younger Water Rights**

The State Engineer stated that the Cedar Valley basin is a critical management area and have adopted the Cedar Valley Groundwater Management Plan as of January 2021. My interviews have indicated that many market participants and real estate professionals do not know the full impact the Cedar Valley Groundwater Management Plan will have on water rights within basin 73. Although most recently, many real estate professionals and market participants have realized and become more versed on the intricacies of the water right market. Real estate professionals interviewed have stated that they will not purchase or sale water rights to their clients because of the uncertainty, while others go through great lengths to ensure their client understands the potential that the water right could be vacated by the State. Additionally, some have indicated that they have represented individuals who have purchased one or two acre-feet of water that is 1935 and younger because they need one-acre foot and the price of several thousand dollars is worth the "risk". Clearly, there are individuals and real estate professionals on both sides of this dilemma, which is primarily due to the uncertainty. With the adoption of the Cedar Valley Groundwater Management Plan, it is likely that some market norms become more established over the coming years.

Some of the most damning evidence that 1935 and younger water has limited marketability is that both Cedar City Corporation and Enoch City will not purchase or accept water that is 1935 or younger. The negative impact of Cedar City Corporation and Enoch City not purchasing 1935 or younger water is most realized by the fact that developers are not able to turn 1935 or younger water over to the municipalities for the potential of development. This essentially limits the 1935 or younger water to individuals who only need the water for a set amount of time or are willing to accept the potential of losing the water right at a future date noted on the Cedar City Valley Groundwater Management Plan that was adopted January 11, 2021. Although this is public information, many citizens and real estate professionals still do not know that Cedar City and Enoch City will not purchase or accept 1935 or younger water rights, although it is becoming more widely known. I would expect this information to continue to become more known over the next several years. As knowledge that Cedar City and Enoch City will not accept 1935 or younger water become more known, it will most likely continue to negatively impact the pricing and marketability of 1935 or younger water rights. Further, the recent decision of the Iron County Board of Commissioners to follow suit of Cedar City and Enoch City regarding a water right that is 1934 or younger in order to obtain a building permit will continue to place downward pressure on the more junior water rights.

Currently, the water right market is in a state of fluctuation but now that the State of Utah Engineer has adopted the Cedar City Valley Groundwater Management Plan, there most likely will be some balance created within the market for water rights. Because the Cedar City Groundwater Management Plan is relatively newly adopted it remains difficult to establish a baseline value or associated discount, albeit some trends are being noted. While there appears to be a relatively strong market for 1934 and senior water rights, there have been relatively few sales of 1935 and younger water rights because of the great concern regarding the water rights potential to be vacated.

As citizens, market participants, municipalities, real estate professionals, and developers become more knowledgeable concerning water rights within the Cedar Valley basin, water rights within the Cedar Valley basin should become much more stable and predictable. Although water rights of 1935 and younger are in a state of fluctuation, there remains a market associated with the water rights, albeit smaller and at a discount. My interviews have indicated that the strong majority will not currently purchase 1935 or younger water rights, but there has been several who indicated that if the water rights are discounted enough it may be worth the "risk" to purchase and see if the aquifer recharges, if other water sources are made available, or if the end user understands that there is an end time frame that they require the water. Ultimately, there still appears to be a market for 1935 or younger water, regardless of their specific reasoning such as ignorance, willing to accept the risk, only needs a small amount, only requires for a specific time, etc.

The client requested that I provide a discount associated with 1935 and younger water. This is difficult because there have been relatively few sales of water rights with 1935 or younger water over the past several years and this market is very much volatile and unstable because of a significant amount of uncertainty and risk. Now that the State of Utah Engineer has adopted the Cedar City Valley Groundwater Management Plan, it is likely that the market will become more balanced moving forward. Additionally, because there is a significant lack of data in which to derive a definitive market based discount, I have relied on my interviews



with market participants, municipalities, real estate professionals, and developers in concluding an appropriate discount. The table below indicates the priority dates, number of sales within the priority date range, market value of 1 acre-foot of water within the priority date range and the percent of change from the baseline. The baseline for Cedar Valley basin (basin 73) is established in the analysis above and is **\$14,000 per acre-foot**. The noted percent of change in the table below is based off the specific priority date range and the baseline rate.

Water Right Sales/Pendings/Listings Since 2019			
Priority Date	Number of Sales	Market Value Per 1 Acre-Foot	%/Change from Base
Senior to July 25, 1934	45	\$14,000	
July 26, 1934 to December 31, 1935	4	\$10,000	-29%
January 1, 1936 to December 31, 1951	14	\$9,000	-36%
January 1, 1952 to December 31, 1954	1	\$8,000	-43%
January 1, 1955 to December 31, 1957	1	\$6,200	-56%
January 1, 1958 to Present	0	\$4,000	-71%

The indicated percentage of change is rather significant from the baseline of \$14,000 per acre-foot. The first initial decrease is rather significant which decreases -29%. After the initial decrease from the base of -29%, the second tier appears to have a relatively small discount from tier 1 to 2 but a substantial discount of -36% from the baseline. Tier three has a discount of -43%, tier four has a discount of -56%, and the final tier has a discount of -71% from the baseline. The above discount chart is based off the most reliable market data and interviews as of the effective date tempered with the fact that both Cedar City and Enoch City will not purchase or accepted any water rights with a priority date of 1935 or younger. Both Cedar City and Enoch City are major market participants in obtaining water rights because they require water rights from developers for development to occur. Therefore, the fact that neither municipality will purchase or accepted 1935 or younger water rights and Iron County also will not accept 1935 or younger water rights is a major limiting marketability factor. Based off the data and conclusions within this appraisal report, my interviews with market participants, and other relevant factors, the concluded discount associated with a bulk purchase of any water right with a priority date of July 26, 1934 or younger is 15%.



**Addenda**

**Cedar Valley Groundwater Management Plan – Adopted January 11, 2021**



SPENCER J. COX  
Governor

DEIDRE M. HENDERSON  
Lieutenant Governor

**State of Utah**  
DEPARTMENT OF NATURAL RESOURCES

BRIAN C. STEED  
Executive Director

Division of Water Rights  
TERESA WILHELMSEN  
State Engineer/Division Director

January 11, 2021

RE: Notice of Final Adoption

Dear Water Users:

The Cedar City Valley Groundwater Management Plan was adopted January 11, 2021. The objectives of this groundwater management plan are to ensure groundwater withdrawals do not exceed safe yield, to safeguard the physical integrity of the aquifer, and to protect water quality. A copy of the plan is available on the Division's website at [www.waterrights.utah.gov](http://www.waterrights.utah.gov).

The adoption of this plan is subject to Section 73-5-15 Utah Code, which allows an individual to challenge any aspect of the plan by filing a complaint in the appropriate district court within 60 days after the date of this notice.

We appreciate everyone who participated at public meetings and submitted comments during the development of this plan. We look forward to your continued support.

Sincerely,

Teresa Wilhelmsen, P.E.  
State Engineer

1594 West North Temple, Suite 220, PO Box 146300, Salt Lake City, UT 84114-6300  
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## **CEDAR CITY VALLEY GROUNDWATER MANAGEMENT PLAN**

**Adoption Date: January 11, 2021**

## Introduction

The objectives of this groundwater management plan are to ensure groundwater withdrawals do not exceed safe yield, to safeguard the physical integrity of the aquifer, and to protect water quality in the groundwater basin of Cedar City Valley in Iron County. The intent of this plan is to provide specific management guidelines for this area pursuant to Section 73-5-15 of the Utah Code.

Studies indicate average annual groundwater withdrawals in Cedar City Valley exceed safe yield, making this groundwater basin a critical management area as defined in Section 73-5-15.1 of the Utah Code. The safe yield for the groundwater basin is estimated to be 21,000 acre-feet per year, while the current average depletion from the groundwater basin is estimated to be 28,000 acre-feet per year. If all groundwater rights that are approved or perfected were to be used the total depletion from the groundwater basin would be approximately 50,000 acre-feet per year. It is estimated that average actual depletion must be reduced by 7,000 acre-feet per year in order to balance recharge and depletion amounts in this groundwater basin.

### Affected Area

This groundwater management plan applies to the groundwater basin within the surface drainage area of Cedar City Valley in Iron County. The groundwater management plan area is more particularly described as Water Right Area 73 and is shown in Figure 1.

## Priority Regulation

In order to reduce actual depletion to balance recharge, water rights will be regulated according to priority and regardless of a water right's nature of use. Regulation will follow the schedule described in Table 1. A regulated water right will no longer be authorized to divert water beginning on the target date corresponding to the phase wherein the water right is to be regulated. A list of groundwater rights and corresponding priority dates and depletion estimates are posted on the Division of Water Rights website.

