Hildale City Council Meeting

Wednesday, October 02, 2024 at 6:00 PM

320 East Newel Avenue, Hildale City, Utah 84784

Agenda

Notice is hereby given to the members of the Hildale City Council and the public, that the City Council will hold a public meeting on **Wednesday, October 2, 2024 at 6:00 p.m. (MDT)**, at 320 East Newel Avenue, Hildale City, Utah 84784.

Councilmembers may be participating electronically by video or telephone conference. The meeting will be broadcast to Zoom.

Join Zoom Meeting

https://zoom.us/j/95770171318?pwd=aUVSU0hRSFFHcGQvcUlPT3ZYK0p5UT09

Meeting ID: 957 7017 1318
Passcode: 993804

Comments during the public comment or public hearing portions of the meeting may be emailed to manager@hildalecity.com . All comments sent before the meeting may be read during the meeting and messages or emails sent during the meeting may be read at the Mayor's discretion.

Welcome, Introduction and Preliminary Matters: Mayor Jessop

Roll Call of Council Attendees: City Recorder Barlow

Pledge of Allegiance: By Invitation of Mayor Jessop

Conflict of Interest Disclosures: Mayor and Council Members

Special Recognitions:

1. City Council Community Recognition and Appreciation Award

Public Presentations:

2. Washington County Alcohol Free Proclamation adoption.
3. Intermountain Health Annual Presentation, update, and report.

Approval of Minutes of Previous Meetings: Council Members

4. City Council meeting minutes of September 17, 2024

Public Comments: 3 minutes each - Discretion of Mayor Jessop

Council Comments: For items not on the agenda (10 minutes total)

Oversight Items: 10 minutes - Mayor Jessop

5. Financial Report and Invoice Register approval
6. City Managers report (Department reports included)

Public Hearing:

7. The public hearing is to receive public comment concerning a Hildale City Community Impact Board Letter of Intent submission and Emergency Application for funding Maxwell Canyon Public Utility and Access Improvements.

Appointments to Boards or Commissions: NONE

Unfinished Council Business: NONE

New Council Business:

8. Consideration, discussion and possible action concerning Resolution 2024-10-001 ratifying a Community Impact Board Letter of Intent submission; and approving an Emergency Application for funding Maxwell Canyon Public Utility and Access Improvements. (10 minutes Lawrence Barlow)

9. Consideration, discussion, and possible action concerning renewal amendments of the Recreation, Arts, and Parks (RAP) Tax agreements with Washington County. (5 minutes CM Duthie)

10. Consideration, discussion, and possible action concerning the process for Hildale City Zoning Code and Subdivision review process. (10 minutes CM Duthie)

Calendar of Upcoming Events: 5 minutes **-** Mayor Jessop

11. City Council Calendar

Executive Session: As needed

Adjournment: Mayor Jessop

Agenda items and any variables thereto are set for consideration, discussion, approval, or other action. Council Members may be attending by telephone. Agenda is subject to change up to 24 hours prior to the meeting. Individuals needing special accommodations should notify the City Recorder at 435-874-2323 at least three days prior to the meeting.

Hildale City Special Council Meeting

Friday, August 02, 2024 at 2:00 PM
320 East Newel Avenue, Hildale City, Utah 84784

Minutes

Welcome, Introduction and Preliminary Matters:

Mayor Jessop called meeting to order at 2:47pm

Roll Call of Council Attendees: City Recorder Barlow

PRESENT
Mayor Donia Jessop
Council Member Luke Merideth
Council Member JVar Dutson (by phone)
Council Member Darlene Stubbs
Council Member Brigham Holm

Pledge of Allegiance: By Invitation of Mayor Jessop

Mayor led the plead.

Conflict of Interest Disclosures: Mayor and Council Members

None

New Council Business:

1. **Consideration, discussion, and possible approval of the tentative FY25 Hildale City Budget and authorize publication.**

   Motion made by Council Member Holm to approve the tentative FY25 Hildale City Budget, Seconded by Council Member Stubbs.

   Voting Yea: Council Member Merideth, Council Member Dutson, Council Member Stubbs, Council Member Holm

   Motion Carries

2. **Consideration, discussion, and possible action concerning appointment of Jessica Bistline as Interim City Treasurer.**

   Motion made by Council Member Stubbs to appointment of Jessica Bistline as Interim City Treasurer, Seconded by Council Member Merideth.
   Voting Yea: Council Member Merideth, Council Member Dutson, Council Member Stubbs, Council Member Holm

   Motion Carries

Pending For Approval

3. Signature authorization for Mayor, City Treasurer, and City Recorder on accounts.

Motion made by Council Member Dutson to Signature authorization for Mayor, City Treasurer, and City Recorder on accounts, Seconded by Council Member Stubbs.
Voting Yea: Council Member Merideth, Council Member Dutson, Council Member Stubbs, Council Member Holm

Motion Carries

Adjournment: Mayor Jessop

Mayor adjourned at 2:52pm

Agenda items and any variables thereto are set for consideration, discussion, approval, or other action. Council Members may be attending by telephone. Agenda is subject to change up to 24 hours prior to the meeting. Individuals needing special accommodations should notify the City Recorder at 435-874-2323 at least three days prior to the meeting.

Minutes were approved at the City Council Meeting on _____.

_____

Sirrene J. Barlow, City Recorder

Pending For Approval

Hildale City Council Work Session

Thursday, September 12, 2024 at 12:00 PM
320 East Newel Avenue, Hildale City, Utah 84784

Minutes

Notice is hereby given to the members of the Hildale City Council and the public, that the City Council will hold a work session on **Thursday, September 12, 2024 at 12:00 p.m. (MDT)**, at 320 East Newel Avenue, Hildale City, Utah 84784.

The meeting will be to introduce Council and invited stakeholders to the initial drafts of the Maxwell Park Renovation Project.

Welcome, Introduction and Preliminary Matters: Mayor Jessop

Roll Call of Council Attendees: City Recorder Barlow

Roll Call of Council Attendees: City Recorder Barlow

PRESENT
Mayor Donia Jessop
Council Member Luke Merideth
Council Member Darlene Stubbs

Pledge of Allegiance: By Invitation of Mayor Jessop

Conflict of Interest Disclosures: Mayor and Council Members

Adjournment: Mayor Jessop

Adjournment: Mayor Jessop

Minutes were approved at the City Council Meeting on _____.

_____

Sirrene J. Barlow, City Recorder

Pending For Approval

Hildale City Rescheduled Council Meeting

Tuesday, September 17, 2024 at 6:00 PM
320 East Newel Avenue, Hildale City, Utah 84784

Minutes

Welcome, Introduction and Preliminary Matters:

Mayor Jessop called the meeting to order at 6:01 PM

Roll Call of Council Attendees: City Recorder Barlow

PRESENT
Mayor Donia Jessop
Council Member Luke Merideth
Council Member Terrill Musser
Council Member Darlene Stubbs
Council Member Brigham Holm
Council Member JVar Dutson joined via zoom at 6:38pm

STAFF

Eric Duthie, Sirrene Barlow, Maxene Jessop, Jessica Bistline, Chief Radley.

Pledge of Allegiance:

Council Member Holm lead the pledge of allegiance.

Conflict of Interest Disclosures:

No conflict

Special Recognitions:

1. **City Council Community Recognition and Appreciation Award**

   tabled

Public Presentations:

2. **Washington County Alcohol Free Proclamation adoption. Presented by Meili Belnap and Cecilia Hunt.**

   Tabled

Approval of Minutes of Previous Meetings:

3. **City Council meeting minutes of August 14, 2024.**

   Council Member discussed the meeting minutes.

   Motion made by Council Member Musser to approve meeting minutes August 14, 2024, Seconded by Council Member Stubbs.
   Voting Yea: Council Member Merideth, Council Member Musser, Council Member Stubbs, Council Member Holm

   Motion Carries

Pending For Approval

Public Comments:

No Public Comments

Council Comments:

Council Member Stubbs: Would like to attend the next ULCT. Concerned about the turn off by the border store onto the highway. Wanting to clean up the streets

Oversight Items:

4. **Financial Report and Invoice Register approval**

   Eric Duthie talked in great detail with the Council Members about the Financial Report and Invoice Register.

   Council Member Musser: Had questions where the funding comes from for Chemical testing and EMS. Questions about insurance for next years budget.

   Council Member Holm: Question about a refund on the Utility Budget.

   Council Member Stubbs: Had questions about pizzas that were purchased for the coalition, Mayor and Eric explained that there was funding for it. Question about sign in the Innovation Center.

   Motion made by Council Member Musser to pay the bills as funds become available, Seconded by Council Member Holm.
   Voting Yea: Council Member Merideth, Council Member Musser, Council Member Stubbs, Council Member Holm

   Motion Carries

5. **City Managers report (Department reports included)**

   Eric reviewed the managers report. The Council was informed that department heads reports are in the packet, we do not require to stand and give individual reports.

   Mayor Jessop spoke on the community alliance program with Utah Tech.

   Lawrence Barlow gave detail on the alliance program.

   Chief Radley was given recognition from the public for his assistance in their time of need.

   Manager Duthie spoke on the Youth Council.

   Council Member Musser is in favor of the Youth Council.

Public Hearing: NONE

Appointments to Boards or Commissions:

6. **Mayor Jessop presents the appointment of a new Utility Advisory Board member**.

   Table

Pending For Approval

7. **Mayor Jessop presents the appointment of the Upper Mesa Special Service District Board of Directors.**

   Mayor Jessop introduced the new members of the Upper Mesa Special District Board of Directors.

   Lawrence Barlow, Terrill Musser, Lehi Steed, Lester Black, and Michael Barrett (chair).

   Mayor Jessop swore in all the Members.

Unfinished Council Business: NONE

New Council Business:

8. **Consideration, discussion, and possible action concerning a Utah State Division of Drinking Water Loan Authorization and Procedures for Committal of Funds**

   City Manager Duthie introduced the topic of Utah Division Drinking Water and the need for a solution to the low water pressure situation.

   Mayor Jessop spoke on the requirements for a booster pump including the land to put it on.

   Utility Director Postema joined meeting via zoom, he explained in detail the need for this opportunity.

   the Council Members asked questions and discussed with Director Postema.

   Motion made by Council Member Holm to Utah State Division of Drinking Water Loan Authorization and Procedures for Committal of Funds and authorize signing of contract., Seconded by Council Member Musser.
   Voting Yea: Council Member Merideth, Council Member Dutson, Council Member Musser, Council Member Stubbs, Council Member Holm.

   Motion Carries

9. **Consideration, discussion, and possible action concerning a request to rezone parcel HD-11-M, commonly addressed as 260 E Utah Ave., Hildale, Utah from General Commercial (GC) to Residential 1-15 (R1-15)**

   City Manager Duthie presented to the council the rezoning application for 260 E Utah Ave.

   Mayor Jessop explained how the process of zoning was started in the beginning.

   Council Member Holm was a part of the original zoning board and approves of this rezoning change.

   Council Member Musser: resigns close to this property in a residential zone and feels we should have more residential being close to a school.

   Council Member Stubbs: Questions why someone would be opposed to this? City Manager explained that no one had any definite reason for opposition.

   Council Member Musser reminded us that we have to follow the process that is lined up, not our own personal opinion.

   Motion made by Council Member Holm to rezone parcel HD-11-M, commonly addressed as 260 e Utah Ave Hildale, Utah from General Commercial (GC) to Residential 1-15 (R1-15). Seconded by Council Member Musser.
   Voting Yea: Council Member Merideth, Council Member Dutson, Council Member Musser, Council Member Stubbs, Council Member Holm

   Motion Carries

Pending For Approval

10. **Consideration, Discussion, and possible action concerning a request to rezone parcel HD-SHCR-3-44 & HD-SHCR-3-45, commonly addressed as 920 N Oak St., Hildale, Utah from Residential Agriculture 1 (RA-1) to Residential 1-8 (R1-8).**

    City Manager Duthie presented the application for rezoning address 920 N Oak St.

    Council Member Holm: Question about road frontage and lot splits?

    John Barlow representing the Applicant explained the reason for the rezoning.

    Motion made by Council Member Musser to rezone parcel HD-SHCR-3-44 & HD-SHCR-3-45, commonly addressed as 920 N Oak St., Hildale, Utah from Residential Agriculture 1 (RA-1) to Residential 1-8 (R1-8), Seconded by Council Member Holm.
    Voting Yea: Council Member Merideth, Council Member Dutson, Council Member Musser, Council Member Stubbs, Council Member Holm

    Motion Carries

11. **Consideration, discussion, and possible adoption of a Drug and Alcohol Policy Revision for the Utilities Department.**

    Utility Director Postema introduce the Drug and Alcohol Policy for the Utility Department.

    City Manager Duthie explains the Utility Board supports this.

    Motion made by Council Member Holm to adoption of a Drug and Alcohol Policy Revision for the Utilities Department, Seconded by Council Member Musser.
    Voting Yea: Council Member Merideth, Council Member Dutson, Council Member Musser, Council Member Stubbs, Council Member Holm

    Motion Carries.

12. **Proclamation declaring September 17-24, 2023 as United States Constitution Week**

    Mayor Jessop read into the record declaring September 17-24 as United States Constitution Week.

13. **Consideration, discussion, and possible action concerning the FY25 Fraud Risk Assessment.**

    City Manager Duthie presented to the council the FY25 Fraud Risk Assessment.

    Motion made by Council Member Musser to approve FY25 Fraud Risk Assessment., Seconded by Council Member Stubbs.
    Voting Yea: Council Member Merideth, Council Member Dutson, Council Member Musser, Council Member Stubbs, Council Member Holm

    Motion Carries.

14. **Consideration, discussion, and possible award of a Utilities Bathroom Remodel contract**

    City Manager Duthie presented the request for Utility Bathroom remodel.

    Council Member Merideth: asked if this was in the Budget, Manager Duthie said yes.

    Council Member Musser: explained how important it is to take care of our workers.

    Council Member Holm: agrees.

    Council Member Stubbs: asking about contractor.

    Motion made by Council Member Holm to award of a Utilities Bathroom Remodel contract, Seconded by Council Member Stubbs.

Pending For Approval

Voting Yea: Council Member Merideth, Council Member Dutson, Council Member Musser, Council Member Stubbs, Council Member Holm

Motion Carries

Calendar of Upcoming Events:

15. City Council Calendar

Council Meeting moved to October 2nd

Executive Session: As needed

Adjournment:

Meeting adjourned 7:58 PM

Agenda items and any variables thereto are set for consideration, discussion, approval, or other action. Council Members may be attending by telephone. Agenda is subject to change up to 24 hours prior to the meeting. Individuals needing special accommodations should notify the City Recorder at 435-874-2323 at least three days prior to the meeting.

Minutes were approved at the City Council Meeting on _____.

_____

Sirrene J. Barlow, City Recorder

Pending For Approval

CITY OF HILDALE
REVENUES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING SEPTEMBER 30, 2024

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	TAXES					
11-31-100	PROPERTY TAX - CURRENT YEAR	22,356.00	22,356.00	123,081.00	100,725.00	18.2
11-31-200	PROP TAX - DELINQUENT PR YR	34,712.00	34,712.00	22,872.00	(11,840.00)	151.8
11-31-300	GENERAL SALES & USE TAX	75,772.00	75,772.00	240,000.00	164,228.00	31.6
11-31-301	RAP TAX	2,404.29	2,404.29	25,000.00	22,595.71	9.6
11-31-401	ENERGY & USE TAX	29,346.00	29,346.00	95,000.00	65,654.00	30.9
11-31-402	TELECOM LICENSE TAX	1,778.00	1,778.00	7,500.00	5,722.00	23.7
11-31-403	TRANSIENT ROOM TAX	10,778.00	10,778.00	29,627.00	18,849.00	36.4
11-31-700	FEE-IN-LIEU TX - PERSONAL PROP	1,328.58	1,328.58	17,415.00	16,086.42	7.6
11-31-900	PNLTY & INT ON DELINQ TAXES	583.32	583.32	2,088.00	1,504.68	27.9
	TOTAL TAXES	179,058.19	179,058.19	562,583.00	383,524.81	31.8
	LICENSES AND PERMITS					
11-32-100	BUSINESS LICENSE FEES	170.00	170.00	12,000.00	11,830.00	1.4
11-32-200	BUILDING PERMITS	18,838.01	18,838.01	35,417.00	16,578.99	53.2
11-32-300	LAND USE FEE'S	650.00	650.00	11,865.00	11,215.00	5.5
	TOTAL LICENSES AND PERMITS	19,658.01	19,658.01	59,282.00	39,623.99	33.2
	INTERGOVERNMENTAL REVENUE					
11-33-421	FD ASSISTANCE GRANT	.00	.00	91,000.00	91,000.00	.0
11-33-435	CIB GENERAL PLAN GRANT	.00	.00	18,000.00	18,000.00	.0
11-33-438	UDOT 2022 GRANT	.00	.00	25,000.00	25,000.00	.0
11-33-560	CLASS C ROAD FUND	17,771.00	17,771.00	83,000.00	65,229.00	21.4
11-33-565	HIGHWAY/TRANSIT TAX	17,064.00	17,064.00	38,000.00	20,936.00	44.9
11-33-580	LIQUOR FUND ALLOTMENT	.00	.00	3,000.00	3,000.00	.0
11-33-582	INNOVATION CENTER	.00	.00	600,000.00	600,000.00	.0
	TOTAL INTERGOVERNMENTAL REVENUE	34,835.00	34,835.00	858,000.00	823,165.00	4.1
	CHARGES FOR SERVICES					
11-34-110	COURT COSTS, FEES, CHARGES	.00	.00	3,000.00	3,000.00	.0
11-34-120	GRAMA, COPYING, ETC.	118.80	118.80	7,882.00	7,763.20	1.5
11-34-130	ZONING & SUBDIVISION FEES	.00	.00	40,000.00	40,000.00	.0
11-34-252	SRO POLICE	.00	.00	60,000.00	60,000.00	.0
11-34-910	SOLID WASTE- AZ STRIP LANDFILL	.00	.00	24,000.00	24,000.00	.0
11-34-915	GARKANE SERVICES	.00	.00	6,000.00	6,000.00	.0
	TOTAL CHARGES FOR SERVICES	118.80	118.80	140,882.00	140,763.20	.1

CITY OF HILDALE
REVENUES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING SEPTEMBER 30, 2024

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	FINES AND FORFEITURES					
11-35-110	COURT FINES	6,314.77	6,314.77	50,665.00	44,350.23	12.5
11-35-210	BAIL AND BOND FORFEITURE	.00	.00	1,000.00	1,000.00	.0
	TOTAL FINES AND FORFEITURES	6,314.77	6,314.77	51,665.00	45,350.23	12.2
	MISCELLANEOUS REVENUE					
11-36-100	INTEREST EARNINGS - GEN FUND	6,757.00	6,757.00	50,000.00	43,243.00	13.5
11-36-110	MISCELLANEOUS REVENUE	.00	.00	11,863.00	11,863.00	.0
11-36-210	RENTAL - OFFICES IN CITY BLDG	900.00	900.00	12,000.00	11,100.00	7.5
11-36-600	SUNDRY REVENUES	2,010.00	2,010.00	1,000.00	(1,010.00)	201.0
11-36-800	LOT LEASES	10,849.19	10,849.19	60,000.00	49,150.81	18.1
11-36-910	SUNDRY REV - GEN FUND	.00	.00	5,000.00	5,000.00	.0
	TOTAL MISCELLANEOUS REVENUE	20,516.19	20,516.19	139,863.00	119,346.81	14.7
	CONTRIBUTIONS AND TRANSFERS					
11-38-248	EVENT FEES	7,826.17	7,826.17	.00	(7,826.17)	.0
11-38-701	HILDALE CITY COMMUNITY OUTREAC	29,680.00	29,680.00	.00	(29,680.00)	.0
11-38-702	CONTRIBUTIONS-COMM OUTREACH	.00	.00	29,500.00	29,500.00	.0
11-38-920	APPROP - CAPITAL PROJECTS	2,309,250.00	2,309,250.00	2,309,250.00	.00	100.0
	TOTAL CONTRIBUTIONS AND TRANSFERS	2,346,756.17	2,346,756.17	2,338,750.00	(8,006.17)	100.3
	TOTAL FUND REVENUE	2,607,257.13	2,607,257.13	4,151,025.00	1,543,767.87	62.8

CITY OF HILDALE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING SEPTEMBER 30, 2024

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	GEN GOVT ADMINISTRATION					
11-41-110	SALARIES-PERMANENT EMPLOYEES	13,313.40	13,313.40	99,000.00	85,686.60	13.5
11-41-111	SECRETARIAL STAFF	9,160.99	9,160.99	35,000.00	25,839.01	26.2
11-41-112	MAYOR	7,269.24	7,269.24	24,000.00	16,730.76	30.3
11-41-113	MANAGER	17,672.28	17,672.28	54,700.00	37,027.72	32.3
11-41-114	TREASURER	497.76	497.76	2,400.00	1,902.24	20.7
11-41-115	RECORDER	7,677.70	7,677.70	34,000.00	26,322.30	22.6
11-41-117	ATTORNEY	.00	.00	4,000.00	4,000.00	.0
11-41-130	PAYROLL TAXES	4,720.17	4,720.17	18,000.00	13,279.83	26.2
11-41-140	BENEFITS-OTHER	6,295.81	6,295.81	.00	(6,295.81)	.0
11-41-151	STIPENDS - CITY COUNCIL	1,260.00	1,260.00	4,800.00	3,540.00	26.3
11-41-152	STIPENDS - PLANNING COMMISSION	560.00	560.00	4,000.00	3,440.00	14.0
11-41-210	BOOKS, SUBSCR, & MEMBERSHIPS	712.21	712.21	3,000.00	2,287.79	23.7
11-41-230	TRAVEL & TRAINING	5,193.69	5,193.69	10,000.00	4,806.31	51.9
11-41-235	HEALTH & HYDRATION	1,104.55	1,104.55	2,000.00	895.45	55.2
11-41-240	OFFICE EXPENSE & SUPPLIES	394.86	394.86	1,000.00	605.14	39.5
11-41-241	COPIER & PRINTER	245.86	245.86	500.00	254.14	49.2
11-41-242	PAYROLL FEES	1,516.32	1,516.32	1,000.00	(516.32)	151.6
11-41-244	PRINT & POSTAGE	.00	.00	2,500.00	2,500.00	.0
11-41-250	EQUIPMENT SUPPLIES & MAINT	46.93	46.93	.00	(46.93)	.0
11-41-257	FUEL	1,153.99	1,153.99	4,000.00	2,846.01	28.9
11-41-271	MAINT & SUPPLY - BUILDING	318.31	318.31	1,000.00	681.69	31.8
11-41-272	MAINT & SUPPLY - IT	34.54	34.54	.00	(34.54)	.0
11-41-280	UTILITIES	169.12	169.12	1,800.00	1,630.88	9.4
11-41-285	POWER	413.24	413.24	1,800.00	1,386.76	23.0
11-41-287	TELEPHONE	1,337.44	1,337.44	9,000.00	7,662.56	14.9
11-41-310	PROFESSIONAL & TECHNICAL	871.28	871.28	10,000.00	9,128.72	8.7
11-41-311	ENGINEER	151.37	151.37	.00	(151.37)	.0
11-41-312	CONSULTANT	8,424.84	8,424.84	.00	(8,424.84)	.0
11-41-313	AUDITOR	.00	.00	20,000.00	20,000.00	.0
11-41-316	INFORMATION TECHNOLOGY - SERVI	4,293.89	4,293.89	25,000.00	20,706.11	17.2
11-41-318	INFORMATION TECHNOLOGY - SOFTW	411.50	411.50	2,000.00	1,588.50	20.6
11-41-319	CONTINGENCY	20,020.16	20,020.16	.00	(20,020.16)	.0
11-41-350	ELECTIONS	.00	.00	1,000.00	1,000.00	.0
11-41-510	INSURANCE	44,606.20	44,606.20	40,000.00	(4,606.20)	111.5
11-41-521	CREDIT CARD EXPENSE	144.37	144.37	150.00	5.63	96.3
11-41-720	BUILDINGS	.00	.00	1,000.00	1,000.00	.0
11-41-741	EQUIPMENT - OFFICE	1,824.80	1,824.80	.00	(1,824.80)	.0
11-41-743	EQUIPMENT - VEHICLE	12,358.21	12,358.21	6,500.00	(5,858.21)	190.1
11-41-785	INNOVATION CENTER	.00	.00	536,809.00	536,809.00	.0
	TOTAL GEN GOVT ADMINISTRATION	174,175.03	174,175.03	959,959.00	785,783.97	18.1

CITY OF HILDALE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING SEPTEMBER 30, 2024

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	MUNICIPAL COURT					
11-42-110	SALARIES-PERMANENT EMPLOYEES	13,493.38	13,493.38	49,000.00	35,506.62	27.5
11-42-130	PAYROLL TAXES & BENEFITS	3,601.92	3,601.92	4,000.00	398.08	90.1
11-42-240	OFFICE EXPENSE & SUPPLIES	17.93	17.93	.00	(17.93)	.0
11-42-310	PROFESSIONAL & TECHNICAL	5,020.00	5,020.00	12,000.00	6,980.00	41.8
11-42-550	FINES, SURCHARGES - AOC	2,917.10	2,917.10	16,000.00	13,082.90	18.2
11-42-551	RESTITUTION PAYMENTS	.00	.00	500.00	500.00	.0
11-42-552	BAIL, BOND PAYMENT RELEASE	700.00	700.00	.00	(700.00)	.0
	TOTAL MUNICIPAL COURT	25,750.33	25,750.33	81,500.00	55,749.67	31.6
	POLICE DEPARTMENT					
11-43-980	INTRA-GOVT CHARGES	75,155.66	75,155.66	412,066.00	336,910.34	18.2
11-43-989	JUDGEMENT RES	.00	.00	10,000.00	10,000.00	.0
	TOTAL POLICE DEPARTMENT	75,155.66	75,155.66	422,066.00	346,910.34	17.8
	FIRE DEPARTMENT					
11-44-810	FD BEMS GRANT TRANSFER	24,332.90	24,332.90	.00	(24,332.90)	.0
11-44-811	FD ASSISTANCE GRANT TRANSFER	8,000.00	8,000.00	.00	(8,000.00)	.0
11-44-980	INTRA-GOVT CHARGES	15,166.67	15,166.67	85,000.00	69,833.33	17.8
	TOTAL FIRE DEPARTMENT	47,499.57	47,499.57	85,000.00	37,500.43	55.9
	BUILDING DEPARTMENT					
11-45-110	SALARIES-PERMANENT EMPLOYEES	4,911.86	4,911.86	12,000.00	7,088.14	40.9
	TOTAL BUILDING DEPARTMENT	4,911.86	4,911.86	12,000.00	7,088.14	40.9
	PUBLIC SAFETY DISPATCH					
11-46-980	INTRA-GOVT CHARGES	21,958.00	21,958.00	114,168.00	92,210.00	19.2
	TOTAL PUBLIC SAFETY DISPATCH	21,958.00	21,958.00	114,168.00	92,210.00	19.2

CITY OF HILDALE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING SEPTEMBER 30, 2024

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	PUBLIC WORKS - STREETS & ROADS					
11-47-110	SALARIES-PERMANENT EMPLOYEES	26,357.17	26,357.17	111,182.00	84,824.83	23.7
11-47-130	PAYROLL TAXES	1,966.39	1,966.39	9,000.00	7,033.61	21.9
11-47-140	BENEFITS-OTHER	7,225.62	7,225.62	9,000.00	1,774.38	80.3
11-47-250	EQUIPMENT SUPPLIES & MAINT	1,537.00	1,537.00	.00	(1,537.00)	.0
11-47-257	FUEL	787.23	787.23	3,000.00	2,212.77	26.2
11-47-286	STREET LIGHTS	976.64	976.64	5,400.00	4,423.36	18.1
	TOTAL PUBLIC WORKS - STREETS & ROADS	38,850.05	38,850.05	137,582.00	98,731.95	28.2
	PUBLIC WORKS - PARKS					
11-48-110	SALARIES-PERMANENT EMPLOYEES	21,284.00	21,284.00	.00	(21,284.00)	.0
11-48-130	PAYROLL TAXES	1,628.24	1,628.24	.00	(1,628.24)	.0
11-48-257	FUEL	727.24	727.24	.00	(727.24)	.0
11-48-271	MAINT & SUPPLY - OFFICE	198.00	198.00	.00	(198.00)	.0
11-48-272	MAINT & SUPPLY - OTHER	1,000.68	1,000.68	.00	(1,000.68)	.0
11-48-274	MAINT & SUPPLY EQUIPMENT	3.14	3.14	.00	(3.14)	.0
11-48-280	UTILITIES	620.20	620.20	.00	(620.20)	.0
11-48-285	POWER	183.93	183.93	.00	(183.93)	.0
11-48-287	TELEPHONE INET	623.52	623.52	.00	(623.52)	.0
11-48-410	SPECIAL PROJECT	12,000.00	12,000.00	.00	(12,000.00)	.0
11-48-730	IMPROVEMENTS OTHER THAN BLDGS	.00	.00	2,309,250.00	2,309,250.00	.0
11-48-850	DEBT SERVICE - VEHICLE & EQUIP	6,685.00	6,685.00	.00	(6,685.00)	.0
	TOTAL PUBLIC WORKS - PARKS	44,953.95	44,953.95	2,309,250.00	2,264,296.05	2.0
	COMMUNITY OUTREACH DEPARTMENT					
11-49-410	SPECIAL PROJECT	8,561.96	8,561.96	29,500.00	20,938.04	29.0
	TOTAL COMMUNITY OUTREACH DEPARTME	8,561.96	8,561.96	29,500.00	20,938.04	29.0
	TOTAL FUND EXPENDITURES	441,816.41	441,816.41	4,151,025.00	3,709,208.59	10.6
	NET REVENUE OVER EXPENDITURES	2,165,440.72	2,165,440.72	.00	(2,165,440.72)	.0

CITY OF HILDALE
REVENUES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING SEPTEMBER 30, 2024

HILDALE CITY GRANTS

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	INTERGOVERNMENTAL REVENUE					
41-33-438	INNOVATION CENTER GRANT	18,750.00	18,750.00	.00	(18,750.00)	.0
	TOTAL INTERGOVERNMENTAL REVENUE	18,750.00	18,750.00	.00	(18,750.00)	.0
	TOTAL FUND REVENUE	18,750.00	18,750.00	.00	(18,750.00)	.0

CITY OF HILDALE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING SEPTEMBER 30, 2024

HILDALE CITY GRANTS

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	GF ADMIN GRANTS/LOANS/ALLOT					
41-41-790	INNOVATION CENTER - GRANT EXP	55,329.29	55,329.29	.00	(55,329.29)	.0
	TOTAL GF ADMIN GRANTS/LOANS/ALLOT	55,329.29	55,329.29	.00	(55,329.29)	.0
	TOTAL FUND EXPENDITURES	55,329.29	55,329.29	.00	(55,329.29)	.0
	NET REVENUE OVER EXPENDITURES	(36,579.29)	(36,579.29)	.00	36,579.29	.0

CITY OF HILDALE
REVENUES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING SEPTEMBER 30, 2024

2017 JUDGMENT RESOLUTION FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	REVENUES					
63-38-101	TRANSFER FROM GENERAL FUND	.00	.00	10,000.00	10,000.00	.0
63-38-102	TRANSFER FROM WATER FUND	.00	.00	10,000.00	10,000.00	.0
63-38-103	TRANSFER FROM WASTEWATER	.00	.00	10,000.00	10,000.00	.0
63-38-105	TRANSFER FROM GAS FUND	.00	.00	10,000.00	10,000.00	.0
	TOTAL REVENUES	.00	.00	40,000.00	40,000.00	.0
	TOTAL FUND REVENUE	.00	.00	40,000.00	40,000.00	.0

CITY OF HILDALE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING SEPTEMBER 30, 2024

2017 JUDGMENT RESOLUTION FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	EXPENDITURES					
63-41-310	PROFESSIONAL & TECHNICAL	5,188.08	5,188.08	20,000.00	14,811.92	25.9
63-41-315	LEGAL - GENERAL	.00	.00	20,000.00	20,000.00	.0
	TOTAL EXPENDITURES	5,188.08	5,188.08	40,000.00	34,811.92	13.0
	TOTAL FUND EXPENDITURES	5,188.08	5,188.08	40,000.00	34,811.92	13.0
	NET REVENUE OVER EXPENDITURES	(5,188.08)	(5,188.08)	.00	5,188.08	.0

CITY OF HILDALE
REVENUES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING SEPTEMBER 30, 2024

JOINT ADMINISTRATION FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	REVENUES					
65-38-102	TRANSFER FROM WATER FUND	.00	.00	388,229.00	388,229.00	.0
65-38-103	TRANSFER FROM WASTEWATER	.00	.00	465,186.00	465,186.00	.0
65-38-105	TRANSFER FROM GAS FUND	.00	.00	819,944.00	819,944.00	.0
65-38-910	LANDFILL REVENUES	4,000.00	4,000.00	20,000.00	16,000.00	20.0
65-38-915	GARKANE SERVICES	1,167.00	1,167.00	.00	(1,167.00)	.0
	TOTAL REVENUES	5,167.00	5,167.00	1,693,359.00	1,688,192.00	.3
	TOTAL FUND REVENUE	5,167.00	5,167.00	1,693,359.00	1,688,192.00	.3

CITY OF HILDALE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING SEPTEMBER 30, 2024

JOINT ADMINISTRATION FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	EXPENDITURES					
65-41-110	SALARIES-PERMANENT EMPLOYEES	132,485.10	132,485.10	740,477.00	607,991.90	17.9
65-41-112	MAYOR	.00	.00	3,000.00	3,000.00	.0
65-41-113	MANAGER	7,573.86	7,573.86	32,820.00	25,246.14	23.1
65-41-114	TREASURER	4,479.81	4,479.81	41,600.00	37,120.19	10.8
65-41-115	RECORDER	7,677.70	7,677.70	25,759.00	18,081.30	29.8
65-41-120	SALARIES-TEMPORARY EMPLOYEES	.00	.00	31,247.00	31,247.00	.0
65-41-130	PAYROLL TAXES	11,431.02	11,431.02	41,815.00	30,383.98	27.3
65-41-140	BENEFITS-OTHER	33,874.26	33,874.26	125,000.00	91,125.74	27.1
65-41-144	PRINT AND POSTAGE	4,107.04	4,107.04	10,000.00	5,892.96	41.1
65-41-145	AUDITOR	.00	.00	40,000.00	40,000.00	.0
65-41-150	STIPENDS - UTILITY BOARD	300.00	300.00	6,000.00	5,700.00	5.0
65-41-210	BOOKS, SUBSCR, & MEMBERSHIPS	246.98	246.98	3,000.00	2,753.02	8.2
65-41-230	TRAVEL	.00	.00	4,000.00	4,000.00	.0
65-41-235	FOOD & REFRESHMENT	480.51	480.51	5,400.00	4,919.49	8.9
65-41-240	OFFICE EXPENSE & SUPPLIES	170.50	170.50	3,000.00	2,829.50	5.7
65-41-242	PAYROLL FEES	1,516.81	1,516.81	6,000.00	4,483.19	25.3
65-41-250	EQUIPMENT SUPPLIES & MAINT	9,124.87	9,124.87	45,000.00	35,875.13	20.3
65-41-257	FUEL	4,156.54	4,156.54	50,000.00	45,843.46	8.3
65-41-260	TOOLS & EQUIPMENT-NON CAPITAL	4,254.08	4,254.08	30,000.00	25,745.92	14.2
65-41-271	MAINT & SUPPLY - OFFICE	442.07	442.07	7,000.00	6,557.93	6.3
65-41-274	MAINT & SUPPLY EQUIPMENT	474.83	474.83	.00	(474.83)	.0
65-41-280	UTILITIES	742.38	742.38	19,900.00	19,157.62	3.7
65-41-285	POWER	2,169.43	2,169.43	17,500.00	15,330.57	12.4
65-41-287	TELEPHONE	2,257.05	2,257.05	12,000.00	9,742.95	18.8
65-41-310	PROFESSIONAL & TECHNICAL	17,607.22	17,607.22	82,100.00	64,492.78	21.5
65-41-313	AUDITOR	.00	.00	40,000.00	40,000.00	.0
65-41-317	INFORMATION TECHNOLOGY - CONS	.00	.00	75,000.00	75,000.00	.0
65-41-318	INFORMATION TECHNOLOGY - SOFTW	12,660.40	12,660.40	.00	(12,660.40)	.0
65-41-330	EDUCATION	.00	.00	3,600.00	3,600.00	.0
65-41-510	INSURANCE	108,163.85	108,163.85	108,000.00	(163.85)	100.2
65-41-520	COLLECTION COSTS	.00	.00	3,000.00	3,000.00	.0
65-41-521	CREDIT CARD EXPENSE	1,335.43	1,335.43	12,000.00	10,664.57	11.1
65-41-580	RENT OR LEASE	3,092.97	3,092.97	37,600.00	34,507.03	8.2
65-41-720	BUILDINGS	.00	.00	2,000.00	2,000.00	.0
65-41-741	EQUIPMENT - OFFICE	2,350.73	2,350.73	6,000.00	3,649.27	39.2
65-41-780	RESERVE PURCHASES	.00	.00	12,541.00	12,541.00	.0
65-41-850	DEBT SERVICE - VEHICLE & EQUIP	.00	.00	11,000.00	11,000.00	.0
65-41-901	SURVEY INCENTIVE PROGRAM	250.00	250.00	.00	(250.00)	.0
	TOTAL EXPENDITURES	373,425.44	373,425.44	1,693,359.00	1,319,933.56	22.1
	TOTAL FUND EXPENDITURES	373,425.44	373,425.44	1,693,359.00	1,319,933.56	22.1
	NET REVENUE OVER EXPENDITURES	(368,258.44)	(368,258.44)	.00	368,258.44	.0

CITY OF HILDALE
REVENUES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING SEPTEMBER 30, 2024

WATER FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	OPERATING REVENUES					
81-37-111	WATER SALES - METERED	104,122.20	104,122.20	500,000.00	395,877.80	20.8
81-37-121	WATER SALES - FLAT RATE	80,685.61	80,685.61	480,000.00	399,314.39	16.8
81-37-160	CONSTRUCTION REVENUE	.00	.00	6,000.00	6,000.00	.0
81-37-331	CONNECTION CHARGES	5,828.68	5,828.68	42,000.00	36,171.32	13.9
81-37-332	CONSTRUCTION & REPAIR	376.00	376.00	22,000.00	21,624.00	1.7
81-37-351	SUNDRY OPERATING REVENUE	.00	.00	20,000.00	20,000.00	.0
81-37-411	INTEREST	3,210.12	3,210.12	36,000.00	32,789.88	8.9
81-37-412	PENALTIES	6,520.93	6,520.93	50,000.00	43,479.07	13.0
81-37-451	IMPACT FEE - UT	11,807.00	11,807.00	300,000.00	288,193.00	3.9
81-37-452	IMPACT FEE - AZ	.00	.00	400,000.00	400,000.00	.0
	TOTAL OPERATING REVENUES	212,550.54	212,550.54	1,856,000.00	1,643,449.46	11.5
	TOTAL FUND REVENUE	212,550.54	212,550.54	1,856,000.00	1,643,449.46	11.5

CITY OF HILDALE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING SEPTEMBER 30, 2024

WATER FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	OPERATING EXPENDITURES					
81-41-210	BOOKS, SUBSCR, & MEMBERSHIPS	.00	.00	1,000.00	1,000.00	.0
81-41-230	TRAVEL	38.21	38.21	1,000.00	961.79	3.8
81-41-235	FOOD & REFRESHMENT	.00	.00	500.00	500.00	.0
81-41-250	EQUIPMENT SUPPLIES & MAINT	.00	.00	1,200.00	1,200.00	.0
81-41-257	FUEL	47.46	47.46	400.00	352.54	11.9
81-41-260	TOOLS & EQUIPMENT-NON CAPITAL	556.92	556.92	10,000.00	9,443.08	5.6
81-41-273	MAINT & SUPPLY - SYSTEM	31,940.10	31,940.10	133,000.00	101,059.90	24.0
81-41-285	POWER	38,278.44	38,278.44	130,000.00	91,721.56	29.4
81-41-311	ENGINEER	750.00	750.00	65,000.00	64,250.00	1.2
81-41-314	LABORATORY & TESTING	6,496.00	6,496.00	30,000.00	23,504.00	21.7
81-41-330	EDUCATION	499.99	499.99	2,000.00	1,500.01	25.0
81-41-340	SYSTEM CONSTRUCTION SERVICES	.00	.00	30,000.00	30,000.00	.0
81-41-341	CONST-CUSTOMER'S INSTALLATION	4,015.08	4,015.08	1,000.00	(3,015.08)	401.5
81-41-432	SPECIAL DEPT SUPPLIES	35,026.55	35,026.55	22,000.00	(13,026.55)	159.2
	TOTAL OPERATING EXPENDITURES	117,648.75	117,648.75	427,100.00	309,451.25	27.6
	NON-OPERATING EXPENDITURES					
81-42-600	IMPACT FEE - UT	.00	.00	300,000.00	300,000.00	.0
81-42-601	IMPACT FEE - AZ	.00	.00	400,000.00	400,000.00	.0
81-42-730	IMPROVEMENTS OTHER THAN BLDGS	.00	.00	2,000.00	2,000.00	.0
81-42-742	EQUIPMENT - FIELD	.00	.00	1,000.00	1,000.00	.0
81-42-750	SP PROJECTS CAPITAL	8,240.85	8,240.85	135,260.00	127,019.15	6.1
81-42-780	RESERVE PURCHASES	.00	.00	60,000.00	60,000.00	.0
81-42-815	PRINC. & INT W.RIGHTS LOAN	.00	.00	61,300.00	61,300.00	.0
81-42-911	TRANSFERS TO JOINT ADMIN FUND	.00	.00	388,229.00	388,229.00	.0
81-42-914	TRANSFERS TO 2017 JMT RES FUND	.00	.00	10,000.00	10,000.00	.0
81-42-960	TRANSFERS TO RESERVE FUNDS	.00	.00	48,200.00	48,200.00	.0
81-42-999	CONTINGENCY	.00	.00	22,911.00	22,911.00	.0
	TOTAL NON-OPERATING EXPENDITURES	8,240.85	8,240.85	1,428,900.00	1,420,659.15	.6
	TOTAL FUND EXPENDITURES	125,889.60	125,889.60	1,856,000.00	1,730,110.40	6.8
	NET REVENUE OVER EXPENDITURES	86,660.94	86,660.94	.00	(86,660.94)	.0