The regulated priority date for a given phase in Table 1 may be adjusted by the State Engineer to a later priority date based on the average annual artificial recharge or reductions in depletions that occur within the groundwater basin during the 10 years prior to the target date. Each year in the annual groundwater distribution system report, the State Engineer will report on the status of the aquifer, the estimated annual depletion resulting from groundwater withdrawals, amount and disposition of artificial recharge, and any adjustments to the regulated priority date for a given phase. Recharged water under projects for which a recovery application has been approved and actively pursued will not be considered in adjusting the regulated priority date for a given phase.

**Table 1** Priority Regulation Schedule

Phase	Target Date	Priority Dates Regulated Through	Acre-Foot Reduction in Estimated Depletion	Cumulative Acre-Foot Reduction in Depletion	Remaining Depletion (acre-feet)
1	January 1, 2035	December 31, 1957	5,434	5,434	45,530
2	January 1, 2050	December 31, 1954	7,330	12,764	38,200
3	January 1, 2060	December 31, 1951	8,814	21,578	29,386
4	January 1, 2070	December 31, 1935	6,761	28,339	22,625
5	January 1, 2080	July 25, 1934	1,518	29,857	21,107

## Depletion Calculations

For purposes of this groundwater management plan, annual depletion from irrigation will be calculated using an annual crop survey prepared by the distribution system commissioner. The crop survey will tabulate the irrigated acreage for every crop type in the management plan boundary. It will include acreage supplied by groundwater and acreage supplied by both surface and groundwater sources. The crop survey will be published every year in the annual groundwater distribution system report. For irrigated acreage supplied by both surface and groundwater sources, water users may be required to meter the amount of groundwater diverted to that acreage so that the groundwater depletion attributable to this acreage can be estimated.

Entities with municipal use will be required to report the following on an annual basis:

1. Amount of water diverted from all sources
2. Amount of water depleted from the municipal uses

Depletion due to municipal use will be the groundwater diversion minus any return flow resulting from the groundwater portion of wastewater effluent returning to the groundwater system and minus any return flow resulting from the groundwater portion of water used for lawn and garden irrigation and any other municipal purposes.

Depletion due to any other uses will be evaluated on an individual basis. Water users will be required to report diversions and depletions associated with these uses as directed by the State Engineer.

Artificial recharge due to recharge projects will be considered as an accretion of groundwater and will be a part of the depletion calculations. To be considered in the depletion calculations, the artificial recharge must be reported to the Division of Water Rights under a recharge permit approved by the State Engineer. The recharged water, if not diverted and left in its natural course, must not have previously recharged the groundwater aquifer.

## **Voluntary Arrangements**

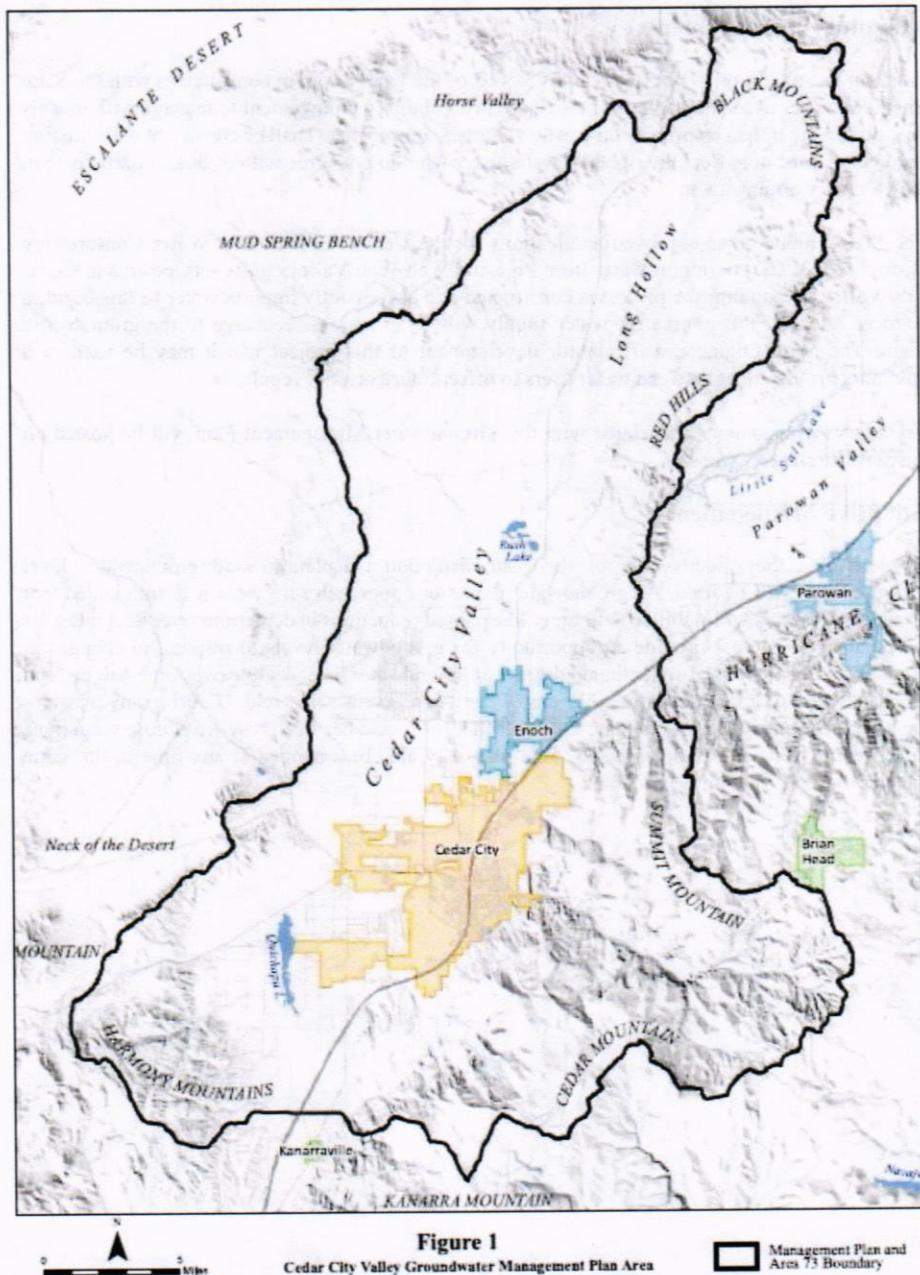
Pursuant to Subsection (4)(b) of Section 73-5-15 of the Utah Code, in consultation with the State Engineer, water users may agree to participate in a voluntary arrangement to manage withdrawals on a system other than by priority date. Any voluntary arrangement shall be consistent with existing statute and must not affect the rights of water users who do not agree with or do not participate in the voluntary arrangement.

The State Engineer has approved applications for the Central Iron County Water Conservancy District (CICWCD) to import water from Pine and Wah Wah Valleys to its service area in Cedar City Valley. Presuming the project is constructed and successfully imports water to this basin, a possible effect of this alternative water supply will be to increase recharge to the groundwater basin. The State Engineer will monitor development of this project which may be used in a voluntary arrangement between water users to offset future priority regulation.

Voluntary Arrangements associated with this Groundwater Management Plan will be posted on the State Engineer's website.

## Adaptive Management

To determine the effectiveness of the plan, depletion calculations and groundwater level measurements will be used. As groundwater depletions approach safe yield it is anticipated that groundwater levels will stabilize with time. The phased reductions in depletions over long intervals as specified in Table 1 provide an opportunity for groundwater levels to respond to changes in groundwater depletions. A reduction in the rate of groundwater level decline over time will be used as an indicator of approaching equilibrium of depletion versus safe yield. If during any phase of the plan it is determined by the State Engineer that safe yield has been reached, future reductions in depletion will not be implemented. This plan may also be amended at any time in the same manner through which it was adopted.





## Glossary of Terms

**Appraisal** – (noun) The act or process of developing an opinion of value; an opinion of value. (adjective) of or pertaining to appraising and related functions such as appraisal practice or appraisal services.\*

**Appraisal Practice** – Valuation services performed by an individual acting as an appraiser, including but not limited to appraisal and appraisal review.\*

**Appraisal Review** – (noun) the act or process of developing an opinion about the quality of another appraiser's work (i.e., a report, part of a report, a workfile, or some combination of these), that was performed as part of an appraisal or appraisal review assignment; (adjective) of or pertaining to an opinion about the quality of another appraiser's work that was performed as part of an appraisal or appraisal review assignment.\*

**Appraiser** – One who is expected to perform valuation services competently and in a manner that is independent, impartial, and objective.\*

*Comment: Such expectation occurs when individuals, either by choice or by requirement placed upon them or upon the service they provide by law, regulation, or agreement with the client or intended users, represent that they comply.*

**Assessed Value** – The value of a property according to the tax rolls in ad valorem taxation; may be higher or lower than market value, or based on an assessment ratio that is a percentage of market value.