CITY OF HILDALE
REVENUES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING SEPTEMBER 30, 2024

WASTEWATER FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	OPERATING REVENUES					
82-37-311	SERVICE CHARGES	142,066.77	142,066.77	840,000.00	697,933.23	16.9
82-37-312	SERVICE CHARGES - CPMCWID	16,168.51	16,168.51	200,000.00	183,831.49	8.1
82-37-331	CONNECTION CHARGES	.00	.00	20,000.00	20,000.00	.0
82-37-332	SERVICING CUSTOMER INSTALL	420.00	420.00	18,000.00	17,580.00	2.3
82-37-411	INTEREST	4,606.98	4,606.98	60,000.00	55,393.02	7.7
82-37-451	IMPACT FEE	3,750.00	3,750.00	110,000.00	106,250.00	3.4
82-37-452	IMPACT FEE - CPMCWID	11,650.00	11,650.00	631,425.00	619,775.00	1.9
82-37-600	LOAN PROCEEDS	.00	.00	500,000.00	500,000.00	.0
	TOTAL OPERATING REVENUES	178,662.26	178,662.26	2,379,425.00	2,200,762.74	7.5
	TOTAL FUND REVENUE	178,662.26	178,662.26	2,379,425.00	2,200,762.74	7.5

CITY OF HILDALE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING SEPTEMBER 30, 2024

WASTEWATER FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	OPERATING EXPENDITURES					
82-41-210	BOOKS, SUBSCR, & MEMBERSHIPS	.00	.00	1,000.00	1,000.00	.0
82-41-230	TRAVEL	.00	.00	1,500.00	1,500.00	.0
82-41-250	EQUIPMENT SUPPLIES & MAINT	.00	.00	2,000.00	2,000.00	.0
82-41-257	FUEL	290.11	290.11	5,000.00	4,709.89	5.8
82-41-260	TOOLS & EQUIPMENT-NON CAPITAL	844.64	844.64	2,000.00	1,155.36	42.2
82-41-273	MAINTENANCE & SUPPLY - SYSTEM	15,625.34	15,625.34	35,000.00	19,374.66	44.6
82-41-274	MAINT & SUPPLY EQUIPMENT	1,730.52	1,730.52	1,000.00	(730.52)	173.1
82-41-285	POWER	10,495.67	10,495.67	60,000.00	49,504.33	17.5
82-41-311	ENGINEER	750.00	750.00	30,000.00	29,250.00	2.5
82-41-314	LABORATORY & TESTING	.00	.00	3,000.00	3,000.00	.0
82-41-330	EDUCATION	349.99	349.99	3,000.00	2,650.01	11.7
82-41-340	SYSTEM CONSTRUCTION SERVICES	.00	.00	367,975.00	367,975.00	.0
82-41-341	CONST-CUSTOMER'S INSTALLATION	.00	.00	10,000.00	10,000.00	.0
	TOTAL OPERATING EXPENDITURES	30,086.27	30,086.27	521,475.00	491,388.73	5.8
	NON-OPERATING EXPENSES					
82-42-560	BAD DEBT EXPENSE	.00	.00	10,000.00	10,000.00	.0
82-42-600	IMPACT FEE - UT	.00	.00	110,000.00	110,000.00	.0
82-42-602	IMPACT FEE - CPMCWID	.00	.00	631,425.00	631,425.00	.0
82-42-742	EQUIPMENT - FIELD	.00	.00	10,000.00	10,000.00	.0
82-42-780	RESERVE PURCHASES	.00	.00	150,000.00	150,000.00	.0
82-42-812	PRINCIPAL ON BONDS - RDA B	.00	.00	111,000.00	111,000.00	.0
82-42-822	INTEREST ON BONDS - RDA - B	.00	.00	38,400.00	38,400.00	.0
82-42-911	TRANSFERS TO JOINT ADMIN FUND	.00	.00	465,186.00	465,186.00	.0
82-42-914	TRANSFERS TO 2017 JMT RES FUND	.00	.00	10,000.00	10,000.00	.0
82-42-960	TRANSFERS TO RESERVE FUNDS	.00	.00	150,000.00	150,000.00	.0
82-42-999	CONTINGENCY	.00	.00	171,939.00	171,939.00	.0
	TOTAL NON-OPERATING EXPENSES	.00	.00	1,857,950.00	1,857,950.00	.0
	TOTAL FUND EXPENDITURES	30,086.27	30,086.27	2,379,425.00	2,349,338.73	1.3
	NET REVENUE OVER EXPENDITURES	148,575.99	148,575.99	.00	(148,575.99)	.0

CITY OF HILDALE
REVENUES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING SEPTEMBER 30, 2024

GAS FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	OPERATING REVENUES					
84-37-111	GAS SALES - METERED NAT GAS	18,598.10	18,598.10	800,000.00	781,401.90	2.3
84-37-112	GAS SALES - METERED PROPANE	12,373.83	12,373.83	93,000.00	80,626.17	13.3
84-37-113	GAS SALES - CYLINDER	269.39	269.39	5,000.00	4,730.61	5.4
84-37-114	GAS SALES - CYLINDER EXCHANGE	159.95	159.95	1,000.00	840.05	16.0
84-37-115	GAS SALES - CC METERED NAT GAS	11,569.98	11,569.98	1,400,000.00	1,388,430.02	.8
84-37-121	NATURAL GAS SALES - FLAT RATE	6,369.54	6,369.54	31,341.00	24,971.46	20.3
84-37-122	PROPANE GAS - FLAT RATE	8,143.32	8,143.32	40,654.00	32,510.68	20.0
84-37-160	CONSTRUCTION REVENUE	6,473.07	6,473.07	7,000.00	526.93	92.5
84-37-331	CONNECTION CHARGES	1,050.00	1,050.00	9,000.00	7,950.00	11.7
84-37-411	INTEREST	3,063.71	3,063.71	40,000.00	36,936.29	7.7
84-37-412	PENALTIES	1,874.81	1,874.81	20,000.00	18,125.19	9.4
	TOTAL OPERATING REVENUES	69,945.70	69,945.70	2,446,995.00	2,377,049.30	2.9
	NON-OPERATING REVENUES					
84-38-316	INTRAGOVERNMENTAL GRANTS	.00	.00	646,000.00	646,000.00	.0
	TOTAL NON-OPERATING REVENUES	.00	.00	646,000.00	646,000.00	.0
	TOTAL FUND REVENUE	69,945.70	69,945.70	3,092,995.00	3,023,049.30	2.3

CITY OF HILDALE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING SEPTEMBER 30, 2024

GAS FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	OPERATING EXPENDITURES					
84-41-140	BENEFITS-OTHER	.00	.00	3,000.00	3,000.00	.0
84-41-210	BOOKS, SUBSCR, & MEMBERSHIPS	.00	.00	4,000.00	4,000.00	.0
84-41-230	TRAVEL	.00	.00	10,000.00	10,000.00	.0
84-41-235	FOOD & REFRESHMENT	118.72	118.72	500.00	381.28	23.7
84-41-250	EQUIPMENT SUPPLIES & MAINT	118.00	118.00	5,000.00	4,882.00	2.4
84-41-257	FUEL	346.64	346.64	3,500.00	3,153.36	9.9
84-41-260	TOOLS & EQUIPMENT-NON CAPITAL	(2,590.87)	(2,590.87)	10,000.00	12,590.87	(25.9)
84-41-273	MAINT & SUPPLY SYSTEM	3,232.10	3,232.10	64,500.00	61,267.90	5.0
84-41-285	POWER	900.08	900.08	1,500.00	599.92	60.0
84-41-311	ENGINEER	727.50	727.50	5,000.00	4,272.50	14.6
84-41-315	LEGAL - GENERAL	79.00	79.00	.00	(79.00)	.0
84-41-330	EDUCATION	4,055.49	4,055.49	1,500.00	(2,555.49)	270.4
84-41-340	SYSTEM CONSTRUCTION SERVICES	729.00	729.00	20,000.00	19,271.00	3.7
84-41-341	CONST-CUSTOMER'S INSTALLATION	2,365.34	2,365.34	40,000.00	37,634.66	5.9
84-41-431	NATURAL GAS COMMODITY SUPPLY	6,973.45	6,973.45	380,000.00	373,026.55	1.8
84-41-432	PROPANE GAS COMMODITY SUPPLY	39,145.20	39,145.20	135,000.00	95,854.80	29.0
84-41-434	NAT GAS COMMODITY TRANSPORT	2,730.17	2,730.17	130,000.00	127,269.83	2.1
84-41-510	INSURANCE	7,197.14	7,197.14	35,000.00	27,802.86	20.6
84-41-580	RENT OR LEASE	200.00	200.00	4,900.00	4,700.00	4.1
84-41-610	MISC. SUPPLIES	.00	.00	5,000.00	5,000.00	.0
	TOTAL OPERATING EXPENDITURES	66,326.96	66,326.96	858,400.00	792,073.04	7.7
	NON-OPERATING EXPENDITURES					
84-42-560	BAD DEBT EXPENSE	.00	.00	6,000.00	6,000.00	.0
84-42-710	LAND	.00	.00	5,000.00	5,000.00	.0
84-42-750	SP PROJECTS CAPITAL	.00	.00	646,000.00	646,000.00	.0
84-42-780	RESERVE PURCHASES	.00	.00	226,500.00	226,500.00	.0
84-42-911	TRANSFERS TO JOINT ADMIN FUND	.00	.00	819,944.00	819,944.00	.0
84-42-914	TRANSFERS TO 2017 JMT RES FUND	.00	.00	10,000.00	10,000.00	.0
84-42-960	TRANSFERS TO RESERVE FUNDS	.00	.00	337,000.00	337,000.00	.0
84-42-999	CONTINGENCY	.00	.00	184,151.00	184,151.00	.0
	TOTAL NON-OPERATING EXPENDITURES	.00	.00	2,234,595.00	2,234,595.00	.0
	TOTAL FUND EXPENDITURES	66,326.96	66,326.96	3,092,995.00	3,026,668.04	2.1
	NET REVENUE OVER EXPENDITURES	3,618.74	3,618.74	.00	(3,618.74)	.0

CITY OF HILDALE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING SEPTEMBER 30, 2024

89 FUND COLO CITY FIBER DEPT

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	OPERATING EXPENDITURES					
89-41-273	MAINT & SUPPLY SYSTEM	452.44	452.44	.00	(452.44)	.0
	TOTAL OPERATING EXPENDITURES	452.44	452.44	.00	(452.44)	.0
	TOTAL FUND EXPENDITURES	452.44	452.44	.00	(452.44)	.0
	NET REVENUE OVER EXPENDITURES	(452.44)	(452.44)	.00	452.44	.0

CITY OF HILDALE
REVENUES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING SEPTEMBER 30, 2024

90 FUND HILDALE CITY FIBER DEP

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	OPERATING REVENUES					
90-37-111	FIBER SALES	925.38	925.38	4,627.00	3,701.62	20.0
90-37-412	PENALTIES	39.05	39.05	51.00	11.95	76.6
	TOTAL OPERATING REVENUES	964.43	964.43	4,678.00	3,713.57	20.6
	TOTAL FUND REVENUE	964.43	964.43	4,678.00	3,713.57	20.6

CITY OF HILDALE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING SEPTEMBER 30, 2024

90 FUND HILDALE CITY FIBER DEP

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	OPERATING EXPENDITURES					
90-41-260	TOOLS & EQUIPMENT-NON CAPITAL	293.51	293.51	.00	(293.51)	.0
90-41-319	CONTINGENCY	.00	.00	3,478.00	3,478.00	.0
90-41-580	RENT OR LEASE	.00	.00	1,200.00	1,200.00	.0
	TOTAL OPERATING EXPENDITURES	293.51	293.51	4,678.00	4,384.49	6.3
	TOTAL FUND EXPENDITURES	293.51	293.51	4,678.00	4,384.49	6.3
	NET REVENUE OVER EXPENDITURES	670.92	670.92	.00	(670.92)	.0

Invoice	Seq	Type	Description	Invoice Date	Due Date	Total Cost	GL Activity	Period	GL Account
1155 ARIZONA STRIP LANDFILL CORP									
COLL 0824	1	Invoice	LANDFILL SERVICES	09/09/2024	10/09/2024	46,080.37	0	09/24	11-21312
15632	1	Invoice	Trash dump fee from sewer lagoon	09/09/2024	10/09/2024	44.95	0	09/24	82-41-273
Total 1155 ARIZONA STRIP LANDFILL CORP:						46,125.32			
1430 CASELLE, INC.									
134487	1	Invoice	90% UTILITIES - SPLIT DISTRIBUTION	08/01/2024	08/31/2024	1,214.10	0	09/24	65-41-318
134487	2	Invoice	10% ADMIN - SPLIT DISTRIBUTION	08/01/2024	08/31/2024	134.90	0	09/24	11-41-318
135151	1	Invoice	90% UTILITIES - SPLIT DISTRIBUTION	09/01/2024	10/01/2024	1,275.30	0	09/24	65-41-318
135151	2	Invoice	10% ADMIN - SPLIT DISTRIBUTION	09/01/2024	10/01/2024	141.70	0	09/24	11-41-318
Total 1430 CASELLE, INC.:						2,766.00			
1481 CHEMTECH-FORD LABORATORIES, INC.									
24H0199	1	Invoice	ADDITIONAL WATER TEST FOR ACADEMY AVE WELL APPROVAL	09/09/2024	10/09/2024	5,005.00	0	09/24	81-41-314
24G1162	1	Invoice	Water quality testing	07/18/2024	08/17/2024	53.00	0	09/24	81-41-314
24I1126	1	Invoice	Water quality testing	09/20/2024	10/20/2024	53.00	0	09/24	81-41-314
24I1248	1	Invoice	Water quality testing	09/24/2024	10/24/2024	86.00	0	09/24	81-41-314
Total 1481 CHEMTECH-FORD LABORATORIES, INC.:						5,197.00			
2132 HEATH CONSULTANTS INC.									
1151778	1	Invoice	CALIBRATION OF GAS ODOR DETECTOR	09/12/2024	10/12/2024	585.59	0	09/24	84-41-273
Total 2132 HEATH CONSULTANTS INC.:						585.59			
2160 HILDALE CITY									
NAT 0824	1	Invoice	NATURAL GAS ENERGY AND USE TAX	09/09/2024	09/24/2024	999.84	0	09/24	84-21376
Total 2160 HILDALE CITY:						999.84			
2170 HILDALE CITY UTILITIES									
3180001-082	1	Invoice	SEWER TREATMENT PLANT/ LAB SHOP	09/09/2024	09/24/2024	199.50	0	09/24	65-41-280
6077001-082	1	Invoice	CITY HALL UTILITIES - 33% Admin - Split Distribution	09/09/2024	09/24/2024	94.71	0	09/24	11-41-280
6077001-082	2	Invoice	CITY HALL UTILITIES - 67% Utilities - Split Distribution	09/09/2024	09/24/2024	192.29	0	09/24	65-41-280
6217001-082	1	Invoice	MAXWELL PARK UTILITIES	09/09/2024	09/24/2024	296.60	0	09/24	11-48-280
6231904-082	1	Invoice	INNOVATION CENTER UTILITIES	09/09/2024	09/24/2024	202.04	0	09/24	41-41-790
6428701-082	1	Invoice	Propane Yard Lease	09/09/2024	09/24/2024	100.00	0	09/24	84-41-580
Total 2170 HILDALE CITY UTILITIES:						1,085.14			
2220 HOME DEPOT									
2070328	1	Invoice	RATCHETS	08/02/2024	09/01/2024	338.11	0	09/24	81-41-273
3626262	1	Invoice	TOOL BOX, CART & HOSE	08/11/2024	09/10/2024	293.51	0	09/24	90-41-260
5610657	1	Invoice	HYDROGEN PEROXIDE	07/30/2024	08/29/2024	163.12	0	09/24	65-41-250
9075551	1	Invoice	MISC. NUTS & BOLTS / WASP SPRAY	07/16/2024	08/15/2024	108.81	0	09/24	81-41-273
Total 2220 HOME DEPOT:						903.55			

Invoice	Seq	Type	Description	Invoice Date	Due Date	Total Cost	GL Activity	Period	GL Account
2671 LES OLSON COMPANY									
EA1448180	1	Invoice	MAINTENANCE CONTRACT - 75% UTILITIES	08/30/2024	09/30/2024	235.87	0	09/24	65-41-144
EA1448180	2	Invoice	MAINTENANCE CONTRACT - 25% ADMIN	08/30/2024	09/30/2024	78.62	0	09/24	11-41-241
EA1455915	1	Invoice	MAINTENANCE CONTRACT - 75% UTILITIES	09/19/2024	10/19/2024	266.73	0	09/24	65-41-144
EA1455915	2	Invoice	MAINTENANCE CONTRACT - 25% ADMIN	09/19/2024	10/19/2024	88.91	0	09/24	11-41-241
Total 2671 LES OLSON COMPANY:						670.13			
3350 ROCKY MOUNTAIN AMBULANCE									
68511976 01	2	Adjustmen	Cathodic Protection Power	01/26/2023	02/25/2023	11.05-	0	09/24	84-41-285
Total 3350 ROCKY MOUNTAIN AMBULANCE:						11.05-			
3450 SCHOLZEN PRODUCTS COMPANY, INC.									
1030446-00	1	Invoice	Chlorine for gas water trreatment	09/24/2024	10/24/2024	2,233.00	0	09/24	81-41-432
3048980-00	1	Invoice	CHLORINE TANK RENTAL	09/18/2024	10/18/2024	96.00	0	09/24	81-41-273
6853900-00	1	Invoice	Fire hydrant parts and meter adaptor	09/03/2024	10/03/2024	595.94	0	09/24	81-41-273
6854715-00	1	Invoice	Valves for the water treatment plant	09/09/2024	10/09/2024	1,054.52	0	09/24	81-41-273
6856300-00	1	Invoice	Gas Pipe	09/13/2024	10/13/2024	619.10	0	09/24	84-41-341
6856393-00	1	Invoice	GAS COUPLERS	09/18/2024	10/18/2024	729.00	0	09/24	84-41-340
6856522-00	1	Invoice	STEELPIPE	09/13/2024	10/13/2024	49.98	0	09/24	84-41-341
6857910-00	1	Invoice	Security Fence Well 17	09/22/2024	10/22/2024	792.86	0	09/24	81-42-750
6858588-00	1	Invoice	Parts for Drainline Water Treatment Plant	09/25/2024	10/25/2024	343.21	0	09/24	81-41-273
6859126-00	1	Invoice	Meter Parts	09/25/2024	10/25/2024	74.38	0	09/24	81-41-273
Total 3450 SCHOLZEN PRODUCTS COMPANY, INC.:						6,587.99			
3560 SOUTH CENTRAL COMMUNICATIONS									
16343900 09	1	Invoice	MAXWELL PARK INTERNET	09/01/2024	09/16/2024	207.89	0	09/24	11-48-287
8297800 092	1	Invoice	CITY HALL PHONES & FAX LINES - 33% ADMIN - Split Distribution	09/01/2024	09/16/2024	320.68	0	09/24	11-41-287
8297800 092	2	Invoice	CITY HALL PHONES & FAX LINES - 67% UTILITIES - Split Distribution	09/01/2024	09/16/2024	651.09	0	09/24	65-41-287
Total 3560 SOUTH CENTRAL COMMUNICATIONS:						1,179.66			
3740 SUNRISE ENGINEERING, INC.									
0145992	1	Invoice	MAPPING SYSTEM FOR WATER, GAS & SEWER	09/06/2024	10/06/2024	700.00	0	09/24	65-41-310
Total 3740 SUNRISE ENGINEERING, INC.:						700.00			
3930 TOWN OF COLORADO CITY									
062024	1	Invoice	TWIN CITY PUBLIC WORKS	09/02/2024	09/17/2024	43,298.25	0	13/24	11-47-274
10935	1	Invoice	GENERAL & PROFESSIONAL LIABILITY	09/01/2024	09/16/2024	3,306.90	0	09/24	84-41-510
10935	2	Invoice	RISK MANAGEMENT	09/01/2024	09/16/2024	635.95	0	09/24	65-41-510
10935	3	Invoice	TUITION REIMBURSEMENT	09/01/2024	09/16/2024	254.38	0	09/24	65-41-140
10935	4	Invoice	PROPANE LIABILITY	09/01/2024	09/16/2024	291.67	0	09/24	84-41-510
10938	1	Invoice	JUF PAYROLL	08/29/2024	09/13/2024	20,869.27	0	09/24	65-41-110
10938	2	Invoice	GF PAYROLL	08/29/2024	09/13/2024	735.06	0	09/24	11-41-110
10938	3	Invoice	BLDG PAYROLL	08/29/2024	09/13/2024	849.01	0	09/24	11-45-110
10938	4	Invoice	PUBLIC WRKS PAYROLL	08/29/2024	09/13/2024	4,315.07	0	09/24	11-47-110
10938	5	Invoice	COURT PAYROLL 8.30.24	08/29/2024	09/13/2024	2,025.36	0	09/24	11-42-110

Invoice	Seq	Type	Description	Invoice Date	Due Date	Total Cost	GL Activity	Period	GL Account
10938	6	Invoice	GF CITY MANAGER	08/29/2024	09/13/2024	2,945.38	0	09/24	11-41-113
10938	7	Invoice	GF CITY RECORDER	08/29/2024	09/13/2024	1,341.70	0	09/24	11-41-115
10938	8	Invoice	JUF CITY MANAGER	08/29/2024	09/13/2024	1,262.31	0	09/24	65-41-113
10938	9	Invoice	JUF CITY RECORDER	08/29/2024	09/13/2024	1,341.70	0	09/24	65-41-115
10938	10	Invoice	INNOVATION CENTER 8.30.24	08/29/2024	09/13/2024	2,884.62	0	09/24	41-41-790
10938	11	Invoice	JUF PAYROLL TAXES	08/29/2024	09/13/2024	1,795.71	0	09/24	65-41-130
10938	12	Invoice	JUF BENEFITS	08/29/2024	09/13/2024	2,994.63	0	09/24	65-41-140
10938	13	Invoice	GF PAYTOLL TAXES	08/29/2024	09/13/2024	449.12	0	09/24	11-41-130
10938	14	Invoice	GF BENEFITS	08/29/2024	09/13/2024	615.64	0	09/24	11-41-140
10938	15	Invoice	PUBLIC WRKS PAYROLL TAXES	08/29/2024	09/13/2024	330.12	0	09/24	11-47-130
10938	16	Invoice	PUBLIC WRKS PAYROLL TAXES	08/29/2024	09/13/2024	671.12	0	09/24	11-47-140
10938	17	Invoice	COURT PAYROLL TAX & BENEFITS	08/29/2024	09/13/2024	362.62	0	09/24	11-42-130
10938	18	Invoice	INNOVATION CENTER TAX & BENEFITS	08/29/2024	09/13/2024	516.48	0	09/24	41-41-790
10938	19	Invoice	ADMIN FEE	08/29/2024	09/13/2024	231.52	0	09/24	11-41-242
10938	20	Invoice	ADMIN FEE	08/29/2024	09/13/2024	231.52	0	09/24	65-41-242
10946	1	Invoice	DIESEL USED FROM PUBLIC WRKS	09/06/2024	09/21/2024	17.56	0	09/24	11-41-257
10946	2	Invoice	GAS USED FROM PUBLIC WRKS ADMIN	09/06/2024	09/21/2024	277.67	0	09/24	11-41-257
10946	3	Invoice	GAS USED FROM PUBLIC WRKS - PARKS	09/06/2024	09/21/2024	345.82	0	09/24	11-48-257
10946	4	Invoice	DIESEL USED FROM PUBLIC WRKS - STREETS & ROADS	09/06/2024	09/21/2024	296.48	0	09/24	11-47-257
10946	5	Invoice	GAS USED FROM PUBLIC WORKS - STREETS & ROADS	09/06/2024	09/21/2024	79.18	0	09/24	11-47-257
10946	6	Invoice	ADMIN FEE	09/06/2024	09/21/2024	27.20	0	09/24	11-41-257
10946	7	Invoice	PROPANE TRUCK	09/06/2024	09/21/2024	98.26	0	09/24	84-41-257
10946	8	Invoice	UTILITIES	09/06/2024	09/21/2024	1,771.91	0	09/24	65-41-257
10946	9	Invoice	ADMIN FEE - UTILITIES	09/06/2024	09/21/2024	50.39	0	09/24	65-41-257
10949	1	Invoice	DOJ - CARTER	09/09/2024	09/24/2024	231.00	0	09/24	63-41-310
10950	1	Invoice	DOJ - KEITH	09/09/2024	09/24/2024	2,122.72	0	09/24	63-41-310
PROST 0824	1	Invoice	AZ SALES TAX - PROPANE	08/31/2024	09/15/2024	1,394.38	0	09/24	84-21371
WAT 0824	1	Invoice	AZ SALES TAX - WATER	08/31/2024	09/15/2024	4,034.05	0	09/24	81-21371
10954	1	Invoice	JUF PAYROLL	09/12/2024	09/27/2024	20,373.88	0	09/24	65-41-110
10954	2	Invoice	GF PAYROLL	09/12/2024	09/27/2024	685.89	0	09/24	11-41-110
10954	3	Invoice	BLDG PAYROLL	09/12/2024	09/27/2024	785.23	0	09/24	11-45-110
10954	4	Invoice	PUBLIC WRKS PAYROLL	09/12/2024	09/27/2024	4,429.97	0	09/24	11-47-110
10954	5	Invoice	COURT PAYROLL	09/12/2024	09/27/2024	1,907.92	0	09/24	11-42-110
10954	6	Invoice	GF CITY MANAGER	09/12/2024	09/27/2024	2,945.38	0	09/24	11-41-113
10954	7	Invoice	GF CITY RECORDER	09/12/2024	09/27/2024	1,285.50	0	09/24	11-41-115
10954	8	Invoice	JUF CITY MANAGER	09/12/2024	09/27/2024	1,262.31	0	09/24	65-41-113
10954	9	Invoice	JUF CITY RECORDER	09/12/2024	09/27/2024	1,285.50	0	09/24	65-41-115
10954	10	Invoice	INNOVATION CENTER	09/12/2024	09/27/2024	2,884.62	0	09/24	41-41-790
10954	11	Invoice	JUF PAYROLL TAXES	09/12/2024	09/27/2024	1,709.04	0	09/24	65-41-130
10954	12	Invoice	JUF BENEFITS	09/12/2024	09/27/2024	2,795.40	0	09/24	65-41-140
10954	13	Invoice	GF PAYROLL TAXES	09/12/2024	09/27/2024	425.51	0	09/24	11-41-130
10954	14	Invoice	GF BENEFITS	09/12/2024	09/27/2024	597.23	0	09/24	11-41-140
10954	15	Invoice	PUBLIC WRKS PAYROLL TAXES	09/12/2024	09/27/2024	328.91	0	09/24	11-47-130
10954	16	Invoice	PUBLIC WRKS PAYROLL TAXES	09/12/2024	09/27/2024	688.66	0	09/24	11-47-140
10954	17	Invoice	COURT PAYROLL TAX & BENEFITS	09/12/2024	09/27/2024	337.78	0	09/24	11-42-130
10954	18	Invoice	INNOVATION CENTER TAX & BENEFITS	09/12/2024	09/27/2024	493.26	0	09/24	41-41-790
10954	19	Invoice	ADMIN FEE	09/12/2024	09/27/2024	230.23	0	09/24	11-41-242
10954	20	Invoice	ADMIN FEE	09/12/2024	09/27/2024	230.22	0	09/24	65-41-242
10962	1	Invoice	JUF PAYROLL 9.27.24	09/25/2024	10/10/2024	21,459.39	0	09/24	65-41-110
10962	2	Invoice	GF PAYROLL 09.27.24	09/25/2024	10/10/2024	721.14	0	09/24	11-41-110

Invoice	Seq	Type	Description	Invoice Date	Due Date	Total Cost	GL Activity	Period	GL Account
10962	3	Invoice	BLDG PAYROLL	09/25/2024	10/10/2024	803.90	0	09/24	11-45-110
10962	4	Invoice	PUBLIC WRKS PAYROLL 09.27.24	09/25/2024	10/10/2024	4,500.92	0	09/24	11-47-110
10962	5	Invoice	COURT PAYROLL 09.27.24	09/25/2024	10/10/2024	1,710.76	0	09/24	11-42-110
10962	6	Invoice	GF CITY MANAGER	09/25/2024	10/10/2024	2,945.38	0	09/24	11-41-113
10962	7	Invoice	GF CITY RECORDER	09/25/2024	10/10/2024	1,285.50	0	09/24	11-41-115
10962	8	Invoice	JUF CITY MANAGER	09/25/2024	10/10/2024	1,262.31	0	09/24	65-41-113
10962	9	Invoice	JUF CITY RECORDER	09/25/2024	10/10/2024	1,285.50	0	09/24	65-41-115
10962	10	Invoice	INNOVATION CENTER 09.27.24	09/25/2024	10/10/2024	2,884.62	0	09/24	41-41-790
10962	11	Invoice	JUF PAYROLL TAXES	09/25/2024	10/10/2024	1,792.04	0	09/24	65-41-130
10962	12	Invoice	JUF BENEFITS	09/25/2024	10/10/2024	7,587.58	0	09/24	65-41-140
10962	13	Invoice	GF PAYROLL TAXES	09/25/2024	10/10/2024	429.65	0	09/24	11-41-130
10962	14	Invoice	GF BENEFITS	09/25/2024	10/10/2024	1,453.81	0	09/24	11-41-140
10962	15	Invoice	PUBLIC WRKS PAYROLL TAXES	09/25/2024	10/10/2024	334.36	0	09/24	11-47-130
10962	16	Invoice	PUBLIC WRKS PAYROLL TAXES	09/25/2024	10/10/2024	1,745.01	0	09/24	11-47-140
10962	17	Invoice	COURT PAYROLL TAX & BENEFITS	09/25/2024	10/10/2024	797.55	0	09/24	11-42-130
10962	18	Invoice	INNOVATION CENTER TAX & BENEFITS	09/25/2024	10/10/2024	1,014.38	0	09/24	41-41-790
10962	19	Invoice	ADMIN FEE	09/25/2024	10/10/2024	270.06	0	09/24	11-41-242
10962	20	Invoice	ADMIN FEE	09/25/2024	10/10/2024	270.06	0	09/24	65-41-242
Total 3930 TOWN OF COLORADO CITY:						205,538.09			
4011 USABlueBook									
INV0048463	1	Invoice	Tubes for Chemical Pump - Water Treatment Plant	09/16/2024	09/26/2024	894.81	0	09/24	81-41-273
Total 4011 USABlueBook:						894.81			
4055 UNIFIRST CORPORATION									
2310034836	1	Invoice	UNIFORM LAUNDRY	09/02/2024	10/02/2024	145.06	0	09/24	65-41-260
2310035351	1	Invoice	UNIFORM LAUNDRY	09/09/2024	10/09/2024	145.06	0	09/24	65-41-260
2310035865	1	Invoice	UNIFORM LAUNDRY	09/16/2024	10/16/2024	145.06	0	09/24	65-41-260
2310036384	1	Invoice	UNIFORM LAUNDRY	09/03/2024	10/03/2024	145.06	0	09/24	65-41-260
Total 4055 UNIFIRST CORPORATION:						580.24			
4202 ROCKY MOUNTAIN POWER									
68511976-00	1	Invoice	MONTHLY POWER	09/03/2024	10/03/2024	10.94	0	09/24	84-41-285
Total 4202 ROCKY MOUNTAIN POWER:						10.94			
4220 UTAH STATE TREASURER									
TCC-55 0824	1	Invoice	SURCHARGES	08/31/2024	09/30/2024	1,616.11	0	09/24	11-42-550
Total 4220 UTAH STATE TREASURER:						1,616.11			
4221 UTAH STATE TAX COMMISSION									
STC 0824	1	Invoice	SALES AND USE TAX	09/11/2024	10/11/2024	630.14	0	09/24	84-21375
Total 4221 UTAH STATE TAX COMMISSION:						630.14			
4470 ZION'S BANK									
0824 AC	1	Invoice	BEES MARKETPLACE - WATER	08/31/2024	09/30/2024	11.52	0	09/24	65-41-235
0824 ANG.	1	Invoice	AMAZON CREDIT - WRONG HEADLIGHTS	08/31/2024	09/30/2024	86.90-	0	09/24	65-41-250
0824 ANG.	2	Invoice	AMAZON - UTILITY TRUCK						

Invoice	Seq	Type	Description	Invoice Date	Due Date	Total Cost	GL Activity	Period	GL Account
			TAIL LIGHTS	08/31/2024	09/30/2024	79.99	0	09/24	65-41-250
0824 ANG.	3	Invoice	UPS - PLASSON POLYMATIC EF PROCESSOR SHIPPED FOR REPAIRS	08/31/2024	09/30/2024	249.55	0	09/24	84-41-273
0824 ANG.	4	Invoice	UPS - PLASSON POLYMATIC EF PROCESSOR SHIPPED FOR REPAIRS - INSURANCE	08/31/2024	09/30/2024	8.50	0	09/24	84-41-273
0824 ANG.	5	Invoice	AMAZON - OFFICE SUPPLIES	08/31/2024	09/30/2024	40.48	0	09/24	11-41-271
0824 ANG.	6	Invoice	AMAZON - OFFICE SUPPLIES	08/31/2024	09/30/2024	40.49	0	09/24	65-41-271
0824 ANG.	7	Invoice	AMAZON - COURT SUPPLIES	08/31/2024	09/30/2024	17.93	0	09/24	11-42-240
0824 ANG.	8	Invoice	AMAZON - SPARE TIRE FOR GAS PIPE TRAILER	08/31/2024	09/30/2024	118.00	0	09/24	84-41-250
0824 ANG.	9	Invoice	AMAZON - PARTS FOR SECURITY GATE	08/31/2024	09/30/2024	140.90	0	09/24	65-41-250
0824 ANG.	10	Invoice	AMAZON - HYDRANT SETTER TOOLS	08/31/2024	09/30/2024	330.98	0	09/24	81-41-260
0824 ANG.	11	Invoice	AMAZON - COPIER PAPER	08/31/2024	09/30/2024	122.47	0	09/24	11-41-271
0824 ANG.	12	Invoice	AMAZON - COPIER PAPER	08/31/2024	09/30/2024	122.48	0	09/24	65-41-271
0824 ANG.	13	Invoice	AMAZON - RESTROOM FRAGRANCE DISPENSER REFILLS	08/31/2024	09/30/2024	76.37	0	09/24	11-48-272
0824 DJ	1	Invoice	BLUE AGAVE - MAXWELL PARK ENGINEERS MEAL	08/31/2024	09/30/2024	73.82	0	09/24	11-41-310
0824 ED	1	Invoice	MAVERIK - RUCC RETURN FROM CONFRENCE	08/31/2024	09/30/2024	39.24	0	09/24	11-41-257
0824 ED	2	Invoice	ALL AMERICAN DINER - RUCC CONFERENCE	08/31/2024	09/30/2024	46.50	0	09/24	11-41-230
0824 ED	3	Invoice	BEES MARKETPLACE - PROPERTY INQUIRY - TECH ASSIATANCE TO EC. DEVELOP.	08/31/2024	09/30/2024	24.87	0	09/24	11-41-230
0824 ED	4	Invoice	APPLE.COM - SUBSCRIPTION	08/31/2024	09/30/2024	.99	0	09/24	11-41-316
0824 ED	5	Invoice	HABIT ST GEORGE - STAFF WELLNESS CHECK	08/31/2024	09/30/2024	30.45	0	09/24	11-41-230
0824 ED	6	Invoice	UZONA CHAMBER OF COMMERCE - LUNCHEON	08/31/2024	09/30/2024	20.00	0	09/24	11-41-319
0824 ED	7	Invoice	ZOOM - SUBSCRIPTION	08/31/2024	09/30/2024	510.65	0	09/24	11-41-210
0824 ED	8	Invoice	ADOBE - SUBSCRIPTION	08/31/2024	09/30/2024	21.28	0	09/24	11-41-210
0824 JB	1	Invoice	BEST BUY - COMPUTER MOUSE	08/31/2024	09/30/2024	21.34	0	09/24	11-41-272
0824 LT	1	Invoice	BLAZIN HEARTH - SPEACIL COUNCIL MEETING	08/31/2024	09/30/2024	422.97	0	09/24	11-41-235
0824 LT	2	Invoice	SHELLES - FUEL FOR TRAVEL TO CORRECTIONAL FACILITIES TOUR	08/31/2024	09/30/2024	14.10	0	09/24	11-41-230
0824 LT	3	Invoice	GUNNISON VALLEY INN - LODGING FOR CORRECTIONAL FACILITY TOUR	08/31/2024	09/30/2024	87.96	0	09/24	11-41-230
0824 LT	4	Invoice	STARBUCKS - REFRESHMENT FOR CORRECTIONAL FACILITY TOUR	08/31/2024	09/30/2024	7.20	0	09/24	11-41-230
0824 LT	5	Invoice	ST GEORGE FLOWER MART - FOR STAFF IN HOSPITAL	08/31/2024	09/30/2024	74.73	0	09/24	11-41-235
0824 LT	6	Invoice	BUREAU OF CRIMINAL ID - CONFRENCE REGISTRATION	08/31/2024	09/30/2024	100.00	0	09/24	11-42-310
0824 LT	7	Invoice	DIXIE SPIN - LAUNDRY FOR APARTMENT	08/31/2024	09/30/2024	3.25	0	09/24	65-41-310
0824 LT	8	Invoice	DIXIE SPIN - APARTMENT LAUNDRY	08/31/2024	09/30/2024	4.00	0	09/24	65-41-310
0824 LT	9	Invoice	PATY'S PLACE - OILS AND COUGH DROPS	08/31/2024	09/30/2024	206.29	0	09/24	11-41-235
0824 LT	10	Invoice	DIXIE SPIN - APARTMENT LAUNDRY	08/31/2024	09/30/2024	3.75	0	09/24	65-41-310
0824 LT	11	Invoice	DIXIE SPIN - APARTMENT LAUNDRY	08/31/2024	09/30/2024	5.50	0	09/24	65-41-310
0824 LT	12	Invoice	DIXIE SPIN - APARTMENT LAUNDRY	08/31/2024	09/30/2024	6.50	0	09/24	65-41-310
0824 LT	13	Invoice	DIXIE SPIN - APARTMENT LAUNDRY	08/31/2024	09/30/2024	3.75	0	09/24	65-41-310

Invoice	Seq	Type	Description	Invoice Date	Due Date	Total Cost	GL Activity	Period	GL Account
0824 NB	1	Invoice	BASIC AMERICAN SUPPLY	08/31/2024	09/30/2024	32.56	0	09/24	11-48-272
0824 NF	1	Invoice	DRIVERS LICENSE DIXIE HURRICANE - ORIGINAL COMMERCIAL LICENSE	08/31/2024	09/30/2024	52.00	0	09/24	84-41-330
0824 NF	2	Invoice	MAVERIK - FUEL TO PICK UP WATER TREATMENT CHEMICALS	08/31/2024	09/30/2024	114.02	0	09/24	65-41-257
0824 NF	3	Invoice	DEQ DW - WATER CROSS CONNECTION ADMIN. PROGRAM RENEWAL	08/31/2024	09/30/2024	150.00	0	09/24	81-41-330
0824 NF	4	Invoice	AMERICAN WATER COLLEGE	08/31/2024	09/30/2024	349.99	0	09/24	82-41-330
0824 NF	5	Invoice	AMERICAN WATER COLLEGE	08/31/2024	09/30/2024	349.99	0	09/24	81-41-330
0824 NF	6	Invoice	PLASSON USA - ELECTROFUSION RECALIBRATION WELDER	08/31/2024	09/30/2024	547.80	0	09/24	84-41-273
0824 NF	7	Invoice	INDIA MASALA - GAS TRAINING	08/31/2024	09/30/2024	81.25	0	09/24	84-41-235
0824 NF	8	Invoice	TACO BOYS - GAS DEPARTMENT TRAINING	08/31/2024	09/30/2024	37.47	0	09/24	84-41-235
0824 NF	9	Invoice	PILOT - GAS DEPARTMENT TRAINIING	08/31/2024	09/30/2024	62.19	0	09/24	84-41-257
0824 NF	10	Invoice	HYATT TEMPE MISSION PALM - GAS DEPARTMENT TRAINING	08/31/2024	09/30/2024	374.04	0	09/24	84-41-330
0824 NF	11	Invoice	HYATT TEMPE MISSION PALM - GAS DEPARTMENT TRAINING	08/31/2024	09/30/2024	379.45	0	09/24	84-41-330
0824 NF	12	Invoice	ST GEORGE TRANSMISSION - FOR UTILITY TRUCK	08/31/2024	09/30/2024	6,113.44	0	09/24	65-41-250
0824 NF	13	Invoice	HARBOR FREIGHT - TOOLS FOR UTILITIES DEPT	08/31/2024	09/30/2024	89.64	0	09/24	82-41-260
0824 NF	14	Invoice	HARBOR FREIGHT - TOOLS FOR UTILITIES DEPT	08/31/2024	09/30/2024	245.47	0	09/24	84-41-260
0824 NF	15	Invoice	COSTCO - BATTERIES & HANDTRUCK	08/31/2024	09/30/2024	188.96	0	09/24	81-41-260
0824 NF	16	Invoice	COSTCO - REFRESHMENTS FOR UTILITIES OFFICE	08/31/2024	09/30/2024	202.99	0	09/24	65-41-235
0824 NF	17	Invoice	COSTCO - MEMBERSHIP	08/31/2024	09/30/2024	192.15	0	09/24	65-41-210
0824 OS	1	Invoice	BLUE AGAVE - LORI/STAFF LUNCH	08/31/2024	09/30/2024	32.73	0	09/24	11-41-310
0824 OS	2	Invoice	SWEET SAGE COFFEE - LORI/STAFF LUNCH	08/31/2024	09/30/2024	42.00	0	09/24	11-41-310
0824 OS	3	Invoice	TAGG-N-GO - WHITE RAV4	08/31/2024	09/30/2024	25.00	0	09/24	11-41-743
0824 SB	1	Invoice	AMAZON CREDIT - BLINDS RETURNED	08/31/2024	09/30/2024	25.98-	0	09/24	11-41-240
0824 SB	2	Invoice	BASIC AMERICAN SUPPLY - TOILET REPAIR PARTS	08/31/2024	09/30/2024	6.18	0	09/24	11-41-271
0824 SB	3	Invoice	BASIC AMERICAN SUPPLY - TOILET REPAIR PARTS	08/31/2024	09/30/2024	6.18	0	09/24	65-41-271
0824 SB	4	Invoice	DELL BUSINESS ONLINE - COMPUTER ACCESSORIES FOR UTILITY STAFF	08/31/2024	09/30/2024	85.15	0	09/24	65-41-741
0824 SB	5	Invoice	DELL BUSINESS ONLINE - COMPUTER FOR UTILIY STAFF	08/31/2024	09/30/2024	2,352.55-	0	09/24	65-41-318
0824 SB	6	Invoice	WINGATE - LODGING FOR LORI	08/31/2024	09/30/2024	326.04	0	09/24	11-41-230
0824 SB	7	Invoice	WINGATE - LORI'S LODGING FOR TRAINING	08/31/2024	09/30/2024	539.63	0	09/24	11-41-230
0824 SB	8	Invoice	UTAH BUSINESS LICENSE - CLERKS MEETING	08/31/2024	09/30/2024	480.00	0	09/24	11-41-230
0824 SB	9	Invoice	BEES MARKETPLACE - REFRESHMENT FOR CAPITOL ASSET MEETING	08/31/2024	09/30/2024	144.93	0	09/24	11-41-310
0824 SB	10	Invoice	AMAZON - COUNCIL CHAMBERS MATERIALS	08/31/2024	09/30/2024	13.20	0	09/24	11-41-272
0824 SB	11	Invoice	WINGATE - STAFF LODGING FOR TRAINING	08/31/2024	09/30/2024	241.05	0	09/24	11-41-230
0824 SB	12	Invoice	WINGATE - STAFF LODGING FOR TRAINING	08/31/2024	09/30/2024	678.99	0	09/24	11-41-230
0824 SB	13	Invoice	WINGATE - STAFF LODGING FOR TRAINING	08/31/2024	09/30/2024	880.28	0	09/24	11-41-230
0824 SE	1	Invoice	THE BUGNAPPERS - PEST						