**Assignment** – A valuation service that is provided by an appraiser as a consequence of an agreement with a client.\*

**Cash-Equivalent Price** – The sale price of a property that is equivalent to what a cash buyer would pay.

**Client** – The party or parties (i.e., individual, group, or entity) who engage an appraiser by employment or contract in a specific assignment, whether directly or through an agent.\*

**Cost** – The actual or estimated amount required to create, reproduce, replace, or obtain a property.\*

**Effective Date** – The date to which an appraiser's analyses, opinions, and conclusions apply; also referred to as date of value.\*

**Effective Rent** – Total base rent, or minimum rent stipulated in a lease, over the specified lease term minus rent concessions; the rent that is effectively paid by a tenant net of financial concessions provided by a landlord.

**Expert Witness** – (1) A person qualified to give expert testimony. (2) A witness qualified by knowledge, skill, experience, training, or education to provide a scientific, technical, or other specialized opinion about the evidence or a fact issue. Also termed *skilled witness*.

**Exposure Time** – An opinion, based on supporting market data, of the length of time that the property interest being appraised would have been offered on the market prior to the hypothetical consummation of a sale at market value on the effective date of the appraisal.\*

**Extraordinary Assumption** – An assignment-specific assumption as of the effective date regarding uncertain information used in an analysis which, if found to be false, could alter the appraiser's opinions or conclusions.\*

**Feasibility Analysis** – A study of the cost-benefit relationship of an economic endeavor.\*

**Fee Simple Estate** – Absolute ownership unencumbered by any other interest or estate, subject only to the limitations imposed by the governmental powers of taxation, eminent domain, police power, and escheat.



**Floor Area Ratio:** (FAR) The relationship between the above-ground floor area of a building, as described by the zoning or building code, and the area of the plot on which it stands; in planning and zoning, often expressed as a decimal, e.g., a ratio of 2.0 indicates that the permissible floor area of a building is twice the total land area.

**Full Service Lease (Gross Lease)** – A lease in which the landlord receives stipulated rent and is obligated to pay all of the property's operating and fixed expenses; also called full-service lease.

**Gross Building Area (GBA)** – 1. Total floor area of a building, excluding unenclosed areas, measured from the exterior of the walls of the above-grade area. This includes mezzanines and basements if and when typically included in the market area of the type of property involved.

2. Gross leasable area plus all common areas.

3. For residential space, the total area of all floor levels measured from the exterior of the walls and including the superstructure and substructure basement; typically does not include garage space.

**Highest and Best Use** – 1. The reasonably probable use of property that results in the highest value. The four criteria that the highest and best use must meet are legal permissibility, physical possibility, financial feasibility, and maximum productivity.

2. The use of an asset that maximizes its potential and that is possible, legally permissible, and financially feasible. The highest and best use may be for continuation of an asset's existing use or for some alternative use. This is determined by the use that a market participant would have in mind for the asset when formulating the price that it would be willing to bid. (IVS)

3. [The] highest and most profitable use for which the property is adaptable and needed or likely to be needed in the reasonably near future. (Uniform Appraisal Standards for Federal Land Acquisitions)

4. [For fair value determination] The use of a nonfinancial asset by market participants that would maximize the value of the asset or the group of assets and liabilities (for example, a business) within which the asset would be used. (FASB Glossary) The highest and best use of a nonfinancial asset takes into account the use that is physically possible, legally permissible, and financially feasible. (FASB 820-10-35-10B). The highest and best use of a nonfinancial asset establishes the valuation premise used to measure the fair value of the asset, as follows: (a) The highest and best use of a nonfinancial asset might provide maximum value to market participants through its use in combination with other assets as a group (as installed or otherwise configured for use) or in combination with other assets and liabilities (for example, a business). (b) The highest and best use of the asset might provide maximum value to market participants on a standalone basis. (FASB 820-10-35-10E)

**Hypothetical Condition** – A condition, directly related to a specific assignment, which is contrary to what is known by the appraiser to exist on the effective date of the assignment results, but is used for the purpose of analysis.\*

**Insurable Value** – A type of value for insurance purposes.

**Intended Use** – The use(s) of an appraiser's reported appraisal and appraisal review assignment results, as identified by the appraiser based on communication with the client at the time of the assignment.\*

**Intended User** – The client and any other party as identified, by name or type, as users of the appraisal or appraisal review report by the appraiser, based on communication with the client at the time of the assignment.\*

**Investment Value** – 1. The value of a property to a particular investor or class of investors based on the investor's specific requirements. Investment value may be different from market value because it depends on a set of investment criteria that are not necessarily typical of the market.

2. The value of an asset to the owner or a prospective owner given individual investment or operational objectives (may also be known as worth). (IVS)

**Jurisdictional Exception** – An assignment condition established by applicable law or regulation, which precludes an appraiser from complying with a part of USPAP.\*



**Leased Fee Interest** - The ownership interest held by the lessor, which includes the right to receive the contract rent specified in the lease plus the reversionary right when the lease expires.

**Leasehold Estate (Leasehold Interest)** - The right held by the lessee to use and occupy real estate for a stated term and under the conditions specified in the lease.

**Market Conditions** - An element of comparison in the sales comparison approach; comparable properties can be adjusted for differences in the points in the real estate cycle at which the transactions occur. Sometimes called a time adjustment because the differences in dates of sale are often compared, although that usage can be misleading because property values do not change merely as the result of the passage of time.

**Market Rent** - The most probable rent that a property should bring in a competitive and open market under all conditions requisite to a fair lease transaction, the lessee and lessor each acting prudently and knowledgeably, and assuming the rent is not affected by undue stimulus. Implicit in this definition is the execution of a lease as of a specified date under conditions whereby

- Lessee and lessor are typically motivated;
- Both parties are well informed or well advised, and acting in what they consider their best interests;
- Payment is made in terms of cash or in terms of financial arrangements comparable thereto; and
- The rent reflects specified terms and conditions, such as permitted uses, use restrictions, expense obligations, duration, concessions, rental adjustments and revaluations, renewal and purchase options, and tenant improvements (TIs).

**Market Value** - A type of value, stated as an opinion, that presumes the transfer of a property (i.e., a right of ownership or a bundle of such rights), as of a certain date, under specific conditions set forth in the value definition that is identified by the appraiser as applicable in an appraisal.\*

**Market Value of the Going Concern** - The market value of an established and operating business including the real property, personal property, financial assets, and the intangible assets of the business.

**Marketing Time** - An opinion of the amount of time to sell a property interest at the concluded market value or at a benchmark price during the period immediately after the effective date of an appraisal. Marketing time differs from exposure time, which precedes the effective date of an appraisal. (Advisory Opinion 7 and Advisory Opinion 35 of the Appraisal Standards Board of The Appraisal Foundation address the determination of reasonable exposure and marketing time.)

**Modified Gross Lease** - A lease in which the landlord receives stipulated rent and is obligated to pay some, but not all, of the property's operating and fixed expenses. Since assignment of expenses varies among modified gross leases, expense responsibility must always be specified. In some markets, a modified gross lease may be called a double net lease, net net lease, partial net lease, or semi-gross lease.

**Net Lease** - A lease in which the landlord passes on all expenses to the tenant.

**Personal Inspection** - (for an appraisal assignment) the appraiser's in-person observation of the subject property performed as part of the scope of work; (for an appraisal review assignment) the reviewer's in-person observation of the subject of the work under review, performed as part of the scope of work.\*  
*Comment: An appraiser's personal inspection is typically limited to those things readily observable without the use of special testing or equipment. Appraisals of some types of property, such as gems and jewelry, may require the use of specialized equipment. A personal inspection is not the equivalent of an inspection by an inspection professional (e.g., a structural engineer, home inspector, or art conservator).*

**Physical Characteristics** - Attributes of a property that are observable or measurable as a matter of fact, as distinguished from opinions and conclusions, which are the result of some level of analysis or judgment.\*

**Price** - The amount asked, offered, or paid for a property.\*



**Prospective Opinion of Value** – A value opinion effective as of a specified future date. The term does not define a type of value. Instead, it identifies a value opinion as being effective at some specific future date. An opinion of value as of a prospective date is frequently sought in connection with projects that are proposed, under construction, or under conversion to a new use, or those that have not yet achieved sellout or a stabilized level of long-term occupancy.

**Real Estate** – An identified parcel or tract of land, including improvements, if any.\*

**Real Property** – The interests, benefits, and rights inherent in the ownership of real estate.\*

**Rentable Area** – For office or retail buildings, the tenant's pro rata portion of the entire office floor, excluding elements of the building that penetrate through the floor to the areas below. The rentable area of a floor is computed by measuring to the inside finished surface of the dominant portion of the permanent building walls, excluding any major vertical penetrations of the floor. Alternatively, the amount of space on which the rent is based; calculated according to local practice.

**Report** – Any communication, written or oral, of an appraisal or appraisal review that is transmitted to the client or a party authorized by the client upon completion of an assignment.\*

**Scope of Work** – The type and extent of research and analyses in an appraisal or appraisal review assignment.\*

**Usable Area** – 1. For office buildings, the actual occupiable area of a floor or an office space; computed by measuring from the finished surface of the office side of the corridor and other permanent walls, to the center of partitions that separate the office from adjoining usable areas, and to the inside finished surface of the dominant portion of the permanent outer building walls. Sometimes called net building area or net floor area.

2. The area that is actually used by the tenants measured from the inside of the exterior walls to the inside of walls separating the space from hallways and common areas.

**Use Value** – The value of a property based on a specific use, which may or may not be the property's highest and best use. If the specified use is the property's highest and best use, use value will be equivalent to market value. If the specified use is not the property's highest and best use, use value will be equivalent to the property's market value based on the hypothetical condition that the only possible use is the specified use.

**Value** – The monetary relationship between properties and those who buy, sell, or use those properties, expressed as an opinion of the worth of a property at a given time.\*

**Workfile** – Documentation necessary to support an appraiser's analyses, opinions, and conclusions.\*

\**Uniform Standards of Appraisal Practice (USPAP)*.



### Qualifications and Resume

#### **Cody Hymas, MAI, SRA**

427 South Main Street, Suite 202-B

Cedar City, Utah 84720

(435) 313-1444

cody@hymasappraisal.com

### Experience

Hymas & Associates/Owner

2018-Present

General Certified Appraiser

Cedar City, Utah

- Routinely complete appraisal reports including: easement, sale, lease, condemnation on various residential, commercial, industrial, retail, subdivision, vacant land and agriculture land
- Completed and prepared hundreds of economic and market analyses for the Southern Utah and Nevada areas, to denote the highest and best uses of the land basis on changing market and economic climates
- Performed more than 100 complex commercial appraisal assignments with analyzation of operating and financial statements
- Managed and maintained demanding deadlines and diverse clients in a positive, professional, and time sensitive manner
- Provided expert advice and guidance to staff and appraisers about USPAP and best appraisal practices

Morley and McConkie Appraisals and Consulting

2014-2018

General Certified Appraiser

Cedar City, Utah

- Perform hundreds of highly complex and controversial commercial real estate appraisals
- Perform detailed reviews of appraisals to determine whether appraisal principles techniques and procedures are used properly, and if appraisals conform to federal laws and regulations
- Consistently engage with local and state governments concerning land laws, regulations, zoning requirements, and ordinances, in order to complete assignments most accurately and reliably
- Frequently utilize automated statistical and analytic analysis to complete appraisal reports

Valbridge Property Advisors / Auble, Jolicœur & Gentry, Inc.

2012-2014

General Certified Appraiser

Spokane, Washington

Morley & McConkie Appraisal and Consulting

2009-2012

General Certified Appraiser

St. George, Utah

### Education

Over 500 total hours of Real Estate Appraisal Education including:

2001-Present

- National USPAP Update 2024
- Artificial Intelligence, Blockchain, and the Metaverse: Implications for Valuation
- Utah Water Rights – The History, The Law and What Realtors Need to Know
- Eminent Domain and Condemnation
- Complex Litigation Appraisal Case Studies
- Unconscious Bias Virtual Session for the Appraisal Profession
- St. George Symposium 2020
- The Appraiser as an Expert Witness: Preparation & Testimony
- Condemnation Appraising: Principles & Applications
- Using Spreadsheet Programs in Real Estate Appraisals
- Introduction to Green Buildings: Principles & Concepts
- Online Forecasting Revenue
- County Board of Equalization Hearing Officer Training
- Residential and Commercial Valuation of Solar



- Nevada Appraisal Law
- Supervisory Appraiser / Appraiser Trainee Course
- General Demonstration Report Writing
- Advanced Concepts and Case Studies
- Advanced Market Analysis & Highest and Best Use
- Advanced Income Capitalization
- General Appraiser Site Valuation and Cost Approach
- New Residential Market Conditions
- Statistics Modeling and Finance
- General Appraiser Market Analysis & Highest and Best Use
- General Appraiser Report Writing and Case Studies
- General Appraiser Sales Comparison Approach
- General Appraiser Income Approach Part 1 and Part 2
- Business Practices and Ethics
- Scope of Work

#### **Qualifications**

- Certified General Appraiser – State of Utah Department of Commerce – License #5504978-CG00

#### **Membership / Affiliations**

- MAI Designated Member Appraisal Institute
- SRA Designated Member Appraisal Institute
- Appraisal Institute Utah Chapter Education Committee Member - 2015

#### **Expert Witness Testimony**

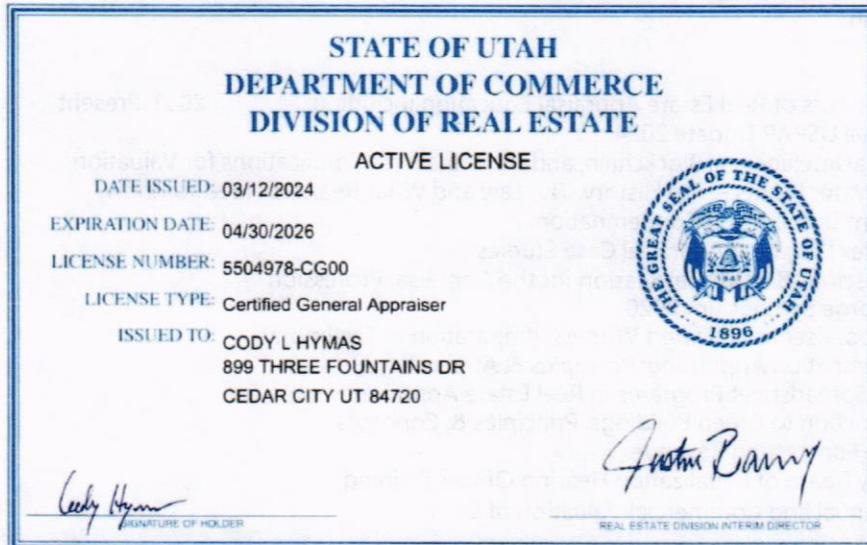
- Qualified as Expert Witness in Utah District Court
- Retained on Numerous Disputed Cases that Settled Prior to Court

#### **Property Types Appraised:**

Apartments, Churches, condominiums, dormitories, easements, flex industrial, golf and country clubs, hotels, land development, agriculture, leasehold interest, medical clinics, offices, office/warehouse, recreational clubs, residential subdivisions, resorts, restaurants, retail, special purpose properties, vacant industrial, commercial and residential land, veterinary clinics, warehouses, water rights.

Assignments also include arbitration, environmental contamination, feasibility and market studies, litigation, partial interests/easements and special benefit studies.

#### **License**



**CEDAR CITY COUNCIL**  
**AGENDA ITEMS - 15**  
**DECISION PAPER**

**TO:** Mayor and City Council

**FROM:** City Manager

**DATE:** April 1, 2024

**SUBJECT:** Water rights donation agreement

The owners of Son Builders have offered to donate 17.33 acre feet of water to Cedar City. the water right number associated with the donation is 73-62. The priority date of the water right is June 10, 1934. The water right is supplemental to shares in coal creek irrigation company. The sole source limits of this right will need to be defined. Below is the donation agreement and a copy of the deed. Please consider approving the donation agreement and accepting the donation. If you have questions, please call. Thank you.

**AGREEMENT**

I, the undersigned, do hereby agree to the following terms and conditions of this agreement:

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## **WATER RIGHTS DONATION AGREEMENT**

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This Water Rights Donation Agreement (“Agreement”) is dated this \_\_\_\_ day of \_\_\_\_\_, 2024, by and among Son Builders, Inc., a Utah corporation (“Donor”), and Cedar City Corporation (“Donee”). Donor and Donee may be referred to herein collectively as “the Parties” or individually as “Party.”

### **RECITALS**

WHEREAS, Donor owns a fractional interest in water right number 73-62. Donor’s interest is for 17.33 acre feet of water as further defined by the records of the Utah State Engineer, referred to hereinafter in this Agreement as “the Property”;

WHEREAS, Donor and Donee represent that this donation was made without conditions and no goods or services were provided in exchange for this donation; and

WHEREAS, Donor desires to donate the Property to the Donee, and Donee desires to receive the Property from the Donor according to the mutually beneficial terms and conditions detailed herein,

### **AGREEMENT**

NOW, THEREFORE, without consideration or any mutual promises, Donor intends to give and transfer pursuant to this Water Rights Donation Agreement, and Donee accepts the donation, the receipt and completed transfer of which shall make the gift legally valid, the Parties, intending to be legally bound, agree as follows:

1. Donation and Transfer of Property. Donor will donate its interest in water right number 73-62 as detailed in the Water Rights Report form from the Utah Division of Water Rights and attached hereto as Exhibit A. Donor will transfer title via water rights deed and cooperate with Donee as to any and all processes with the State Engineer related to transferring ownership of the water rights. Donee will be responsible for recording the deed and filing the record of conveyance documentation with the State Engineer.