Invoice	Seq	Type	Description	Invoice Date	Due Date	Total Cost	GL Activity	Period	GL Account
			CONTROL AT CITY HALL	08/31/2024	09/30/2024	72.50	0	09/24	65-41-271
0824 SE	2	Invoice	THE BUGNAPPERS - PEST CONTROL AT CITY HALL	08/31/2024	09/30/2024	72.50	0	09/24	11-41-271
0824 SE	3	Invoice	THE BUGNAPPERS - PEST CONTROL AT INNOVATION CENTER	08/31/2024	09/30/2024	135.00	0	09/24	41-41-790
0824 SE	4	Invoice	THE BUGNAPPERS - PEST CONTROL AT MAXWELL PARK	08/31/2024	09/30/2024	99.00	0	09/24	11-48-271
0824 US	1	Invoice	USPS - SHIPPING WATER SAMPLES	08/31/2024	09/30/2024	12.50	0	09/24	81-41-314
0824 US	2	Invoice	MAVERIK - WATER SAMPLE DELIVERY TO PHOENIX	08/31/2024	09/30/2024	24.94	0	09/24	81-41-257
0824 US	3	Invoice	CHEVRON - WATER SAMPLE DELIVERY TO PHOENIX	08/31/2024	09/30/2024	22.52	0	09/24	81-41-257
0824 US	4	Invoice	BROWN BAG BURGER - WATER SAMPLE DELIVERY TO PHOENIX	08/31/2024	09/30/2024	38.21	0	09/24	81-41-230
0824 US	5	Invoice	J & L HYDRAULICS	08/31/2024	09/30/2024	750.00	0	09/24	65-41-250
Total 4470 ZION'S BANK:						14,915.31			
4605 SUMMIT ENERGY, LLC									
0824HILD	1	Invoice	NATURAL GAS COMMODITY	09/05/2024	10/05/2024	3,442.58	0	09/24	84-41-431
Total 4605 SUMMIT ENERGY, LLC:						3,442.58			
4620 VERIZON WIRELESS									
9971487990	1	Invoice	WIRELESS SERVICE - ADMIN 57%	09/09/2024	10/09/2024	179.62	0	09/24	11-41-287
9971487990	2	Invoice	WIRELESS SERVICE - UTILITIES 43%	09/09/2024	10/09/2024	135.50	0	09/24	65-41-287
Total 4620 VERIZON WIRELESS:						315.12			
4694 PREFERRED PARTS									
15048-17194	1	Invoice	hydro oil for Vac truck	09/05/2024	09/30/2024	53.49	0	09/24	82-41-274
15048-17199	1	Invoice	Grease line hose for maintaince	09/05/2024	09/30/2024	60.00	0	09/24	82-41-274
15048-17241	1	Invoice	PARKS GATOR PLUG	09/11/2024	09/30/2024	3.14	0	09/24	11-48-274
15048-17304	1	Invoice	TRUCK CLEANING SUPPLIES	09/19/2024	09/30/2024	53.49	0	09/24	65-41-250
15048-17327	1	Invoice	CLEANER FOR VAC TRUCK	09/21/2024	09/30/2024	9.74	0	09/24	82-41-274
15048-17354	1	Invoice	PLUG FOR LIGHTS ON TILT DECK TRAILER	09/25/2024	09/30/2024	10.39	0	09/24	65-41-250
Total 4694 PREFERRED PARTS:						190.25			
4750 DJB GAS SERVICES, INC.									
0001533102	1	Invoice	CYLINDER RENTAL	08/31/2024	09/30/2024	29.92	0	09/24	65-41-250
Total 4750 DJB GAS SERVICES, INC.:						29.92			
4905 FIBER INSTRUMENT SALES, INC.									
1232968	1	Invoice	FIBER MAINTENANCE PARTS	09/04/2024	09/30/2024	452.44	0	09/24	89-41-273
Total 4905 FIBER INSTRUMENT SALES, INC.:						452.44			
5057 GARKANE ENERGY									
1684200 092	1	Invoice	MAXWELL PARK	09/17/2024	09/30/2024	91.74	0	09/24	11-48-285
1709902 092	1	Invoice	POWER PLANT WELL	09/17/2024	09/30/2024	1,209.83	0	09/24	81-41-285
1711203 092	1	Invoice	INNOVATION CENTER	09/17/2024	09/30/2024	284.85	0	09/24	41-41-790
1717500 092	1	Invoice	CENTENNIAL PARK LIFT STATION	09/24/2024	09/30/2024	1,341.60	0	09/24	82-41-285
1734500 092	1	Invoice	EAST WATER TANKS	09/24/2024	09/30/2024	67.52	0	09/24	81-41-285

Invoice	Seq	Type	Description	Invoice Date	Due Date	Total Cost	GL Activity	Period	GL Account
1758100 092	1	Invoice	Well #8	09/24/2024	09/30/2024	473.63	0	09/24	81-41-285
1763000 092	1	Invoice	SPRINKLER PUMP STATION	09/17/2024	09/30/2024	570.78	0	09/24	82-41-285
1763900 092	1	Invoice	SEWER HEADWORKS	09/17/2024	09/30/2024	3,426.63	0	09/24	82-41-285
1772300 092	1	Invoice	Well #10	09/24/2024	09/30/2024	509.24	0	09/24	81-41-285
1772400 092	1	Invoice	Well #4	09/24/2024	09/30/2024	834.88	0	09/24	81-41-285
1772500 092	1	Invoice	CITY HALL POWER 67% JUF	09/17/2024	09/30/2024	391.55	0	09/24	65-41-285
1772500 092	2	Invoice	CITY HALL POWER 33% GF	09/17/2024	09/30/2024	192.86	0	09/24	11-41-285
1775500 092	1	Invoice	WATER PLANT POWER	09/24/2024	09/30/2024	4,937.88	0	09/24	81-41-285
1780600 092	1	Invoice	Well #19	09/24/2024	09/30/2024	2,538.25	0	09/24	81-41-285
1781000 092	1	Invoice	Well #17	09/24/2024	09/30/2024	33.18	0	09/24	81-41-285
1782300 092	1	Invoice	LAB SHOP	09/17/2024	09/30/2024	664.86	0	09/24	65-41-285
1782501 092	1	Invoice	Well #22	09/17/2024	09/30/2024	3,319.55	0	09/24	81-41-285
1787300 092	1	Invoice	PROPANE YARD	09/17/2024	09/30/2024	69.19	0	09/24	84-41-285
1790000 092	1	Invoice	STREET LIGHTS	09/17/2024	09/30/2024	488.32	0	09/24	11-47-286
1793900 092	1	Invoice	MILLION GALLON TANK	09/17/2024	09/30/2024	60.33	0	09/24	81-41-285
1945500 092	1	Invoice	ACADEMY AVE WELL	09/24/2024	09/30/2024	44.19	0	09/24	81-41-285
2026700 092	1	Invoice	Well #21	09/24/2024	09/30/2024	2,583.92	0	09/24	81-41-285
Total 5057 GARKANE ENERGY:						24,134.78			
5172 KENWORTH SALES									
006P19838	1	Invoice	Air conditioner pump Propane Truck #3083	08/08/2024	09/30/2024	474.83	0	09/24	65-41-274
Total 5172 KENWORTH SALES:						474.83			
5181 RYAN D. STOUT									
221100015	1	Invoice	PUBLIC DEFENDER FEES - CASE# 221100015	08/08/2024	09/30/2024	615.00	0	09/24	11-42-310
241100006	1	Invoice	PUBLIC DEFENDER FEES - CASE# 241100006	08/08/2024	09/30/2024	405.00	0	09/24	11-42-310
Total 5181 RYAN D. STOUT:						1,020.00			
5288 TOWN OF COLORADO CITY DISPATCH									
10932	1	Invoice	TOCC DISPATCH IGA	09/01/2024	09/30/2024	10,979.00	0	09/24	11-46-980
Total 5288 TOWN OF COLORADO CITY DISPATCH:						10,979.00			
5290 TOWN OF COLORADO CITY POLICE									
10933	1	Invoice	POLICE SERVICE IGA	09/01/2024	09/30/2024	37,577.83	0	09/24	11-43-980
Total 5290 TOWN OF COLORADO CITY POLICE:						37,577.83			
5366 LOWE'S HOME CENTERS, LLC									
180718	2	Adjustmen	Finance Charges	07/18/2018	07/18/2018	.52-	0	09/24	11-41-242
Total 5366 LOWE'S HOME CENTERS, LLC:						.52-			
5401 SHRED ST GEORGE									
5334709232	1	Invoice	65 GAL BULK SHRED - PAPER SHREDDING - 50% ADMIN	09/23/2024	09/30/2024	27.47	0	09/24	11-41-240
5334709232	2	Invoice	65 GAL BULK SHRED - PAPER SHREDDING - 50% UTILITIES	09/23/2024	09/30/2024	27.48	0	09/24	65-41-271
Total 5401 SHRED ST GEORGE:						54.95			
5471 PINNACLE GAS PRODUCTS									
170540	1	Invoice	Meter Parts	08/29/2024	09/30/2024	62.09	0	09/24	84-41-341

Invoice	Seq	Type	Description	Invoice Date	Due Date	Total Cost	GL Activity	Period	GL Account
170553	1	Invoice	Meter Parts	08/29/2024	09/30/2024	116.80	0	09/24	84-41-341
170668	1	Invoice	Meter Parts	09/04/2024	09/30/2024	456.25	0	09/24	84-41-341
170670	1	Invoice	rgas meter for Common grounds service	09/04/2024	09/30/2024	4,015.08	0	09/24	81-41-341
170671	1	Invoice	Meter Parts	09/04/2024	09/30/2024	113.94	0	09/24	84-41-341
170672	1	Invoice	Meter Parts	09/04/2024	09/30/2024	52.59	0	09/24	84-41-341
171166	1	Invoice	parts for customer istalation	09/17/2024	09/30/2024	473.47	0	09/24	84-41-341
171240	1	Invoice	gas regulator	09/18/2024	09/30/2024	49.39	0	09/24	84-41-341
171377	1	Invoice	gas regulator	09/23/2024	09/30/2024	371.73	0	09/24	84-41-341
Total 5471 PINNACLE GAS PRODUCTS:						5,711.34			
5518 CUSTOMER DEPOSIT REFUND									
3209401 090	1	Invoice	3209401 CUSTOMER DEPOSIT REFUND	09/09/2024	09/30/2024	60.94	0	09/24	81-21350
3141019 091	1	Invoice	3141019 CUSTOMER DEPOSIT REFUND	09/12/2024	09/30/2024	1.69	0	09/24	81-21350
3182100 091	1	Invoice	3182100 CUSTOMER DEPOSIT REFUND	09/12/2024	09/30/2024	65.28	0	09/24	81-21350
24-006	1	Invoice	PARK CLEAN-UP DEPOSIT REFUND	09/21/2024	09/30/2024	100.00	0	09/24	11-38-248
6128100 092	1	Invoice	6128100 CUSTOMER DEPOSIT REFUND	09/25/2024	09/30/2024	110.09	0	09/24	81-21350
6128200 092	1	Invoice	6128200 CUSTOMER DEPOSIT REFUND	09/25/2024	09/30/2024	114.59	0	09/24	81-21350
6262100 092	1	Invoice	6262100 CUSTOMER DEPOSIT REFUND	09/25/2024	09/30/2024	154.83	0	09/24	81-21350
Total 5518 CUSTOMER DEPOSIT REFUND:						607.42			
5544 L & W RANCH									
5778	1	Invoice	Pivot Parts	08/20/2024	09/30/2024	535.00	0	09/24	82-41-273
Total 5544 L & W RANCH:						535.00			
5553 EXECUTECH UTAH, INC.									
32478	1	Invoice	OFFICE 365 G3 GCC (GOVERNMENT) 70% SPLIT	08/31/2024	09/30/2024	752.54	0	09/24	65-41-318
32478	2	Invoice	OFFICE 365 G3 GCC (GOVERNMENT) 30% SPLIT	08/31/2024	09/30/2024	322.51	0	09/24	11-41-316
32492	1	Invoice	IT MANAGEMENT SERVICES 70% SPLIT	09/01/2024	09/30/2024	2,793.00	0	09/24	65-41-318
32492	2	Invoice	IT MANGEMENT SERVICES ADMIN 30% SPLIT	09/01/2024	09/30/2024	1,197.00	0	09/24	11-41-316
Total 5553 EXECUTECH UTAH, INC.:						5,065.05			
5605 NGL SUPPLY CO. LTD									
NGL551927	1	Invoice	Propane tanker loads 2	09/12/2024	09/30/2024	25,579.20	0	09/24	84-41-432
Total 5605 NGL SUPPLY CO. LTD:						25,579.20			
5607 DOMINION ENERGY									
5948550000-	1	Invoice	Natural Gas Commodity	09/05/2024	09/30/2024	1,428.68	0	09/24	84-41-434
Total 5607 DOMINION ENERGY:						1,428.68			
5637 BASIC AMERICAN SUPPLY									
643196	1	Invoice	BUCKETS FOR WATER DEPARTMENT	08/29/2024	09/30/2024	10.28	0	09/24	81-41-273
644188	1	Invoice	PACKING FOR SENDING OUR GAS MONITOR FOR RECALIBRATION	09/04/2024	09/30/2024	9.87	0	09/24	81-41-273
647358	1	Invoice	BOLTS	09/18/2024	09/30/2024	15.56	0	09/24	82-41-285

Invoice	Seq	Type	Description	Invoice Date	Due Date	Total Cost	GL Activity	Period	GL Account
648294	1	Invoice	PARTS FOR WATER METER INSTALL	09/23/2024	09/30/2024	9.49	0	09/24	81-41-273
648514	1	Invoice	TOOLS FOR WELL #17	09/24/2024	09/24/2024	36.98	0	09/24	81-41-260
Total 5637 BASIC AMERICAN SUPPLY:						82.18			
5646 XPRESS BILL PAY									
INV-XPR015	1	Invoice	Bill Pay Transactions and Account Maintenance	08/31/2024	09/30/2024	714.75	0	09/24	65-41-318
Total 5646 XPRESS BILL PAY:						714.75			
5706 FERGUSON WATERWORKS #1600									
1026700-1	1	Invoice	Fire hydrant parts	09/11/2024	09/30/2024	99.09	0	09/24	81-41-273
Total 5706 FERGUSON WATERWORKS #1600:						99.09			
5736 Owen Equipment									
00117564	1	Invoice	VACK-TRUCK REAPAIR PARTS	09/17/2024	09/30/2024	1,607.29	0	09/24	82-41-274
Total 5736 Owen Equipment:						1,607.29			
5745 PUBLIC MANAGEMENT PARTNERS									
08-2024	1	Invoice	COURT MONITOR FEES	09/09/2024	09/30/2024	1,487.50	0	09/24	63-41-310
Total 5745 PUBLIC MANAGEMENT PARTNERS:						1,487.50			
5836 FISCHER ENTERPRISES									
101009	1	Invoice	MAXWELL PARK SHAREHOLDER LUNCHEON	09/12/2024	09/30/2024	375.90	0	09/24	11-48-272
Total 5836 FISCHER ENTERPRISES:						375.90			
5854 SUU WATERLAB									
WL-2860	1	Invoice	WATER TESTING	09/04/2024	09/30/2024	22.00	0	09/24	81-41-314
WL-2879	1	Invoice	WATER TESTING	09/04/2024	09/30/2024	132.00	0	09/24	81-41-314
WL-2886	1	Invoice	WATER TESTING	09/11/2024	09/30/2024	22.00	0	09/24	81-41-314
WL-2932	1	Invoice	WATER TESTING	09/20/2024	09/30/2024	154.00	0	09/24	81-41-314
Total 5854 SUU WATERLAB:						330.00			
5873 THE BANCORP BANK, N.A.									
656850	1	Invoice	ANNUAL LEASE RENTAL 2022 TOYOTA SIENNA VAN	08/30/2024	09/30/2024	3,040.00	0	09/24	11-41-743
656850	2	Invoice	ANNUAL LEASE RENTAL 2023 TOYOTA RAV4	08/30/2024	09/30/2024	2,940.25	0	09/24	11-41-743
656850	3	Invoice	ANNUAL LEASE RENTAL 2022 TOYOTA RAV4	08/30/2024	09/30/2024	6,337.96	0	09/24	11-41-743
656850	4	Invoice	ANNUAL LEASE RENTAL 2022 TOYOTA RAV4	08/30/2024	09/30/2024	6,337.96	0	09/24	41-41-790
Total 5873 THE BANCORP BANK, N.A.:						18,656.17			
5894 JERALD A POSTEMA									
1056-24	1	Invoice	UTILITIES DIRECTOR CONTRACT	08/31/2024	09/30/2024	5,000.00	0	09/24	65-41-310
1056-24	2	Invoice	FOOD AND TRAVEL REIMBURSEMENT	08/31/2024	09/30/2024	665.90	0	09/24	65-41-310
Total 5894 JERALD A POSTEMA:						5,665.90			

Invoice	Seq	Type	Description	Invoice Date	Due Date	Total Cost	GL Activity	Period	GL Account
5917 William R Cooke									
171302	1	Invoice	LOG STAIN ON INNOVATION CENTER	09/06/2024	09/30/2024	3,500.00	0	09/24	41-41-790
171303	1	Invoice	DRYWALL PATCH & PAINT @ INNOVATION CENTER	09/10/2024	09/30/2024	4,250.00	0	09/24	41-41-790
171306	1	Invoice	INTERIOR PAINT & SHEETROCK PATCH IN INNOVATION CENTER	09/18/2024	09/30/2024	3,550.00	0	09/24	41-41-790
171307	1	Invoice	REMOVE AND INSTALL 7 INTERIOR AND 2 EXTERIOR DOORS	09/18/2024	09/30/2024	2,850.00	0	09/24	41-41-790
171308	1	Invoice	PAINT UPSTAIRS CELING & WALLS, STAIN TRIM	09/18/2024	09/30/2024	4,850.00	0	09/24	41-41-790
Total 5917 William R Cooke:						19,000.00			
5921 LORI WEDEMEYER									
09112024	1	Invoice	TRAVEL REIMBURSEMENT - 50% split	09/11/2024	09/30/2024	347.06	0	09/24	11-41-312
09112024	2	Invoice	TRAVEL REIMBURSEMENT - 50% split	09/11/2024	09/30/2024	347.06	0	09/24	65-41-310
092425FINA	1	Invoice	HR CONSULTING 50% SPLIT - ADMIN	09/16/2024	09/30/2024	750.00	0	09/24	11-41-312
092425FINA	2	Invoice	HR CONSULTING SPLIT 50% - UTILITIES	09/16/2024	09/30/2024	750.00	0	09/24	65-41-310
9302024	1	Invoice	HR CONSULTING 50% SPLIT - ADMIN	09/16/2024	09/30/2024	750.00	0	09/24	11-41-312
9302024	2	Invoice	HR CONSULTING SPLIT 50% - UTILITIES	09/16/2024	09/30/2024	750.00	0	09/24	65-41-310
Total 5921 LORI WEDEMEYER:						3,694.12			
5928 TYLER BONZO									
082924	1	Invoice	PROSECUTION IN HILDALE JUSTICE COURT	08/29/2024	09/30/2024	1,300.00	0	09/24	11-42-310
092624	1	Invoice	PROSECUTION IN HILDALE JUSTICE COURT	09/26/2024	09/30/2024	1,300.00	0	09/24	11-42-310
Total 5928 TYLER BONZO:						2,600.00			
5930 HOLIDAY RESORT MANAGEMENT, PC									
09012024	1	Invoice	APARTMENT RENT	09/01/2024	09/30/2024	1,030.99	0	09/24	65-41-580
Total 5930 HOLIDAY RESORT MANAGEMENT, PC:						1,030.99			
5932 The Data Center, LLC									
67217	1	Invoice	FULL COLOR STATEMENTS & POSTAGE	09/17/2024	09/30/2024	879.30	0	09/24	65-41-144
Total 5932 The Data Center, LLC:						879.30			
5936 UPPER MESA ECONOMIC DEVELOPMENT GROUP									
09012024	1	Invoice	CONSULTING SERVICES	09/01/2024	09/30/2024	1,500.00	0	09/24	11-41-312
Total 5936 UPPER MESA ECONOMIC DEVELOPMENT GROUP:						1,500.00			
5939 PROSPECTION CONSULTING, LLC									
105	1	Invoice	MAXWELL PARK IMPROVEMENT PROJECT	09/01/2024	09/30/2024	4,000.00	0	09/24	11-48-410
Total 5939 PROSPECTION CONSULTING, LLC:						4,000.00			
5945 COURT REFUNDS									
241100011	1	Invoice	BAIL/BOND REFUND CASE # 241100011	09/17/2024	09/30/2024	300.00	0	09/24	11-42-552

Invoice	Seq	Type	Description	Invoice Date	Due Date	Total Cost	GL Activity	Period	GL Account
Total 5945 COURT REFUNDS:						300.00			
5950 LEGEND TECHNICAL SERVICES OF ARIZONA INC									
2413683	1	Invoice	New Source Sample Well 26	08/31/2024	09/30/2024	127.00	0	09/24	81-41-273
2413684	1	Invoice	New Source Sample Well 26	08/31/2024	09/30/2024	2,496.00	0	09/24	81-41-273
Total 5950 LEGEND TECHNICAL SERVICES OF ARIZONA INC:						2,623.00			
5956 SRT CONSULTING GROUP, LLC									
HILDALE CIT	1	Invoice	24/7 Support, Training, Therapy	08/07/2024	09/30/2024	7,300.00	0	09/24	11-44-811
HILDALE CIT	1	Invoice	24/7 Support, Training, Therapy	09/09/2024	09/30/2024	700.00	0	09/24	11-44-811
Total 5956 SRT CONSULTING GROUP, LLC:						8,000.00			
5965 KIRKTON MCCONKIE									
2124591	1	Invoice	UPPER MESA SPECIAL SERVICE DIST. LEGAL COUNCELING	08/28/2024	09/30/2024	20,000.16	0	09/24	11-41-319
Total 5965 KIRKTON MCCONKIE:						20,000.16			
5966 LEANNA COOKE									
171305	1	Invoice	CATERING SERVICES FOR BUISNESS MEETING 9/12/24	09/10/2024	09/30/2024	400.00	0	09/24	41-41-790
Total 5966 LEANNA COOKE:						400.00			
5967 Protection Engineering LLC									
42014	1	Invoice	PIPE WRAP FOR HIGH PRESSURE GAS LINE	09/05/2024	09/30/2024	254.62	0	09/24	84-41-273
Total 5967 Protection Engineering LLC:						254.62			
5968 D.A.T. MANAGEMENT INC									
437723	1	Invoice	POST-ACCIDENT DRUG TEST	08/05/2024	09/30/2024	79.00	0	09/24	84-41-315
Total 5968 D.A.T. MANAGEMENT INC:						79.00			
Grand Totals:						501,952.65			

Report GL Period Summary

GL Period	Amount
13/24	43,298.25
09/24	458,654.40
Grand Totals:	501,952.65

Vendor number hash:	749430
Vendor number hash - split:	1402022
Total number of invoices:	163
Total number of transactions:	317

Terms Description	Invoice Amount	Discount Amount	Net Invoice Amount
Net 15	208,802.73	.00	208,802.73
NET 30	85,064.89	.00	85,064.89
Open Terms	207,190.22	.00	207,190.22
NET 10TH	894.81	.00	894.81
Grand Totals:	501,952.65	.00	501,952.65

985 N. Box Elder St. Hildale, UT 84784
(435)212-4942

Eric Duthie - Hildale City Manager
320 Newel Ave.
Hildale, UT 84784

Date: 9/30/2024

Manager Duthie,

This department report represents work for the month of September at the HEAIC. It is intended as an update to be included in the monthly packet for the Mayor, City Council, and the public.

Sincerely,

Financials

Category	Jan.	Feb.	March	April	May	June	July	Aug.	Sept.
Water Service	$0	$0	$0	$0	$0	$3,710	$0	$0	$0
Road/Parking	$0	$0	$0	$0	$0	$0	$0	$0	$0
Stabilize Bank	$294	$56,330	$0	$0	$0	$18,338	$0	$0	$0
Building Ren.	$0	$36,050	$0	$0	$0	$0	$0	$0	$2,793
Makerspace	$0	$0	$0	$0	$0	$0	$0	$0	$0
Program Cost	$681	$717	$564	$150	$1,559	$1,137	$510	$510	$553
Salary	$6,879	$6,879	$6,902	$6,879	$6,755	$10,661	$3,899	$3,899	$10,678
Signs	$0	$0	$0	$0	$0	$0	$0	$0	$3,260
Total	$7,854	$99,976	$7,466	$7,029	$8,315	$33,846	$4,409	$4,409	$17,284

Engagement

Calendar

2024	Inquiries / Outreach	Initial One-On-One Meetings	Visits Per Inquiry	Group Participants	Graduated Companies	Social Follows	Date	Events
Goals	80	60	3	36	5	375	10-Oct	MCC Campus Expo
Jan	3	3	1	14	1	122		
Feb	6	5	1.33	0	0	144		
March	6	4	1.5	0	0	139		
April	9	6	1.4	8	1	158		
May	9	9	2.5	0	0	167	9-Nov	Zion's Veterinary Clinic - Free Shots Event
June	12	10	2.7	10	0	185		
July	10	9	2.6	0	0	193		
Aug	9	8	2.6	0	0	202		
Sept	16	12	2.5	19	0	245		
YTD	55	46	1.86	32	2	245		

Construction: Downstairs areas are all painted and work is being done to paint upstairs and doors will be replaced. Interior signs are being manufactured, a stakeholder meet is being planned to discuss the exterior signs, The emergency water project will move into the implementation phase this month.

Partner Meetings: MCC Workforce Development committee meeting, Utah Innovation Centers Meeting, BYU Pathway

Events: Held at the building in September were, the Adult Coalition, the Youth Coalition, and the UZONA Chamber Board

Activities: FFCRA Covid Funds for business self employed, federal tax credit training, working on building out a website and launched new branding, USDA grant worksop



Utilities Monthly Report
September 2024

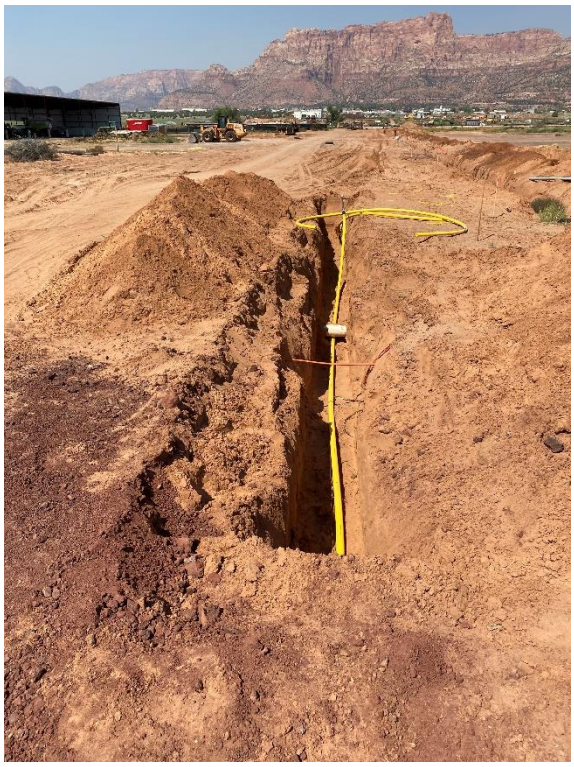
Gas Operations:

Natural Gas

The Utility Crew met with the Fire Department Staff to do a Joint Gas Emergency Response training. The training was successful in coordinated chain of command and practicing emergency procedures in a Simulated Live Environment (SLE) on a broken gas main line. This has improved inter-departmental communication, and we are looking forward to continuing training in the future.

Gas staff delivered and hooked up one (1) propane tank for customers. Staff installed 2,800 feet of two (2) inch gas main line that will serve the Sentinel Subdivision on West Mohave Avenue and Juniper Street.







Propane Service

Gas Staff delivered 4,958 gallons of propane to tank customers in August.

Sewer Operations:

The crew has been doing maintenance and replacing worn parts on the Vac Truck. This will enable the staff to continue sewer mainline cleaning.





Water Operations:

Staff replaced an old failing fire hydrant on 1145 North Canyon Street with a new one. Staff have been upgrading meter barrels and clearing the dirt that has been filled in around the water meters to make them easier to read. Staff replaced two (2) leaking water valves with new ones. This will decrease some water loss at the Water Treatment Plant.





Well 17

Staff placed weed resistent fabric and gravel in the well yard. Also, the crew installed a casing vent to allow air into the well column as the ground water fluctuates and are now working on the security fence around Well 17.





Hildale City
WELCOME HOME

435-874-2323
435-874-2603
www.hildalecity.com

Community Investment Board
c/o Candace Powers
140 East 300 South – First floor
Salt Lake City, Utah 84111

September 23, 2024

Subject: Emergency Application for CIB Funding Intent to Apply.

Dear Candace,

Hildale City is requesting an emergency application for CIB funding for critical public infrastructure. This application is for presentation to the CIB board on the October 3rd, 2024, Board meeting.

Project Name: Maxwell Canyon Public Utility and Access Improvements.

Requested Fund Total: $4,775,000
(Grant is requested, but open to discussion loan/grant combination)

Jones and DeMille Engineering, our contracted engineer and the City's authorized representative for this project, will prepare the application packet, including all necessary addenda, by October 1st, 2024.

Please consider this letter as Hildale City's Intent to Apply.

Representatives from Jones and DeMille will reach out to submit the formal application in the coming days.

Thank you for your consideration.

Sincerely,

Eric Duthie
Hildale City Manager

PERMANENT COMMUNITY IMPACT FUND

NEW APPLICATION

Revised September 2023

PERMANENT COMMUNITY IMPACT FUND
140 East 300 South ~ 1st Floor
SALT LAKE CITY, UTAH 84111
O: 435-660-1382

EMAIL COMPLETE APPLICATIONS TO:
CIB@UTAH.GOV

WORKFORCE SERVICES
HOUSING & COMMUNITY DEVELOPMENT

APPLICATION DEADLINES
JUNE 1; OCTOBER 1; FEBRUARY 1; (5:00 PM)

PERMANENT COMMUNITY IMPACT FUND BOARD APPLICATION

PART A. GENERAL INFORMATION *(PLEASE USE THE TAB KEY)*

PROJECT TITLE: **Maxwell Canyon Public Utility and Street Improvements**

PROJECT LOCATION: **Hildale City, Utah**

POPULATION: **1,127**

APPLICANT ATTENDED TUTORIAL: Y ☒ N ☐

APPLICATION PROVIDED TO SHPO: Y ☒ N ☐ N/A ☐

APPLICANT AGENCY:

NAME: **Hildale City**

FEDERAL TAX ID NUMBER: **86-0266404**

ADDRESS: **320 E. Newel Aenue, P.O. Box 940490**

CITY: **Hildale** COUNTY: **Washington** ZIP: **84784**

CONTACT NAME: **Eric Duthie**
Must be with the applicant agency and registered in webgrants

PHONE: **435-874-2323** EMAIL: **ericd@hildalecity.com**

CELL: **435-592-5346**

PRESIDING OFFICIAL // NAME: **Donia Jessop**
This person shall sign application

TITLE: **Mayor**

PHONE: **435-874-2323** EMAIL: **mayor@hildalecity.com**

CLERK / RECORDER // NAME: **Sirrene Barlow**

PHONE: **435-874-2323** EMAIL: **sirreneb@hildalecity.com**

APPLICANT SUPPORT:

ENGINEER / ARCHITECT // NAME: **Farah Stout**

COMPANY: **Jones & DeMille Engineering, Inc**

MAILING ADDRESS: **1664 S Dixie Dr Suite G102**

PHONE: **435-627-3594** EMAIL: **farah.s@campbelldesign.us**

CITY: **St. George** STATE: **UTAH** ZIP: **84770**

CELL: **435-669-3040**

BOND COUNSEL // NAME:

COMPANY: **Gilmore Bell**

MAILING ADDRESS: **15 West South Temple, Suite 1450**

PHONE: **801-364-5080** EMAIL:

CITY: **Salt Lake City** STATE: **UTAH** ZIP: **84101**

CELL:

FINANCIAL CONSULTANT // NAME:
(OPTIONAL)

COMPANY:

MAILING ADDRESS:

PHONE: EMAIL:

CITY: STATE: ZIP:

CELL:

PART B. PROPOSED FUNDING

Note: The CIB may limit its total participation in any given project to a maximum of $5,000,000.

TOTAL CIB FUNDS REQUESTED *One Lump Sum - Round to the nearest $1000*	APPLICANT'S GRANT/LOAN PACKAGE REQUEST
$3,079,000 **$ total request to CIB**	$3,079,000 **Grant $ amount** **Loan $ amount @** **% for** **Years**

SECURITY FOR LOAN	SOURCE/LESSEE
GENERAL OBLIGATION BOND	X
REVENUE BOND	X
BUILDING AUTHORITY LEASE REVENUE BOND	
CLASS B & C ROAD FUND REVENUE BOND	
MINERAL LEASE REVENUE	
OTHER (SPECIFY):	Utility Fund

TOTAL PROJECT FUNDING	SPECIFY	AMOUNT
APPLICANT CASH		
APPLICANT IN-KIND**		
OTHER LOCAL CASH		
OTHER LOCAL IN-KIND**		
FEDERAL GRANT		
FEDERAL LOAN		
STATE GRANT (DDW, DWQ, - NOT CIB)	State Appropriations: BEDL	$3,079,000
STATE LOAN (DDW, DWQ, - NOT CIB)		
TOTAL REQUESTED **CIB** FUNDS		$3,079,000
TOTAL PROJECT COST *MUST MATCH PROJECT TOTAL (PG. 3)*	*PLEASE NOTE THIS WILL AUTOMATICALLY TOTAL THE ABOVE NUMBERS. PLEASE DO NOT OVERIDE.*	$6,158,000

ADDITIONAL INFORMATION AND QUESTIONS

** In-Kind contributions must have a demonstrable value, such as real property.
All applicants must indicate how they propose to finance cost over-runs for the proposed project.
General Fund
Were other funding sources, (e.g., DDW, DWQ, USDA Rural Development) contacted to discuss financing this project? Y☒ N☐
Who? **Utah State Legislature**

Will the proposed facility be leased? Y☐ N☒ If yes, provide evidence that it will constitute a true lease. (Pass through public funding for private purpose is statutorily prohibited.)

Are there mineral revenue development impacts that affect *public infrastructure, public finance, federal land, employment and safety*? Describe: **No**
Clearly define the public purpose for the project and identify how the project alleviates impacts on *public infrastructure, public finance, federal land, employment and safety*. **The primary beneficiaries of the utility and infrastructure improvements are the citizens of Hildale City. Presently, Maxwell Canyon provides water to up to 20,000 people via the connection to Colorado City, as well as providing water for community visitors. Without the Maxwell Spring, Hildale City has limited ability to provide water that meets drinking water standards. The health and safety of the public water system will be secured by constructing new water mains, building a year-round accessible crossing of Maxwell Canyon, and stabilizing the water source crossing of the creek. Utility departments will be able to more easily access and inspect the source waterlines from the springs. Not only will these washouts be reduced in frequency and severity, but inspections can be more abundant to promote the health and safety of the City.**

What is the percentage of federal land in the county? **74%**
Who are the prime beneficiaries of this project? **Public**

PART C. PROJECT BUDGET

COST ESTIMATES

INDIVIDUAL OR FIRM RESPONSIBLE
Jones & DeMille Engineering

DATE OF ESTIMATE
09/25/2024

CONSTRUCTION BUDGET

ATTACH DETAILED BUDGET AS PART OF ATTACHMENT #1

CONSTRUCTION	$2,371,000
Amphitheater and Park Improvements	$1,447,000
Bridge/Culvert @ Maxwell Creek	$1,360,000
CONTINGENCY	$380,000
CONSTRUCTION SUBTOTAL *PLEASE NOTE THIS WILL AUTOMATICALLY TOTAL THE ABOVE NUMBERS. PLEASE DO NOT OVERIDE.*	**$5,558,000**
PRE-CONSTRUCTION ENGINEERING *Preliminary studies, layouts, cost estimates, design drawings, specification & contract documents*	$250,000
SPECIAL ENGINEERING SERVICES *Soil investigations, geotechnical studies, land surveys, environmental evaluations, permitting, water rights and other special investigations*	$40,000
CONSTRUCTION ENGINEERING SERVICES *Representation during construction, special inspections, materials testing and construction phase services*	$290,000
ENGINEERING SUBTOTAL *PLEASE NOTE THIS WILL AUTOMATICALLY TOTAL THE ABOVE NUMBERS. PLEASE DO NOT OVERIDE.*	**$580,000**
PLANNING AND STUDIES SUBTOTAL NEPA, EA, EIS, FEASIBILITY	
LAND/EASEMENTS/WATER RIGHT SUBTOTAL	
EQUIPMENT & FACILITIES SUBTOTAL	
ADMIN // LEGAL / BONDING ONLY	$20,000
ADMIN // FINANCIAL CONSULTANT	
ADMIN SUBTOTAL *PLEASE NOTE THIS WILL AUTOMATICALLY TOTAL THE ABOVE NUMBERS. PLEASE DO NOT OVERIDE.*	**$20,000**
PROJECT TOTAL - ***MUST*** *MATCH TOTAL PROJECT COST (PG.2)* = $0 (THIS SHOULD BE $0 IF PAGE 2=PAGE 3) *PLEASE NOTE THIS WILL AUTOMATICALLY TOTAL THE ABOVE NUMBERS. PLEASE DO NOT OVERIDE.*	$6,158,000

ANNUAL PLANNED BUDGET FOR COMPLETED PROJECT

ESTIMATED START DATE 03/2026

OPERATIONS & MAINTENANCE **100000**

REPLACEMENT FUND **200000**

PART D. APPLICANT AGENCY FINANCIAL INFORMATION

CURRENT YEAR 2023
ANNUAL BUDGET $13,217,482

GENERAL FUND BUDGET $4,151,025

PROPERTY TAX

YEAR (LAST 5 YRS)	TAX RATE	TAX COLLECTED
2022	**0.007265**	$145,953
2021	**0.007265**	$155,731
2020	**0.007265**	$164,758
2019	**0.007265**	$191,627
2018	**0.007265**	$230,412

CURRENT DEBT STRUCTURE

ASSESSED VALUATION **$93,710,302**

G.O. DEBT CAPACITY* **$7,496,824**

OUTSTANDING G.O. DEBT **$1,843,070**

REMAINING G.O. DEBT CAPACITY **$5,653,754**
(SUBTRACT OUTSTANDING DEBT FROM DEBT CAPACITY)

**G.O. DEBT LIMITS: COUNTIES 2% of ASSESSED VALUE*
CITIES, TOWNS SCHOOL DISTRICTS 4% OF ASSESSED VALUE
CITIES (1st & 2nd class) +4% for water, lights, sewers OF ASSESSED VALUE
CITIES (3rd class) & TOWNS +8% for water, lights, sewers OF ASSESSED VALUE

TOTAL OUTSTANDING DEBT **$1,843,070**

TOTAL CURRENT ANNUAL DEBT SERVICE **$252,930**

USER FEES *(IF APPLICABLE)*

PROVIDE USER FEE STRUCTURES FOR ALL RELATED PROJECTS.
230625

POPULATION.
1,127

COST OF PROJECT DIVIDED BY POPULATION = COST PER CAPITA.
$ 5,464

NUMBER OF USERS (OR ESTIMATE)
37500

Bonded Debt Summary

Bonded debt information must be submitted in the format shown below. The submission of bonded debt information in an alternative format will not be accepted, since it precludes easy reference to the actual debt structure of applicant agencies. Please attach additional pages in the same format if there are insufficient columns to list all bonded debt issues.