2. Consideration. The Parties acknowledge that no consideration has been given by the Parties for this Agreement and hereby intend the transfer to be a gift, legally valid upon transfer of the Donor’s interest in the water right via appropriate recording and filing.

3. Condition of Title the Property. The Donor warrants and represents to the Donee:

- A. That Donor holds good and marketable fee title to the Property, and has neither transferred title to nor leased the Property nor permitted it to be encumbered in any other manner; and
- B. That Donor has neither authorized the encumbrance of or lien on the Property in any manner, nor to the best of its knowledge are there any encumbrances or liens, not of record, encumbering title to the Property

including liens related to unpaid assessments and/or taxes.

4. Survival. The Parties agree that the rights and obligations under paragraph (3) set forth herein shall survive the delivery of the Warranty Deed and transfer of title contemplated herein. No other obligations exist under this Agreement.

5. Complete Agreement. This Agreement constitutes the entire record of this donation and agreement between the Parties and supersedes and replaces any and all prior negotiations, representations, warranties, understandings, contracts or agreements between the Parties whether verbal or otherwise. As it pertains to only these 17.33 acre feet of this 73-62 water right.

6. Governing Law; Venue; and Jurisdiction. This Agreement and all transactions contemplated herein shall be governed, construed, and enforced according to the laws of the State of Utah. The exclusive forum and venue for resolution of disputes arising under or relating to this Agreement shall be in a court of competent jurisdiction in Iron County, Utah.

7. Headings. Section Headings shall not be deemed to be included as terms of this Agreement and are used for convenience only.

8. Authorized Signers. The Parties hereto represent and warrant that the individual signers of this Agreement below are each the duly authorized and empowered representative of the Party on whose behalf they sign, and that the signatures of no other individuals are required to bind the respective Parties to this Agreement.

9. Binding Effect. This Agreement shall inure to the benefit of and be binding upon the Parties, their heirs, successors, agents, and assigns.

10. Counterparts. This Agreement may be executed in any number of counterparts, whether by facsimile or otherwise, each of which, when so executed and delivered, shall be deemed an original, and all such counterparts together shall constitute one original instrument.

11. Cooperation – Further. From time to time, as and when reasonably requested by any Party hereto after the Closing, the other Party will (at the expense of the requesting Party) execute and deliver, or cause to be executed and delivered, all such documents, instruments and consents and will use reasonable efforts to take all such actions as may be reasonably necessary to carry out the intent and purposes of this Agreement.

12. Severability. In the event one or more provisions of this Agreement should, for any reason, be held to be invalid, illegal, or unenforceable in any respect, such invalid, illegal, or unenforceable provision will not affect any other provision of this, and this Agreement shall be construed as if such invalid, illegal, or unenforceable provision had never been a part hereof.

RECEIVED, READ AND UNDERSTOOD AND AGREED TO

[signatures on following page]

IN WITNESS WHEREOF, the parties have signed this Agreement and attached Addendum, and executed this instrument in the City of Fort Lauderdale, Broward County, State of Florida, on the 1st day of November, 2016.

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WITNESS the hands of the Parties as of the date first written above.

**DONOR:**

**SON BUILDERS**

By: \_\_\_\_\_  
Its: Authorized Officer

**DONEE:**

**CEDAR CITY CORPORATION**

By:  
Its:

**Exhibit A**

**When Recorded Return to:**  
Cedar City Corporation  
10 North Main Street  
Cedar City, Utah 84720

---

Space Above for Recorder's Use

## WATER DEED

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**GRANTOR,**  
organized and existing under the laws of the State of Utah, with its principal office at Cedar City,  
County of Iron, State of Utah,  
GRANTOR

hereby QUIT CLAIMS to

**CEDAR CITY CORPORATION, A UTAH MUNICIPAL CORPORATION, GRANTEE**  
of Cedar City, County of Iron, State of Utah

For the sum of \*\*\*\*\* **TEN AND NO/100 (and other good and valuable considerations) \*\*\***  
DOLLARS

the following described water and/or water rights in IRON County, State of Utah:

\_\_\_\_\_ acre foot of underground water as evidenced by Water Right No.  
\_\_\_\_\_;

In witness whereof, the grantor has caused its limited liability company name and seal to be  
hereunto affixed by its duly authorized member/manager this \_\_\_\_\_ day of March A.D.2024,

---

STATE OF UTAH )  
 )  
COUNTY OF IRON )SS.  
 )

On the \_\_\_\_\_ day of March, 2024, personally appeared before me  
\_\_\_\_\_  
\_\_\_\_\_, who being by me duly sworn did say, that he is the Manager of  
\_\_\_\_\_, a Utah Limited Liability Company that executed the  
foregoing instrument by authority of the articles of organization executed by its member(s).

---

Notary Public

City of Cedar City  
Cedar City Council Chambers  
Cedar City, Utah  
100 N Main Street  
Cedar City, Utah 84720  
(435) 627-4400  
FAX: (435) 627-4401  
E-mail: [council@cedarcity.org](mailto:council@cedarcity.org)

**CEDAR CITY COUNCIL**  
AGENDA ITEMS - *16*  
DECISION PAPER

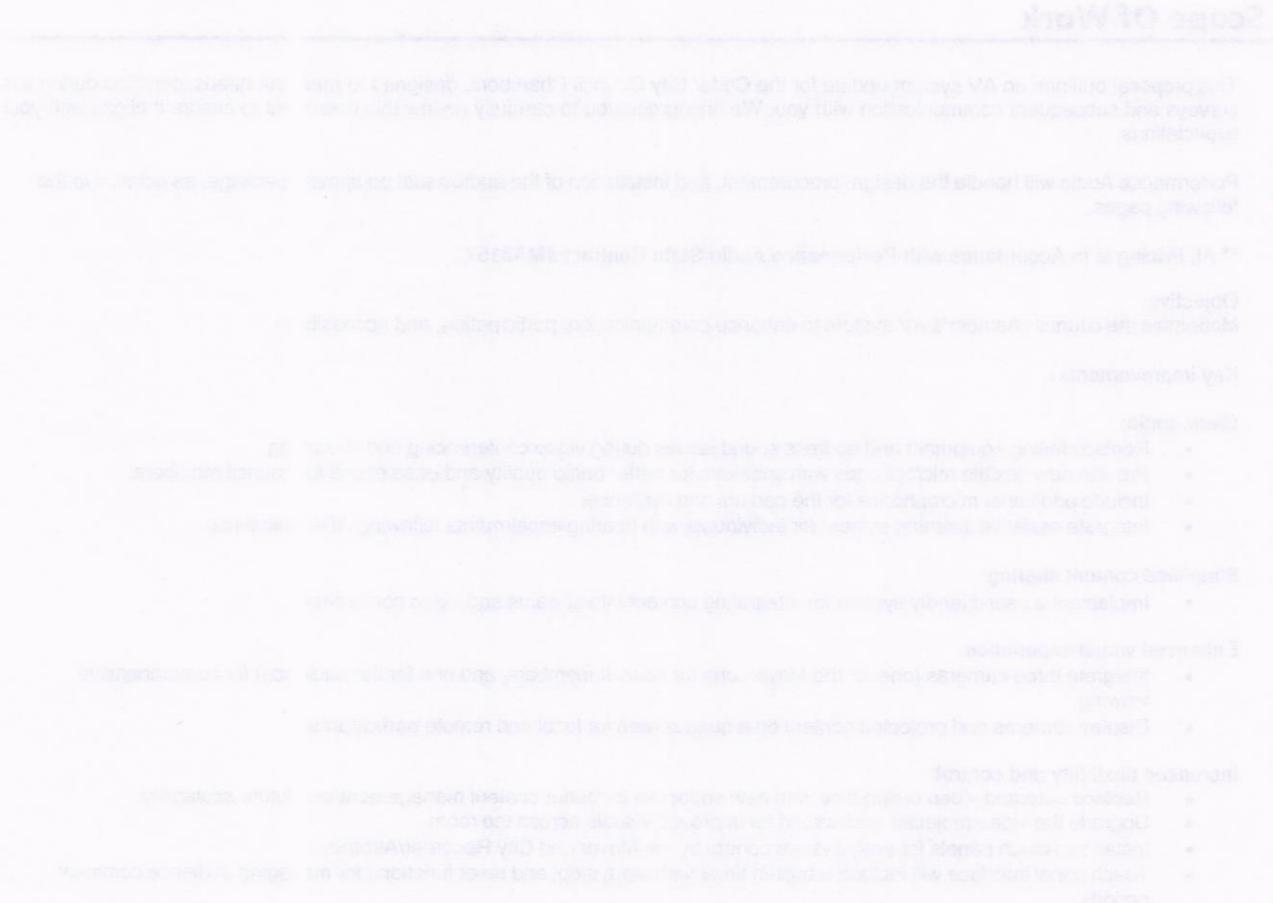
**TO:** Mayor and City Council

**FROM:** City Manager

**DATE:** April 2, 2024

**SUBJECT:** Council Chambers audio/visual

One of the items on the council agenda is a revision to the current budget so there is money budgeted to update the audio and visual systems in the council chambers. Below is an agreement with Performance Audio to do the work. Performance Audio holds a contract with the State of Utah and this agreement is pursuant to the provisions of that state contract. The largest portion of the cost with Performance Audio is the cost of the electronic equipment needed to update the current system. Approximately \$101,403 of the total cost is for the equipment needed to update the system. If the Council approves the funding and the agreement staff will work with Performance Audio to expedite the installation. Please approve the agreement with Performance Audio.



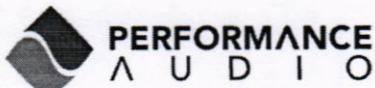
Project Name: Cedar City Council Chambers AV Revamp

Project Number: PERF-11005 Rev. 4

3/8/2024

Page 1 of 10

Initial: \_\_\_\_\_



2456 S West Temple Salt Lake City, UT 84115  
Phone: (801) 466-3196

## Proposal

State Contract Number: MA3157  
Project No: PERF-11005  
Revision: 4  
Quote Date: 03/08/2024

# Cedar City Council Chambers AV Revamp

10 N. Main Street Cedar City, UT 84720

Presented By: Rick Low 801-466-3196 x184 rick@performanceaudio.com

### Bill To:

**Cedar City**  
Joann Brunson  
10 N Main Street  
Cedar City, UT 84720  
435-865-4513  
joannb@cedarcityut.gov

### Primary Contact:

**Cedar City**  
Paul Bittmenn  
10 N Main Street  
Cedar City, UT 84720  
434-865-5101  
paulb@cedarcityut.gov

## Scope Of Work

This proposal outlines an AV system update for the Cedar City Council Chambers, designed to meet the needs identified during site surveys and subsequent communication with you. We encourage you to carefully review this document to ensure it aligns with your expectations.

Performance Audio will handle the design, procurement, and installation of the audiovisual equipment package, as detailed in the following pages.

**\*\* All Pricing is in Accordance with Performance Audio State Contract #MA3157.**

#### Objective:

Modernize the council chamber's AV system to enhance communication, participation, and accessibility.

#### Key improvements:

##### Clear audio:

- Replace failing equipment and address sound issues during video conferencing and streaming.
- Provide new flexible microphones with speakers for better audio quality and ease of use for council members.
- Include additional microphones for the podium and audience.
- Integrate assistive listening system for individuals with hearing impairments following ADA guidelines.

##### Simplified content sharing:

- Implement a user-friendly system for integrating content into streams and video conferences.

##### Enhanced visual experience:

- Integrate three cameras (one for the Mayor, one for council members, and one for the audience) for comprehensive viewing.
- Display cameras and projected content on a quad screen for local and remote participants.

##### Increased flexibility and control:

- Replace outdated video distribution with new endpoints for better content management and future scalability.
- Upgrade the video projector and screen for improved visuals across the room.
- Install two touch panels for easy system control by the Mayor and City Recorder/Attorney.
- Touch panel interface will include a built-in timer with start, stop, and reset functions for managing audience comment periods.

**Accessibility and future-proofing:**

- System is designed to be adaptable to future needs and changes.

**Scope of Work:**

- Provide and install the equipment listed in this proposal to accomplish the above stated objective.
- Owner furnished rack to be reused for project. 16 spaces.
- Provide and install digital signal processor, video processor and network switches.
- Provide and install tabletop microphone audio engine and associated network expander.
- Provide and install wireless presentation system hardware and amplifier.
- Provide and install audience and lobby speakers with associated wiring updates.
- Provide and install projector and projection screen with associated interfaces and wiring.
- Full tuning and commissioning of system by field engineers.
- One time training of up to two hours included.

**Not Included by Performance Audio but REQUIRED for the project:**

- All electrical work and conduit is required per predetermined locations and is to be done by a licensed electrical contractor. All wiring will be in accordance with the NEC code.
- A minimum of two dedicated 20A circuits with individual neutral on each circuit required at equipment rack location.
- See "Additional Considerations" section for further details.

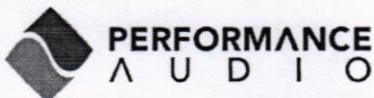
**Schedule:**

- Upon receipt of a signed proposal or purchase order, this project will move into the engineering phase, Performance Audio will hold a kick off meeting to discuss all aspects of the work to be done. Those in attendance are the Sales Engineer who worked with you on this proposal, the assigned Project Manager, the AV Engineer and Installation Lead Coordinator.
- Following the Project Kick Off meeting, a down payment invoice will be created and sent to the client if applicable.
- Once the down payment is received, the items will be ordered. If the terms on this project are progress billing, invoices will be sent to the client at the appropriate times.
- The Performance Audio Project Manager assigned to this project will contact the client as an introduction and will coordinate the implementation details through completion.
- If there are programming or Graphical User Interface (GUI) controllers used in the project, the client may be invited to preview these details in our facility with one of our AV Engineers and to approve this portion of the project.
- Once all equipment is received, the Project Manager will schedule the installation with the client.
- When the installation is finished, the client will review the system with Performance Audio and will sign a Project Completion sign off form.
- A final invoice will be sent to the client along with the warranty document.

**Additional Considerations:****Assumptions:**

Performance Audio must make some assumptions regarding the physical construction of customer's facility, availability of technical infrastructure and site conditions. If any of the assumptions listed below are incorrect for your project or project site, please let your Sales Engineer know as soon as possible. Changes to the proposal to accommodate different assumptions may influence the price of equipment or services. To ensure that you have an accurate proposal, please review these assumptions carefully:

- Scheduling will need to be coordinated with Cedar City ("Client / Customer") and Performance Audio.
- Training as noted.
- All electrical work and conduit installation, if required, is to be done by a licensed electrical contractor.
- All wiring will be in accordance with the NEC code.
- All costs associated with any electrical or conduit work required will be the sole responsibility of Client.
- Parking for Performance Audio vehicles will be available on site (within 200' of project location) unless otherwise pre-arranged.
- If applicable, existing equipment will be removed from its location and returned to an authorized representative of Cedar City. Please note that Performance Audio cannot dispose of or take in any equipment removed from this project.
- Information, including costs regarding background checks or additional requirements for installers to perform the specified work are the responsibility of the customer and should be pre-arranged.
- Please provide a place for waste disposal.
- If applicable, networked equipment requiring addressing may need a separate meeting with Performance Audio IT personnel.



## Proposal

- Prior to installation, any touch-panel Graphical User Interface (GUI) programming will be verified by Performance Audio engineering and the customer.
- If necessary, Performance Audio must receive security credentials necessary for access to the work site.
- Upon completion of this project, documentation requiring a customer sign-off will be provided.
- Performance Audio will provide one (1) Warranty Programming Change - in which if applicable DSP or control programming may be updated free-of-charge. If additional programming updates are required beyond this, a Change Order may be issued and additional charges may be incurred.
- Project is warranted for a period of one (1) year unless otherwise pre-arranged.

### Risks:

While it is impossible to identify all risks for a project, the following items are potential risks associated with this project as determined by Performance Audio. These are not expected to become issues that will affect the project but are included to make customer aware of known risks.

Please review these risks carefully:

- Equipment ordered for this project has an expected lead time of 4 to 8 weeks after the project is approved and is understood to be current models. However, occasionally equipment is back-ordered. Performance Audio will make all reasonable efforts to move the project forward without delays due to backordering but cannot be held responsible if any such delays occur.
- Delays in the construction schedule, pertaining to other trades, will delay the completion of AV systems.
- Installation of equipment prior to other trades being finished may result in damaged or lost equipment.
- Performance Audio is not responsible for the operational condition, or warranty, of Owner Furnished equipment (OFE).
- Unless stated in this Scope of Work, Performance Audio is not responsible for interfacing or programming OFE, or third party purchased/installed equipment with equipment proposed in this project. If required to do so it will be considered a Change Order and will incur additional labor and/or programming charges. These costs will be invoiced separately.