	BOND ISSUE #1	BOND ISSUE #2	BOND ISSUE #3	BOND ISSUE #4	BOND ISSUE #5	BOND ISSUE #6	BOND ISSUE #7
PURPOSE	**Sewer Revenue Refunding Bond, Series 2021**	**Sales Tax Revenue Bonds, Series 2015**	**Sales Tax Revenue Bones, Services 2018**				
$ ISSUED	$2,064,000	$948,455	**610600**				
INTEREST RATE	**2.85%**	**1.5%**	**2.5%**				
DATE ISSUED	**2021**	**2015**	**2018**				
DATE DUE	**June 25, 2035**	**Oct 1, 2025**	**Oct 1, 2038**				
BOND HOLDER							
ANNUAL DEBT SERVICE							
2024	**$144,000**	$79,605	**$29,325**				
2025	**$144,000**	$79,605	**$29,325**				
2026	**$144,000**		**$29,325**				
2027	**$144,000**		**$29,325**				
2028	**$144,000**		**$29,325**				
2029	**$144,000**		**$29,325**				
2030	**$144,000**		$29,325				
2031	**$144,000**		**$29,325**				
2032	**$144,000**		**$29,325**				
2033	**$144,000**		**$29,325**				
2034	**$144,000**		**$29,325**				
2035	**$144,000**		**$29,325**				
2036			**$29,325**				
2037			**$29,325**				
2038			**$29,325**				
2039							
2040							
2041							
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2051							
2052							
2053							
2054							

PART E. PRE-SUBMISSION ATTACHMENT CHECKLIST

Note: Please refer to CIB PROGRAM SUMMARY (jobs.utah.gov/housing/cib/index.html). ***Incomplete applications will be held pending completion of all requirements.***

☒ REGISTRATION **(*one time only)**

To be eligible for funding, the applicant must be registered in **WebGrants 3** (https:/webgrants.utah.gov/home.do). The applicant will receive an email with their login ID and password. If applicant has submitted an application previously, they should already have a login and password. DO NOT REGISTER AGAIN. Contact Heather Poulsen 435-660-1382.

☒ PROJECT DESCRIPTION

WHO - the applicant agency including the problem, situation, condition or need to be addressed by the proposed project and the number of persons, land area, governmental facilities, services or operations impacted by the problem.

SCOPE OF WORK- a description of the proposed project including size, location, development timetable, etc. Include explanation of projected benefits to public infrastructure and alternatives considered and include a detailed construction budget estimate. Include 8½ X 11 maps, floor plans, site plans, prepared estimates, etc.

WHY – has the applicant investigated other sources of funding for this project and an explanation of why the applicant agency requires financial assistance from CIB? Specify.

☒ CAPITAL IMPROVEMENT LIST

The 'Project' must be on the current consolidated county Capital Improvement List of the Housing & Community Development Division. CIB WILL NOT consider projects not identified on the current list, except in the case of a bona fide public safety or health emergency, or other compelling reason.

☒ WATER & SEWER APPLICATIONS

ALL WATER AND SEWER APPLICATIONS REQUIRE A DEPARTMENT OF ENVIRONMENTAL QUALITY REVIEW

Utah Department of Environmental Quality (DEQ) staff act as technical advisors to the CIB on drinking water and waste water projects. Applicants for proposed drinking water and waste water funding MUST COMPLETE AND SUBMIT the Drinking Water & Waste Water Project Supplement to DEQ with the CIB application. DEQ Supplemental form is located on CIB website: https://jobs.utah.gov/housing/community/cib/index.html

☒ STREET AND ROAD APPLICATIONS

Requires a completed street and road addendum, located on: jobs.utah.gov/housing/community/cib/documents/streetsandroadsaddendum.doc

☐ PLANNING APPLICATIONS

Small Planning grant applications (under $50,000) are processed separately from other CIB funding. For more information on planning requirements: https://jobs.utah.gov/housing/community/cib/index.html

☒ CONSTRUCTION APPLICATIONS // STATE HISTORIC PRESERVATION OFFICE (SHPO) REVIEW

Applications which include building, altering or disturbing properties fifty (50) years of age or older, or which may include new site excavation to include road realignments shall be submitted to SHPO and include photographs, map and address of the proposed project for review and comment by SHPO.

☒ ASSOCIATION OF GOVERNMENTS NOTIFICATION

Provide a copy of current application to the applicable AOG two (2) weeks prior to submission.

☒ AFFORDABLE HOUSING PLAN

Attach a brief summary (and date of adoption if applicable) of the applicant's efforts to comply with the requirements of Section 10-9a-403 UCA (municipalities) and Section 17-27a-403 UCA (counties). ***DO NOT*** *SUBMIT THE ENTIRE HOUSING PLAN.*

☒ PUBLIC NOTICE AND PARTICIPATION

The CIB requires a vigorous public participation effort. Applicants shall hold AT LEAST one formal public hearing to solicit comments concerning the size, scope, nature of any funding request PRIOR to its submission to the board. The minutes must reflect a discussion of all financing scenarios including the possibility of loan funding. Complete and detailed information regarding the project scope and it's financing, including expected financial impact, potential repayment terms, potential costs to the public as user fees, special assessments, or property taxes shall be discussed. A copy of the public notice for any public hearings and the official transcript / minutes from the hearing must be attached. (*NOTE: The board may require additional public hearings if it determines the applicant did not adequately disclose the impact to the public, or if it offers a substantially different financial package than from what was originally proposed*.)

☒ CURRENT AUDITED FINANCIAL REPORT

Provide a copy of most recent audited financial report.

PRESIDING OFFICIAL SIGNATURE

I, **Donia Jessop** (TYPED NAME), the **Mayor** (TYPED TITLE) of **Hildale City** (TYPED ORGANIZATION)

do hereby certify the information presented in this application is accurate and correct to the best of my knowledge and this application has been authorized by the applicant agency. Furthermore, I certify that this project will comply with all applicable laws as outlined in R990-8-3 (M) prohibiting discrimination on the basis of race, religion, color, or national origin; sex, age, and disability. This project, when complete, will comply with the Americans with Disabilities Act (ADA).

Donia Jessop

ORIGINAL SIGNATURE

Oct 01 2024

DATE

Attachment 1: Project Description, Maps, Estimates

Hildale City - Maxwell Canyon Public Utility and Access Improvements

Maxwell Park History

Nestled within a box county of towering sandstone cliffs, Maxwell Park stands a crown jewel to the Hildale City community. William Maxwell and his sons settled in the Short Creek area around 1900, leaving a lasting mark on the region. His friend, Jacob Lauritzen, named many landmarks, including Maxwell Park, a secluded flat area near the convergence of two slot canyons, Jan's Canyon and Maxwell Canyon. Maxwell Park became a popular spot for community picnics and celebrations.

In 1948, Jacob Lauritzen's son-in-law, Les Clark, built a flagstone cottage east of Maxwell Park. Clark, known for his work on Mickey and Minnie Mouse for Walt Disney, often hosted Jonreed Lauritzen, a distinguished author. The old flagstone cottage still stands on the privately owned Tumuru Ranch.

Hildale City leased the land from the Bureau of Land Management (BLM) and developed Maxwell Park through the 1970s and 1990s. Fundraisers and grants helped build picnic sites, a restroom facility, a baseball field, a basketball court, a sandbox playground, park entrance structures, and a maintenance building.

Around 2000, the City shifted focus away from park development, and the lease with BLM lapsed, leaving the park in maintenance mode. In 2014-15, Hildale City began updating its general plan, revisiting the needs of Maxwell Park, which led to the current planning review. The current development plan was finalized in 2016.

Maxwell Park Project

In 2023, advisors to the Governor's Office of Economic Opportunity toured Hildale City with Mayor Donia Jessop and staff to discuss growth challenges. They identified the need for a revenue-generating facility to address growth and capital facility depreciation. The City prioritized projects promoting capital growth, with Maxwell Park as a prime candidate for enhancement.

Before the February 2024 appropriations meetings, Mayor Jessop met with Representative Burgess Owens to discuss state funding. A planned 1-hour site visit turned into an all-day tour of Maxwell Park. The idea of an open-air amphitheater emerged, and Representative Owens sponsored the appropriations request in the next funding cycle.

In February, Utah Business, Economic Development and Labor Committee (BEDL) granted Hildale City approximately $3 million in funds to commence the open-air amphitheater, with 3 primary directives:

- Secure the safety of the public drinking water sources located in the canyon and improve all utilities.
- Ensure the safety of the roads and drainage crossings that serve as ingress and egress to the proposed venue.

- Establish an amphitheater from which revenue may be generated (in portion) to serve the growing needs of the town's capital facilities.

Infrastructure

Recognizing the infrastructure demands the amphitheater will require and the critical role they play for the whole of Hildale City, BEDL prioritized the safety of not only drinking water, but all utilities in Maxwell Canyon to benefit the health and safety of the public.

Hildale City's most critical water sources are located in Jans and Maxwell Canyons and are routed through the park. The pipeline consists of dilapidated galvanized metal pipes, patched with PVC and plastic tubing, indicating frequent repairs. Maxwell Canyon experiences torrential runoff with devastating results, including historically the loss of life. While Canyon Street has been improved downstream, utilities near the Maxwell Canyon drainage area are frequently exposed and washed out. Providing a bridge or culvert ensures year-round access to both waterlines and water sources. Bank armoring will be needed to protect the structure, roads, and utility crossings. The armored crossing will also provide safe parking and staging for the BLM trails located in Maxwell and Jans Canyons and will eventually be incorporated into the amphitheater venue.

Additional utilities that are necessary for the function of the amphitheater will need to be extended. Sewer for restrooms, fiber for site security, with natural gas and 3-phase power for function of the amphitheater will be extended and now protected via the bank armoring of Maxwell Creek.

Timeline and Special Consideration

This project will be developed over the course of several years and will require the procurement of several funding sources. Full build-out of the amphitheater and park improvements will require an estimated $20 million. The funding will follow the general sequence of development.

Table 1: Funding and Construction Timeline

Source	Funds	Status	Purpose	Timeline
BEDL	$3.079 M	Acquired	Engineering & Park Improv.	July 2024 – Feb. 2025
CIB	$3.079 M	Submitted	Utility Infrastructure	Oct. 2024 – July 2025
UORG	$750,000	Proposed	City Park Improvements	Mar. 2025 – Nov. 2025
BEDL	$4.321 M	Committed	Amphitheater	Nov. 2025 – Nov. 2026
CIB	$4.321 M	Proposed	Maxwell Canyon Parkway	Nov. 2025 – July 2026
LWCF	$2.5 M	Proposed	Playgrounds, Courts	Nov. 2025 – Nov. 2026
EDA	$3.0 M	Proposed	Amenities and Parking	Nov. 2025 – Nov. 2026
Self	$100,000	Committed	Disc Golf	July 2026

The opportunity provided by the initial appropriation of $3.079 million is significant and will not be wasted. Special consideration is requested because of the opportunistic timeline and critical nature of protecting Hildale's essential utilities. By engaging CIB and other funding sources, the critical infrastructure can be constructed to secure the health and safety of the public and future venue attendees. When the majority of the amphitheater construction is finished, the City will

submit a second CIB request assist with the reconstruction of the road. This is estimated to be $4.2-million in the Fall/Winter of 2025 and will be matched with additional BEDL Funds.

Benefit & Impact

The primary beneficiaries of the utility and infrastructure improvements are the citizens of Hildale City. The health and safety of the public water system will be secured by constructing new water mains, building a year-round accessible crossing of Maxwell Canyon, and stabilizing the water source crossing of the creek. Utility departments will be able to more easily access and inspect the source waterlines from the springs. Not only will these washouts be reduced in frequency and severity, but inspections can be more abundant to promote the health and safety of the City.

Secondary beneficiaries are all those who use and frequent the park, both locals and tourists alike. All will equally enjoy the expanded facilities for restrooms, BLM trails, and publicly available drinking water.

The beneficiaries of the overall Maxwell Park project (of which the infrastructure is a critical portion) are the citizens and the City. The City will benefit by constructing a revenue stream that has been nonexistent in the City's history. The park will become a destination for tourists, and a venue for regular national-touring performances, many of whom already have reached out to the City to express the need and support. This will in turn be used to address aging infrastructure throughout the City and improve the quality of life for all.

Request for CIB Funding

Hildale City is requesting $3,079,000 in grant funding to address infrastructure needs that have been identified in the overall Maxwell Park project. These funds will go to the construction of:

- Maxwell Creek crossing and substantial bank armoring to protect water source pipelines and other critical infrastructure.
- Drinking water line replacement and sanitary sewer line extensions to secure the health and safety of the public and serve the much-needed future amphitheater.
- Extensions of fiber, power, and natural gas utilities that will directly benefit the future amphitheater.

The city's matching funds of $3,079,000 will go to design and engineering, infrastructure construction contingency, and will be leveraged for additional funding sources of the amphitheater. The project cost for this stage is $6,158,000.

Table 2: Stage 1 CIB Funding Distribution

Funding Source	Funds	Items
Hildale City	$3.079 M	Dry Utilities (Natural Gas, Fiber, Power) Construction Contingency Engineering and Administration Construction Management
CIB	$3.079 M	Water and Sewer Utilities Maxwell Creek Crossing Bank Armoring

Photographs



Figure 1. Maxwell Park entrance. El Cap Mountain and BLM trail in the background.

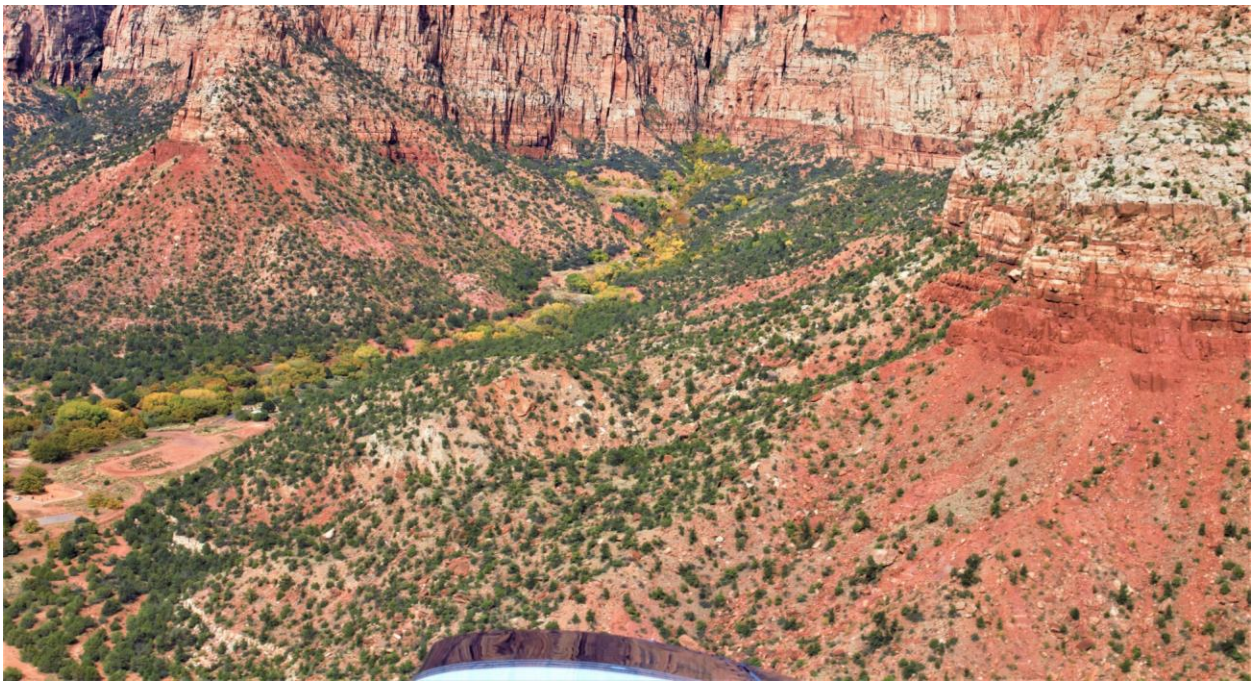


Figure 2: Jans Canyon spring (left), Maxwell Canyon Spring (center). And Maxwell Park (bottom-left).



Figure 3: Maxwell Park restroom facilities and public drinking water hydrants.



Figure 4: Maxwell Creek culvert crossing.



Figure 5: Maxwell Creek erosion from runoff. Waterline source crossing located at the foot of the piled rocks.



Figure 6: Exposed spring lines from erosion.



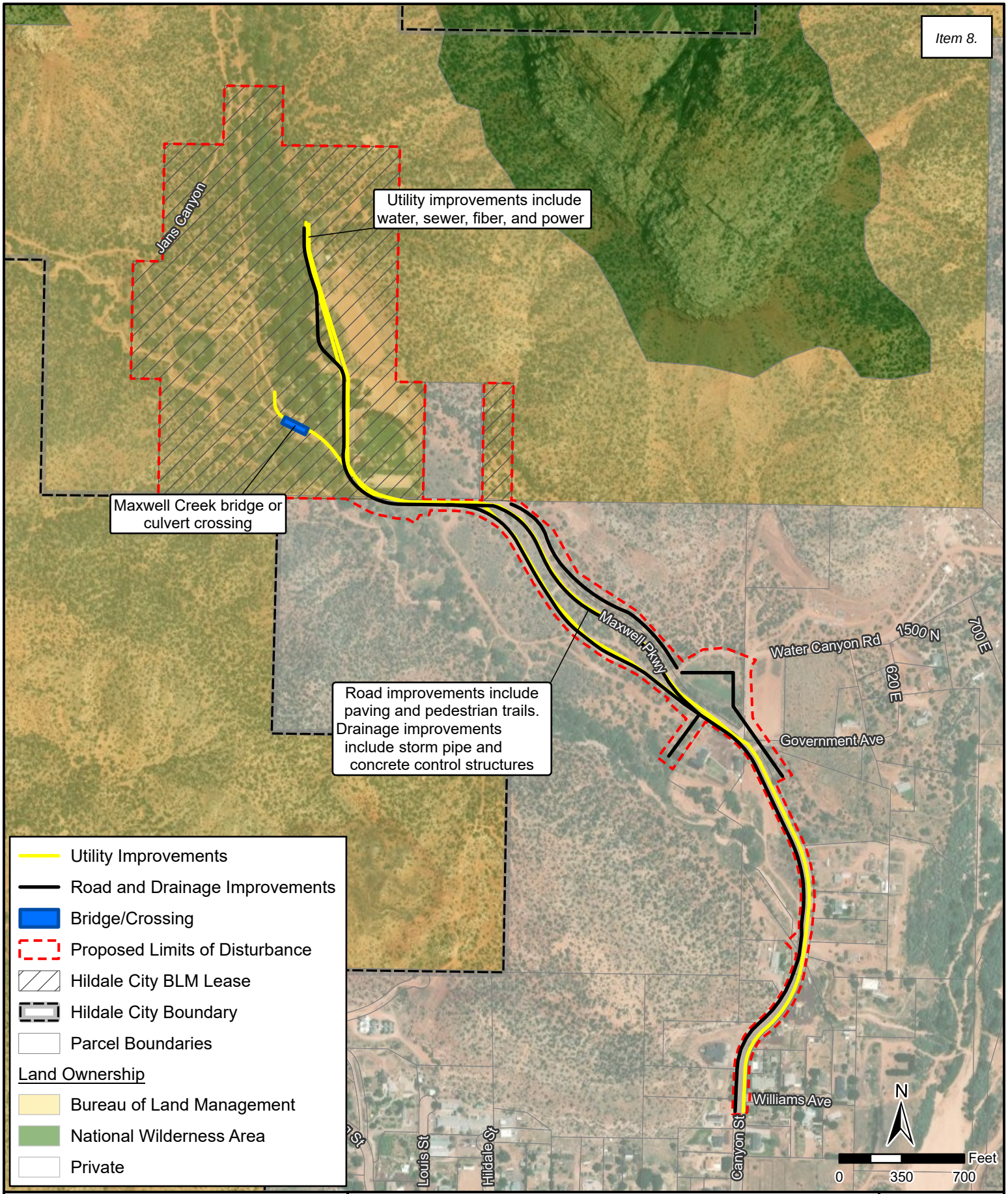
Figure 7: Exposed spring line from erosion.



Figure 8. Waterline source pipeline located adjacent to washed out road.



Figure 9: Location of proposed amphitheater.



Jones & DeMille Engineering

Hildale City

Maxwell Park Renovation and Improvements
Project Overview Map

Map Name: H:\JD\Proj\2404-011\GIS\Projects\2404-011_Apps\2404-011_Apps.aprx - CIB Overview Map

Project Number: 2404-011 | Drawn by: ALP, TAS 09-24 | Last Edit: 09/27/2024

Washington County, Utah

Scale: 1" = 700'

Hildale City
Maxwell Canyon Public Utility and Access Improvements
September 25, 2024
By: Kendrick Thomas, PE & Riley Vane, PE

Jones & DeMille Engineering
www.jonesanddemille.com

PRELIMINARY OPINION OF PROBABLE COST

	ITEM	QUANTITY	UNIT	UNIT PRICE	COST
A.2	**UTILTY CONSTRUCTION - POWER, FIBER, GAS**				
A.2-1	2" Natural Gas Distribution Line	7,220	L.F.	$ 25.00	$ 181,000.00
A.2-2	Buried Powerline	7,220	L.F.	$ 41.00	$ 297,000.00
A.2-3	Relocate Power Poles and Powerlines	1	L.S.	$ 20,000.00	$ 20,000.00
A.2-4	Buried Fiber Optic Line (Shared Trench)	7,220	L.F.	$ 15.00	$ 109,000.00
A.2-5	Construction Staking	1	L.S.	$ 45,000.00	$ 45,000.00
A.2	**CONTINGENCY AND AMPHITHEATER EXPENSES**				
A.2-1	Total Construction Contingency (10%)	1	LUMP	$ 380,000.00	$ 380,000.00
A.2-2	Amphitheater and Park Improvements	1	L.S.	$ 1,446,013.71	$ 1,447,000.00
A.3	**MISCELLANEOUS EXPENSES**				
A.3-1	Engineering, Survey and Design	1	LUMP	$ 250,000.00	$ 250,000.00
A.3-2	Administration (Legal Fees,Financial)	1	LUMP	$ 20,000.00	$ 20,000.00
A.3-3	Geotechnical Report	1	LUMP	$ 40,000.00	$ 40,000.00
A.3-4	Construction Administration, MaterialsTesting, Special Insp.	1	LUMP	$ 290,000.00	$ 290,000.00
				HIDALE CITY - SUBTOTAL	**$ 3,079,000.00**

	ITEM	QUANTITY	UNIT	UNIT PRICE	COST
B.1	**UTILITY CONSTRUCTION - WATER AND SEWER**				
B.1-1	Mobilization	1	L.S.	$ 300,000.00	$ 300,000.00
B.1-2	Traffic Control	1	L.S.	$ 15,000.00	$ 15,000.00
B.1-3	Exploratory Excavation	1	L.S.	$ 15,000.00	$ 15,000.00
B.1-4	Road Demolition (Waterline) and Temp. Chip Seal	45,750	S.F.	$ 0.75	$ 35,000.00
B.1-5	8" C900 PVC Pipe (Waterline)	5,260	L.F.	$ 80.00	$ 421,000.00
B.1-6	12" C900 PVC Pipe (Waterline)	1,960	L.F.	$ 95.00	$ 187,000.00
B.1-7	Waterline Valves, Hydrants, Appurtenances, Testing	1	L.S.	$ 195,000.00	$ 195,000.00
B.1-8	8" SDR35 PVC Pipe (Sewer Line)	4,380	L.F.	$ 100.00	$ 438,000.00
B.1-9	60" Concrete Manhole	13	Each	$ 7,500.00	$ 98,000.00
B.1-10	Connect to Existing Manhole	2	Each	$ 1,000.00	$ 2,000.00
B.1-11	4" Sanitary Service Lateral	10	Each	$ 1,000.00	$ 10,000.00
B.1-12	Sewer Line Testing	1	L.S.	$ 2,500.00	$ 3,000.00
B.2	**BRIDGE/CULVERT - MAXWELL CREEK**				
B.2-1	Excavation	3,000	C.Y.	$ 10.00	$ 30,000.00
B.2-2	Box Culvert/Bridge Structure (80'x40')	1	L.S.	$ 620,000.00	$ 620,000.00
B.2-3	Guard Rail	100	L.F.	$ 100.00	$ 10,000.00
B.2-4	Illumination	4	Each	$ 2,500.00	$ 10,000.00
B.2-5	12" Rip Rap (Bank Armoring)	4,600	Ton	$ 150.00	$ 690,000.00
				CIB - SUBTOTAL	**$ 3,079,000.00**
				TOTAL PROBABLE PROJECT COST	**$ 6,158,000.00**

In providing estimates of probable construction cost, the Client understands that the Consultant has no control over the cost or availability of labor, equipment or materials, or over market conditions or the Contractor's method of pricing, and that the Consultant's estimates of probable construction costs are made on the basis of the Consultant's professional judgment and experience. The Consultant makes no warranty, express or implied, that the bids or the negotiated cost of the Work will not vary from the Consultant's estimate of probable construction cost.

Attachment 2: Letters of Support

SENATOR
DERRIN R. OWENS
TWENTY-SEVENTH DISTRICT

PO BOX 127
FOUNTAIN GREEN, UT 84632
(M) 435-851-1284
dowens@le.utah.gov

UTAH STATE SENATE
350 NORTH STATE STREET • SUITE 320 • SALT LAKE CITY, UTAH 84114
801-538-1035 • senate.utah.gov

September 23, 2024

Permanent Community Impact Fund Board
140 East 300 South, 1st floor
Salt Lake City, Utah 84111

RE: Support for the Hildale Community Improvements

Dear CIB Board Members:

It is my pleasure to express my full support of the efforts of Mayor Jessop and the Hildale City leadership team to improve the lives of residents and visitors alike. Under Mayor Jessop and the City Council, Hildale City is welcoming guests to share the scenic wonder and beauty of Maxwell Park. I applaud and fully endorse this great work.

The proposed improvements to the drinking water, wastewater, and roadway facilities in Maxwell Canyon are critical to sustain and improve the quality of life for those living in and visiting that part of the city. The upcoming improvements to this important recreational area will provide individuals and families with a special place to enjoy nature and to continue the societal progress that has been made over the past several years in the city.

Please reach out to me with any questions about my support for the tremendous progress that is being made in the wonderful community of Hildale.

Sincerely,

Derrin R. Owens
Utah Senate District 27

HOUSE OF REPRESENTATIVES
STATE OF UTAH

REPRESENTATIVE
JOSEPH ELISON
DISTRICT 72
WASHINGTON COUNTY

PO BOX 8
TOQUERVILLE, UTAH 84774
(801) 657-1006
email: jelison@le.utah.gov

September 25, 2024

Permanent Community Impact Fund Board
140 East 300 South, 1st floor
Salt Lake City, Utah 84111

RE: Support for the Hildale Community Improvements

Dear CIB Board Members:

It is my pleasure to express my full support of the efforts of Mayor Jessop and the Hildale City leadership team to improve the lives of residents and visitors alike.

The proposed improvements to the drinking water, wastewater, and roadway facilities in Maxwell Canyon are critical to sustaining and improving the quality of life for those living in and visiting that part of the city. The upcoming improvements to this important recreational area will provide individuals and families with a special place to enjoy nature and to continue the societal progress made over the past several years in the city.

Please contact me with any questions about my support for the tremendous progress being made in the wonderful community of Hildale.

Sincerely,

Joseph Elison

Representative Joseph Elison
District #72

SENATOR
DON L. IPSON

TWENTY-NINTH DISTRICT

UTAH STATE SENATE

350 NORTH STATE STREET • SUITE 320 • SALT LAKE CITY, UTAH 84114
801-538-1035 • senate.utah.gov

539 DIAGONAL STREET
ST. GEORGE, UT 84770
435-674-6301
435-673-8216
(C) 435-817-5281
dipson@le.utah.gov

September 25, 2024

Permanent Community Impact Fund Board
140 East 300 South, 1st floor
Salt Lake City, Utah 84111

RE: Support for the Hildale Community Improvements

Dear CIB Board Members:

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The proposed improvements to the drinking water, wastewater, and roadway facilities in Maxwell Canyon are critical to sustain and improve the quality of life for those who live in and visit this part of the city. The upcoming improvements to this important recreational area will provide individuals and families with a special place to enjoy nature and to continue the societal progress that has been made over the past several years in the city.

Please reach out to me with any questions about my support for the tremendous progress that is being made in the wonderful community of Hildale.

Sincerely,

Don Ipson
Utah State Senator, District 29

SENATOR
EVAN J. VICKERS

TWENTY-EIGHTH DISTRICT

UTAH STATE SENATE

350 NORTH STATE STREET • SUITE 320 • SALT LAKE CITY, UTAH 84114
801-538-1035 • senate.utah.gov

2166 N. COBBLE CREEK DR.
CEDAR CITY, UT 84721
(H) 435-586-4399
(W) 435-586-9651
(C) 435-817-5565
(F) 435-586-3473
evickers@le.utah.gov

September 25, 2024

Permanent Community Impact Fund Board
140 East 300 South, 1st floor
Salt Lake City, Utah 84111

RE: Support for the Hildale Community Improvements

Dear CIB Board Members:

I am pleased to fully support Mayor Jessop and the Hildale City leadership team in their efforts to improve the lives of residents and visitors alike.

The proposed improvements to the drinking water, wastewater, and roadway facilities in Maxwell Canyon are critical to sustain and improve the quality of life for those who live in and visit this part of the city. The upcoming improvements to this important recreational area will provide individuals and families with a special place to enjoy nature and to continue the societal progress that has been made over the past several years in the city.

Please reach out to me with any questions about my support for the tremendous progress that is being made in the wonderful community of Hildale.

Sincerely,

Evan J Vickers

Evan Vickers
Utah State Senator, District 28

Attachment 3: Consolidated One Year Application List

This is a Special Consideration Request, as such the project will not be found on the Consolidated One Year Application list.

Attachment 4: Water & Sewer Addendum

PERMANENT COMMUNITY IMPACT FUND BOARD
Supplemental Form for Drinking Water and Wastewater projects

The PCIFB and the Utah Department of Environmental Quality (DEQ) have entered into an agreement by which DEQ staff act as technical advisors to the PCIFB on drinking water and wastewater projects. All applicants for proposed drinking water and wastewater projects must provide sufficient technical information to DEQ to permit detailed technical review of the project. The PCIFB will not act on any drinking water or wastewater project applications unless DEQ completes said review and supports the project. If you are applying for a water or sewer project, you must complete this supplemental form.

Applicants for drinking water projects need only submit information on their water system.
Applicants for wastewater projects need only submit information on their sewer system.
All applicants must complete the "Water Management & Conservation Plan" (pages 5-12)

APPLICANT NAME: Maxwell Canyon Public Utility and Street Improvements

Public Drinking Water System - #27006

a. Current Number of connections

	DRINKING WATER	SEWER
Residential connections	1,033	1,003
Commercial Effective Residential connections	156	152
Other	125	115
TOTAL	1,314	1,270

b. Estimated Number of Connections in 20 years

Residential connections	6,974	1,119
Commercial Effective Residential connections	1,059	182
Other	796	137
TOTAL	8,829	1,518

c. Rate Schedule Used in Customer Billings

(Use space below to describe, in detail, your water and sewer rate structures. Include information on base rates and overage charges. If necessary, distinguish between residential and commercial rates).

Attach rate charts

TABLE 1

WATER IMPACT FEES

PER SIZE OF METER

Meter Size		Colorado City Impact Fee		Hildale City Impact Fee
5/8" & 3/4"		$ 11,807.00		$ 12,580.00
1"		$ 20,990.22		$ 22,364.44
1 1/2"		$ 47,228.00		$ 50,320.00
2"		$ 83,960.89		$ 89,457.78
3"		$ 188,912.00		$ 201,280.00
4"		$ 335,843.56		$ 357,831.11
6"		$ 755,648.00		$ 805,120.00

New Rates – Alternative 3.3

Customer Class	Rate Structure	Base Rate	Usage Rates
¾" Meter	Tiered Block	$38.50	0 – 15,000 - $1.50/1,000 15,001-30,000 -$1.85/1,000 30,001-50,000 - $2.00/1,000 50,001+ - $2.75/1,000
1" Meter	Tiered Block	$64.00	0 – 20,000 - $1.50/1,000 10,001-45,000 - $2.00/1,000 45,001-100,000 - $2.75/1,000 100,001+ - $3.50/1,000
1.5" Meter	Tiered Block	$128.50	0 – 35,000 - $1.50/1,000 35,001-55,000 - $2.00/1,000 55,001-125,000 - $2.75/1,000 125,001+ - $3.50/1,000
2" Meter	Tiered Block	$205.50	0 – 55,000 - $2.50/1,000 55,001-90,000 - $2.80/1,000 90,001-200,000 -$3.50/1,000 200,001+ - $5.50/1,000
Hydrant Meter	Tiered Block	$150.00+$200.00 Deposit	Any amount - $10.00/1,000

d.	**Residential connection**		$/ ERC		$/ERC
e.	**Impact Fees – per connection**	$11,807.00	$/ ERC	$3,000	$/ERC
f.	**System Income**				
	Typical Income to system from customer billings	870,110	$/yr	1,036,712	$/yr
	Typical Income to system from taxes	46,655	$/yr	66,956	$/yr
	Typical Income to system from connection fees	45,320	$/yr	45,320	$/yr
	Typical Income to system from impact fees	0	$/yr	782,425	$/yr

g. System Expenses

If available, please attach sheets showing the budgets of your drinking water and sewer systems. Alternately, you may complete the following.

	DRINKING WATER	SEWER
Annual Principal and Interest Payments on Debt	12,748	148,326
Personnel	226.288	301,717
Power (electricity, gasoline, etc.)	147,990	66,718
Purchase of Water	0	0
Maintenance, Supplies	223,290	35,780
Treatment	25,570	211,353
Other ( )		
Other ( )		
Other ( ) TOTAL		

h. Information on Secondary Irrigation Systems

Please provide this information if you are applying for a drinking water project. This information is needed to compute the total cost of water for your customers.

Does your service area include a secondary water system, either ditch or piped?

Yes (No)

If so, what percentage of your customers are on the secondary system?

Piped System _____ %

Ditch System _____ %

For each customer, what is the typical yearly expense for secondary irrigation service?

Piped System _____ $/yr

Ditch System _____ $/yr

i. Transfers To or From Other Accounts

Do you transfer funds **from** other accounts to balance either your water or your sewer budgets?

(Yes) No

If so, please describe below:

Enterprise funds Water, Sewer, and Gas are transferred to Joint Utility Fund Expenses as a percentage.

Do you transfer funds **to** other accounts from either your water or sewer budgets?

(Yes) No

If so, please describe below:

For Capital Improvement Projects

j. Depreciation

Please describe how your water or sewer system budget treats depreciation.

k. Please answer the following (drinking water projects only)

Does your water system have a master plan to guide growth in the next 20 years?
Yes No
If not, will you commit to create one? Yes No

Does your water system have an established replacement fund?
Yes No
If not, will you commit to create one? Yes No

Does your water system have an established backflow prevention program?
Yes No
If not, will you commit to create one? Yes No

Does your water system have a tiered rate structure to encourage water conservation?
Yes No
If not, will you commit to create one? Yes No

Does your system have a certified operator?
Yes No
If not, will you commit to obtain one? Yes No

Does your system have an emergency response plan?
Yes No
If not, will you commit to create one? Yes No

l. Please answer the following (sewer projects only)

Does your sewer system have a master plan to guide growth in the next 20 years?
Yes No
If not, will you commit to create one? Yes No

Does your sewer system have an established replacement fund?
Yes No
If not, will you commit to create one? Yes No

Does your sewer system have an inverted rate structure to minimize flows?
Yes No
If not, will you commit to create one? Yes No

Does your sewer system have a certified operator?
Yes No

If not, will you commit to obtain one? Yes No

Does your sewer system have an emergency response plan?
Yes No
If not, will you commit to create one? Yes No

m. Water Management and Conservation Plan

Attached to this supplement is a Water Management and Conservation Plan form. This must be completed. The Certification of Adoption (pg. 13) need not be signed at this time. However, if your application is successful, this must be signed before funds will be released.

n. Agency Contacts

DEQ contacts for review of PCIFB applications are:

Drinking Water Applications	Wastewater Applications
Michael Grange Division of Drinking Water 195 North 1950 West Salt Lake City, Utah 84116 (801) 536-0069	Skyler Davies Division of Water Quality 195 North 1950 West Salt Lake City, Utah 84116 (801) 536-4359

WATER MANAGEMENT & CONSERVATION PLAN

(Please read the reference at the end of the document for more information on each section.)

Name of Water Utility/Company

Hildale/Colorado City Utility Department

A. Background Information

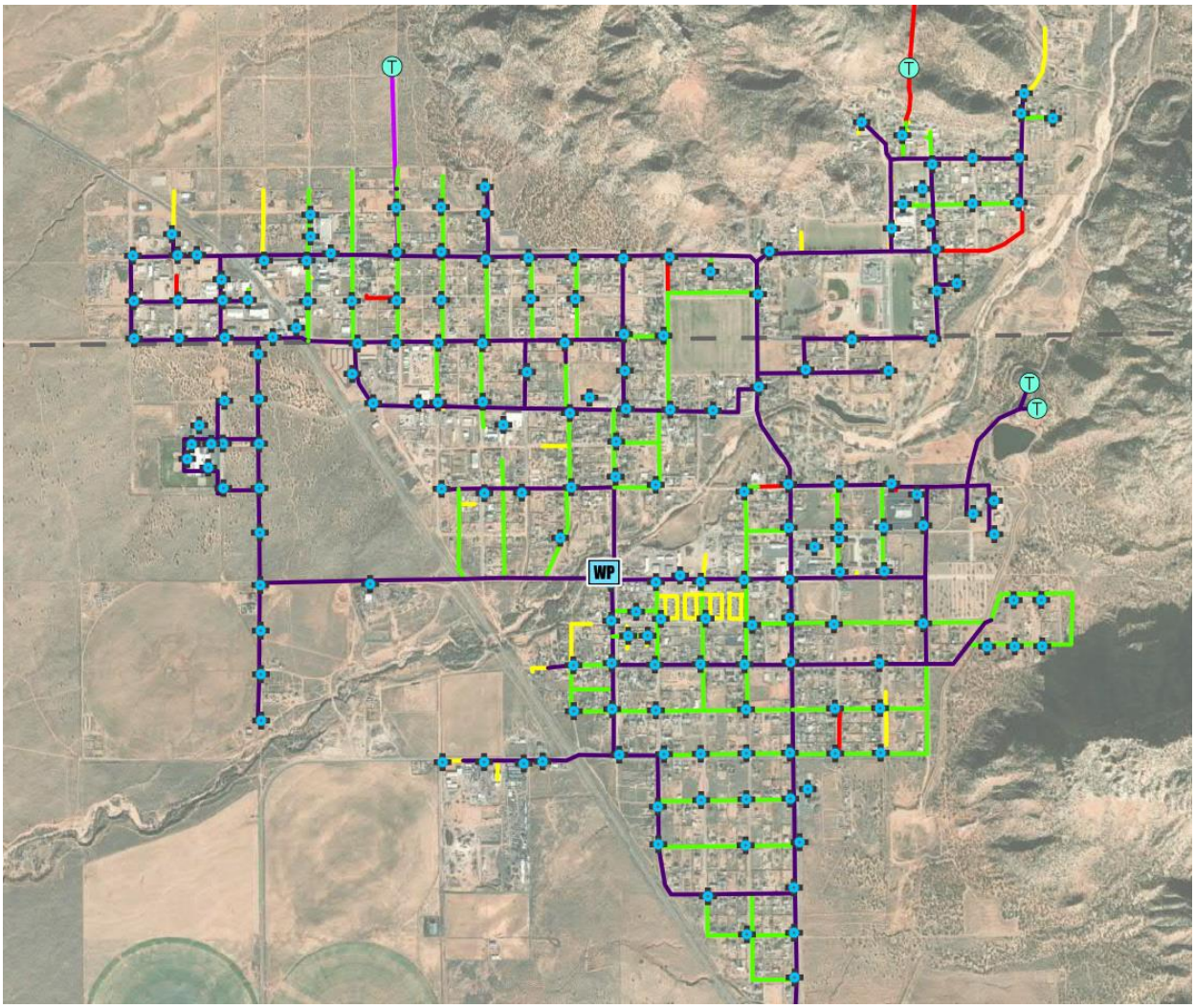
A description of the water utility or company and its service area. General policies and goals of the water utility should be defined and explained. A description might include a history of the utility or company and mention of water development and management accomplishments. A map of the service area could also be included.

Hildale/Colorado City acquired the water department from Twin City Water Authority in 1996. Twin City water took a loan from Farmers Home that later became Rural Development in 1979 and they constructed the 600,000 gallon water tank and the east side of the water treatment plant. Hildale City took over the debt in 1996 and purchase the distribution system and the treatment plant.
In 2003 Colorado city received a grant from CDBG and constructed the East side of the water treatment plant and the 800,000 gallon water tank.

B. Existing Resources

This section includes an inventory of current water sources and infrastructure controlled by the water utility or company. Include water right information, hydrologic data, and a description of the physical facilities.

Water System 2024



Water System 2024 Inventory

Water Storage Tanks - 4

Saddle Tank	60,000
800,000 Tank	800,000
600,000 Tank	600,000
Elm Street Tank	1,000,000

Total storage capacity in million gallons: 2,460,000
Utah Water Rights: 564 acre/feet
Average daily use (gallons): 1,032,000
Peak usage (gallons): 2,155,000

Well 4A	Wells
Well 4B	Wells
Well 4 Pump	Wells

Well 4B Pump Wells
Well 8 Wells
Well 8 Pump Wells
Well 10 Wells
Well 10 Pump Wells
Well 17 Wells
Well 11 Wells
Well 11 Pump Wells
Well 15 Wells
Well 15 Pump Wells
Well 19 Wells
Well 19 Pump Wells
Well 21 Wells
Well 21 Pump Wells
Well 22 Wells
Well 22 Pump Wells
Well 24 Wells
Well 24 Wells
Academy Well Wells
Academy Well Pump Wells
Power Plant Well Wells
Power Plant Well Pump Wells
Power Plant Well Building Wells

Jans Canyon Spring Collection - 2" Springs
Jans Canyon Spring Transmission Line - 2" Springs
Maxwell Canyon Spring Collection - 4" Springs
Maxwell Canyon Spring Box Springs
Maxwell Canyon Spring Transmission Line - 4" Springs

Saddle Tank - 60k gallons Storage
800k gallon tank Storage
600k gallon tank Storage
Elm Street Tank (Concrete) - 1MG Storage

Treatment Plant Building Treatment
Pressure Tanks (West Side) Treatment
Pressure Tanks (East Side) Treatment
Treatment Plant Pumps (40hp) Treatment

Total length of pipe (linear feet) – 131,831

2" Pipe Distribution System
4" Pipe Distribution System
6" Pipe Distribution System
8" Pipe Distribution System
12" Pipe Distribution System
2" Valve Distribution System
4" Valve Distribution System
6" Valve Distribution System
8" Valve Distribution System
12" Valve Distribution System
Hydrants Distribution System
Hydrants Distribution System

Shop Distribution System
Vehicles and Equipment Distribution System
Dump Truck (Replace with used) Distribution System
Mini Trackhoe Distribution System
Backhoe Distribution System
Skidder Distribution System
Utility Trucks Distribution System
Utility Trucks Distribution System
Utility Trucks Distribution System
Utility Trucks Distribution System
Utility Trucks Distribution System
Utility Trucks (Lease) Distribution System
Side by Side Distribution System
Utility Truck Distribution System
Utility Truck Distribution System

C. Current Water Use and Determination of Future Requirements – Water Management Issues and Goals

This section includes the historical patterns of water delivery and use by the water utility. Future water needs and infrastructure requirements based on growth projections should be identified. Comparison of current water supplies and future projections will reveal if and when additional supplies will be needed. List past water conservation measures as well as opportunities for improving the efficiency of water use. Indicate any opportunities to coordinate with other companies to develop and implement management conservation measures. List short and long term goals for efficient water use. Identify potential use of any water gained from reductions in use due to the implementation of the water conservation plan. The current and possible future water rates should be discussed in detail.