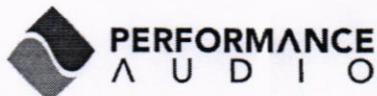
### Constraints:

The following items are understood to dictate any constraints of the project. If any of the constraints listed below are inaccurate for this project, or if constraints for this project exist that are not listed below (including any deadlines or scheduling issues, job site protocols, safety requirements, operating hours, etc.) please let the Sales Engineer know as soon as possible. Failure to advise us of any constraints in advance may result in additional labor costs. Please review carefully:

- Colors, finishes and custom engravings of equipment specified are to be coordinated and signed off on by the client prior to any product being ordered.
- Work shall not begin until third party contractors have completed work. i.e. Conduit and Electrical needs.
- All work is to be performed during normal business hours, Monday- Thursday 9 am to 6 pm, unless other hours have been prearranged and agreed upon.
- Client is responsible for providing access to jobsite and an on-site contact to help answer any questions during the installation process.
- For safety and liability reasons, projects require installation space to be occupied ONLY by Performance Audio personnel unless other arrangements have been made. Please make sure this information is communicated to any management, administration, staff, or personnel that would be using the space during project installation. Be aware that project installation will most likely require multiple days. NOTE: Installation Team has the authority to stop work if the installation space is occupied by unauthorized personnel and is deemed to be unsafe. If this occurs, this may affect any previous schedules or deadlines discussed between the Client and Performance Audio.
- AV system is not available for use until after system commissioning and sign-off by Performance Audio field engineers. Note that this may take multiple days depending on system size and complexity.
- Delays in the construction schedule will delay the completion of AV systems, resulting in delayed turn over to the customer.
- Change orders, and additional work requests shall be processed through the Sales Engineer.
- Change orders may affect any previous schedules or deadlines discussed between the Customer and Performance Audio.
- Any changes or additional requests for service or equipment after final signed agreements may result in a change order and will be billed separately.

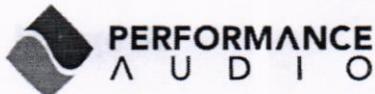
Please feel free to contact Rick Low with any questions at 801-466-3196 ext.184 / [rick@performanceaudio.com](mailto:rick@performanceaudio.com).

If you choose to proceed with this project, please sign, date and return the proposal with any purchase order or deposit arrangements.



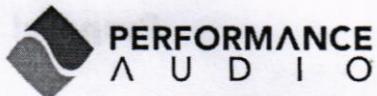
## Proposal

Qty	Description	Unit Price	Ext Price
<b>Equipment Rack</b>			
1	<b>Middle Atlantic PDX-920R-SP</b> NEXSYS Rackmount Power, 20A, (8) Outlet w/ (1) Front Convenience Outlet, Series Surge Protection, Front Selectable Protection from Over-and-Under Voltage, 9 Ft. Cable, 1RU	\$617.07	\$617.07
1	<b>QSC CORE 110f-v2</b> Unified Core with 24 Local Audio I/O Channels, 128x128 Network I/O Channels, Dual LAN Ports, POTS and VoIP Telephony, No GPIO, 16 Next-Generation AEC Processors, 1RU.	\$3,080.49	\$3,080.49
1	<b>QSC SL-QSE-110-P</b> Q-SYS Core 110 Scripting Engine Software License, Perpetual.	\$340.24	\$340.24
1	<b>QSC SL-QUD-110-P</b> Q-SYS Core UCI Deployment Software License, Perpetual.	\$171.95	\$171.95
1	<b>QSC QIO-GP8x8</b> Q-SYS Peripheral, 8 Logic Inputs, 8 Logic Outputs. Up to 4 Devices Daisy-Chainable. 1U-1/4W, Powered Over Ethernet or +24 VDC. Surface Mountable, Rack Kit Sold Separately.	\$332.93	\$332.93
1	<b>QSC QIO-PSU</b> Power Supply Accessory - Supports Up to two QIO Units with External Power	\$135.37	\$135.37
1	<b>Netgear M4250-40G8F-POE+</b> 40x1G PoE+ 480W and 8xSFP Managed Switch	\$2,095.12	\$2,095.12
1	<b>Liberty AV KEPKO-RHIM-FL-HO</b> Single-Port Service Network Panel, w/Logo, 1RU	\$33.70	\$33.70
3	<b>Middle Atlantic RR2-3RCN</b> 2SP 3" Deep Rackrail Recessor	\$93.30	\$93.30
2	<b>Performance Audio PA-CNPP-24P</b> 24-Port Network Patch Panel w/ Patch Cables	\$221.68	\$221.68
1	<b>Listen Technologies LS-55-072</b> Listen iDSP Prime Level III Stationary RF System (72 MHz) - Assistive Listening Package	\$2,138.05	\$2,138.05
1	<b>RDL TX-J2</b> Unbalanced Input Transformer - Unbalanced Stereo Inputs to Summed Balanced Mono Output, RCA Inputs, Phoenix Connector Output	\$82.84	\$82.84



## Proposal

Qty	Description	Unit Price	Ext Price
1	<b>Lumens LC200</b> CaptureVision System. Supports 1080p 60/30fps Recording. Supports 4 HDMI Inputs and IP Video Sources Including Lumens IP Cameras, NDI HX Camera, and Standard RTSP Streams. 1RU	\$2,908.82	\$2,908.82
1	<b>Wolfvision Cynap Pure</b> Compact Wireless Presentation System, 4K UHD Output Resolution, Includes BYOM Web Conferencing, Whiteboard Annotation, Supports AirPlay, Miracast, and Chromecast Screen Sharing Includes P/S & Vesa Mount (75mm x 100mm)	\$1,473.17	\$1,473.17
1	<b>Pro Grade HDMI Cable 6.6 ft</b> 4K Ultra HD High Speed HDMI Cable with Ethernet	\$10.07	\$10.07
1	<b>QSC NV-21-HU</b> 4K60 4:4:4 Network Video Endpoint for Q-SYS Ecosystem, software configurable as Encoder or Decoder. 1 HDMI 2.0 Input, 1 USB-C Input 1 HDMI 2.0 output. Optional Software License to enable AV Bridging (SLQBR-P).	\$1,646.34	\$1,646.34
1	<b>Powersoft Quattrocanali 2404 DSP+</b> 4-Channel Amplifier, 600W @ 8 & 4 Ohms, 800W @ 2 Ohms, 600W @ 70/100V, Includes DSP and AES67, 1RU	\$2,134.06	\$2,134.06
1	<b>Middle Atlantic UFA-8-F2</b> Rackshelf, 8 Inches Deep with 2 RU Faceplate, Weight Capacity: 35 Lbs., Black Powder Coat Finish (Wolfvision, NV-21-HU)	\$46.13	\$46.13
1	<b>QSC QIO-RMK</b> Rack Mount Tray and Blanking Panels to Mount up to Four QIO Units in a 1U 19" Standard Rack Format	\$135.37	\$135.37
1	<b>QSC NV-21-HU</b> 4K60 4:4:4 Network Video Endpoint for Q-SYS Ecosystem, software configurable as Encoder or Decoder. 1 HDMI 2.0 Input, 1 USB-C Input, 1 HDMI 2.0 output. Optional Software License to enable AV Bridging (SLQBR-P).	\$1,646.34	\$1,646.34
1	<b>Pro Grade HDMI Cable 6.6 ft</b> 4K Ultra HD High Speed HDMI Cable with Ethernet	\$10.07	\$10.07
1	<b>Performance Audio Lot Hardware - EqRk</b> Back boxes, conduit, etc.	\$126.65	\$126.65
1	<b>Middle Atlantic DWR-16-22</b> [OFE] - Pivoting Wall Rack, 16 SP, Owner Furnished - May Be Lowell.		
1	<b>Owner-Furnished -</b> [OFE] - nc		



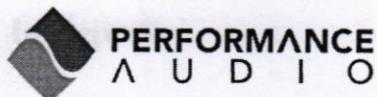
## Proposal

Qty	Description	Unit Price	Ext Price
<b>Council Chambers: Dias</b>			
1	<b>Televic Master Quote #TCS-23893</b> Televic Council Chambers Conferencing System; (1) Plixus Audio Engine w/ Licensing, (14) Confidea FLEX Tabletop Conferencing Units w/Mic & Speaker, (1) Network Expander w/PS, Remote Config./Training, One-Year Service Level Agreement (SLA)	\$28,812.80	\$28,812.80
2	<b>QSC TSC-101-G3</b> Q-SYS 10" PoE Touch Screen Controller for In-Wall Mounting. Includes 1 LAN Port and Aux Power Input, Available in Black Only.	\$2,319.51	\$4,639.02
2	<b>QSC TSC-710t-G3</b> Table Top Mounting Accessory for TSC-70W-G3 and TSC-101W-G3, Supports Landscape Orientation Only, Available in Black Only.	\$328.92	\$657.84
1	<b>Performance Audio Lot Hardware - Dias</b> Back boxes, conduit, etc.	\$187.89	\$187.89
1	<b>Owner-Furnished Computer - Content</b> [OFE] - [OFE] Room PC for Control of Content		
1	<b>Owner-Furnished Computer - Streaming</b> [OFE] - [OFE] Room PC for Control of Streaming/Broadcast		
9	<b>Owner-Furnished Display</b> [OFE] - Dias Council Member Display - All Displays are in Working Order and Have Been Requested by Client Not to be Replaced at This Time.		
9	<b>QSC NV-21-HU</b> 4K60 4:4:4 Network Video Endpoint for Q-SYS Ecosystem, software configurable as Encoder or Decoder. 1 HDMI 2.0 Input, 1 USB-C Input, 1 HDMI 2.0 output. Optional Software License to enable AV Bridging (SLQBR-P).	\$1,646.34	\$14,817.06
<b>Council Chambers: Audio / Video</b>			
3	<b>Decimator MD-HX</b> Miniature HDMI/SDI Cross Converter with Scaling & Frame Rate Conversion	\$347.06	\$1,041.18
3	<b>Pro Grade HDMI Cable 6.6 ft</b> 4K Ultra HD High Speed HDMI Cable with Ethernet	\$10.07	\$30.21