All data and information is included in the 2024 Water Master Plan. (Attached)

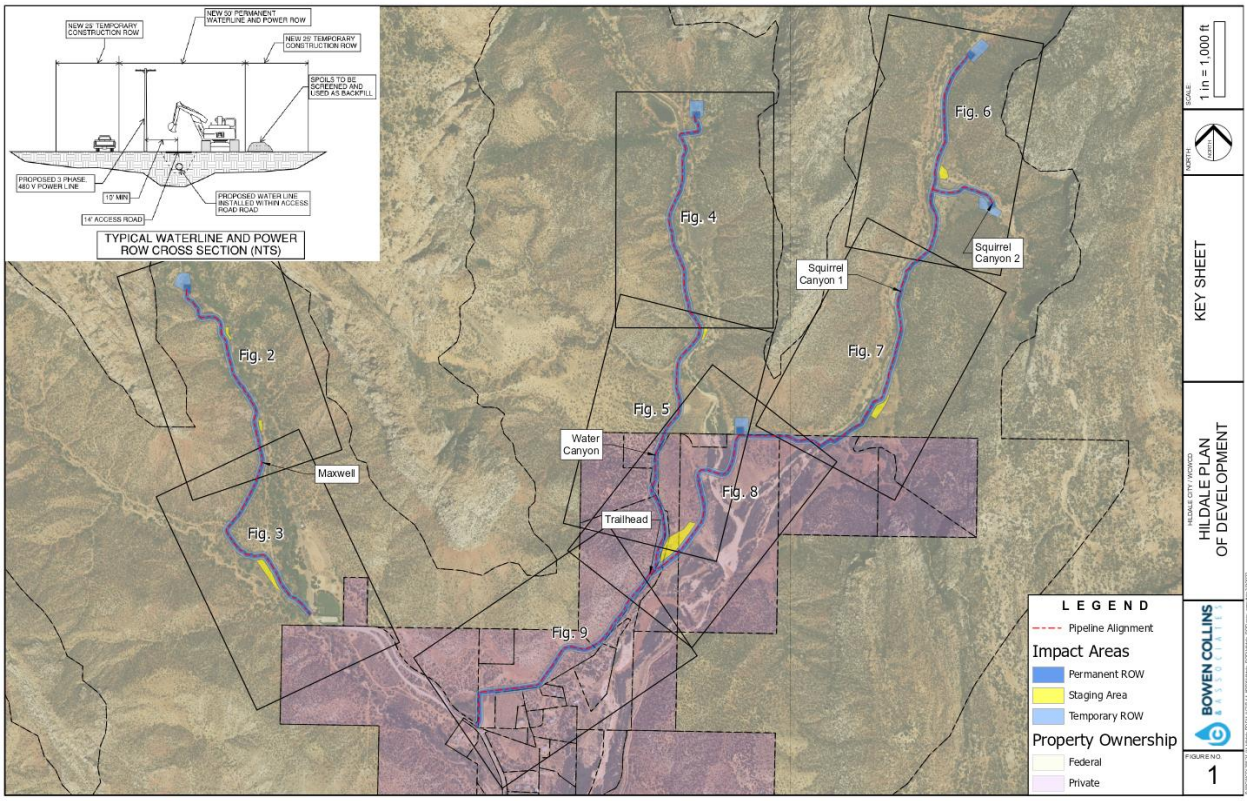
D. Identification of Alternatives to Meet Future Water Needs

Strategies to meet future demands beyond the limits of existing supplies or infrastructure should be identified. These strategies should include conservation alternatives as well as traditional water development plans. Economics and environmental impacts of the alternatives, including infrastructure requirements, should be determined and evaluated.

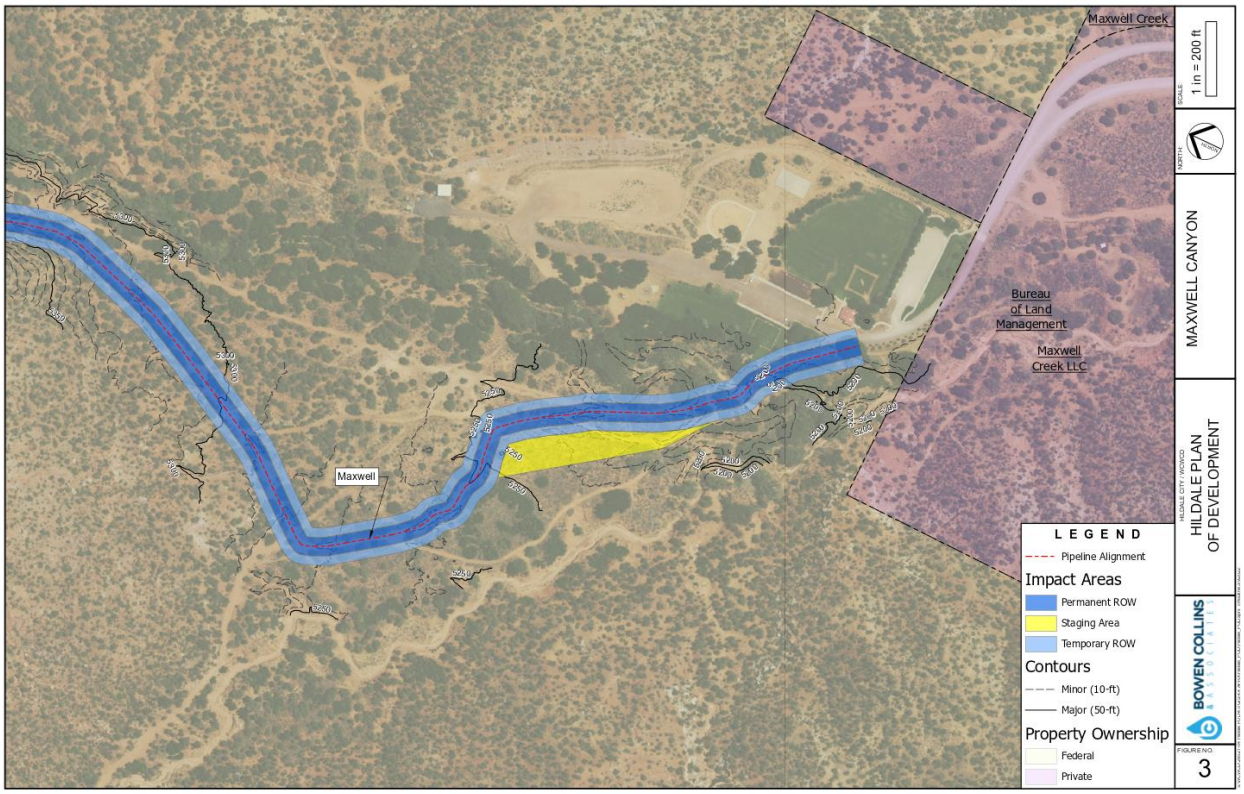
The City has been working in partnership with Washington County Water Conservancy and the Bureau of Land Management (BLM) to investigate new water opportunities to the north and west of the community. There have been discussions with property owners who may wish to develop large parcels in the future to ensure they have adequate water and water rights to bring to the community for development. Between these Studies, Partnerships and property owner communications done through the outline of the Water Master Plan, new sources/alternative sources are being sought for the future. In addition, Water Conservation programs have been implemented and tiered water rates, to encourage water reduction, have been put into place.

The Water Master Plan includes options for water re-use opportunities for the future. As the older wastewater lagoons are phased out, mechanical plants with reclaimed water can be constructed to treat sewer and produce a high-quality reclaimed water for beneficial water re-use in the community and reducing culinary/potable water use.

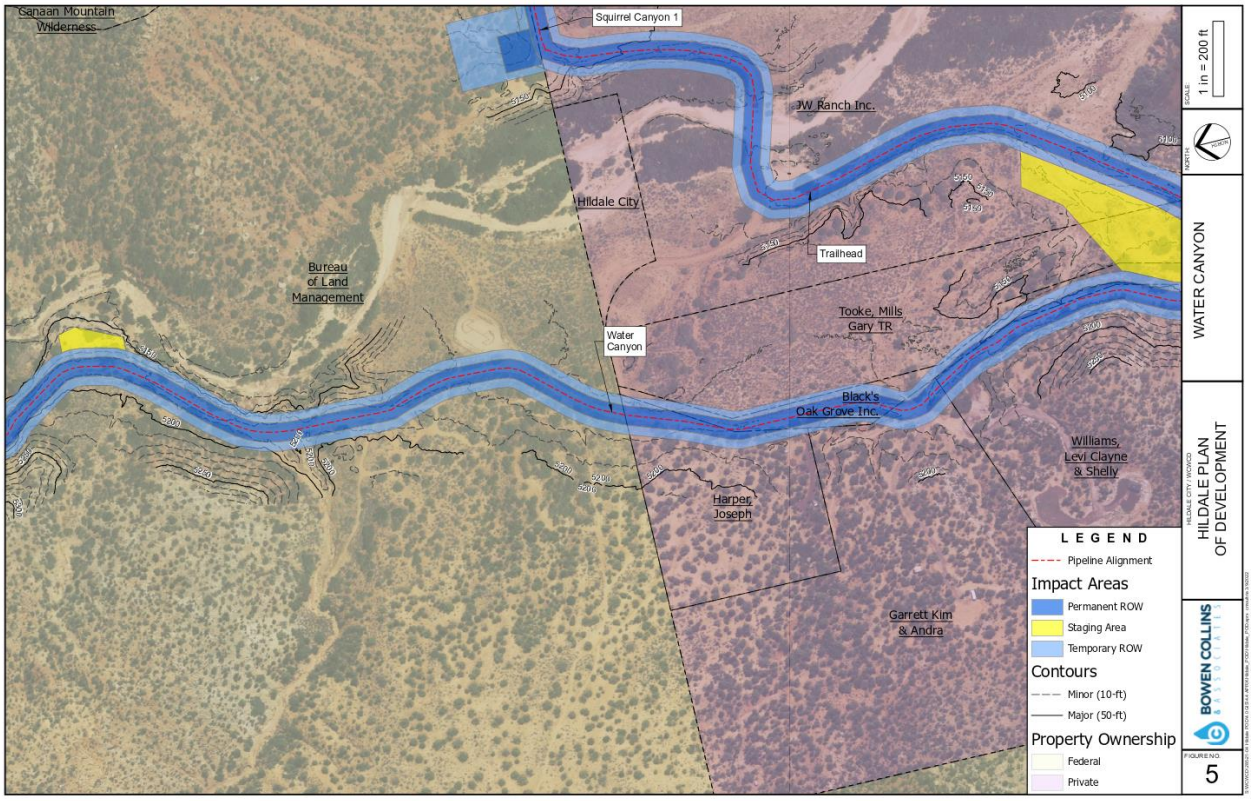
Bowens Collins BLM Partnership Study

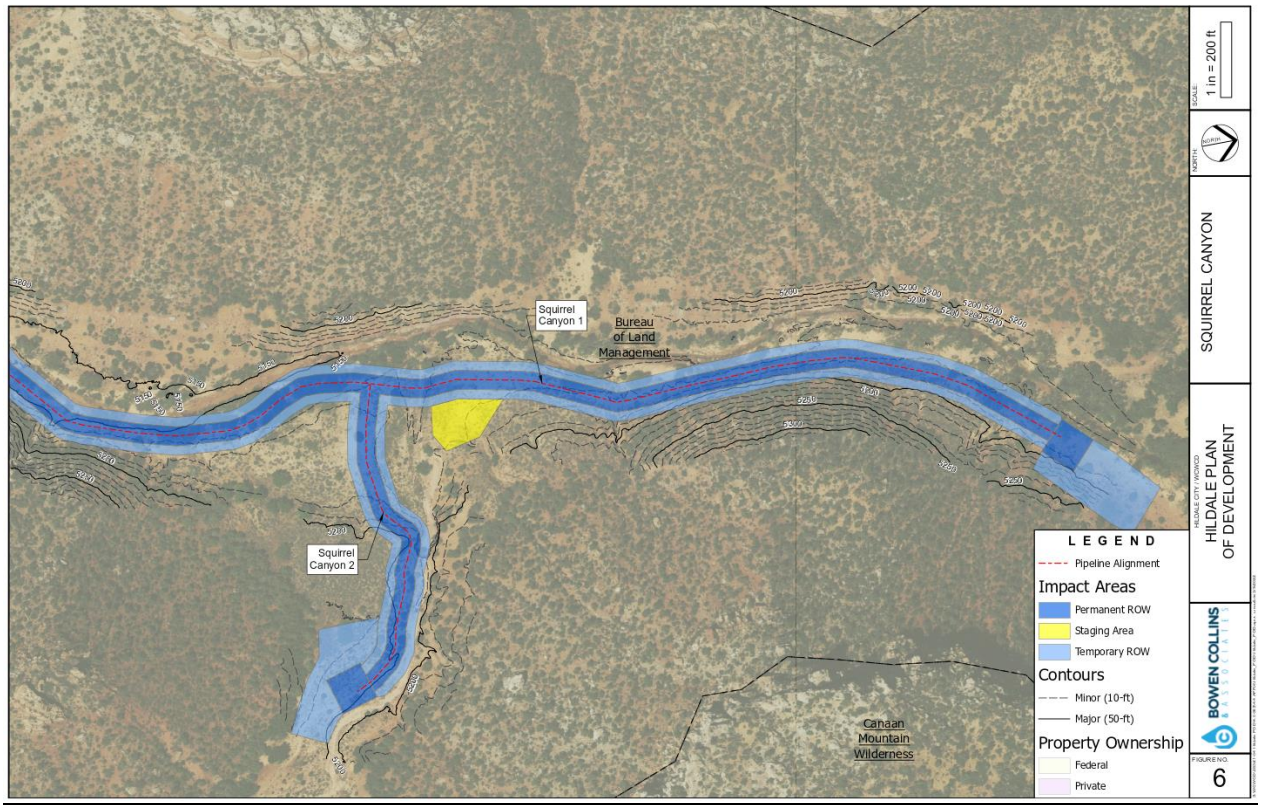


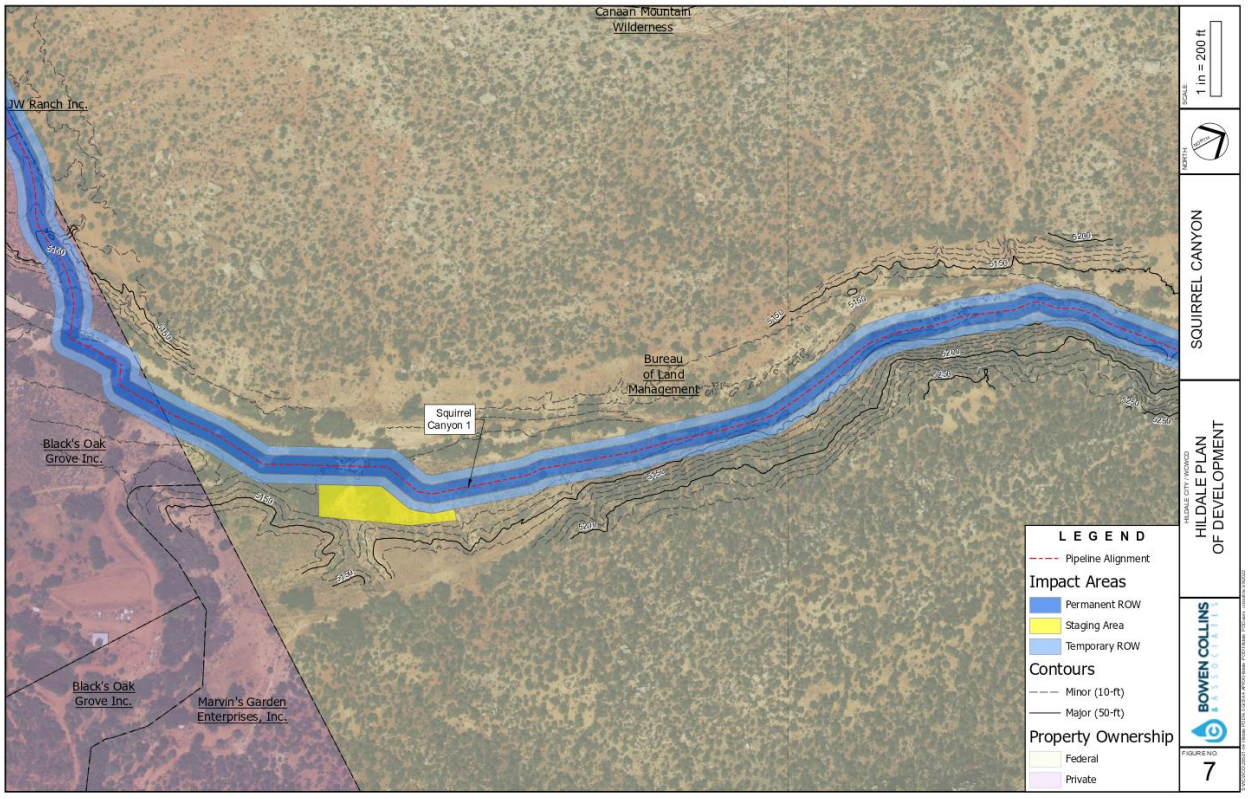

Bureau
of Land
Management
Maxwell
Canaan
Mountain
Wilderness
LEGEND
Pipeline Alignment
Impact Areas
Permanent ROW
Staging Area
Temporary ROW
Contours
Minor (10-ft)
Major (50-ft)
Property Ownership
Federal
Private
SCALE
1 in = 200 ft
NORTH
MAXWELL CANYON
HILDALE CITY / WCWCD
HILDALE PLAN
OF DEVELOPMENT
BOWEN COLLINS
& ASSOCIATES
FIGURE NO.
2

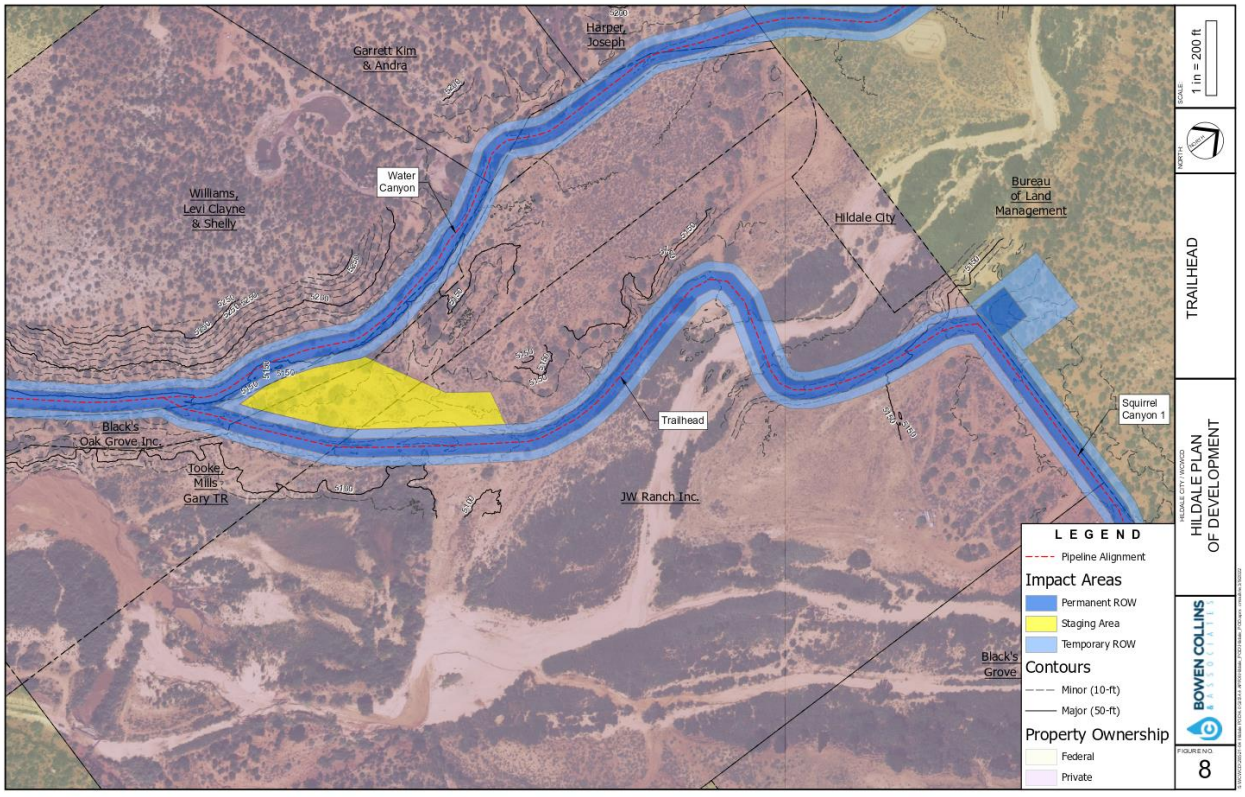

Maxwell Creek
Bureau
of Land
Management
Maxwell
Creek LLC
Maxwell
LEGEND
Pipeline Alignment
Impact Areas
Permanent ROW
Staging Area
Temporary ROW
Contours
Minor (10-ft)
Major (50-ft)
Property Ownership
Federal
Private
SCALE
1 in = 200 ft
NORTH
MAXWELL CANYON
HILDALE CITY / WCWCD
HILDALE PLAN
OF DEVELOPMENT
BOWEN COLLINS
& ASSOCIATES
FIGURE NO.
3


Canaan Mountain Wilderness
Bureau of Land Management
Water Canyon
LEGEND
Pipeline Alignment
Impact Areas
Permanent ROW
Staging Area
Temporary ROW
Contours
Minor (10-ft)
Major (50-ft)
Property Ownership
Federal
Private
SCALE
1 in = 200 ft
NORTH
WATER CANYON
HILDALE PLAN OF DEVELOPMENT
BOWEN COLLINS
FIGURE NO.
4


Canaan Mountain Wilderness
Squirrel Canyon 1
JW Ranch Inc.
Hildale City
Trailhead
Bureau of Land Management
Water Canyon
Tooke, Mills Gary TR
Black's Oak Grove Inc.
Williams, Levi Clayne & Shelly
Harper, Joseph
Garrett Kim & Andra
LEGEND
Pipeline Alignment
Impact Areas
Permanent ROW
Staging Area
Temporary ROW
Contours
Minor (10-ft)
Major (50-ft)
Property Ownership
Federal
Private
SCALE
1 in = 200 ft
NORTH
WATER CANYON
HILDALE PLAN OF DEVELOPMENT
BOWEN COLLINS
FIGURE NO.
5


Squirrel Canyon 1
Bureau of Land Management
Squirrel Canyon 2
Canaan Mountain Wilderness
LEGEND
Pipeline Alignment
Impact Areas
Permanent ROW
Staging Area
Temporary ROW
Contours
Minor (10-ft)
Major (50-ft)
Property Ownership
Federal
Private
SCALE
1 in = 200 ft
NORTH
SQUIRREL CANYON
HILDALE CITY / MOWD
HILDALE PLAN OF DEVELOPMENT
BOWEN COLLINS
FIGURE NO.
6


Canaan Mountain Wilderness
JW Ranch Inc.
Bureau of Land Management
Squirrel Canyon 1
Black's Oak Grove Inc.
Black's Oak Grove Inc.
Marvin's Garden Enterprises, Inc.
LEGEND
Pipeline Alignment
Impact Areas
Permanent ROW
Staging Area
Temporary ROW
Contours
Minor (10-ft)
Major (50-ft)
Property Ownership
Federal
Private
SCALE
1 in = 200 ft
NORTH
SQUIRREL CANYON
HILDALE CITY / MOWD
HILDALE PLAN OF DEVELOPMENT
BOWEN COLLINS
FIGURE NO.
7


Garrett Kim & Andra
Harper, Joseph
Water Canyon
Williams, Levi Clayne & Shelly
Bureau of Land Management
Hildale City
Trailhead
Squirrel Canyon 1
Black's Oak Grove Inc.
Tooke, Mills Gary TR
JW Ranch Inc.
Black's Grove
LEGEND
Pipeline Alignment
Impact Areas
Permanent ROW
Staging Area
Temporary ROW
Contours
Minor (10-ft)
Major (50-ft)
Property Ownership
Federal
Private
1 in = 200 ft
TRAILHEAD
HILDALE PLAN OF DEVELOPMENT
BOWEN COLLINS
8


Canaan Mountain Wilderness
Bureau of Land Management
Maxwell Creek
Stubbs, Billy Shem
Williams, Levi Clayne & Shelly
Grand American Land LLC
Maxwell Creek LLC
Johnson, Terry; Seay, Stacy
Water Canyon
Black, Levi V
Tooke, Mills Gary TR
Black, Lamont
Hammon, Shauna
Black, Pamela Thomas TR
Seay, Stacy
Black's Oak Grove Inc.
Sons of Light Ministries
LEGEND
Pipeline Alignment
Impact Areas
Permanent ROW
Staging Area
Temporary ROW
Contours
Minor (10-ft)
Major (50-ft)
Property Ownership
Federal
Private
1 in = 200 ft
WATER CANYON
HILDALE PLAN OF DEVELOPMENT
BOWEN COLLINS
9

E. Evaluation and Selection of Alternatives

The alternatives investigated should be evaluated and prioritized to meet future demands. Reaction to the various alternatives from the public (or stockholder) can help guide the water utility or company in the selection and prioritization of alternatives to implement. The Public should be involved in all phases of the process.

The City of Hildale holds regular stakeholder meetings (typically monthly and open to the Public) through the Utility Advisory Board (UAB) to discuss projects in relationship to the Water Master Plan. The UAB is made up of five (5) residents and water users as appointed by the Council. These meetings are publicized and open to the Public. When a water system expansion/change is being considered, the UAB holds a meeting to discuss the opportunities in an open format. Once input is received from the members and the Public, a recommendation is sent to the City Council for consideration of the next steps to be taken. After the City Council has their Public Meeting and the items are discussed, a motion is made to proceed/not to proceed/table for more information.

The Public Notices are posted in accordance with all State and Federal laws for both the UAB and Council Meetings.

F. Periodic Evaluation

The Water Management and Conservation Plan should be reviewed and updated periodically by the water utility or company to reflect new data and trends and gauge performance progress.

The City completes a monthly report showing the new building permits, the estimated water consumption based on the Utah Department of Drinking Water (DDW) criteria for flows, pressures, peak day demand and peak day demands with fire flows. These monthly reports track water production, system demand and system pressures monthly. These reports are used to extrapolate the future growth and determine if water demands can support the new growth.

The UAB does monthly reviews and recommendations of new, Proposed Subdivisions/Preliminary Plats before they go to City Council. The UAB Chair writes a summary Memorandum to the City Council outlining concerns with the new development and if the developer needs to provide a Development Agreement for Utilities prior to final approval.

G. Associated Plans – Emergency Response Plan

As part of the WMC plan, short-term emergency water measures may be included to deal with drought, contamination or flooding that may temporarily affect water supplies. A good emergency response plan will identify these problems and provide for contingencies to meet the "short-term emergency" needs. Plans should identify events that activate the emergency plans.

Emergency Response Plan was updated in 2021

H. List of Company Officers

Eric Duthie, City Manager
Jerry Postema, Utility Director
Nathan Fischer, Utility Superintend

Certificate of Adoption

We, _____, hereby certify that the **attached** Water Management and Conservation Plan has been established and adopted by our city council, board of directors, or stockholders on _____, 20__.

_____	_____	_____
Name	Title	Date

REFERENCE SECTION

A. Background Information

A short, descriptive narrative of the water utility or company and its service area is needed. General policies and goals of the water utility should be defined and explained. A narrative might include a history of the utility or company and mention of recent water management accomplishments.

B. Existing Resources

This section should include an inventory of current water sources controlled either through water rights or contractual agreements by the water utility or company. Hydrologic data and analysis to support the quantification of firm yields, as well as the frequency and magnitude of shortages of supply, could be included as part of the documentation. This data describes the water supply with which a water utility or company has to respond to current and future demands.

Current infrastructure should be considered as part of the existing resource inventory.

C. Current Water Use and Determination of Future Requirements

This section would include the historical patterns of water delivery and use by customers of the water utility. Future water needs based on economic and population growth projections should be identified. And a time frame for future projections is needed. The water Utility or company should remember that the

E. Evaluation and Selection of Alternatives

The various alternatives investigated should be evaluated and prioritized to meet future demands. Reaction to the various alternatives by the public, or stockholder in the case of private water and irrigation companies, can help guide the water utility or company in the final selection and prioritization of alternatives to implement. The public or stockholder perception of the water management and conservation plan development will, in large part, determine the limits of implementation. The public should be involved in all phases of the process. This approach, while more difficult and time-consuming, will provide a broader base of support for a final WMC plan.

F. Periodic Evaluation

The WMC plan should be reviewed and updated periodically by the water utility or company to reflect new data and trends and gauge performance and progress. This effort will ensure efficiency and timeliness of the plan.

G. Associated Plans – Emergency Response Plan

As part of the WMC plan, short-term emergency water measures may be included to deal with drought, contamination or flooding that may temporarily affect water supplies. A good emergency response plan will identify these problems and provide for contingencies to meet the “short-term emergency” needs. Plans should identify events that activate the emergency

lead time for development of future supplies can be as significant for conservation methods as it is to develop new supplies.

Comparison of current water supplies and future projections will reveal if and when additional supplies will be needed. Infrastructure requirements such as conveyance, treatment and distribution systems for future needs should also be determined as part of this process.

D. Identification of Alternatives to Meet Future Water Needs

Strategies to meet future demands beyond the limits of existing supplies or infrastructure should be identified. These strategies should include conservation alternatives as well as traditional water development plans. Economics and environmental impacts of the alternatives, including infrastructure requirements, should be determined and evaluated.

plans.

Attachment 5: Street & Road Addendum

PERMANENT COMMUNITY IMPACT FUND BOARD

APPLICATION ADDENDUM FOR STREET & ROAD PROJECTS

This addendum is required for all street and road improvement applications.

PART A. GENERAL INFORMATION

Project Title *Maxwell Canyon Public Utility and Street Improvements*

1. Applicant Agency

Name: Hildale City

2. Contact Person

Name: Eric Duthie

Phone: 435-592-5346 Email: ericd@hildalecity.com

PART B. APPLICANT FINANCIAL INFORMATION

1. Current and Prior Four Years Street & Road Revenues:

Year	B&C Revenues	Transfers from General Fund	Mineral Lease Revenues	Total Revenues
FY25	83000	0	0	83000
FY24	79381	0	0	79381
FY23	92741	0	0	92741
FY22	182312	0	0	182312
FY21	122567	0	0	122567
TOTALS	560001	0	0	560001

2. Current and Prior Four Years Street & Road Expenses:

Year	Construction	Debt Service	Administration	Total Expenses
FY25	0	0	137582	137582
FY24	0	0	310324	310324
FY23	0	14589	335880	349469
FY22	190083	14062	446743	650888
FY21	0	13554	147991	161545
TOTALS	190083	42205	1378520	1609808

PART C. ON-GOING MAINTENANCE PROGRAM

1. Does the Applicant have an on-going capital or maintenance replacement program for streets and roads? YES ☐ NO X

If YES, please describe the capital or maintenance replacement program.

Attachment 6: SHPO Letter

Jones & DeMille Engineering
www.jonesanddemille.com | 800.748.5275

September 30, 2024

RE: CIB Application for Hildale City – Maxwell Park Improvements Project; Case No. 24-2422

Hildale City plans to request funding from the Utah Community Impact Fund Board (CIB) for the referenced proposed project. The proposed scope of work includes utility improvements for the existing Maxwell Park, to provide service to the future amphitheater. Utilities would be buried within the disturbed roadway shoulders, and project activities would avoid a known historic site in the middle of Maxwell Parkway.

The project would include replacement of approximately 6,200 feet of 2-inch-diameter waterline with 12-inch-diameter pipe from Williams Avenue, installation of approximately 7,200 feet of natural gas pipeline from Williams Avenue, installation of approximately 7,200 feet of buried power line and fiber optic cable from Williams Avenue, and installation of approximately 4,200 feet of sewer pipeline from Government Avenue.

The water and natural gas lines would be buried along the north lane of Maxwell Parkway at the split (where the road avoids a known historic site); due to space limitations, the power, fiber optic, and sewer would be buried along the south lane. There would be no excavation beyond the limits of disturbance for construction of the road. Staging would occur in previously cleared areas. The park is within a BLM lease, which would have been cleared during the initial permitting process.

Based on a review of Google Earth aerial and street view imagery, all proposed disturbance would remain within existing roadway fill or other previously disturbed areas within the public rights-of-way. There would be no excavation in undisturbed areas. There is no potential for cultural resources within the disturbed areas where project activities would occur.

The following discovery clause will apply during construction: If during ground disturbing activity, contractors encounter any subsurface archaeological deposits including, but not limited to, prehistoric artifacts or features (pithouses, charcoal staining from hearths, etc.), human remains, historic building foundations or walls, outhouse/privies, or dense trash deposits, work must be halted within 50 feet of the discovery and notification made to the responsible agency. The agency will continue to halt work until an assessment of the discovery is completed by the agency, or a state-permitted archaeologist. If the discovery is considered a significant, or a National Register Eligible property, the agency will notify the Utah State Historic Preservation Office to coordinate the mitigation of the discovery.

Based on my review of the project and due to the extent of existing disturbance, I recommend a finding of No Historic Properties Affected.

Please contact me with any questions about this request; (435) 893-5203 or jenna.j@jonesanddemille.com.

Sincerely,

Jenna Jorgensen
Environmental Coordinator

JONES & DeMILLE ENGINEERING, INC.

Jenna Jorgensen

From: noreply@salesforce.com on behalf of Utah SHPO e106 Team <e106@utah.gov>
Sent: Monday, September 30, 2024 5:58 PM
To: Jenna Jorgensen
Subject: Thank You for Submitting a Section 106 Compliance (Case #24-2422)

Utah SHPO

Dear Ms Jorgensen,

Thank you for submitting your undertaking "CIB Application for Hildale City – Maxwell Park Improvements Project" to the Utah SHPO via e106. This email is confirmation of receipt, for future correspondence please reference Case Number 24-2422.

Sincerely,

Utah SHPO e106 team

ref:!00D70088Eu.!500Rh0NlWyW:ref

Attachment 7: Affordable Housing Plan

AFFORDABLE HOUSING PLAN

Hildale City

Hildale City currently has a population of less than 5,000 residents. An Affordable Housing Plan is not needed for this municipality.

Public Notice and Agenda are provided below. Meeting minutes will be provided once they are available.

Hildale City Public Hearing

Wednesday, October 02, 2024 at 6:00 PM

320 East Newel Avenue, Hildale City, Utah 84784

Agenda

Notice is hereby given to the members of the Hildale City Council and the public, that the City Council will hold a public hearing as part of the regular Council meeting on **Wednesday, October 2, 2024 at 6:00 p.m. (MDT)**, at 320 East Newel Avenue, Hildale City, Utah 84784.

Councilmembers may be participating electronically by video or telephone conference. The meeting will be broadcast to the public on Zoom.

The public hearing is to receive public comment concerning a Hildale City Community Impact Board Letter of Intent submission and Emergency Application for funding Maxwell Canyon Public Utility and Access Improvements.

Hildale City Council Meeting

Wednesday, October 02, 2024 at 6:00 PM

320 East Newel Avenue, Hildale City, Utah 84784

Agenda

Notice is hereby given to the members of the Hildale City Council and the public, that the City Council will hold a public meeting on **Wednesday, October 2, 2024 at 6:00 p.m. (MDT)**, at 320 East Newel Avenue, Hildale City, Utah 84784.

Councilmembers may be participating electronically by video or telephone conference. The meeting will be broadcast to Zoom.

Join Zoom Meeting

https://zoom.us/j/95770171318?pwd=aUVSU0hRSFFHcGQvcUlPT3ZYK0p5UT09

Meeting ID: 957 7017 1318
Passcode: 993804

Comments during the public comment or public hearing portions of the meeting may be emailed to manager@hildalecity.com . All comments sent before the meeting may be read during the meeting and messages or emails sent during the meeting may be read at the Mayor's discretion.

Welcome, Introduction and Preliminary Matters: Mayor Jessop

Roll Call of Council Attendees: City Recorder Barlow

Pledge of Allegiance: By Invitation of Mayor Jessop

Conflict of Interest Disclosures: Mayor and Council Members

Special Recognitions:

1. City Council Community Recognition and Appreciation Award

Public Presentations:

2. Washington County Alcohol Free Proclamation adoption.
3. Intermountain Health Annual Presentation, update, and report.

Approval of Minutes of Previous Meetings: Council Members

4. City Council meeting minutes of September 17, 2024

Public Comments: 3 minutes each - Discretion of Mayor Jessop

Council Comments: For items not on the agenda (10 minutes total)

Oversight Items: 10 minutes - Mayor Jessop

5. Financial Report and Invoice Register approval
6. City Managers report (Department reports included)

Public Hearing:

7. The public hearing is to receive public comment concerning a Hildale City Community Impact Board Letter of Intent submission and Emergency Application for funding Maxwell Canyon Public Utility and Access Improvements.

Appointments to Boards or Commissions: NONE

Unfinished Council Business: NONE

New Council Business:

8. Consideration, discussion and possible action concerning Community Impact Board Letter of Intent submission and Emergency Application for funding Maxwell Canyon Public Utility and Access Improvements approval. (15 minutes Lawrence Barlow)

9. Consideration, discussion, and possible action concerning renewal amendments of the Recreation, Arts, and Parks (RAP) Tax agreements with Washington County.

10. Consideration, discussion, and possible action concerning the process for Hildale City Zoning Code and Subdivision review process.

Calendar of Upcoming Events: 5 minutes **-** Mayor Jessop

11. City Council Calendar

Executive Session: As needed

Adjournment: Mayor Jessop

Agenda items and any variables thereto are set for consideration, discussion, approval, or other action. Council Members may be attending by telephone. Agenda is subject to change up to 24 hours prior to the meeting. Individuals needing special accommodations should notify the City Recorder at 435-874-2323 at least three days prior to the meeting.

Attachment 9: Audited Financial Report

HILDALE CITY, UTAH

FINANCIAL STATEMENTS

FOR THE YEAR ENDED JUNE 30, 2023

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HINTON BURDICK
CPAs & ADVISORS

Independent Auditor's Report

The Honorable Mayor and City Council
Hildale City, Utah

Report on the Financial Statements

Opinions

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Hildale City, Utah (the City), as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Hildale City, Utah, as of June 30, 2023, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the City and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Change in Accounting Principle

As described in Note 1 to the financial statements, in fiscal year 2023, the City implemented the provisions of GASB Statement No. 96, *Subscription-Based Information Technology Arrangements*. Our opinion is not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

Hildale City, Utah's management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for one year after the date that the financial statements are issued or when applicable, one year after the date that the financial statements are available to be issued.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control–related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information, as listed in the table of contents, be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City's basic financial statements. The combining statements are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining statements are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with Government Auditing Standards, we have also issued our report dated February 25, 2024 on our consideration of Hildale City, Utah's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards in considering Hildale City, Utah's internal control over financial reporting and compliance.

HintonBurdick, PLLC
St. George, Utah
February 25, 2024

HILDALE CITY, UTAH

MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED JUNE 30, 2023

As management of Hildale City, Utah (the City), we offer readers of the City's financial statements this narrative overview and analysis of the financial activities of the City for the fiscal year ended June 30, 2023. Please read it in conjunction with the accompanying basic financial statements.

FINANCIAL HIGHLIGHTS

- Total net position decreased by $433,392 for the fiscal year.
- Total governmental expenses exceeded total governmental revenues by $676,767.
- Total business-type revenues exceeded total business-type expenses by $243,375, which includes affiliate revenue and expense of $1,036,076 and $1,050,444, respectively.
- Total revenues from all sources were $3,856,208, which includes revenue from affiliates of $1,036,076.
- The total cost of all city programs was $4,289,600, which includes expenses from affiliates of $1,050,444.
- The general fund reported expenditures over revenues (including other financing sources and uses) of $716,916.
- Actual resources received (including other financing sources) in the general fund were less than the final budget by $2,229,981, while actual expenditures (including other financing uses) were $1,642,907 less than the final budget.
- At the end of the fiscal year, unassigned fund balance for the general fund was ($349,549) or (15.1%) of total general fund expenditures (6.1% when combining unassigned and assigned fund balance).

USING THIS ANNUAL REPORT

This annual report consists of a series of financial statements. The three components of the financial statements are: (1) Government-wide financial statements which include the statement of net position and the statement of activities. These statements provide information about the activities of the City as a whole. (2) Fund financial statements present how these services were financed in the short term as well as what remains for future spending. Fund financial statements also report the City's operations in more detail than the government-wide statements by providing information about the City's most significant funds. (3) Notes to the financial statements.

Reporting the City as a Whole

The Statement of Net Position and the Statement of Activities (Government-wide)

A frequently asked question regarding the City's financial health is whether the year's activities contributed positively to the overall financial well-being. The statement of net position and the statement of activities report information about the City as a whole and about its activities in a way that helps answer this question. These statements include all assets and liabilities using the accrual basis of accounting, which is similar to the accounting used by most private-sector companies. All of the current year's revenues and expenses are taken into account regardless of when cash is received or paid.

These two statements report the City's net position and changes in them. Net position, essentially the difference between assets (and deferred outflows of resources) and liabilities (and deferred inflows of resources), is one way to measure the City's financial health, or financial position. Over time, increases or decreases in net position is an indicator of whether the financial health is improving or deteriorating. However, it is important to consider other non-financial factors such as changes in the City's property tax base or condition of the City's roads to accurately assess the overall health of the City.

The statement of net position and the statement of activities present information about the following:

- Government activities – All of the City's basic services are considered to be governmental activities, including general government, public safety, public works, parks and recreation, highways and streets, and interest on long-term debt. Property taxes, sales tax, intergovernmental revenues and charges for services finance most of these activities.

- Proprietary activities/Business type activities – The City charges a fee to customers to cover all or most of the cost of the services provided.

Reporting the City's Most Significant Funds

Fund Financial Statements

The fund financial statements provide detailed information about the most significant funds—not the City as a whole. Some funds are required to be established by state law and by bond covenants. However, management establishes many other funds which aid in the management of money for particular purposes or meet legal responsibilities associated with the usage of certain taxes, grants, and other money. The City's two major kinds of funds, governmental and proprietary, use different accounting approaches as explained below.

- Governmental funds – Most of the City's basic services are reported in governmental funds. Governmental funds focus on how resources flow in and out with the balances remaining at year-end that are available for spending. These funds are reported using an accounting method called the modified accrual accounting method, which measures cash and all other financial assets that can readily be converted to cash. The governmental fund statements provide a detailed short-term view of the City's general government operations and the basic services it provides. Government fund information shows whether there are more or fewer financial resources that can be spent in the near future to finance the City's programs. We describe the relationship (or differences) between governmental activities (reported in the statement of net position and the statement of activities) and governmental funds in a reconciliation included with the basic financial statements.

- Proprietary funds – When the City charges customers for the services it provides, these services are generally reported in proprietary funds. Proprietary funds are reported in the same way that all activities are reported in the statement of net position and the statement of activities.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

Net position may serve over time as a useful indicator of the City's financial position. The City's combined assets are greater than liabilities (and deferred inflows of resources) by $10,071,772 (governmental and business-type activities) as of June 30, 2023 as shown in the following condensed statement of net position. The City accounts for its sewer system operations in an enterprise fund, which is shown as business-type activities.

Hildale City
Statement of Net Position

	Governmental activities		Business-type activities		Totals	
	6/30/2023	6/30/2022	6/30/2023	6/30/2022	6/30/2023	6/30/2022
Current and other assets	$ 1,857,639	$ 2,483,518	$ 1,509,009	$ 1,517,078	$ 3,366,648	$ 4,000,596
Capital assets	4,768,176	4,732,430	3,895,779	3,708,648	8,663,955	8,441,078
Investment in affiliates	-	-	1,847,124	1,861,492	1,847,124	1,861,492
Total assets	6,625,815	7,215,948	7,251,912	7,087,218	13,877,727	14,303,166
Long-term liabilities outstanding	608,000	716,590	1,546,420	1,618,793	2,154,420	2,335,383
Other liabilities	678,033	475,735	84,340	90,647	762,373	566,382
Total liabilities	1,286,033	1,192,325	1,630,760	1,709,440	2,916,793	2,901,765
Deferred inflows of resources	889,522	896,596	-	-	889,522	896,596
Net position:						
Net investment in capital assets	4,160,176	4,015,840	2,298,253	2,098,460	6,458,429	6,114,300
Invested in affiliates	-	-	1,847,124	1,861,492	1,847,124	1,861,492
Restricted	18,605	26,419	1,489,276	1,029,079	1,507,881	1,055,498
Unrestricted	271,479	1,084,768	(13,501)	388,747	257,978	1,473,515
Total net position	$ 4,450,260	$ 5,127,027	$ 5,621,152	$ 5,377,778	$ 10,071,412	$ 10,504,805

Governmental Activities

The cost of all governmental activities this year was $2,203,705. As shown on the statement of changes in net position below, $235,567 of this cost was paid for by those who directly benefited from the programs and $602,689 was subsidized by grants and contributions received from other governmental organizations and others for both capital and operating activities. Overall governmental program revenues, including intergovernmental aid and fees for services, but excluding general revenues were $838,256. General revenues totaled $688,682.

The City's programs include: general government, public safety, highways and streets/public works, and parks and recreation. Each program's revenues and expenses are presented below.

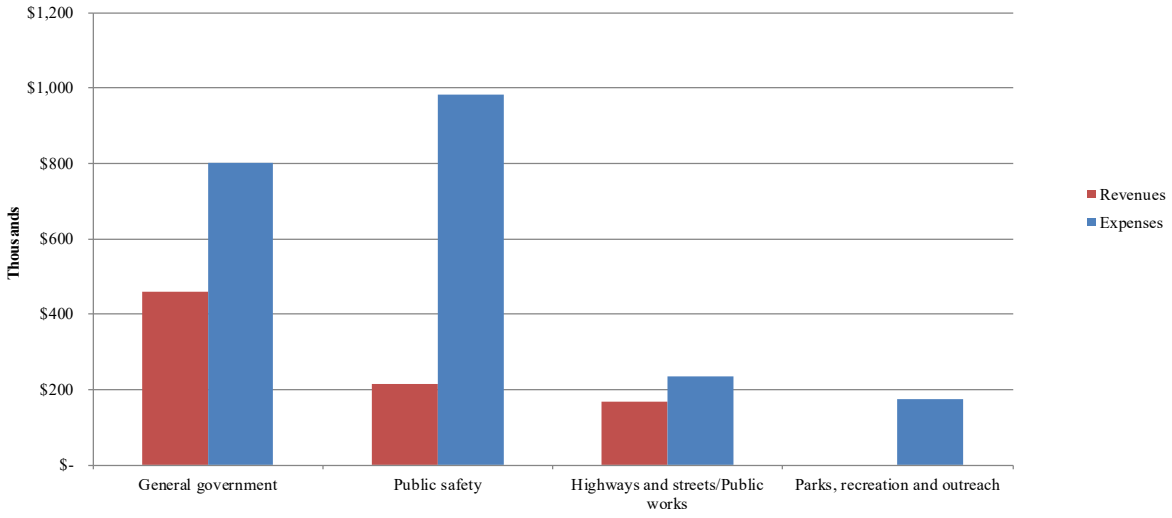
Hildale City
Changes in Net Position

	Governmental activities		Business-type activities		Totals	
	6/30/2023	6/30/2022	6/30/2023	6/30/2022	6/30/2023	6/30/2022
Revenues:						
Program revenues:						
Charges for services	$ 235,567	$ 278,290	$ 997,587	$ 957,772	$ 1,233,154	$ 1,236,062
Operating grants and contributions	267,054	271,334	-	-	267,054	271,334
Capital grants and contributions	335,635	361,995	235,305	349,315	570,940	711,310
General revenues:						
Taxes	662,548	657,006	-	-	662,548	657,006
Other revenue/(expense)	26,134	16,489	60,302	7,313	86,436	23,802
Affiliate revenue	-	-	1,036,076	928,965	1,036,076	928,965
Total revenues	1,526,938	1,585,114	2,329,270	2,243,365	3,856,208	3,828,479
Expenses:						
General government	799,751	733,791	-	-	799,751	733,791
Public safety	983,431	396,096	-	-	983,431	396,096
Highways and streets/Public works	233,294	297,341	-	-	233,294	297,341
Parks and recreation	172,980	129,121	-	-	172,980	129,121
Interest on long-term debt	14,249	16,221	42,146	43,111	56,395	59,332
Sewer	-	-	993,305	1,005,094	993,305	1,005,094
Fiber system	-	-	-	-	-	-
Affiliate expenses	-	-	1,050,444	755,877	1,050,444	755,877
Total expenses	2,203,705	1,572,570	2,085,895	1,804,082	4,289,600	3,376,652
Increase (decrease) in net position	(676,767)	12,544	243,375	439,283	(433,392)	451,827
Net position, beginning	5,127,027	5,114,483	5,377,777	4,938,495	10,504,804	10,052,978
Net position, ending	$ 4,450,260	$ 5,127,027	$ 5,621,152	$ 5,377,778	$ 10,071,412	$ 10,504,805

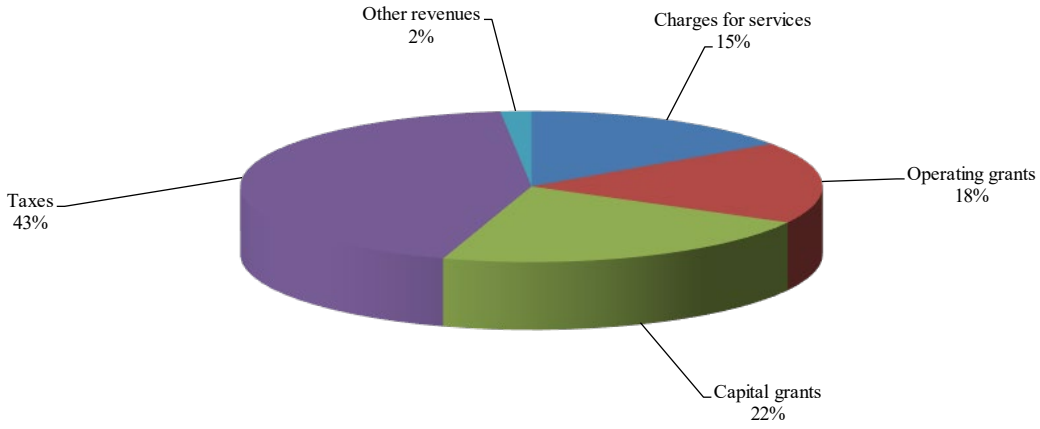
Total resources available during the year to finance governmental activities were $6,653,965, consisting of net position at July 1, 2022 of $5,127,027, program revenues of $838,256 and general revenues of $688,682. Total governmental activity expenses during the year were $2,203,705; thus governmental net position decreased by $676,767 to $4,450,620.

The following graphs compare program expenses to program revenues and provide a breakdown of revenues by source for all governmental activities:

Expenses and Program Revenues - Governmental Activities (in Thousands)

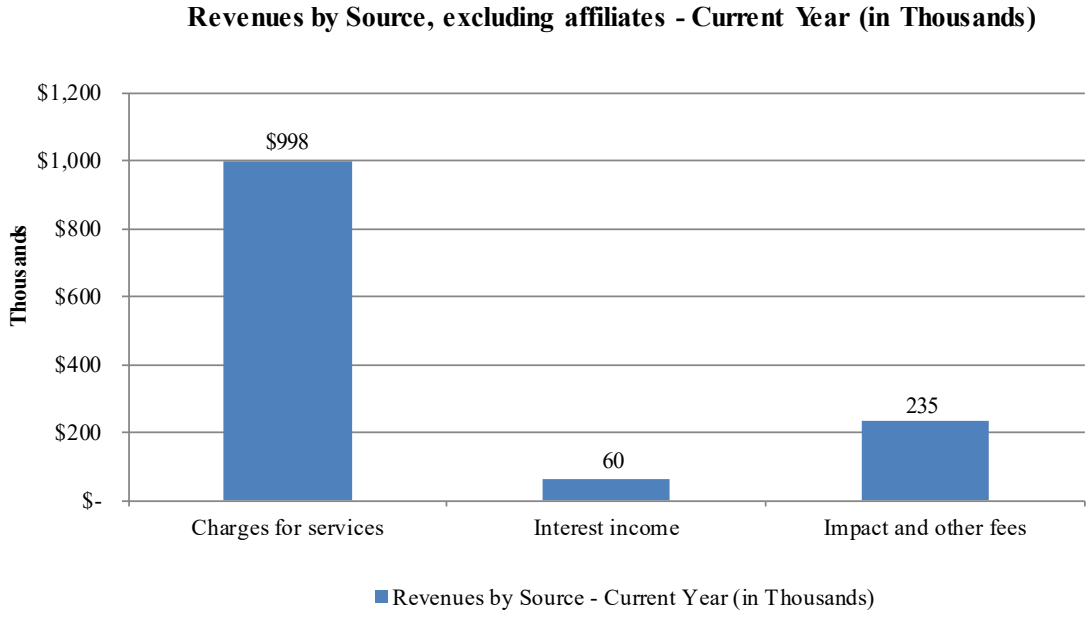


Revenue By Source - Governmental Activities

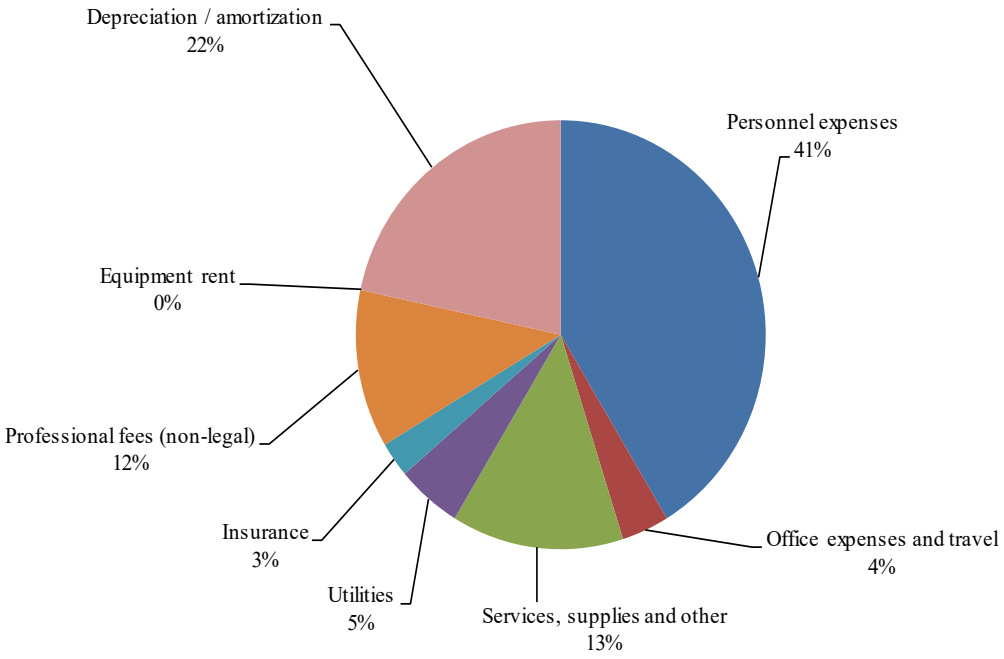


Business-Type Activities

Net position of the business-type activities at June 30, 2023, as reflected in the statement of net position, is $5,621,152. The cost of providing all proprietary (business-type) activities this year was $2,085,895, which includes $1,050,444 of affiliate expenses. As shown in the statement of changes in net position, the amount paid by users of the system was $997,587 (excluding affiliates). Interest earnings were $60,302, impact fees, capital contributions and other nonoperating revenues were $235,305 and revenues from affiliates were $1,036,076. Net position increased by $243,375.



Operating Expenses, excluding affiliates- Current Year



Financial Analysis of Government's Funds

Governmental funds: As of the end of the fiscal year, the City's general fund reported an ending fund balance of ($117,338), a decrease of $716,916 from the prior fiscal year. All of the balance constitutes either assigned or unassigned fund balance except for $5,130 in non-spendable net position, and $18,605 of restricted debt reserves. All of the fund balance $417,504 in the capital projects fund is assigned to repair and replacement reserves or Industrial Park improvements. The unrestricted (i.e. assigned and unassigned) fund balance in the general fund decreased from $570,147 in the prior fiscal year to ($141,073) in the current fiscal year.

Proprietary funds: Total net position of the proprietary funds were a combined $5,621,152, consisting of $2,298,253 net investment in capital assets, $1,847,124 invested in affiliates, $724,435 restricted for debt service, $764,841 restricted for capital projects – impact fees and a deficit of $13,501 in unrestricted net position. The combined change in net position was an increase of $243,375, consisting of a $257,743 increase in the sewer fund and a $14,368 decrease in affiliates.

General Fund Budgetary Highlights

The City budgeted for a net decrease in fund balance of $56,700, which was less than the actual net decrease of $716,916. The final appropriations for the general fund at year-end were $1,642,907 more than actual expenditures (including transfers out). The budget and actual variance in appropriations were across all departments. Actual revenues (including other financing sources) were less than the final budget by $2,229,981 mainly due to intergovernmental revenue and tax revenues.

CAPITAL ASSET AND DEBT ADMINISTRATION

Capital Assets

The capital assets of the City are those assets that are used in performance of city functions including infrastructure assets. Capital assets include equipment, buildings, land, park facilities, roads, utility systems and other improvements. At the end of fiscal year 2023, net capital assets of the government activities totaled $4,768,176 and the net capital assets of the business-type activities totaled $3,895,780 (excluding affiliates). Depreciation on capital assets is recognized in the government-wide financial statements. See notes to the financial statements.

Debt

At fiscal year-end, the City had $608,000 in governmental-type debt and $1,539,013 in proprietary debt, excluding compensated absences and affiliate balances. The debt is a liability of the City. During the current fiscal year, the City's total debt decreased by $179,765 (excluding affiliates).

NEXT YEAR'S BUDGET AND ECONOMIC FACTORS

In considering the City's budget for fiscal year 2023/2024, the city council and management were cautious as to the growth of revenues and expenditures. Overall, general fund operating expenditures were budgeted so as to contain costs at a lower level as compared to fiscal year 2022/2023.

CONTACTING THE CITY'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, taxpayers, customers, investors and creditors with a general overview of the City's finances and to show the City's accountability for the resources it receives. If you have questions about this report or need additional financial information, contact the City, Hildale City, P.O. Box 840490, Hildale, UT, 84784.

BASIC FINANCIAL STATEMENTS

HILDALE CITY, UTAH
Statement of Net Position
June 30, 2023

	Governmental Activities	Business-type Activities	Total
Assets			
Cash and cash equivalents	$ 5,474	$ 1,752,584	$ 1,758,058
Receivables, net	1,456,971	126,717	1,583,688
Internal balances	371,459	(371,459)	-
Prepaid items	5,130	1,167	6,297
Restricted cash and cash equivalents	18,605	-	18,605
Investment in affiliates	-	1,847,124	1,847,124
Capital assets (net of accumulated depreciation):			
Rou land	-	52,662	52,662
Land	38,707	364,661	403,368
Construction in progress	236,320	261,422	497,742
Buildings	658,892	394,097	1,052,989
Improvements other than buildings	1,480,919	2,510,349	3,991,268
Machinery and equipment	104,747	30,008	134,755
Office furniture and equipment	3,077	-	3,077
Automobiles and trucks	240,183	282,580	522,763
Infrastructure	2,005,331	-	2,005,331
Total assets	6,625,815	7,251,912	13,877,727
Liabilities			
Accounts payable and other accrued liabilities	240,973	84,340	325,313
Unearned revenue	426,978	-	426,978
Noncurrent liabilities:			
Due within one year	95,000	115,402	210,402
Due in more than one year	513,000	1,431,018	1,944,018
Total liabilities	1,286,033	1,630,760	2,916,793
Deferred inflows of resources			
Deferred revenue - property taxes	110,242	-	110,242
Deferred revenue - leases receivable	779,280	-	779,280
Total deferred inflows of resources	889,522	-	889,522
Net position			
Net investment in capital assets	4,160,176	2,298,253	6,458,429
Invested in affiliates	-	1,847,124	1,847,124
Restricted for:			
Debt service	18,605	724,435	743,040
Capital outlay	-	764,841	764,841
Unrestricted	271,479	(13,501)	257,978
Total net position	$ 4,450,260	$ 5,621,152	$ 10,071,412

The accompanying notes are an integral part of the financial statements.

HILDALE CITY, UTAH
Statement of Activities
For the Year Ended June 30, 2023

Functions/Programs	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants & Contributions	Program Revenues: Capital Grants & Contributions	Net (Expense) Revenue and Changes in Net Position: Governmental Activities	Net (Expense) Revenue and Changes in Net Position: Business-type Activities	Net (Expense) Revenue and Changes in Net Position: Total
Governmental activities:							
General government	$ 799,751	$ 131,454	$ 171,372	$ 155,837	$ (341,088)	$ -	$ (341,088)
Public safety	983,431	104,113	1,941	107,149	(770,228)	-	(770,228)
Highways and streets/Public works	233,294	-	93,741	72,649	(66,904)	-	(66,904)
Parks, recreation and outreach	172,980	-	-	-	(172,980)	-	(172,980)
Interest on long-term debt	14,249	-	-	-	(14,249)	-	(14,249)
Total governmental activities	2,203,705	235,567	267,054	335,635	(1,365,449)	-	(1,365,449)
Business-type activities:							
Sewer	1,035,451	997,587	-	235,305	-	197,441	197,441
Investment in affiliates	1,050,444	993,113	-	42,963	-	(14,368)	(14,368)
Total business-type activities	2,085,895	1,990,700	-	278,268	-	183,073	183,073
Total primary government	$ 4,289,600	$ 2,226,267	$ 267,054	$ 613,903	(1,365,449)	183,073	(1,182,376)
General Revenues:							
Taxes:							
Property taxes levied for general purposes					184,152	-	184,152
Sales and use taxes					365,598	-	365,598
Franchise taxes					112,798	-	112,798
Unrestricted investment earnings					26,134	60,302	86,436
Total general revenues					688,682	60,302	748,984
Change in net position					(676,767)	243,375	(433,392)
Net position - beginning					5,127,027	5,377,777	10,504,804
Net position - ending					$ 4,450,260	$ 5,621,152	$ 10,071,412

The accompanying notes are an integral part of the financial statements.

HILDALE CITY, UTAH
Balance Sheet
Governmental Funds
June 30, 2023

	General Fund	Capital Projects Fund	Total Governmental Funds
Assets			
Cash and cash equivalents	$ -	$ 5,474	$ 5,474
Restricted cash and cash equivalents	18,605	-	18,605
Receivables, net of allowance			
Services	71,518	-	71,518
Leases	779,280	-	779,280
Property taxes - subsequent year	110,242	-	110,242
Due from other governments	495,931	-	495,931
Due from other funds	371,459	412,030	783,489
Prepaid expense	5,130	-	5,130
Total assets	$ 1,852,165	$ 417,504	$ 2,269,669
Liabilities, deferred inflows of resources, and fund balances			
Liabilities:			
Accounts payable	$ 164,819	$ -	$ 164,819
Accrued liabilities	76,154	-	76,154
Due to other funds	412,030	-	412,030
Unearned revenue	426,978	-	426,978
Total liabilities	1,079,981	-	1,079,981
Deferred inflows of resources:			
Deferred revenue - property taxes	110,242	-	110,242
Deferred revenue - leases receivable	779,280	-	779,280
Total deferred inflows of resources	889,522	-	889,522
Fund balances:			
Nonspendable	5,130	-	5,130
Restricted:			
Debt reserves	18,605	-	18,605
Assigned:			
Subsequent year's budget: appropriation of fund balance	208,476	-	208,476
Repair and replacement reserves:			
Court	-	1,200	1,200
Fire	-	11,550	11,550
Building	-	7,200	7,200
Streets	-	33,411	33,411
Industrial Park improvements	-	364,143	364,143
Unassigned	(349,549)	-	(349,549)
Total fund balances	(117,338)	417,504	300,166
Total liabilities, deferred inflows of resources, and fund balances	$ 1,852,165	$ 417,504	$ 2,269,669

The accompanying notes are an integral part of the financial statements.

HILDALE CITY, UTAH
Reconciliation of the Balance Sheet of Governmental Funds
To the Statement of Net Position
June 30, 2023

Amounts reported for governmental activities in the statement of net position are different because:		
Total fund balances - total governmental funds		$ 300,166
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.		
Cost of capital assets	$ 8,219,960	
Accumulated depreciation	(3,451,784)	4,768,176
Some liabilities, including bonds payable and capital leases, are not due and payable in the current period and therefore are not reported in the funds.		
Debt outstanding	(608,000)	
Accrued interest payable	(10,082)	(618,082)
Net position of governmental activities		$ 4,450,260

The accompanying notes are an integral part of the financial statements.

HILDALE CITY, UTAH
Statement of Revenues, Expenditures, and Changes in Fund Balances
Governmental Funds
For the Year Ended June 30, 2023

	General Fund	Capital Projects Fund	Total Governmental Funds
Revenues			
Property taxes	$ 184,153	$ -	$ 184,153
Sales and use taxes	365,598	-	365,598
Franchise taxes	112,798	-	112,798
Licenses and permits	54,151	-	54,151
Intergovernmental revenue	602,689	-	602,689
Charges for services	56,317	-	56,317
Lease revenues	50,523	-	50,523
Other revenues	74,575	-	74,575
Interest income	26,134	-	26,134
Total revenues	1,526,938	-	1,526,938
Expenditures			
Current:			
General government	813,596	-	813,596
Public safety	873,214	-	873,214
Highways and streets/Public works	131,161	-	131,161
Parks, recreation and outreach	165,847	-	165,847
Debt service	123,617	-	123,617
Capital outlay	203,718	37,666	241,384
Total expenditures	2,311,153	37,666	2,348,819
Excess (deficiency) of revenues over expenditures	(784,215)	(37,666)	(821,881)
Other financing sources (uses)			
Transfers in	67,299	-	67,299
Transfers out	-	(67,299)	(67,299)
Total financing sources (uses)	67,299	(67,299)	-
Net change in fund balance	(716,916)	(104,965)	(821,881)
Fund balance, beginning of year	599,578	522,469	1,122,047
Fund balance, end of year	$ (117,338)	$ 417,504	$ 300,166

The accompanying notes are an integral part of the financial statements.

HILDALE CITY, UTAH
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds To the Statement of Activities For the Year Ended June 30, 2023

Amounts reported for governmental activities in the statement of activities are different because:

Net change in fund balances - total governmental funds		$ (821,881)
Governmental funds report capital outlays as expenditures. However, in the statement of activities, the costs of those assets is allocated over their estimated useful lives and reported as depreciation expense.		
Capital outlays	$ 367,798	
Depreciation expense	(332,052)	35,746
The issuance of long-term debt (e.g., bonds, leases) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. Also, governmental funds report the effect of premiums, discounts, and similar items when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities.		
Principal repayments	108,590	108,590
Change in net position of governmental activities		$ (676,767)

The accompanying notes are an integral part of the financial statements.

HILDALE CITY, UTAH
Statement of Net Position
Proprietary Funds
June 30, 2023

	Business-type Activities				
	Sewer	Affiliates	Total Enterprise Funds	Internal Service Funds	Total Business-type Activities
Assets					
Current assets:					
Cash and cash equivalents	$ 1,722,501	$ -	$ 1,722,501	$ 30,083	$ 1,752,584
Receivables, net of allowance	124,383	-	124,383	2,334	126,717
Prepaid items	-	-	-	1,167	1,167
Total current assets	1,846,884	-	1,846,884	33,584	1,880,468
Noncurrent assets:					
Investment in affiliates	-	1,847,124	1,847,124	-	1,847,124
Capital assets:					
Rou land	58,513	-	58,513	-	58,513
Land	364,661	-	364,661	-	364,661
Construction in progress	261,422	-	261,422	-	261,422
Buildings	1,051,028	-	1,051,028	456,806	1,507,834
Improvements other than buildings	6,939,918	-	6,939,918	-	6,939,918
Automobiles and trucks	866,285	-	866,285	27,123	893,408
Machinery and equipment	135,718	-	135,718	216,143	351,861
Less: accumulated depreciation	(6,187,445)	-	(6,187,445)	(294,393)	(6,481,838)
Total noncurrent assets	3,490,100	1,847,124	5,337,224	405,679	5,742,903
Total assets	5,336,984	1,847,124	7,184,108	439,263	7,623,371
Liabilities					
Current liabilities:					
Accounts payable	16,536	-	16,536	67,804	84,340
Due to other funds	-	-	-	371,459	371,459
Compensated absences - current	2,963	-	2,963	-	2,963
Leases payable - current	4,439	-	4,439	-	4,439
Bonds payable - current	108,000	-	108,000	-	108,000
Total current liabilities	131,938	-	131,938	439,263	571,201
Noncurrent liabilities:					
Compensated absences	4,444	-	4,444	-	4,444
Leases payable - land	46,574	-	46,574	-	46,574
Bonds payable	1,380,000	-	1,380,000	-	1,380,000
Total noncurrent liabilities	1,431,018	-	1,431,018	-	1,431,018
Total liabilities	1,562,956	-	1,562,956	439,263	2,002,219
Net position					
Net investment in capital assets	1,892,574	-	1,892,574	405,679	2,298,253
Invested in affiliates	-	1,847,124	1,847,124	-	1,847,124
Restricted:					
Debt reserves	724,435	-	724,435	-	724,435
Capital outlay - impact fees	764,841	-	764,841	-	764,841
Unrestricted	392,178	-	392,178	(405,679)	(13,501)
Total net position	$ 3,774,028	$ 1,847,124	$ 5,621,152	$ -	$ 5,621,152

The accompanying notes are an integral part of the financial statements.

HILDALE CITY, UTAH
Statement of Revenues, Expenses, and Changes in Net Position
Proprietary Funds
For the Year Ended June 30, 2023

	Business-type Activities			
	Sewer	Affiliates	Total Enterprise Funds	Internal Service Funds
Operating revenues				
Charges for services	$ 997,587	$ -	$ 997,587	$ 1,632,533
Total operating revenues	997,587	-	997,587	1,632,533
Operating expenses				
Personnel expenses	410,691	-	410,691	925,898
Office expenses and travel	37,157	-	37,157	82,546
Services, supplies and other	134,796	-	134,796	170,834
Utilities and occupancy	50,863	-	50,863	28,696
Insurance	26,364	-	26,364	60,764
Professional fees	118,391	-	118,391	330,011
Equipment rent	-	-	-	-
Depreciation	215,043	-	215,043	28,559
Total operating expenses	993,305	-	993,305	1,627,308
Operating income (loss)	4,282	-	4,282	5,225
Nonoperating revenues (expenses)				
Interest income	60,302	-	60,302	-
Impact fees	224,525	-	224,525	-
Other revenues	1,900	-	1,900	-
Interest expense and fiscal charges	(42,146)	-	(42,146)	(5,225)
Net income (loss) from affiliates	-	(14,368)	(14,368)	-
Total nonoperating revenues (expenses)	244,581	(14,368)	230,213	(5,225)
Income (loss) before capital contributions and transfers	248,863	(14,368)	234,495	-
Capital contributions	8,880	-	8,880	-
Change in net position	257,743	(14,368)	243,375	-
Total net position, beginning of year	3,516,285	1,861,492	5,377,777	-
Total net position, end of year	$ 3,774,028	$ 1,847,124	$ 5,621,152	$ -

The accompanying notes are an integral part of the financial statements.

HILDALE CITY, UTAH
Statement of Cash Flows
Proprietary Funds
For the Year Ended June 30, 2023

	Business-type Activities		
	Sewer	Internal Service Funds	Combined Total (Memorandum Only)
Cash flows from operating activities			
Receipts from customers, service fees	$ 990,535	$ -	$ 990,535
Receipts from interfund charges for services	-	1,632,533	1,632,533
Payments to suppliers and service providers	(80,090)	(684,626)	(764,716)
Payments to employees	(9,620)	(925,898)	(935,518)
Payments for interfund charges for services	(682,618)	-	(682,618)
Cash flows from operating activities	218,207	22,009	240,216
Cash flows from capital and related financing activities			
Impact fees	224,525	-	224,525
Other revenues	1,900	-	1,900
Acquisition and construction of capital assets	(412,882)	(17,852)	(430,734)
Principal paid on capital debt	(55,987)	(15,188)	(71,175)
Capital contributions	8,880	-	8,880
Interest paid	(42,146)	(5,225)	(47,371)
Cash flows from capital and related financing activities	(275,710)	(38,265)	(313,975)
Cash flows from investing activities			
Interest received	60,302	-	60,302
Net change in cash and cash equivalents	2,799	(16,256)	(13,457)
Cash and cash equivalents, beginning of year, including restricted cash	1,719,702	46,339	1,766,041
Cash and cash equivalents, end of year, including restricted cash	$ 1,722,501	$ 30,083	$ 1,752,584
Reconciliation of operating income to net cash flows from operating activities:			
Operating income (loss)	$ 4,282	$ 5,225	$ 9,507
Adjustments to reconcile operating income (loss) to net cash provided by operating activities:			
Depreciation	215,043	28,559	243,602
Changes in operating assets and liabilities:			
(Increase)/decrease in receivables	(7,052)	(2,334)	(9,386)
(Increase)/decrease in prepaid items	-	3,998	3,998
Increase/(decrease) in accounts payable	7,132	(13,439)	(6,307)
Increase/(decrease) in compensated absences	(1,198)	-	(1,198)
Net cash flows from operating activities	$ 218,207	$ 22,009	$ 240,216

The accompanying notes are an integral part of the financial statements.

NOTE 1. Summary of Significant Accounting Policies

Description of Government-Wide Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the non-fiduciary activities of the primary government and its component units. All fiduciary activities are reported only in the fund financial statements. *Governmental activities*, which normally are supported by taxes, intergovernmental revenues, and other non-exchange transactions, are reported separately from *business-type activities*, which rely to a significant extent on fees and charges to external customers for support. Likewise, when applicable, the *primary government* is reported separately from certain legally separate *component units* for which the primary government is financially accountable.

Reporting Entity

Hildale City, Utah (the City) is a municipal corporation and political subdivision of the State of Utah, organized and existing as a third class city pursuant to Title 10, Utah Code Annotated 1953, as amended. The City is governed by a mayor and five council members elected for staggered four-year terms. The mayor presides over all meetings but casts no vote in the council except in case of a tie.

The accompanying financial statements present the City and its component units—entities for which the City is considered to be financially accountable. Blended component units are, in substance, part of the primary government's operations, even though they are legally separate entities. Thus, blended component units are appropriately presented as funds of the primary government. Each discreetly presented component unit is reported in a separate column in the government-wide financial statements to emphasize that it is legally separate from the City.

There are no separate component units combined to form the reporting entity. However, the City has an equity interest in Twin City Water Joint Management, Operations and Maintenance Agreement (the Water Department) and the Gas Distribution Systems, Operations and Maintenance Agreement (the Gas Department). See Note 7 for further details.

Basis of Presentation – Government-Wide Financial Statements

While separate government-wide and fund financial statements are presented, they are interrelated. The governmental activities column incorporates data from governmental funds, while business-type activities incorporate data from the City's enterprise funds and internal service funds. Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds (when applicable), even though the latter are excluded from the government-wide financial statements.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements.

NOTE 1. Summary of Significant Accounting Policies, Continued

Basis of Presentation – Fund Financial Statements

The fund financial statements provide information about the City's funds. Separate statements for each fund category—governmental and proprietary—are presented. The emphasis of fund financial statements is on major governmental and enterprise funds, each displayed in a separate column. All remaining governmental and enterprise funds are aggregated and reported as non-major funds. Major individual governmental and enterprise funds are reported as separate columns in the fund financial statements.

The City reports the following major governmental funds:

The **General Fund** is the City's primary operating fund. It accounts for all financial resources of the general government, except those accounted for in another fund.

The **Capital Projects Fund** accounts for the acquisition and construction of the City's major capital facilities and other capital projects (including repair and replacement activity), other than those financed by proprietary funds.

The City reports the following major enterprise fund:

The **Sewer Fund** accounts for the activities of the City's wastewater collection and treatment facilities.

Additionally, the City reports the following fund type:

Internal service funds account for risk management (litigation defense and settlements), court judgment resolution (monitoring, consulting, training and reviews) and administration (basic shared utility department expenses) services provided to other departments or agencies of the City, or to other governments on a cost-reimbursement basis.

During the course of operations the City has activity between funds for various purposes. Any residual balances outstanding at year end are reported as due from/to other funds and advances to/from other funds. While these balances are reported in fund financial statements, certain eliminations are made in the preparation of the government-wide financial statements. Balances between the funds included in governmental activities (i.e., the governmental funds) are eliminated so that only the net amount is included as internal balances in the governmental activities' column. Similarly, balances between the funds included in business-type activities (i.e., the enterprise and internal service funds) are eliminated so that only the net amount is included as internal balances in the business-type activities column.

Further, certain activity occurs during the year involving transfers of resources between funds. In fund financial statements these amounts are reported at gross amounts as transfers in/out. While reported in fund financial statements, certain eliminations are made in the preparation of the government-wide financial statements. Transfers between the funds included in governmental activities are eliminated so that only the net amount is included as transfers in the governmental activities' column. Similarly, balances between the funds included in business-type activities are eliminated so that only the net amount is included as internal balances in the business-type activities column.

NOTE 1. Summary of Significant Accounting Policies, Continued

Measurement Focus and Basis of Accounting

The accounting and financial reporting treatment is determined by the applicable measurement focus and basis of accounting. Measurement focus indicates the type of resources being measured such as *current financial resources* or *economic resources*. The basis of accounting indicates the timing of transactions or events for recognition in the financial statements.

The government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

The governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the City considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences, and claims and judgments, are recorded only when payment is due. General capital asset acquisitions are reported as expenditures in governmental funds.

Property taxes, sales taxes, franchise taxes, licenses, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Entitlements are recorded as revenues when all eligibility requirements are met, including any time requirements, and the amount is received during the period or within the availability period for this revenue source (within 60 days of year-end). Expenditure-driven grants are recognized as revenue when the qualifying expenditures have been incurred and all other eligibility requirements have been met, and the amount is received during the period or within the availability period for this revenue source (within 60 days of year-end). All other revenue items are considered to be measurable and available only when cash is received by the City.

The proprietary funds are reported using the *economic resources measurement focus* and the *accrual basis of accounting*.

Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Net Position/Fund Balance

Cash and Cash Equivalents

The City's cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition.

NOTE 1. Summary of Significant Accounting Policies, Continued

Investments

The City's investment policy allows for the investment of funds in the state treasurer's pool and other investments as allowed by the State of Utah's Money Management Act. Investments for the City are reported at fair value (generally based on quoted market prices) with unrealized gains and losses recorded as adjustments to interest/investments earnings.

Receivables

Receivables consist primarily of accounts due for services provided and related late penalties and interest. Management periodically reviews accounts receivable and writes off uncollectible accounts. The general fund's and sewer fund's allowances for uncollectible accounts as of June 30, 2023 are $1,933 and $4,450, respectively.

Inventories and Prepaid Items

The costs of governmental fund-type inventories are recorded as expenditures when purchased rather than when consumed. Inventories of the business type activities are valued at cost using the first-in/first-out (FIFO) method. Inventories in all fund types are immaterial and are not recorded.

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both the government-wide and fund financial statements. The cost of prepaid items is recorded as expenditures/expenses when consumed rather than when purchased.

Capital Assets

Capital assets, which include property, equipment, and infrastructure assets (e.g., roads, bridges, sidewalks, and similar items), are reported in the applicable governmental or business-type activity columns in the government-wide financial statements. Capital assets are defined by the City as assets with an individual cost of more than $5,000 and an estimated useful life in excess of two years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated acquisition value at the date of donation. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized. Interest incurred during the construction phase of capital assets of business-type activities is included as part of the capitalized value of the assets constructed. Capital assets are depreciated using the straight-line method over the following estimated useful lives:

Buildings and improvements	7-40 years
Improvements other than buildings	7-30 years
Automobiles and trucks	5-10 years
Machinery and equipment	3-10 years
Infrastructure	15-30 years

NOTE 1. Summary of Significant Accounting Policies, Continued

Deferred Outflows/Inflows of Resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net position that applies to a future period(s) and so will *not* be recognized as an outflow of resources (expense/ expenditure) until then. The City does not have any such items that qualify for reporting in this category.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net position that applies to a future period(s) and so will *not* be recognized as an inflow of resources (revenue) until that time. The City has two types of items that qualify for reporting in this category. Accordingly, the item, *deferred revenue – property taxes* is reported in both the governmental funds balance sheet and the statement of net position. The governmental funds report deferred revenues from property taxes. These amounts are deferred and recognized as an inflow of resources in the period for which they are levied and/or intended. The governmental funds also report deferred revenues from leases receivable. These amounts are deferred and recognized in the period when the leased assets are used and the amounts are earned.

Net Position Flow Assumptions

Sometimes the City will fund outlays for a particular purpose from both restricted (e.g., restricted bond or grant proceeds) and unrestricted resources. In order to calculate the amounts to report as restricted – net position and unrestricted – net position in the government-wide and proprietary fund financial statements, a flow assumption must be made about the order in which the resources are considered to be applied. It is the City's policy to consider restricted – net position to have been depleted before unrestricted – net position is applied.

Fund Balance Flow Assumptions

Sometimes the City will fund outlays for a particular purpose from both restricted and unrestricted resources (the total of committed, assigned, and unassigned fund balance). In order to calculate the amounts to report as restricted, committed, assigned, and unassigned fund balance in the governmental fund financial statements a flow assumption must be made about the order in which the resources are considered to be applied. It is the City's policy to consider restricted fund balance to have been depleted before using any of the components of unrestricted fund balance. Further, when the components of unrestricted fund balance can be used for the same purpose, committed fund balance is depleted first, followed by assigned fund balance. Unassigned fund balance is applied last.

Fund Balance Policies

Fund balance of governmental funds is reported in various categories based on the nature of any limitations requiring the use of resources for specific purposes. The City itself can establish limitations on the use of resources through either a commitment (committed fund balance) or an assignment (assigned fund balance).

The committed fund balance classification includes amounts that can be used only for the specific purposes determined by a formal action of the City's highest level of decision-making authority. The city council is the

NOTE 1. Summary of Significant Accounting Policies, Continued

highest level of decision-making authority for the City that can, by adoption of an ordinance prior to the end of the fiscal year, commit fund balance. Once adopted, the limitation imposed by the ordinance remains in place until a similar action is taken (the adoption of another ordinance) to remove or revise the limitation.

Amounts in the assigned fund balance classification are intended to be used by the City for specific purposes but do not meet the criteria to be classified as committed. The city council is authorized to assign amounts to a specific purpose in accordance with the City's budget policy. The city council may also assign fund balance as it does when appropriating fund balance to cover a gap between estimated revenue and appropriations in the subsequent year's appropriated budget. Unlike commitments, assignments generally only exist temporarily. In other words, an additional action does not normally have to be taken for the removal of an assignment. Conversely, as discussed above, an additional action is essential to either remove or revise a commitment.

Leases

Lessee: Hildale City is a lessee for a noncancellable lease of land. Hildale City recognizes a lease liability and an intangible right-to-use lease asset (lease asset) in the government-wide financial statements. The City recognizes lease liabilities with an initial, individual value of $5,000 or more. At the commencement of a lease, the City initially measures the lease liability at the present value of payments expected to be made during the lease term. Subsequently, the lease liability is reduced by the principal portion of lease payments made. The lease asset is initially measured as the initial amount of the lease liability, adjusted for lease payments made at or before the lease commencement date, plus certain initial direct costs. Subsequently, the lease asset is amortized on a straight-line basis over its useful life.

Key estimates and judgments related to leases include how the City determines (1) the discount rate it uses to discount the expected lease payments to present value, (2) lease term, and (3) lease payments.

- The City uses the interest rate charged by the lessor as the discount rate. When the interest rate charged by the lessor is not provided, the [*Entity Name*] generally uses its estimated incremental borrowing rate as the discount rate for leases.
- The lease term includes the noncancellable period of the lease. Lease payments included in the measurement of the lease liability are composed of fixed payments and purchase option price that the City is reasonably certain to exercise.