## Proposal

Qty	Description	Unit Price	Ext Price
1	<b>Epson Professional EB-PU1007W</b> WUXGA, 3LCD, 7000 Lumen Projector with Interchangeable Lens, White *Order Lens Separately*	\$6,947.56	\$6,947.56
1	<b>Chief CMA440</b> The Chief CMA-440 8 x 24" Suspended Ceiling Kit is designed to be installed above your suspended ceiling tile and will support equipment up to 50 lb.	\$114.70	\$114.70
1	<b>Chief RPAUW</b> RPA Universal & Custom Ceiling Projector Mounts, White	\$186.99	\$186.99
1	<b>Epson Professional ELPLM15</b> Middle-Throw Zoom Lens #2, Throw Ratio: 2.16-3.48:1 up to 9k/1.57-2.56:1 9k-20k lumens	\$1,290.24	\$1,290.24
1	<b>Non-Specified Item - TBD Display Mounts - Pole</b> Pole with 1.5" NPT Threads	\$152.44	\$152.44
1	<b>Pro Grade HDMI Cable 6.6 ft</b> 4K Ultra HD High Speed HDMI Cable with Ethernet	\$10.07	\$10.07
1	<b>QSC NV-21-HU</b> 4K60 4:4:4 Network Video Endpoint for Q-SYS Ecosystem, software configurable as Encoder or Decoder. 1 HDMI 2.0 Input, 1 USB-C Input, 1 HDMI 2.0 output. Optional Software License to enable AV Bridging (SLQBR-P).	\$1,646.34	\$1,646.34
1	<b>Draper 140108TG</b> Motorized Projection Screen, 106" Diagonal (92" W x 52" Viewable), 16:9, TecVision XT1100 White, Screen Gain 1.1, 110V w/ LVC-IV Low Voltage Controller, White Case Standard. (Black Available on Request)	\$4,131.71	\$4,131.71
1	<b>Global Cache IP2CC-P</b> iTach TCP/IP to Contact Closure Converter with Power Over Ethernet - 3 Integrated Contact Closure Relays w/ Transient Voltage Suppression, Includes Power Supply	\$146.25	\$146.25
1	<b>WebBlox KEPKO-WQ670721</b> Podium & Audience Tables AV Interface Plate, Double Gang Aluminum, (3) RJ45 Pass Thru, (1) HDMI Pass Thru, Labeled, Black Powdercoat	\$94.77	\$94.77



## Proposal

Qty	Description	Unit Price	Ext Price
3	<b>QSC NC-20x60</b> 20x Optical Zoom 60° Horizontal Field of View, PTZ Network Camera, PoE, with HDMI and SDI Output. Includes PTZ-WMB1 Wall Mount Bracket	\$4,057.32	\$12,171.96
3	<b>Chief CMA440</b> The Chief CMA-440 8 x 24" Suspended Ceiling Kit is designed to be installed above your suspended ceiling tile and will support equipment up to 50 lb.	\$114.70	\$344.10
3	<b>Non-Specified Item - TBD Display Mounts - Pole</b> Pole with 1.5" NPT Threads	\$152.44	\$457.32
3	<b>Vaddio Drop Pipe Camera Adapter - Blk</b> Drop Pipe Camera Adapter, for Mounting an Inverted Camera on 1.5' Drop Pipe, Black	\$67.44	\$202.32
12	<b>Sonance PS-C63RT WHITE</b> 6.5" In-Ceiling Speaker, Professional Series, 120 Deg. Conical, 8-Ohms, 70V Taps @ 60, 30, 15, 7.5W, 120W Cont. Program, Includes Bracket/Tile Bridge, White (Priced Each, Only Sold in Pairs)	\$158.54	\$1,902.48
1	<b>Performance Audio Lot Hardware - CCAV</b> Back boxes, conduit, etc.	\$168.95	\$168.95

### Lobby

4	<b>Sonance PS-C63RT WHITE</b> 6.5" In-Ceiling Speaker, Professional Series, 120 Deg. Conical, 8-Ohms, 70V Taps @ 60, 30, 15, 7.5W, 120W Cont. Program, Includes Bracket/Tile Bridge, White (Priced Each, Only Sold in Pairs)	\$158.54	\$634.16
1	<b>Performance Audio Lot Hardware - Lob</b> Back boxes, conduit, etc.	\$93.88	\$93.88

### Wire

*Scope of Work: This section covers bulk wire required for installation of components, antennas or AV interfaces to provide the scope of work described.*

1000	<b>Pro Grade 16 AWG 225 GY</b> West Penn 225 2-Conductor 16 Gauge Cable	\$0.38	\$380.00
50	<b>Pro Grade Antenna RG-8/X</b> 1 Conductor 16AWG (19x29) Stranded 50-Ohm Antenna Cable, 95% Bare Copper Braid, Nom Cap. Between Conductors: 25pf/ft, PVC Jacket, Flexible Design	\$0.78	\$39.00

Project Name: Cedar City Council Chambers AV Revamp

PERF-11005 Rev. 4

3/8/2024

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Initial: \_\_\_\_\_



## Proposal

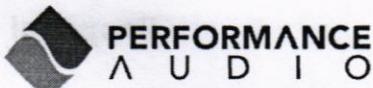
Qty	Description	Unit Price	Ext Price
1000	<b>Pro Grade Cat 6</b> Cat 6 cable. 4 pair of 23 AWG.	\$0.30	\$300.00
100	<b>Pro Grade Mic Wire</b> 2 Conductor, 22 AWG mic wire.	\$0.22	\$22.00
500	<b>Pro Grade RG-6 CBL</b> West Penn 6350 (or 841) 75-Ohm for HD-SDI (Video), or Other Coax Wire as Required	\$0.60	\$300.00

### Design Implementation

*Scope of Work: This section includes project design, management, coordination, drawings, system commissioning, tuning and training, and other tools, etc. required to provide the scope of work described. It also includes incoming product freight.*

<b>1 Design-Build Project - Design, Commissioning, and Coordination</b>	\$2,314.96	\$2,314.96
<b>1 Day Rate Labor Package</b>		
Labor Package with Programming and Installation		
<b>Performance Audio Day Rate Installation</b>	Labor Items Summarized in Totals	
<b>Performance Audio Day Rate Programming</b>	Labor Items Summarized in Totals	
<b>1 Travel Package</b>	\$6,557.93	\$6,557.93

Initial: \_\_\_\_\_ Date: \_\_\_\_\_



## Proposal

### Pricing Summary

Total Installation Price: \$130,464.71

**Grand Total:** **\$130,464.71**

Pricing valid until 4/30/2024  
Price does not include taxes

Payment Schedule	Amount	Percent
Deposit - Prior to Ordering Equipment	\$13,046.47	10%
Equipment Arrival and Warehousing	\$78,278.83	60%
Progress Labor Billing	\$26,092.94	20%
Final Completion	\$13,046.47	10%

I Paul Bittmenn certify that I am authorized by Cedar City ("Customer") to make purchasing decisions and have read and understand this proposal. I also verify the functionality, equipment selection, and aesthetic properties of the equipment as laid forth in this proposal to be acceptable. By signing this proposal, I am signifying my agreement to this proposal in full and am authorizing Performance Audio to proceed with ordering the above listed equipment and fulfilling their obligations laid out above. Any changes to the above proposal will be subject to cancellation and/or restocking fees.

This proposal is subject to the terms and conditions of State Contract number MA3157.

IN WITNESS WHEREOF, the parties have caused this Agreement to be signed and executed representatives.

Cedar City

Performance Audio

Accepted by (Signature)

Date

Authorized by (Signature)

Date

Paul Bittmenn

/ Cedar City Manager

Rick Low

/ Sales Engineer

Name / Title (Printed)

Name / Title (Printed)