The City monitors changes in circumstances that would require a remeasurement of its lease and will remeasure the lease asset and liability if certain changes occur that are expected to significantly affect the amount of the lease liability.

Lease assets are reported with other capital assets and lease liabilities are reported with long-term debt on the statement of net position.

NOTE 1. Summary of Significant Accounting Policies, Continued

Revenues and Expenditures/Expenses

Program Revenues

Amounts reported as program revenues include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions (including special assessments) that are restricted to meeting the operational or capital requirements of a particular function or segment. All taxes, including those dedicated for specific purposes, and other internally dedicated resources are reported as general revenues rather than as program revenues.

Property Taxes

Property taxes are collected by the Washington County Treasurer and remitted to the City in multiple installments. Taxes are levied each October on the taxable value listed as of the prior January 1 (lien date) for all real property located in the City. Taxable values are established by the county assessor at a percent of the fair value on primary residential property and 100 percent of the fair value on non-primary residential property. A revaluation of all property is required to be completed no less than every five years. Taxes are due and payable on November 1 and delinquent after November 30 of each year, at which time they become liens if not paid.

An accrual of uncollected *delinquent* property taxes has not been made since the amounts are not measurable and cannot be reasonably estimated. The delinquent amounts may be material.

City Personnel, Payroll and Compensated Absences

The majority of the City's personnel are employed by the Town of Colorado City. The City reimburses Colorado City for wages, payroll taxes and benefits for these contracted employees. Because the majority of the City's personnel are employed by Colorado City, accruals for compensated absences are based on Colorado City's related policies. Some of the personnel on the City's payroll are not full-time employees. Hildale City does not currently have a separate policy relating to compensated absences, so there is no accrual in addition to the accrual relating to Colorado City's policies.

NOTE 1. Summary of Significant Accounting Policies, Continued

Proprietary Funds Operating and Non-operating Revenues and Expenses

Proprietary funds distinguish operating revenues and expenses from non-operating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the enterprise funds and internal service funds are charges to customers for sales and services. Operating expenses for enterprise funds include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

Budgets and Budgetary Accounting

Annual budgets are prepared and adopted by the city council on or before June 22 for the fiscal year commencing the following July 1, in accordance with State law. The operating budget includes proposed expenditures and the proposed sources of financing for such expenditures. Prior to June 22, a public hearing is conducted to obtain taxpayer input. Budgets are adopted and control of budget appropriations is exercised, under State law, at the department level. Budget amendments are required to increase expenditure budgets. The General Fund budget is prepared using the modified accrual basis of accounting. Budgets for the proprietary fund types are prepared using the accrual basis of accounting, except that depreciation for all proprietary fund types was not budgeted. During the current fiscal year there were no amendments to the budget.

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities (and deferred inflows of resources) and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures/expenses during the reporting period. Actual results could differ from those estimates.

Risk Management

The City maintains insurance for general liability, auto liability, employee dishonesty and worker's compensation through various insurance companies.

New Pronouncements

For the year ended June 30, 2023, the City implemented the provisions of GASB Statement No. 96, *Subscription-Based Information Technology Arrangements*, which (1) defines a subscription-based information technology arrangement (SBITA); (2) establishes that a SBITA results in a right-to-use subscription asset—an intangible asset—and a corresponding subscription liability; (3) provides the capitalization criteria for outlays other than subscription payments, including implementation costs of a SBITA; and (4) requires note disclosures regarding a SBITA. The City had no SBITAs during the year ended June 30, 2023 that required reporting under GASB statement No. 96.

NOTE 2. Reconciliation of Government-Wide and Fund Financial Statements

The governmental fund balance sheet includes a reconciliation between total governmental fund balances and net position of governmental activities as reported in the government-wide statement of net position. This difference primarily results from the long-term economic focus of the statement of net position versus the current financial resources focus of the governmental fund balance sheets. The details of these differences are reported in the reconciliation on page 16.

The governmental fund statement of revenues, expenditures, and changes in fund balance includes a reconciliation between net changes in fund balances-total governmental funds and changes in net position of governmental activities as reported in the government-wide statement of activities. These differences are the result of converting from the current resources measurement focus and modified accrual basis for governmental fund statements to the economic resources measurement focus and full accrual basis used for government-wide statements. The details of these differences are reported in the reconciliation on page 17.

NOTE 3. Deposits and Investments

The State of Utah Money Management Council has the responsibility to advise the State Treasurer about investment policies, promote measures and rules that will assist in strengthening the banking and credit structure of the state and review the rules adopted under the authority of the State of Utah Money Management Act that relate to the deposit and investment of public funds.

The City follows the requirements of the Utah Money Management Act (*Utah code*, Section 51, chapter 7) in handling its depository and investment transactions. The Act requires the depositing of Hildale City funds in qualified depositories. The Act defines a qualified depository as any financial institution whose deposits are insured by an agency of the Federal Government and which has been certified by the State Commissioner of Financial Institutions as meeting the requirements of the Act and adhering to the rules of the Utah Money Management Council.

The City's central treasury consists of the following at fiscal year-end:

State Treasurer's Investment Pool	$	3,461,625
Cash in bank		(9,638)
Less amounts to Hildale and Colorado City Joint Utilities		(1,676,124)
Total	$	1,775,863

NOTE 3. Deposits and Investments, Continued

The City's cash in the City's central treasury and cash on hand at fiscal year-end are as follows:

Equity in central treasury	$	1,775,863
Cash on hand		800
Total	$	1,776,663

The City's deposits and investments are shown in the statement of net position as follows:

Cash and cash equivalents	$	1,758,058
Restricted cash and cash equivalents		18,605
	$	1,776,663

Deposits

Custodial Credit Risk

For deposits this is the risk that in the event of a bank failure, the City's deposits may not be returned to it. The City does not have a formal policy for custodial credit risk. As of June 30, 2023, $194,952 of the City's central treasury's bank balance of $444,952 was exposed to custodial credit risk because it was uninsured and uncollateralized.

Investments

The Money Management Act defines the types of securities authorized as appropriate investment for Hildale City and the conditions for making investment transactions. Investment transactions may be conducted only through qualified depositories, certified dealers, or directly with issuers of the investment securities.

The Act authorizes investments in negotiable or nonnegotiable deposits of qualified depositories and permitted depositories; repurchase and reverse repurchase agreements; commercial paper that is classified as "first tier' by two nationally recognized statistical rating organizations; bankers' acceptances; obligations of the United States Treasury including bills, notes, and bonds; obligations, other than mortgage derivative products, issued by U.S. government sponsored enterprises (U.S. Agencies) such as the Federal Home Loan Bank System, Federal Home Loan Mortgage Corporation (Freddie Mac), and Federal National Mortgage Association (Fannie Mae); bonds, notes, and other evidence of indebtedness of political subdivisions of the State; fixed rate corporate obligations and variable rate securities rated "A" or higher, or the equivalent of "A" or higher, by two nationally recognized statistical rating organizations; shares or certificates in a money market mutual fund as defined in the Act; the Utah Public Treasurer's Investment Fund; and reciprocal deposits subject to rules of the State Money Management Council.

The Utah State Treasurer's Office operates the Public Treasurer's Investment Fund (PTIF). The PTIF is available for investment of funds administered by any Utah public treasurer.

NOTE 3. Deposits and Investments, Continued

The PTIF is not registered with the SEC as an investment company. The PTIF is authorized and regulated by the Money Management Act, Section 51-7, *Utah Code Annotated, 1953*, as amended. The Act established the Money Management Council which oversees the activities of the State Treasurer and the PTIF and details the types of authorized investments. Deposits in the PTIF are not insured or otherwise guaranteed by the State of Utah, and participants share proportionally in any realized gain or losses on investments. Financial statements for the PTIF funds can be obtained by contacting the Utah State Treasurer's office.

The PTIF operates and reports to participants on an amortized cost basis. The income, gains, and losses – net of administration fees, of the PTIF are allocated based upon the participant's average daily balance. The fair value of the PTIF investment pool is approximately equal to the value of the pool shares.

As of June 30, 2023 the City had the following investments, ratings and maturities:

Investment Type	Fair Value	Credit Rating (1)	Weighted Average Maturity (2)
State of Utah Public Treasurer's Investment Fund	$ 3,461,625	N/A	120.3
Total Fair Value	$ 3,461,625		

(1) Ratings are provided where applicable to indicate associated credit risk. N/A indicates not applicable.

(2) Interest rate risk is estimated using the weighted average days to maturity.

Interest rate risk

Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. The City's policy for managing its exposure to fair value loss arising from increasing interest rates is to comply with the State's Money Management Act. Section 51-7-11 of the Act requires that the remaining term to maturity of investments may not exceed the period of availability of the funds to be invested.

Credit risk

Credit risk is risk that an issuer or other counterparty to an investment will not fulfill its obligations. The City's policy for reducing exposure to credit risk is to comply with the State's Money Management Act.

Fair value measurements

As noted above, the City holds investments that are measured at fair value on a recurring basis. The City categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs.

The State of Utah Public Treasurer's Investment Fund, as listed above, is valued using significant other observable inputs (Level 2 inputs).

NOTE 4. Capital Assets

The following is a summary of the changes to capital assets for governmental activities during the year:

Governmental activities:	Balance 6/30/2022	Additions	Deletions	Balance 6/30/2023
Capital assets, not being depreciated:				
Land	$ 38,707	$ -	$ -	$ 38,707
Construction in progress	521,447	241,384	(526,511)	236,320
Total capital assets, not being depreciated	560,154	241,384	(526,511)	275,027
Capital assets, being depreciated:				
Buildings	955,104	-	-	955,104
Improvements other than buildings	1,871,474	37,666	-	1,909,140
Machinery and equipment	815,882	67,217	-	883,099
Office furniture and equipment	23,930	-	-	23,930
Automobiles and trucks	1,521,231	59,197	-	1,580,428
Infrastructure	2,104,387	488,845	-	2,593,232
Total capital assets, being depreciated	7,292,008	652,925	-	7,944,933
Less accumulated depreciation for:				
Buildings	(271,967)	(24,245)	-	(296,212)
Improvements other than buildings	(345,804)	(82,417)	-	(428,221)
Machinery and equipment	(19,433)	(1,420)	-	(20,853)
Office furniture and equipment	(746,303)	(32,049)	-	(778,352)
Automobiles and trucks	(1,234,570)	(105,675)	-	(1,340,245)
Infrastructure	(501,655)	(86,246)	-	(587,901)
Total accumulated depreciation	(3,119,732)	(332,052)	-	(3,451,784)
Total capital assets, being depreciated, net	4,172,276	320,873	-	4,493,149
Governmental activities capital assets, net	$ 4,732,430	$ 562,257	$ (526,511)	$ 4,768,176

Depreciation expense was charged to the functions/programs of the City as follows:

Governmental activities:	
General government	$ 53,372
Public safety	110,217
Highways and streets/Public works	161,330
Parks and recreation	7,133
Total depreciation expense - governmental activities	$ 332,052

NOTE 4. Capital Assets, Continued

The following is a summary of the changes to capital assets for business-type activities during the year:

Business-type activities:	Balance 6/30/2022	Additions	Deletions	Balance 6/30/2023
Capital assets not being depreciated:				
Land	$ 364,661	$ -	$ -	$ 364,661
Rou asset - land	-	58,513	-	58,513
Construction in progress	22,046	267,081	(27,705)	261,422
Total capital assets, not being depreciated	386,707	325,594	(27,705)	684,596
Capital assets being depreciated:				
Buildings	1,507,834	-	-	1,507,834
Sewer treatment plant and system improvements	6,912,214	27,705	-	6,939,919
Machinery and equipment	334,009	17,852	-	351,861
Automobiles and trucks	806,120	87,288	-	893,408
Total capital assets, being depreciated	9,560,177	132,845	-	9,693,022
Less accumulated depreciation for:				
Rou asset - land	-	(5,851)	-	(5,851)
Buildings	(1,099,963)	(13,774)	-	(1,113,737)
Sewer treatment plant and system improvements	(4,288,736)	(140,833)	-	(4,429,569)
Machinery and equipment	(306,238)	(15,615)	-	(321,853)
Automobiles and trucks	(543,299)	(67,529)	-	(610,828)
Total accumulated depreciation	(6,238,236)	(243,602)	-	(6,481,838)
Total capital assets, being depreciated, net	3,321,941	(110,757)	-	3,211,184
Business-type activities capital assets, net	$ 3,708,648	$ 214,837	$ (27,705)	$ 3,895,780

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NOTE 5. Long-Term Liabilities

The following is a summary of changes in long-term liabilities for the year ended June 30, 2023:

	Balance 6/30/2022	Additions	Retirements	Balance 6/30/2023	Current Portion
Business-type activities:					
Direct placements and borrowings:					
Sewer Revenue Refunding Bonds, Series 2021	$ 1,595,000	$ -	$ 107,000	$ 1,488,000	$ 108,000
Lease Liability - Land	-	58,513	7,500	51,013	4,439
Notes payable	15,188	-	15,188	-	-
Compensated absences	8,605	5,163	6,361	7,407	2,963
Total business-type activities	1,618,793	63,676	136,049	1,546,420	115,402
Governmental activities:					
Direct placements and borrowings:					
Sales Tax Revenue Bonds, Series 2015	307,000	-	75,000	232,000	76,000
Sales Tax Revenue Bonds, Series 2018	395,000	-	19,000	376,000	19,000
Notes payable	14,590	-	14,590	-	-
Total governmental activities	716,590	-	108,590	608,000	95,000
Total long-term liabilities	$ 2,335,383	$ 63,676	$ 244,639	$ 2,154,420	$ 210,402

The City's outstanding sewer revenue bonds (Series 2000) from direct placements related to business-type activities of $80,000 contain a provision that in an event of default (i.e. Sewer fund revenues not sufficient to make payments and failure to revise the rates, fees and charges so that such deficiency will be remedied before the end of the next ensuing year), the bondholder may require the City to pay an interest penalty equal to 18% per annum of the outstanding principal and interest. The bondholder has authority, to the extent permitted by law, to bring appropriate action in court to compel the City to carry out the provisions of the bond resolution. The City's outstanding sewer revenue refunding bonds (Series 2021) from direct placements related to business-type activities of $1,595,000 contains a provision that in an event of default (i.e. failure to pay principal or interest on the bonds when due and payable or to perform any covenant or requirement under the master resolution of the bonds within 30 days after having been notified in writing by a bondholder of such failure), the bondholder may pursue any available remedy by suit at law or in equity to enforce the payment of the bonds and any other obligations. The bondholder may appoint a trustee bank to act as a receiver of the revenues of the system for purposes of applying said revenues toward the revenue allocations required under the agreement and in general, protecting and enforcing each bondholder's rights. The sewer revenue bonds are secured by sewer fund revenues.

The City's outstanding bonds from direct placements related to governmental activities of $702,000 contain a provision that in an event of default (i.e. failure to perform any covenant or requirement under the bond resolution within 30 days after having been notified by a bondholder of such failure), the bondholder may require the City to pay an interest penalty equal to 18% per annum of the outstanding principal and interest. The bondholder may appoint a trustee bank to act as a receiver of the pledge revenues for purpose of applying them toward the required revenue allocations and in general protecting and enforcing bondholder rights. The sales tax revenue bonds are secured by sales and use tax revenues received by the City.

NOTE 5. Long-Term Liabilities, Continued

The City has a credit account with a financial institution with a maximum limit of $25,000 and an unused amount of $25,000 as of June 30, 2023.

Long-term liabilities consist of the following at June 30, 2023:

Revenue bonds:	
Sewer Revenue Refunding Bond, Series 2021, due in annual principal installments ranging from $106,000 - $144,000, bearing interest at 2.85%, maturing June 25, 2035. Interest is paid semi-annually.	$ 1,488,000
Sales Tax Revenue Bonds, Series 2015, due in annual principal and interest installments ranging from $78,950 - $79,605, bearing interest at 1.5%, maturing October 1, 2025.	232,000
Sales Tax Revenue Bonds, Series 2018, due in annual principal and interest installments, beginning October 1, 2019, ranging from $28,400 - $29,325, bearing interest at 2.5%, maturing October 1, 2038.	376,000
Total revenue bonds payable	2,096,000
Leases	51,013
Compensated absences	7,407
Total long-term liabilities	2,154,420
Less current portion:	
Business-type activities	(115,402)
Governmental activities	(95,000)
Total long-term liabilities, net of current portion	$ 1,944,018

NOTE 5. Long-Term Liabilities, Continued

Revenue bonds debt service requirements to maturity are as follows:

Year Ending June 30,	Direct placements and borrowings			
	Sewer Revenue Bonds		Sales Tax Revenue Bonds	
	Principal	Interest	Principal	Interest
2024	$ 108,000	$ 40,327	$ 95,000	$ 12,880
2025	111,000	38,329	97,000	11,265
2026	113,000	36,053	99,000	9,610
2027	115,000	33,567	21,000	7,925
2028	118,000	30,807	21,000	7,400
2029-2033	639,000	104,152	116,000	28,700
2034-2038	284,000	13,984	131,000	13,450
2039-2041	-	-	28,000	700
Totals	$ 1,488,000	$ 297,219	$ 608,000	$ 91,930

NOTE 6. Leases

Lease Payable

During the current fiscal year, the Hildale City entered into a ten-year lease agreement as lessee for the use of land to discharge treated effluent wastewater on the property. An initial lease liability was recorded in the amount of $58,513 during the current fiscal year. As of June 30, 2023, the value of the lease liability was $51,013. Hildale City is required to make yearly principal and interest payments of $7,500. The lease has an interest rate of 6%. In addition, Hildale City will return the use of the land to the lessor and/or EGI Partners LLC at the end of the lease term. The land has a ten-year estimated useful life. The value of the right-to-use asset as of the end of the current fiscal year was $52,662 net of accumulated amortization of $5,851.

The future principal and interest lease payments as of June 30, 2023, were as follows:

Year Ending June 30,	Proprietery Lease Payable	
	Principal	Interest
2024	$ 4,439	$ 3,061
2025	4,706	2,794
2026	4,988	2,512
2027	5,287	2,213
2028	5,604	1,896
2029-2032	25,989	4,012
Totals	$ 51,013	$ 16,488

NOTE 7. Investment in Affiliates

The City has the following investments that are accounted for using the equity method:

Water Department of Hildale/Colorado City

The Twin City Water Joint Management, Operations and Maintenance Agreement (the Water Department) was formed on February 22, 1996 by the Town of Colorado City, Arizona and Hildale City, Utah (the municipalities). The Town of Colorado City, Arizona, pursuant to the provisions of Title 11, Chapter 7, Article 3, Arizona Revised Statutes, as amended (the "Arizona Joint Exercise of Powers Act") and the City of Hildale, Utah, pursuant to the provisions of Title 11, Chapter 13, Utah Code Annotated 1953, as amended (the "Utah Interlocal Co-operation Act") entered into the "Inter-Governmental Agreement." An updated intergovernmental cooperative agreement for utilities systems management, operations and maintenance became effective in May 2014.

The Water Department's proportionate shares are based on the proportionate amount of water system utility customers and usage for each of the municipalities. The proportionate shares allocation did not change as of and for the year ended June 30, 2023 resulting in no proportionate shares allocation adjustment. There is an offsetting adjustment in the financial statements of the Town of Colorado City, Arizona, when applicable. See further details in the Water Department financial statements for the year ended June 30, 2023.

The board of trustees consists of nine members—four members appointed by the mayor and council of Hildale City, four members appointed by the mayor and council of Colorado City and one member appointed by the joint designation of both municipalities. Each member is entitled to one vote. The Hildale City council consists of a mayor and five council members. The Colorado City council consists of a mayor and six council members. Budgeting and financing is done by the board and is ratified by each municipality's council.

The Water Department audited financial statements, for the year ended June 30, 2023, can be obtained at the following address:

Hildale City
P.O. Box 840490
320 E. Newel Avenue
Hildale, Utah 84784

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NOTE 7. Investment in Affiliates, Continued

Water Department, (Continued)

The following is a summary of the total assets, liabilities, revenues, and expenses associated with the Water Department and the allocation between the municipalities for the year ended June 30, 2023:

	Hildale City	Colorado City	Total
Total assets	$ 1,106,240	$ 2,054,448	$ 3,160,688
Current liabilities	$ 111,165	$ 206,453	$ 317,618
Long-term liabilities	27,834	51,690	79,524
Total liabilities	138,999	258,143	397,142
Net position	967,241	1,796,305	2,763,546
Total net position	967,241	1,796,305	2,763,546
Total liabilities and net assets	$ 1,106,240	$ 2,054,448	$ 3,160,688
Total operating revenues	$ 334,161	$ 620,584	$ 954,745
Total operating expenses	359,762	668,128	1,027,890
Operating income (loss)	(25,601)	(47,544)	(73,145)
Nonoperating revenues (expenses)	29,106	54,055	83,161
Capital contributions	8,287	15,389	23,676
Change in net position	$ 11,792	$ 21,900	$ 33,692

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NOTE 7. Investment in Affiliates, Continued

Gas Department of Hildale/Colorado City

The Gas Distribution Systems Management, Operations and Maintenance Agreement (the Gas Department) was formalized on June 22, 2009 by the Town of Colorado City, Arizona and Hildale City, Utah (the municipalities). The Town of Colorado City, Arizona, pursuant to the provisions of Title 11, Chapter 7, Article 3, Arizona Revised Statutes, as amended (the "Arizona Joint Exercise of Powers Act") and the City of Hildale, Utah, pursuant to the provisions of Title 11, Chapter 13, Utah Code Annotated 1953, as amended (the "Utah Interlocal Co-operation Act") entered into the "Inter-Governmental Agreement." An updated intergovernmental cooperative agreement for utilities systems management, operations and maintenance became effective in May 2014.

The Gas Department's proportionate shares are based on the proportionate amount of gas system utility customers and usage for each of the municipalities. The proportionate shares allocation did not change as of and for the year ended June 30, 2023 resulting in no proportionate shares allocation adjustment. There is an offsetting adjustment in the financial statements of the Town of Colorado City, Arizona, when applicable. See further details in the Gas Department financial statements for the year ended June 30, 2023.

The board of trustees consists of nine members—four members appointed by the mayor and council of Hildale City, four members appointed by the mayor and council of Colorado City and one member appointed by the joint designation of both municipalities. Each member is entitled to one vote. The Hildale City council consists of a mayor and five council members. The Colorado City council consists of a mayor and six council members. Budgeting and financing is done by the board and is ratified by each municipality's council.

The Gas Department audited financial statements, for the year ended June 30, 2023, can be obtained at the following address:

Hildale City
P.O. Box 840490
320 E. Newel Avenue
Hildale, Utah 84784

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NOTE 7. Investment in Affiliates, Continued

Gas Department, (Continued)

The following is a summary of the total assets, liabilities, revenues, and expenses associated with the Gas Department and the allocation between the municipalities for the year ended June 30, 2023:

	Hildale City	Colorado City	Total
Total assets	$ 891,881	$ 1,337,821	$ 2,229,702
Current liabilities	$ 11,554	$ 17,330	$ 28,884
Long-term liabilities	444	667	1,111
Total liabilities	11,998	17,997	29,995
Net position	879,883	1,319,824	2,199,707
Total net position	879,883	1,319,824	2,199,707
Total liabilities and net position	$ 891,881	$ 1,337,821	$ 2,229,702
Total operating revenues	$ 610,596	$ 915,894	$ 1,526,490
Total operating expenses	698,377	1,047,565	1,745,942
Operating income (loss)	(87,781)	(131,671)	(219,452)
Nonoperating revenues (expenses)	18,091	27,137	45,228
Capital contributions	34,676	52,013	86,689
Change in net position	$ (35,014)	$ (52,521)	$ (87,535)

NOTE 8. Individual Fund Disclosures – Segment Information

The sewer fund accounts for the operation and maintenance of the sewer collection and treatment system. The segment information for the sewer fund is available in the basic financial statements. The equity joint venture interest in the gas and water utilities are available in Note 7.

NOTE 9. Restricted Equity

At June 30, 2023 the City's restricted equity balances are as follows:

General Fund:	
Debt reserves:	
Sales Tax Revenue Bonds, Series 2018	
Reserve account	$ 18,605
Total general fund debt reserves	$ 18,605
Community outreach	$ -
Sewer Fund:	
Debt reserves:	
Sewer bonds - Series 2000	
Reserve Fund A	$ 724,435
Total sewer debt reserves	$ 724,435
Capital outlay - impact fees	$ 764,841

NOTE 10. Interfund Balances and Transfers

Interfund balances at June 30, 2023 are as follows:

		Due From		
		General Fund	Internal Service Funds	Total
Due To	Capital Project Fund	$ 412,030	$ -	$ 412,030
	General Fund	-	371,459	371,459
	Total	$ 412,030	$ 371,459	$ 783,489

The outstanding balances between funds result mainly from the time lag between the dates that (1) interfund goods and services are provided or reimbursable expenditures occur, (2) transactions are recorded in the accounting system, and (3) payments between funds are made.

During the year ended June 30, 2023, an interfund transfer of $67,299 was transferred from the Capital Projects Fund to the General Fund to cover projects expenses paid for in the general fund related to capital assets.

Transfers are used to (1) move revenues from the fund that statute or budget required to collect them to the fund that statute or budget requires to expend them and (2) move unrestricted revenues collected in the general fund to finance various programs accounted for in other funds in accordance with budgetary authorizations.

NOTE 11. Contingencies

The City is involved with a matter of litigation. It is deemed possible but not necessarily probable that the City may experience negative financial impacts as a result of the litigation; however, the effects of any pending or threatened litigation are not measurable and cannot be estimated as of the date of the financial statements.

NOTE 12. Current Bond Refunding

In the year ended June 30, 2021, the City issued $1,701,000 of sewer revenue refunding bonds (Series 2021) in connection with refunding parity sewer revenue bonds (Series 2000B and 2000C). As a result, the refunded bonds are considered to be defeased as of June 30, 2023. The transaction resulted in an economic gain of $261,145 and a reduction of $524,553 in future debt service payments.

REQUIRED SUPPLEMENTARY INFORAMTION

HILDALE CITY, UTAH
General Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual
For the Year Ended June 30, 2023

	Budgeted Amounts		Actual Amounts	Variance With Final Budget- Positive (Negative)
Revenues	Original	Final		
Property taxes	$ 225,000	$ 223,000	$ 184,153	$ (38,847)
Sales and use taxes	560,300	560,300	365,598	(194,702)
Franchise taxes	119,600	119,600	112,798	(6,802)
Licenses and permits	80,000	80,000	54,151	(25,849)
Intergovernmental revenue	2,554,519	2,554,519	602,689	(1,951,830)
Charges for services	44,000	44,000	56,317	12,317
Lease revenues	70,500	70,500	50,523	(19,977)
Other revenues	101,000	101,000	74,575	(26,425)
Interest income	4,000	4,000	26,134	22,134
Total revenues	3,758,919	3,756,919	1,526,938	(2,229,981)
Expenditures				
Current:				
General government	1,784,764	1,784,764	813,596	971,168
Public safety	717,494	717,494	873,214	(155,720)
Highways and streets/Public works	1,103,338	1,103,338	334,879	768,459
Parks, recreation and outreach	230,764	224,764	165,847	58,917
Debt service	123,700	123,700	123,617	83
Total expenditures	3,960,060	3,954,060	2,311,153	1,642,907
Excess (deficiency) of revenues over expenditures	(201,141)	(197,141)	(784,215)	(587,074)
Other financing sources (uses)				
Transfers in	254,300	295,000	67,299	(227,701)
Transfers out	(154,559)	(154,559)	-	154,559
Total other financing sources (uses)	99,741	140,441	67,299	(73,142)
Net change in fund balance	(101,400)	(56,700)	(716,916)	(660,216)
Fund balance, beginning of year	599,578	599,578	599,578	-
Fund balance, end of year	$ 498,178	$ 542,878	$ (117,338)	$ (660,216)

COMBINING STATEMENTS

INTERNAL SERVICE FUNDS

Internal service funds are used to account for services provided to other departments or agencies of the government, or to other governments on a cost-reimbursement basis.

The **Risk Management Fund** accounts for the activities of litigation defense relating primarily to the joint utility systems of Hildale City and Colorado City.

The **Judgment Resolution Fund** accounts for the activities associated with resolving a federal court judgment requiring specific monitoring, consulting, training relating primarily to the joint utility systems of Hildale City and Colorado City.

The **Administration Fund** accounts for the activities of basic shared expenses relating only to the joint utility systems of Hildale City and Colorado City.

HILDALE CITY
Internal Service Funds
Combining Statement of Net Position
June 30, 2023

	Risk Management	Judgment Resolution	Administration	Total Internal Service Funds
Assets				
Current assets:				
Cash and cash equivalents	$ -	$ 6,218	$ 23,865	$ 30,083
Accounts receivable	-	-	2,334	2,334
Prepaid expense	-	-	1,167	1,167
Total current assets	-	6,218	27,366	33,584
Noncurrent assets:				
Capital assets:				
Buildings	-	-	456,806	456,806
Automobiles and trucks	-	-	27,123	27,123
Machinery and equipment	-	-	216,143	216,143
Less: accumulated depreciation	-	-	(294,393)	(294,393)
Total noncurrent assets	-	-	405,679	405,679
Total assets	-	6,218	433,045	439,263
Liabilities				
Current liabilities:				
Accounts payable	-	6,218	61,586	67,804
Due to other funds	-	-	371,459	371,459
Total current liabilities	-	6,218	433,045	439,263
Net position				
Net investment in capital assets	-	-	405,679	405,679
Unrestricted	-	-	(405,679)	(405,679)
Total net position	$ -	$ -	$ -	$ -

HILDALE CITY
Internal Service Funds
Combining Statement of Revenues, Expenses, and Changes in Net Position
For the Year Ended June 30, 2023

	Risk Management	Judgment Resolution	Administration	Total Internal Service Funds
Operating revenues				
Charges for services:				
Judgment resolution	$ -	$ 59,216	$ -	$ 59,216
Administration	-	-	1,573,317	1,573,317
Total operating revenues	-	59,216	1,573,317	1,632,533
Operating expenses				
Personnel expenses	-	1,500	924,398	925,898
Office expenses and travel	-	-	82,546	82,546
Services, supplies and other	-	-	170,834	170,834
Utilities and occupancy	-	-	28,696	28,696
Insurance	-	-	60,764	60,764
Professional fees (non-legal)	-	57,716	272,295	330,011
Depreciation	-	-	28,559	28,559
Total operating expenses	-	59,216	1,568,092	1,627,308
Operating income (loss)	-	-	5,225	5,225
Nonoperating revenues (expenses)				
Interest expense	-	-	(5,225)	(5,225)
Total nonoperating revenues (expenses)	-	-	(5,225)	(5,225)
Change in net position	-	-	-	-
Total net position, beginning of year	-	-	-	-
Total net position, end of year	$ -	$ -	$ -	$ -

HILDALE CITY
Internal Service Funds
Combining Statement of Cash Flows
For the Year Ended June 30, 2023

	Risk Management	Judgment Resolution	Administration	Total Internal Service Funds
Cash flows from operating activities				
Receipts from interfund charges for services	$ -	$ 59,216	$ 1,573,317	$ 1,632,533
Payments to suppliers and service providers	-	(54,625)	(630,001)	(684,626)
Payments to employees	-	(1,500)	(924,398)	(925,898)
Cash flows from operating activities	-	3,091	18,918	22,009
Cash flows from non-capital financing activities				
Transfers from (to) other funds	-	-	-	-
Cash flows from non-capital financing activities	-	-	-	-
Cash flows from capital and related financing activities				
Acquisition and construction of capital assets	-	-	(17,852)	(17,852)
Principal paid on capital debt	-	-	(15,188)	(15,188)
Interest paid	-	-	(5,225)	(5,225)
Cash flows from capital and related financing activities	-	-	(38,265)	(38,265)
Net change in cash and cash equivalents	-	3,091	(19,347)	(16,256)
Cash and cash equivalents, beginning of year	-	3,127	43,212	46,339
Cash and cash equivalents, end of year	$ -	$ 6,218	$ 23,865	$ 30,083
Reconciliation of operating income to net cash flows from operating activities:				
Operating income (loss)	$ -	$ -	$ 5,225	$ 5,225
Adjustments to reconcile operating income (loss) to net cash provided by operating activities:				
Depreciation	-	-	28,559	28,559
Changes in operating assets and liabilities:				
(Increase)/decrease in receivables	-	-	(2,334)	(2,334)
(Increase)/decrease in prepaid items	-	-	3,998	3,998
Increase/(decrease) in accounts payable	-	3,091	(16,530)	(13,439)
Net cash flows from operating activities	$ -	$ 3,091	$ 18,918	$ 22,009

OTHER COMMUNICATIONS FROM INDEPENDENT AUDITORS

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HINTON BURDICK
CPAs & ADVISORS

Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*

The Honorable Mayor and City Council
Hildale City, Utah

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Hildale City, Utah (the City), as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the City's basic financial statements and have issued our report thereon dated February 25, 2024.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the City's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, we do not express an opinion on the effectiveness of the City's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We did identify certain deficiencies in internal control, described in the accompanying schedule of findings and recommendations that we consider to be significant deficiencies.

2023-001 Reconciliation of Balances to Supporting Ledgers and Information
2022-001 Documentation and Availability of Information
2007-002 Capital and Other Assets—Accounting and Controls
2007-004 Segregation of Duties

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the City's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

HintonBurdick, PLLC
St. George, Utah
February 25, 2024

HINTON BURDICK
CPAs & ADVISORS

Independent Auditor's Report on Compliance and Report on Internal Control over Compliance As Required by the *State Compliance Audit Guide*

Honorable Mayor and City Council
Hildale City, Utah

Report on Compliance

We have audited Hildale City, Utah's compliance with the applicable state compliance requirements described in the *State Compliance Audit Guide,* issued by the Office of the Utah State Auditor, that could have a direct and material effect on the City for the year ended June 30, 2023.

State compliance requirements were tested for the year ended June 30, 2023 in the following areas:

Budgetary Compliance	Fund Balance
Justice Courts	Restricted Taxes and Related Restricted Revenue
Fraud Risk Assessment	Governmental Fees
Cash Management	Impact Fees
Public Treasurer's Bond	Open and Public Meetings Act

Management's Responsibility

Management is responsible for compliance with the state requirements referred to above.

Auditor's Responsibility

Our responsibility is to express an opinion on the City's compliance based on our audit of the compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States; and the *State Compliance Audit Guide*. Those standards and the *State Compliance Audit Guide* require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the compliance requirements referred to above that could have a direct and material effect on the City. An audit includes examining, on a test basis, evidence about the City's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance with general state compliance requirements. However, our audit does not provide a legal determination of the City's compliance.

Opinion on General State Compliance Requirements

In our opinion, Hildale City, Utah, complied, in all material aspects, with the compliance requirements referred to above for the year ended June 30, 2023.

Other Matters

The results of our auditing procedures disclosed instances of noncompliance, which are required to be reported in accordance with the *State Compliance Audit Guide* and which are described in the accompanying schedule of findings and recommendations as items 2023-001, 2023-002, 2023-003, 2023-004, 2022-001, 2022-002, 2022-03, 2022-04, 2020-001, and 2017-001. Our opinion on compliance is not modified with respect to these matters.

Report on Internal Control Over Compliance

Management of the City is responsible for establishing and maintaining effective internal control over compliance with the compliance requirements referred to above. In planning and performing our audit of compliance, we considered the City's internal control over compliance with the compliance requirements that could have a direct and material effect on the City to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance with general state compliance requirements and to test and report on internal control over compliance in accordance with the *State Compliance Audit Guide*, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the City's internal control over compliance.

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a general state compliance requirement on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a general state compliance requirement will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a general state compliance requirement that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control and compliance and the results of that testing based on the requirements of the *State Compliance Audit Guide*. Accordingly, this report is not suitable for any other purpose.

HintonBurdick, PLLC
February 25, 2024
St. George, Utah

HINTON BURDICK
CPAs & ADVISORS

HILDALE CITY, UTAH
Findings and Recommendations
For the Year Ended June 30, 2023

Honorable Mayor and City Council
Hildale City, Utah

Professional standards require that we communicate, in writing, deficiencies in internal control over financial reporting that are considered significant deficiencies or material weaknesses that are identified during the audit of the financial statements. During our audit of Hildale City, for the year ended June 30, 2023, we noted several areas needing corrective action for the City to be in compliance with laws and regulations, and we found several circumstances that, if improved, would strengthen the City's accounting system and control over its assets and resources. These items are discussed below for your consideration.

INTERNAL CONTROL OVER FINANCIAL REPORTING:

Material Weaknesses:

None noted

Significant Deficiencies:

2023-001. Reconciliation of Balances to Supporting Ledgers and Information

Criteria: Balance sheet accounts should be reconciled to subsidiary ledgers and supporting documentation on a regular basis.

Condition: The City utilizes a cash clearing account as part of its utility billings and payments process. Utility payments received from customers are receipted into the account and then removed from the account when the payments are applied to the individual customer accounts. This account should typically have a minimal balance at the end of each month. The City had a significant balance in this account as of June 30, 2023.

Cause: The City has not established a process to monitor and reconcile the activity in its utility billings cash clearing account.

Effect: There was a significant balance of billing and payment activity that had not been properly recorded as of June 30, 2023 and had to be researched and resolved during the course of the audit.

Recommendation: We recommend the City establish a process to ensure that balance sheet accounts are reconciled to the subsidiary ledgers and supporting documentation on a regular basis.

2022-001. Documentation and Availability of Information

Criteria: Documentation supporting the City's financial transactions and the flow of those transactions through each accounting cycle should be maintained and available when needed.

Condition: Certain information was not readily available or could not be provided. The City did not have and could not easily provide information for:

- ongoing capital projects with expenditures to date and expected completion dates,
- correct balances relating to impact fees
- justice court receipts
- other information was provided, but only after a long period of searching for this information.

Cause: The turnover in, and the changes in responsibilities of, accounting and administrative personnel in recent years has caused an upset in processes and a disorder in records.

Effect: When the City does not maintain complete, accurate, and available supporting documentation the risk of a material misstatement through error or fraud is increased.

Recommendation: We recommend the City work to ensure records are maintained and organized in a consistent manner, in compliance with record retention standards.

2007-002. Capital and Other Assets—Accounting and Controls, Reworded and Reissued

Criteria: The City should maintain a complete record of capital asset additions and deletions for each fiscal year. The City should also perform a regular (e.g. annually), physical inventory of capital assets and reconcile it to the City's capital asset listings. The City should also have policies and procedures in place to track and monitor all significant assets regardless of whether or not the asset meets the City's capitalization policy threshold.

Condition: A complete record of capital asset additions and deletions is not being maintained throughout the year. We also noted that the City did not perform a complete, physical inventory of capital assets during the year under audit or in recent years. The City does not have adequate policies and procedures to track and monitor capital and other assets (e.g. vehicles, equipment, fuel inventory).

Cause: Due to the extent of process review, updates, and processing of related transactions the City has not yet had resources to address this issue. Timing restraints and prior year changes in accounting personnel appear to be the cause for incomplete records and physical inventories of capital assets and insufficient policies and procedures for tracking and monitoring assets. Procedures for year-end reconciliations may also need to be revised or improved in order to properly identify certain capital asset activity.

Effect: The City's financial statements may not have been fairly stated in all material respects without capital asset adjustments. Furthermore, capital asset disposals may not be accounted for in the correct period without performing physical inventories of capital assets. The lack of policies and procedures over the use and tracking of assets may create opportunities for misappropriations, including the misuse of city resources.

Recommendation: We recommend that the City do the following:

1. Maintain throughout the year a detail list of capital asset additions and deletions for the fiscal year that shows a description, date of purchase and cost for each item. The list should be maintained for each capital asset general ledger account and should be maintained in such a way as to allow reconciliations to the general ledger. The City should consider using certain accounts (expense or asset, as applicable) for items that management intends to add to its depreciation listing.

2. Conduct complete, year-end physical asset inventories and when practical, tagging of assets with an inventory tag/identification number.

3. Reconcile the year-end physical inventory of capital assets to the depreciation listing and the general ledger control accounts.

4. Establish policies and procedures regarding the use and tracking of capital and other significant assets (e.g. vehicles, equipment, fuel inventory).

2007-004. Segregation of Duties

Criteria: Proper segregation of duties provides important safeguards and controls to ensure the proper recording, deposit and disposition of the City's funds. For a complete and proper segregation of duties within accounting functions, no one person should have duties in more than one of the following areas: custody of assets, recording functions and authorization abilities.

Condition: There appears to be a lack of segregation of duties (primarily related to cash receipting duties) with certain city accounting personnel. The City has some mitigating controls in place such that this is not deemed to be a material weakness.

Cause: The turnover in and the changes in responsibilities of accounting and administrative personnel in recent years has caused, in general, an increased lack of segregation of duties and a decrease in mitigating controls. Furthermore, the City often times gives certain duties (or at least the ability to perform certain duties) to multiple personnel, which decreases segregation of duties.

Effect: There is a potential for the misuse of assets or the possibility that if fraud were to occur, it would not be detected and corrected in a timely manner.

Recommendation: We realize that the size of the City and its administration staff may prohibit a complete and proper segregation of duties within its accounting functions. However, particularly as the City continues to adjust for recent changes in personnel and responsibilities, the City should ensure that the duties of city personnel are adequately segregated. City personnel with cash receipting duties should typically not have significant recording duties. The City should consider decreasing the number of personnel who can perform certain duties. For example, receipting/handling cash (including preparing and making deposits), recording transactions in the system (including making billing adjustments and write-offs), and preparing bank reconciliations.

The City should consider establishing additional mitigating controls such as independent reviews of non-routine journal entries and bad debt adjustments. We also recommend that the City consistently document the independent reviews of reports and statements (e.g. initial/sign journal entries/adjustments, bank reconciliations, credit card statements, etc.).

COMPLIANCE AND OTHER MATTERS:

Compliance:

2023-001. Open and Public Meetings Act

Criteria: Utah Code has multiple requirements in relation to the Open and Publc Meetings Act. These include: Proper training of members governing body are provided with training on the requirements of open and public meetings, and proper documentation and notice of meetings through postings to the Utah Public Notice Website for items such as:

- Meetings minutes being posted within three days for both City Council and work meetings
- Public materials distributed during the meeting also need to be posted within three days.
- Proper 7-day notice given before approval of the final and tentative budget given
- At least 24 hour notice is given before each meeting
- A reasonable agenda is posted
- Final Actions taken come from items on the agenda
- Certain requirements for closed meetings

Condition: Training for Open and Public meetings did not have sufficient documentation to determine if this occurred, as no official training certificates were held by the City, nor was this documented in the meeting minutes. September meeting minutes approved on 10/12/22 weren't published to the Utah Public Notice Website until 11/14/22, nor was packet information provided. The February 8 and June 22 work meetings didn't have timely notices posted and the February meeting didn't have timely meeting minutes posted.

Cause: Lack of knowledge and training could cause the City to be uncompliant in these areas.

Effect: The city is not in compliance with the requirement.

Recommendation: We recommend staying current on Open and Public meeting requirements and in meeting these requirements with each open and public meeting.

2023-002. Budgetary Compliance – Monthly Financial Reports

Criteria: Utah Code requires appropriate financial reports to be presented monthly to the governing body. These reports should agree with the amounts recorded in the general ledger.

Condition: The August 2022 reports presented to the board do not fully agree with general ledger amounts as of August 31, 2022. One such example is account 11-41-310 (Professional and Technical), which has a report balance of $11,251 and a general ledger balance of $150 as of the same date.

Cause: It appears financial reports are not being accurately prepared which may come from a variety of reason such as error, unfamiliarity with the software, among other reasons.

Effect: This will affect the City Council's ability to make well informed decisions for the City.

Recommendation: We recognize that some variance with accounts in the general ledger and these reports for a variety of reason, but generally these amounts should agree each month. We recommend making sure the general ledger and financial reports are the same each month.

2023-003. Justice Court Monitoring

Criteria: Utah Code requires appropriate separation of duties within a justice court using Coris. For a complete and proper segregation of duties within accounting functions, no one person should have duties in more than one of the following areas: custody of assets, recording functions and authorization abilities.

Condition: Review of the justice court's separation of duties of record keeping and accounting indicates the City controls lack proper design and implementation to ensure proper separation of duties.

Cause: The following causes were noted for the given transaction cycles:

- cash change fund: unannounced counts and related record updates are required at least three times a year, but none have been performed in the year under audit (custody and record keeping)
- mail payments: no verification or reconciliation of the Court's mail log to the Coris mail log is being performed (custody and record keeping)
- revenue/trust funds: one employee records amounts due from citation and also receipts revenue for trust payments (custody and record keeping)

- trust disbursements: there was no reconciliation of disbursements per the disbursements journal to the general ledger, restitution reports, Coris trust account, and bank statements (custody and record keeping)
- local government: no process and associated controls appears to be in place for tracking, paying, and monitoring juror or witness fees. (custody, record keeping, authorization)

Effect: Lack of controls could lead to misstatements, misinformation, and/or fraud if not effectively mitigated.

Recommendation: We recognize the size of the City makes some segregation of duties functions difficult, yet we also recognize the importance of having a proper system of internal control to help mitigate negative risks to the City and the justice court. We recommend that additional city personnel are involved in the justice court internal controls, or additional individuals are hired to mitigate the controls risk currently present.

2023-004. Governmental Fees

Criteria: Utah Code requires Governmental Organizations to comply with certain requirements regarding fees charged by the City, including building permit and plan fees. This includes tracking revenues and expenses for each fees charged, and if fees exceed expenditures the proper tracking of excess revenues. Fees Schedules should be approved by governing boards and include all governmental fees. Fees should have a reasonable methodology to calculate fees. If a City charges building permit and plan fees, the City should not charge a fee that exceeds the reasonable cost of processing the application or issuing the permit, as well as having a reasonable allocation method for allocating any indirect costs to these fees and using the proper transparency code for reporting these expenditures.

Condition: In considering and reviewing the above mentioned criteria, it was found that the City did not track expenses separately in the General Ledger for GRAMMA, business license, and building permit fees, but the City does track these revenues. Excess revenues do not appear to be tracked. No separate tracking appears to be recorded for Animal Control fees. Additionally, no allocation methods were provided for allocation of indirect costs charged for building and plan review fees.

Cause: This is a relatively new compliance requirement, and considering the turnover in City personnel it appears the City is unfamiliar with this requirement.

Effect: The City is not in compliance with State compliance requirements.

Recommendation: We recommend that the City reviews the State Compliance requirements regarding governmental fees and properly adjust accounting and administrative procedures to be in compliance. We recommend that the City track separately revenues and expenditures for each governmental fee charged, and track excess revenues related to these fees. We also recommend having an allocation method for allocating indirect costs to building and plan review fees charged.

2022-001. Budgetary Approval

Criteria: Utah Code requires the City to approve its budget before the beginning of the budget year.

Condition: The budget for the fiscal year beginning July 1, 2022 and ending June 30, 2023 was not approved until July 20, 2022.

Cause: The turnover in, and the changes in responsibilities of, accounting and administrative personnel in recent years has caused delays in the preparation and submission of the budget.

Effect: The City is not in compliance with this requirement.

Recommendation: We recommend the City timely complete, approve and submit its annual budget.

2022-002. Budgetary Excess

Criteria: Utah Code Section 10.6.123 states a City may not make or incur expenditures in excess of total appropriations adopted in the budget.

Condition: During fiscal year 2023, the City had the following departments and funds with expenditures in excess of budgeted amounts:

- Public Safety Department by $155,720
- Judgement Resolution Fund by $11,216
- Capital Projects Fund by $104,965

Cause: The turnover in, and the changes in responsibilities of, accounting and administrative personnel in recent years has caused difficulties in ensuring proper monitoring of the budget to actual expenditures.

Effect: The City is not in compliance with this state budgeting requirement.

Recommendation: We recommend the City continue to establish and follow procedures to limit expenditures within authorized limits or amend its budget during the year when events arise causing certain departments to exceed the budget.

2022-003. Treasurer's Bond

Criteria: Utah Code requires the City to acquire a surety bond at prescribed amounts for its treasurer.

Condition: The City provided a Surety Bond document showing total coverage of $400,000, while due to the City having over $10 Million in budgeted revenues in the prior year, the required coverage amount is $500,000 for the current year,

Cause: The City did not adequately consider budgeted amounts from the prior year to obtain adequate coverage for the City.

Effect: The City is not in compliance with this requirement.

Recommendation: We recommend the City ensure compliance with the Treasurer bond requirements through proper consideration of the previous years budgeted revenues.

2022-004. Court Receipt

Criteria: Utah Code requires the City to properly categorize payments to the court.

Condition: The City could not provide supporting documentation for the sampled court receipts tested for proper categorization.

Cause: The turnover in court personnel in recent years has caused an upset in processes and some disorder in records.

Effect: It could not be determined if the court properly categorized the amounts for the receipt, and if the City is in compliance with this requirement.

Recommendation: We recognize the City has recently received a Court specific audit from the State and recommend the City follow the recommendation coming from that audit to improve operations and documentation within the court. We also recommend the City is familiar with State Compliance requirements and follow those requirements.

2020-001. Fraud Risk Assessment, Reworded and Reissued

Criteria: The City is required to complete a fraud risk assessment as outlined by the Office of the State Auditor. The assessment must be approved by the chief administrative officer and chief financial officer and presented in a council meeting.

Condition: The fraud risk assessment was not completed, approved and presented in a city council meeting in a timely manner, being completed for the year ending June 30, 2023 in September of 2023.

Cause: It appears the assessment was not performed until the end of the fiscal year, causing the final approval and submission process to be late.

Effect: The City is not in compliance with this requirement, which is designed to help measure and reduce the risk of undetected fraud, abuse and noncompliance in local governments.

Recommendation: We recommend the City timely complete, approve and present the annual assessment in a city council meeting. The City should consider improving controls in any deficient areas identified by the assessment.

2017-001. Impact Fees, Reworded and Reissued

Criteria: Utah Code 11-36a-601 requires the City to prepare and submit an annual impact fee schedule to the state that includes the following:

1) The source and amount of all money collected, earned and received during the fiscal year.
2) Each expenditure from impact fee funds during the fiscal year.
3) An accounting of impact fee funds on hand at the end of the fiscal year, including:
    a) the year in which the impact fees were received;
    b) the project from which the funds were collected;
    c) the capital projects for which the funds are budgeted; and
    d) the projected schedule for expenditure.

Condition: For the year ended June 30, 2023, the City did not submit a schedule that accurately included all of the required information.

Cause: In years prior to fiscal year 2017, the City spent all impact fees in the year they were received and there were no unspent impact fees at fiscal year-end. Consequently, the City deemed the schedule not applicable for years prior to fiscal year 2017. The City's schedule does not include all of the required elements as listed in item 3 above. There were also some uncertainty regarding the activity and balances for fiscal year 2023.

Effect: The City is not in compliance with state law.

Recommendation: We recommend the City establish additional procedures for preparing and submitting the annual impact fee schedule to ensure that the City is in compliance with state law.

Responses

Please respond to the above findings and recommendations in letter form for submission to the Office of the State Auditor as required by state law.

This letter is intended solely for the use of the mayor, city council, management and various federal and state agencies and is not intended to be and should not be used by anyone other than these specified parties. However, this report is a matter of public record and its distribution is not limited.

We appreciate the opportunity to be of service to the City this past year. We would like to express special thanks to each of you who assisted us in this year's audit. We invite you to ask questions of us throughout the year as you feel it necessary and we look forward to a continued pleasant professional relationship.

Sincerely,

HintonBurdick, PLLC

February 25, 2024

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Mr. McKay Hall
Hinton Burdick, PLLC
PO Box 38
St. George, UT 84770
RE: FY23 Auditor's Findings and Recommendations March 29, 2024

This letter addresses deficiencies outlined in the fiscal year 2023 audit report. During FY23, Hildale engaged a financial consultancy firm to review, identify deficiencies, correct said deficiencies, and establish processes and training of staff to ensure the deficiencies do not reoccur. As a result, most of the findings of this report have been corrected or are currently in correction.

Findings and Recommendations For the Year Ended June 30, 2023

INTERNAL CONTROL OVER FINANCIAL REPORTING:
Material Weaknesses: None noted

Significant Deficiencies:
2023-001. Reconciliation of Balances to Supporting Ledgers and Information
Criteria: Balance sheet accounts should be reconciled to subsidiary ledgers and supporting documentation on a regular basis.
Condition: The City utilizes a cash clearing account as part of its utility billings and payments process. Utility payments received from customers are receipted into the account and then removed from the account when the payments are applied to the individual customer accounts. This account should typically have a minimal balance at the end of each month. The City had a significant balance in this account as of June 30, 2023.
Cause: The City has not established a process to monitor and reconcile the activity in its utility billings cash clearing account.
Effect: There was a significant balance of billing and payment activity that had not been properly recorded as of June 30, 2023 and had to be researched and resolved during the course of the audit.
Recommendation: We recommend the City establish a process to ensure that balance sheet accounts are reconciled to the subsidiary ledgers and supporting documentation on a regular basis.

City Management's Response:
The City Manager instituted directions that accurate and timely reconciliations of the various general ledger accounts be completed and reported to the City Manager. As of August 2023, the reconciliations are up to date and will continue monthly updates through engagement of a certified financial professional firm.

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2022-001. Documentation and Availability of Information

Criteria: Documentation supporting the City's financial transactions and the flow of those transactions through each accounting cycle should be maintained and available when needed.

Condition: Certain information was not readily available or could not be provided. The City did not have and could not easily provide information for:

- ongoing capital projects with expenditures to date and expected completion dates,
- correct balances relating to impact fees
- justice court receipts
- other information was provided, but only after a long period of searching for this information.

Cause: The turnover in, and the changes in responsibilities of, accounting and administrative personnel in recent years has caused an upset in processes and a disorder in records.

Effect: When the City does not maintain complete, accurate, and available supporting documentation the risk of a material misstatement through error or fraud is increased.

Recommendation: We recommend the City work to ensure records are maintained and organized in a consistent manner, in compliance with record retention standards.

City Management's Response:

Staff changes have improved this issue, and proper adjustments are being made. Staff changes have created unfamiliarity with some procedures and "less than daily" operations. As staff is trained by the engaged certified financial professional firm, they will become more familiar and knowledgeable of the procedures and accounts.

2007-002. Capital and Other Assets—Accounting and Controls, Reworded and Reissued

Criteria: The City should maintain a complete record of capital asset additions and deletions for each fiscal year. The City should also perform a regular (e.g. annually), physical inventory of capital assets and reconcile it to the City's capital asset listings. The City should also have policies and procedures in place to track and monitor all significant assets regardless of whether or not the asset meets the City's capitalization policy threshold.

Condition: A complete record of capital asset additions and deletions is not being maintained throughout the year. We also noted that the City did not perform a complete, physical inventory of capital assets during the year under audit or in recent years. The City does not have adequate policies and procedures to track and monitor capital and other assets (e.g. vehicles, equipment, fuel inventory).

Cause: Due to the extent of process review, updates, and processing of related transactions the City has not yet had resources to address this issue. Timing restraints and prior year changes in accounting personnel appear to be the cause for incomplete records and physical

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inventories of capital assets and insufficient policies and procedures for tracking and monitoring assets. Procedures for year- end reconciliations may also need to be revised or improved in order to properly identify certain capital asset activity.

Effect: The City's financial statements may not have been fairly stated in all material respects without capital asset adjustments. Furthermore, capital asset disposals may not be accounted for in the correct period without performing physical inventories of capital assets. The lack of policies and procedures over the use and tracking of assets may create opportunities for misappropriations, including the misuse of city resources.

Recommendation: We recommend that the City do the following:

1. Maintain throughout the year a detail list of capital asset additions and deletions for the fiscal year that shows a description, date of purchase and cost for each item. The list should be maintained for each capital asset general ledger account and should be maintained in such a way as to allow reconciliations to the general ledger. The City should consider using certain accounts (expense or asset, as applicable) for items that management intends to add to its depreciation listing.
2. Conduct complete, year-end physical asset inventories and when practical, tagging of assets with an inventory tag/identification number.
3. Reconcile the year-end physical inventory of capital assets to the depreciation listing and the general ledger control accounts.
4. Establish policies and procedures regarding the use and tracking of capital and other significant assets (e.g. vehicles, equipment, fuel inventory).

City Management's Response:

Hildale City continues to improve in these issues, but with a minimum of staff. Due to the intensity of increased workload amongst the small staff, this will take more time to be improved upon.

2007-004. Segregation of Duties

Criteria: Proper segregation of duties provides important safeguards and controls to ensure the proper recording, deposit and disposition of the City's funds. For a complete and proper segregation of duties within accounting functions, no one person should have duties in more than one of the following areas: custody of assets, recording functions and authorization abilities.

Condition: There appears to be a lack of segregation of duties (primarily related to cash receipting duties) with certain city accounting personnel. The City has some mitigating controls in place such that this is not deemed to be a material weakness.

Cause: The turnover in and the changes in responsibilities of accounting and administrative personnel in recent years has caused, in general, an increased lack of segregation of duties and a decrease in mitigating controls. Furthermore, the City often times gives certain duties (or at least the ability to perform certain duties) to multiple personnel, which decreases segregation of duties.

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Effect: There is a potential for the misuse of assets or the possibility that if fraud were to occur, it would not be detected and corrected in a timely manner.
Recommendation: We realize that the size of the City and its administration staff may prohibit a complete and proper segregation of duties within its accounting functions. However, particularly as the City continues to adjust for recent changes in personnel and responsibilities, the City should ensure that the duties of city personnel are adequately segregated. City personnel with cash receipting duties should typically not have significant recording duties. The City should consider decreasing the number of personnel who can perform certain duties. For example, receipting/handling cash (including preparing and making deposits), recording transactions in the system (including making billing adjustments and write-offs), and preparing bank reconciliations.
The City should consider establishing additional mitigating controls such as independent reviews of non-routine journal entries and bad debt adjustments. We also recommend that the City consistently document the independent reviews of reports and statements (e.g. initial/sign journal entries/adjustments, bank reconciliations, credit card statements, etc.).

City Management's Response:
As the Audit identifies, Hildale City has a very small administrative staff, but the duties of need are considerable. Staff changes have corrected most of this deficiency. We continue to address segregation of duties with part-time assistance. However, without sufficient staff, the issue remains, but we mitigate it with confirmation of accounts and deposits by the certified professional financial firm.

COMPLIANCE AND OTHER MATTERS:

2023-001. Open and Public Meetings Act
Criteria: Utah Code has multiple requirements in relation to the Open and Public Meetings Act. These include: Proper training of members governing body are provided with training on the requirements of open and public meetings, and proper documentation and notice of meetings through postings to the Utah Public Notice Website for items such as:

- Meetings minutes being posted within three days for both City Council and work meetings
- Public materials distributed during the meeting also need to be posted within three days.
- Proper 7-day notice given before approval of the final and tentative budget given
- At least 24 hour notice is given before each meeting
- A reasonable agenda is posted
- Final Actions taken come from items on the agenda
- Certain requirements for closed meetings

Condition: Training for Open and Public meetings did not have sufficient documentation to determine if this occurred, as no official training certificates were held by the City, nor was

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this documented in the meeting minutes. September meeting minutes approved on 10/12/22 weren't published to the Utah Public Notice Website until 11/14/22, nor was packet information provided. The February 8 and June 22 work meetings didn't have timely notices posted and the February meeting didn't have timely meeting minutes posted.
Cause: Lack of knowledge and training could cause the City to be uncompliant in these areas.

Effect: The city is not in compliance with the requirement.
Recommendation: We recommend staying current on Open and Public meeting requirements and in meeting these requirements with each open and public meeting.

City Management's Response:
Staff changes have corrected these deficiencies, and all are currently in compliance.

2023-002. Budgetary Compliance – Monthly Financial Reports
Criteria: Utah Code requires appropriate financial reports to be presented monthly to the governing body. These reports should agree with the amounts recorded in the general ledger.
Condition: The August 2022 reports presented to the board do not fully agree with general ledger amounts as of August 31, 2022. One such example is account 11-41-310 (Professional and Technical), which has a report balance of $11,251 and a general ledger balance of $150 as of the same date.
Cause: It appears financial reports are not being accurately prepared which may come from a variety of reason such as error, unfamiliarity with the software, among other reasons.
Effect: This will affect the City Council's ability to make well informed decisions for the City.
Recommendation: We recognize that some variance with accounts in the general ledger and these reports for a variety of reason, but generally these amounts should agree each month. We recommend making sure the general ledger and financial reports are the same each month.

City Management's Response:
As of August 2023, the entries have been updated and will continue monthly through engagement of a certified financial professional firm. Staff changes have created unfamiliarity with some procedures and "less than daily" operations. As staff is trained by the engaged certified financial professional firm, they will become more familiar and knowledgeable of the procedures and accounts.

2023-003. Justice Court Monitoring
Criteria: Utah Code requires appropriate separation of duties within a justice court using Coris. For a complete and proper segregation of duties within accounting functions, no one person should have duties in more than one of the following areas: custody of assets, recording functions and authorization abilities.

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Condition: Review of the justice court's separation of duties of record keeping and accounting indicates the City controls lack proper design and implementation to ensure proper separation of duties.

Cause: The following causes were noted for the given transaction cycles:

- cash change fund: unannounced counts and related record updates are required at least three times a year, but none have been performed in the year under audit (custody and record keeping)
- mail payments: no verification or reconciliation of the Court's mail log to the Coris mail log is being performed (custody and record keeping)
- revenue/trust funds: one employee records amounts due from citation and also receipts revenue for trust payments (custody and record keeping)
- trust disbursements: there was no reconciliation of disbursements per the disbursements journal to the general ledger, restitution reports, Coris trust account, and bank statements (custody and record keeping)
- local government: no process and associated controls appears to be in place for tracking, paying, and monitoring juror or witness fees. (custody, record keeping, authorization)

Effect: Lack of controls could lead to misstatements, misinformation, and/or fraud if not effectively mitigated.

Recommendation: We recognize the size of the City makes some segregation of duties functions difficult, yet we also recognize the importance of having a proper system of internal control to help mitigate negative risks to the City and the justice court. We recommend that additional city personnel are involved in the justice court internal controls, or additional individuals are hired to mitigate the controls risk currently present.

City Management's Response:

Hildale received a Court specific audit during FY23. The audit identified many deficiencies, mostly in Court Clerk duties, with a few concerning the physical security of the Court Payment office. Hildale has assigned a new Court Clerk and has achieved compliance with all deficiencies identified, during FY24.

2023-004. Governmental Fees

Criteria: Utah Code requires Governmental Organizations to comply with certain requirements regarding fees charged by the City, including building permit and plan fees. This includes tracking revenues and expenses for each fees charged, and if fees exceed expenditures the proper tracking of excess revenues. Fees Schedules should be approved by governing boards and include all governmental fees. Fees should have a reasonable methodology to calculate fees. If a City charges building permit and plan fees, the City should not charge a fee that exceeds the reasonable cost of processing the application or issuing the permit, as well as having a reasonable allocation method for allocating any indirect costs to these fees and using the proper transparency code for reporting these expenditures.

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Condition: In considering and reviewing the above mentioned criteria, it was found that the City did not track expenses separately in the General Ledger for GRAMMA, business license, and building permit fees, but the City does track these revenues. Excess revenues do not appear to be tracked. No separate tracking appears to be recorded for Animal Control fees. Additionally, no allocation methods were provided for allocation of indirect costs charged for building and plan review fees.
Cause: This is a relatively new compliance requirement, and considering the turnover in City personnel it appears the City is unfamiliar with this requirement.
Effect: The City is not in compliance with State compliance requirements.
Recommendation: We recommend that the City reviews the State Compliance requirements regarding governmental fees and properly adjust accounting and administrative procedures to be in compliance. We recommend that the City track separately revenues and expenditures for each governmental fee charged, and track excess revenues related to these fees. We also recommend having an allocation method for allocating indirect costs to building and plan review fees charged.

City Management's Response:
As this is a "relatively new requirement" we will coordinate with our certified financial firm to improve and gain compliance.

2022-001. Budgetary Approval
Criteria: Utah Code requires the City to approve its budget before the beginning of the budget year.
Condition: The budget for the fiscal year beginning July 1, 2022 and ending June 30, 2023 was not approved until July 20, 2022.
Cause: The turnover in, and the changes in responsibilities of, accounting and administrative personnel in recent years has caused delays in the preparation and submission of the budget.
Effect: The City is not in compliance with this requirement.
Recommendation: We recommend the City timely complete, approve and submit its annual budget.

City Management's Response:
Although there have been several justifiable reasons for the delay in budget approval, staff have been continuing to work through and overcome many of the obstacles involved. Compliance is anticipated by the FY26 budget cycle.

2022-002. Budgetary Excess
Criteria: Utah Code Section 10.6.123 states a City may not make or incur expenditures in excess of total appropriations adopted in the budget.
Condition: During fiscal year 2023, the City had the following departments and funds with expenditures in excess of budgeted amounts:

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- Public Safety Department by $155,720
- Judgement Resolution Fund by $11,216
- Capital Projects Fund by $104,965

Cause: The turnover in, and the changes in responsibilities of, accounting and administrative personnel in recent years has caused difficulties in ensuring proper monitoring of the budget to actual expenditures.
Effect: The City is not in compliance with this state budgeting requirement.
Recommendation: We recommend the City continue to establish and follow procedures to limit expenditures within authorized limits or amend its budget during the year when events arise causing certain departments to exceed the budget.

City Management's Response:
During FY24 the following directives were made, and actions taken:

General Fund:

- ✓ Corrected miscoded/delayed invoices from FY23 ($479,866 reduction)
- ✓ Reallocated staff expenses properly between GF and UF
- ✓ Two Administrative full-time positions vacated.
  - One entry level
  - One high salary
- ✓ Replaced two full-time (benefit) positions with part-time (non-benefit) staff.
- ✓ Transferred one high salary administrative position from Admin to Utilities
- ✓ Reduced contractor salary of City Prosecutor
- ✓ School Resource Officer expense invoicing made current.
- ✓ All expenses reviewed by the City Manager prior to payment.
- ✓ Reimbursements require approval of the City Manager.
- ✓ Credit card charges will not be approved without preapproval of the City Manager.
- ✓ No reimbursement of expenses will be authorized if personal cards, cash, or other purchases are made on behalf of the city unless preapproved by the City Manager. Emergency exceptions must be justified to the City Manager.
- ✓ All travel requiring expenses other than a meal (fuels, lodging, conferences, training, etc.) must be preapproved by the City Manager.
- ✓ Electronic meeting communications (Zoom, Teams) will be the first option over travel to out-of-area meetings.
- ✓ Subscriptions, memberships, dues, or other fees incurred require direct approval of the City Manager.
- ✓ Public Works Capital Outlay decreased and delayed.
- ✓ Parks Capital Outlay decreased and delayed.
- ✓ Admin fees adjusted (first time in years)
- ✓ Land Use Fees adjusted (first time in years)

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- ✓ Adjusted/increased facility use fees (Park events/use)
- ✓ Established updates to office lease agreements and costs.
- ✓ Replaced unsafe/unreliable/expensive maintenance vehicles with low cost leased units.
- ✓ Communication devices (cell phones, notebooks, iPads) connected to cell service terminated.
- ✓ Reviewing service fee adjustments for third parties (Electric company, Landfill)
- ✓ Reducing City Attorney retainer to hourly, as needed
- ✓ Instituted electronic delivery of meeting materials to Council, Board, and Commission
- ✓ Identified surplus equipment opportunities for auction and instituted sales.
- ✓ Identified tax revenue spillage for correction (Business Licenses, Transient Tax, Sales Tax)
- ✓ Actively pursued grant funding
- ✓ Reviewed options to adjust Industrial Park leases from 2017-2018 (dramatically below market) Not resolved.

Utility Fund:

- ✓ Utility Director vacated position (high salary)
- ✓ Contractor company agreement terminated with negotiated "buy out" for consultant to be released from the company.
- ✓ Contracted directly with consultant to become Utility Director at fifty percent reduction from company contract cost.
- ✓ Established a month-to-month contract for an apartment for Utility Director on-site needs. Apartment cost is less than hotel stays.
- ✓ Replaced one high salary position (former Director) with entry salary employee.
- ✓ Contracted natural gas commodity rather than purchasing from open market. Avoids expensive fluctuations as experienced in January 2023, which resulted in a waiver of the January 2023 Energy and Use Tax

2022-003. Treasurer's Bond

Criteria: Utah Code requires the City to acquire a surety bond at prescribed amounts for its treasurer.

Condition: The City provided a Surety Bond document showing total coverage of $400,000, while due to the City having over $10 Million in budgeted revenues in the prior year, the required coverage amount is $500,000 for the current year,

Cause: The City did not adequately consider budgeted amounts from the prior year to obtain adequate coverage for the City.

Effect: The City is not in compliance with this requirement.

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Recommendation: We recommend the City ensure compliance with the Treasurer bond requirements through proper consideration of the previous years budgeted revenues.

City Management's Response:
The Treasurer Bond issue was discussed with Olympus Insurance, the City provider. The insurance policy includes bonding for all statutory officers.

2022-004. Court Receipt
Criteria: Utah Code requires the City to properly categorize payments to the court.
Condition: The City could not provide supporting documentation for the sampled court receipts tested for proper categorization.
Cause: The turnover in court personnel in recent years has caused an upset in processes and some disorder in records.
Effect: It could not be determined if the court properly categorized the amounts for the receipt, and if the City is in compliance with this requirement.
Recommendation: We recognize the City has recently received a Court specific audit from the State and recommend the City follow the recommendation coming from that audit to improve operations and documentation within the court. We also recommend the City is familiar with State Compliance requirements and follow those requirements.

City Management's Response:
Hildale received a Court specific audit during FY23. The audit identified many deficiencies, mostly in Court Clerk duties, with a few concerning the physical security of the Court Payment office. Hildale has assigned a new Court Clerk and has achieved compliance with all deficiencies identified, during FY24.

2020-001. Fraud Risk Assessment, Reworded and Reissued
Criteria: The City is required to complete a fraud risk assessment as outlined by the Office of the State Auditor. The assessment must be approved by the chief administrative officer and chief financial officer and presented in a council meeting.
Condition: The fraud risk assessment was not completed, approved and presented in a city council meeting in a timely manner, being completed for the year ending June 30, 2023 in September of 2023.
Cause: It appears the assessment was not performed until the end of the fiscal year, causing the final approval and submission process to be late.
Effect: The City is not in compliance with this requirement, which is designed to help measure and reduce the risk of undetected fraud, abuse and noncompliance in local governments.
Recommendation: We recommend the City timely complete, approve and present the annual assessment in a city council meeting. The City should consider improving controls in any deficient areas identified by the assessment.

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City Management's Response:
The FY24 Fraud Risk Assessment was completed, approved by Council, and submitted in a timely manner.

2017-001. Impact Fees, Reworded and Reissued

Criteria: Utah Code 11-36a-601 requires the City to prepare and submit an annual impact fee schedule to the state that includes the following:

1. The source and amount of all money collected, earned and received during the fiscal year.
2. Each expenditure from impact fee funds during the fiscal year.
3. An accounting of impact fee funds on hand at the end of the fiscal year, including:

a. the year in which the impact fees were received;
b. the project from which the funds were collected;
c. the capital projects for which the funds are budgeted; and
d. the projected schedule for expenditure.

Condition: For the year ended June 30, 2023, the City did not submit a schedule that accurately included all of the required information.
Cause: In years prior to fiscal year 2017, the City spent all impact fees in the year they were received and there were no unspent impact fees at fiscal year-end. Consequently, the City deemed the schedule not applicable for years prior to fiscal year 2017. The City's schedule does not include all of the required elements as listed in item 3 above. There were also some uncertainty regarding the activity and balances for fiscal year 2023.
Effect: The City is not in compliance with state law.
Recommendation: We recommend the City establish additional procedures for preparing and submitting the annual impact fee schedule to ensure that the City is in compliance with state law.

City Management's Response:
Executive level staff changes occurred just prior to FY24, and administrative assistant has been assigned to improve these issues. As staff are trained by an engaged certified financial professional firm, they will become more proficient.

This is the response to the above findings and recommendations in letter form for submission to the Office of the State Auditor as required by state law.

This letter is intended solely for the use of the mayor, city council, management and various federal and state agencies and is not intended to be and should not be used by anyone other than these specified parties. However, this report is a matter of public record and its distribution is not limited.

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435-874-2323
435-874-2603
www.hildalecity.com

We appreciate the opportunity to be of service to the City this past year. We would like to express special thanks to each of you who assisted us in this year's audit. We invite you to ask questions of us throughout the year as you feel it necessary and we look forward to a continued pleasant professional relationship.

Respectfully,

Eric A. Duthie,
Hildale City Manager

Hildale City
WELCOME HOME

435-874-2323
435-874-2603
www.hildalecity.com

To: Mayor Jessop and Hildale City Council
From: City Manager Duthie
Date: September 25, 2024
Subject: Recreation, Arts, and Parks Tax Renewal

Please see the following copy of an email from Washington County.
It is self-explanatory.

From: Sarah Lloyd <Sarah.Lloyd@washco.utah.gov>
Sent: Tuesday, September 24, 2024 8:08:32 AM
To:
Subject: Recreation, Arts, and Parks Tax Renewal

Dear Mayors,

As you may know, the Recreation, Arts, and Parks tax will be on the November ballot. The County and municipalities currently have an agreement regarding the distribution of RAP tax revenue in Washington County, but that agreement is set to expire next year. The second amendment would extend the term of the existing revenue distribution agreement to 2035 (which would cover the life of the renewed RAP tax if it passes), and it would allow the County to collect an administrative fee from the RAP tax revenue to cover the costs association with administering the RAP tax. Please review and sign the attached amendment and return to the Commission Office.

Please let us know if you have any questions for us. Thank you for your help.

WASHINGTON COUNTY
UTAH
AMERICA'S COUNTY

Sarah Lloyd
COMMISSION ASSISTANT / PAYROLL

O 435.301.7000
E sarah.lloyd@washco.utah.gov
111 East Tabernacle | St. George, UT 84770

WASHINGTON COUNTY

GIL ALMQUIST, Chair
Washington County Commission

ATTEST:

Ryan Sullivan
Washington County Clerk-Auditor

Commissioner Almquist voted Aye
Commissioner Iverson voted Aye
Commissioner Snow voted Aye

Approved as to Form:

Deputy Washington County Attorney

SECOND AMENDMENT AND RENEWAL OF THE INTERLOCAL COOPERATION AGREEMENT REGARDING THE DISTRIBUTION OF RAP TAX REVENUE IN WASHINGTON COUNTY, UTAH

This Second Amendment to Interlocal Cooperation Agreement Regarding the Distribution of RAP Tax Revenue (the "Amendment") is made and entered into by and between Washington County, a political subdivision of the State of Utah (the "County") and the City of St. George, a Utah municipal corporation ("St. George"), the City of Washington, a Utah municipal corporation ("Washington"), the City of Hurricane, a Utah municipal corporation ("Hurricane"), the City of Santa Clara, a Utah municipal corporation ("Santa Clara"), the City of Ivins, a Utah municipal corporation ("Ivins"), the City of Enterprise, a Utah municipal corporation ("Enterprise"), the City of Toquerville, a Utah municipal corporation ("Toquerville"), the City of LaVerkin, a Utah municipal corporation ("LaVerkin"), the City of Springdale, a Utah municipal corporation ("Springdale"), the Town of Leeds, a Utah municipal corporation ("Leeds"), the Town of Virgin, a Utah municipal corporation ("Virgin") the Town of Rockville, a Utah municipal corporation ("Rockville"), the Town of Apple Valley, a Utah municipal corporation ("Apple Valley"), the Town of Hildale, a Utah municipal corporation ("Hildale"), and the Town of New Harmony, a Utah municipal corporation a Utah municipal corporation ("New Harmony"). The Cities and Towns will collectively be referred to as "Municipalities". Municipalities and County will collectively be referred to as "Parties".

The Purpose of this Amendment is to renew, extend, and otherwise amend the interlocal agreement previously entered into by the Parties regarding the RAP Tax. The Parties previously entered into the Interlocal Cooperation Agreements Regarding Rap Tax, which were subsequently amended and superseded by the First Amended Interlocal Cooperation Agreement Regarding the Distribution of RAP Tax Revenue in Washington County (the "Current Agreement"). This Amendment is effective as of September 17, 2024.

AGREEMENT

The Parties hereby amend the Current Agreement as follows:

1. **Renewal and Extension.** Subparagraphs 5(a) and 5(b) of the Current Agreement are amended to extend the term of the Current Agreement through December 31, 2035.

2. **Administrative Fee and Distribution of RAP Tax Revenue**. Paragraph 2 of the Current Agreement is amended to add the following sentence before the remainder of Paragraph 2: "Washington County shall retain 1.5% of Rap Tax collected to pay for the costs associated with administering the RAP Tax, as permitted by Utah Code Ann. § 59-12-704(11)." The remaining 98.5% of the Rap Tax collected shall be distributed as established in the remainder of Sections 2 and 3 of the Current Agreement.

3. **Unchanged Provisions.** The Parties hereby agree that except as otherwise specifically provided in this Amendment, all other provisions of the Current Agreement shall remain in full force and effect through the Term as established.

4. **RAP Election**. In the event the RAP Tax is not renewed in the November 2024 election, the Current Agreement will terminate as of December 31, 2025.

WASHINGTON COUNTY

Gil Almquist, Chair, Washington County Commission — Date 9-17-24

ATTEST:

Ryan Sullivan, County Clerk-Auditor — Date 9/18/2024

Approved as to form:

Deputy Washington County Attorney — Date 9/18/24

CITY OF ST. GEORGE

Michelle Randall, Mayor, City of St. George — Date

ATTEST:

Christina Fernandez, City Recorder — Date

Approved as to form:

Ryan Dooley, City Attorney — Date

CITY OF ENTERPRISE

Brandon Humphries, Mayor Date

ATTEST:

_____ _____
Date

_____
Printed Name and Title

Approved as to form:

_____ _____
City Attorney Date

_____
Attorney Printed Name

CITY OF HURRICANE

_____ _____
Nanette Billings, Mayor Date

ATTEST:

_____ _____
Date

_____
Printed Name and Title

Approved as to form:

_____ _____
Dayton Hall, City Attorney Date

_____
Attorney Printed Name

CITY OF HILDALE

_____ _____
Donia Jessop, Mayor Date

ATTEST:

_____ _____
Date

_____
Printed Name and Title

Approved as to form:

_____ _____
City Attorney Date

_____
Attorney Printed Name

CITY OF IVINS

_____ _____
Chris Hart, Mayor Date

ATTEST:

_____ _____
Date

_____
Printed Name and Title

Approved as to form:

_____ _____
Bryan Pack, City Attorney Date

_____
Attorney Printed Name

CITY OF LAVERKIN

Kerry Wilson, Mayor _____ Date _____

ATTEST:

_____ Date _____

Printed Name and Title

Approved as to form:

City Attorney _____ Date _____

Attorney Printed Name

CITY OF SANTA CLARA

Rick Rosenberg, Mayor _____ Date _____

ATTEST:

_____ Date _____

Printed Name and Title

Approved as to form:

City Attorney _____ Date _____

Attorney Printed Name

CITY OF WASHINGTON

Kress Staheli, Mayor Date

ATTEST:

Date

Printed Name and Title

Approved as to form:

Thad Seegmiller, City Attorney Date

Attorney Printed Name

TOWN OF APPLE VALLEY

Mike Farrar, Mayor Date

ATTEST:

Date

Printed Name and Title

Approved as to form:

City Attorney Date

Attorney Printed Name

TOWN OF LEEDS

Bill Hoster, Mayor Date

ATTEST:

_____ _____
Date

_____
Printed Name and Title

Approved as to form:

_____ _____
City Attorney Date

_____
Attorney Printed Name

TOWN OF NEW HARMONY

_____ _____
Lowell Prince, Mayor Date

ATTEST:

_____ _____
Date

_____
Printed Name and Title

Approved as to form:

_____ _____
City Attorney Date

_____
Attorney Printed Name

TOWN OF ROCKVILLE

_____ _____
Pam Leach, Mayor Date

ATTEST:

_____ _____
Date

_____
Printed Name and Title

Approved as to form:

_____ _____
City Attorney Date

_____
Attorney Printed Name

TOWN OF SPRINGDALE

_____ _____
Barbara Bruno, Mayor Date

ATTEST:

_____ _____
Date

_____
Printed Name and Title

Approved as to form:

_____ _____
City Attorney Date

_____
Attorney Printed Name

TOWN OF TOQUERVILLE

_____ _____
Justin Sip, Mayor Date

ATTEST:

_____ _____
Date

_____
Printed Name and Title

Approved as to form:

_____ _____
City Attorney Date

_____
Attorney Printed Name

TOWN OF VIRGIN

_____ _____
Jean Krause, Mayor Date

ATTEST:

_____ _____
Date

_____
Printed Name and Title

Approved as to form:

_____ _____
City Attorney Date

_____
Attorney Printed Name

Exhibit B

FIRST AMENDED INTERLOCAL COOPERATION AGREEMENT REGARDING THE DISTRIBUTION OF RAP TAX REVENUE IN WASHINGTON COUNTY

THIS AGREEMENT ("Agreement") is made and entered into by and between Washington County, a political subdivision of the State of Utah (the "County") and the City of St. George, a Utah municipal corporation ("St. George"), the City of Washington, a Utah municipal corporation ("Washington"), the City of Hurricane, a Utah municipal corporation ("Hurricane"), the City of Santa Clara, a Utah municipal corporation ("Santa Clara"), the City of Ivins, a Utah municipal corporation ("Ivins"), the City of Enterprise, a Utah municipal corporation ("Enterprise"), the City of Toquerville, a Utah municipal corporation ("Toquerville"), the City of LaVerkin, a Utah municipal corporation ("LaVerkin"), the City of Springdale, a Utah municipal corporation ("Springdale"), the Town of Leeds, , a Utah municipal corporation ("Leeds"), the Town of Virgin, a Utah municipal corporation ("Virgin"), the Town of Rockville, a Utah municipal corporation ("Rockville"), the Town of Apple Valley a Utah municipal corporation ("Apple Valley") the Town of Hildale a Utah municipal corporation ("Hildale")and the Town of New Harmony a Utah municipal corporation ("New Harmony"). The municipalities shall collectively be referred to as "Municipalities," and the Municipalities and the County shall collectively be referred to as the "Parties." The purpose of the Agreement is to establish binding funding distribution guidelines for any revenue derived from a county-wide sales and use tax for funding recreational and cultural organizations and facilities.

RECITALS

A. Through a ballot opinion question included in the November 4, 2014, general election, the voters of Washington County voiced their opinion on whether the County should impose a sales and use tax of one-tenth of one percent to fund recreational and cultural organizations and facilities ("RAP tax") in accordance with Utah Code Section 59-12-701 et seq.;

B. In the canvas of the general election, the county commission accepted that a majority of the ballots cast were in favor of the imposition of a RAP tax;

C. The county commission approved the RAP tax, and the tax became operative on April 1, 2015

D. Prior to the imposition of the RAP tax, the Parties entered in an interlocal agreement regarding the distribution of potential RAP tax revenue in order to allow voters to make an informed decision regarding the proposed RAP tax—this Amended Agreement maintains the same distribution formula;

E. The Parties are authorized under the Utah Interlocal Cooperation Act, Utah Code Section 11-13-215 ("Interlocal Act") and also under Utah Code Section 59-12-704(6)(b), to enter into this Agreement regarding the sharing of RAP tax revenue;

F. An interlocal agreement stating how RAP tax revenue will be distributed is necessary in order for municipalities to use the revenue to secure funding for recreational and cultural organizations and facilities ;

G. This distribution of RAP tax revenue described in this Agreement is fair to county residents and will ensure that the cities and county work together to improve recreation, arts, and parks throughout Washington County; and

H. The purposes of this Amended Agreement ("Agreement") is to (1) clarify that the County will seek the advice of an advisory board regarding the distribution of RAP tax revenue to cultural organizations (as defined in Utah Code Section 59-12-702), but that Municipalities are not obligated to seek advice from the county-appointed advisory board for distribution of RAP tax revenue to cultural organizations; and to (2) clarify that County and Municipalities are allowed to fund ongoing operating expenses for recreational and cultural facilities with RAP tax revenue.

AGREEMENT

NOW, THEREFORE, in consideration of the promises and covenants hereinafter contained, the parties agree as follows:

1. **Expenditure of RAP Tax Revenue.** Utah Code Section 59-12-703 authorizes the County and the Municipalities to expend RAP tax revenues collected annually in accordance with Utah Code Section 59-12-701 et seq. ("the Act") to fund cultural and recreational facilities as well as to fund the ongoing operating expenses of recreational and cultural facilities within the County and Municipalities.

2. **Distribution of RAP Tax Revenue.** Washington County is, as of the date of this Agreement, a county of the second class, and the distribution of the total revenue collected annually in accordance with the Act shall be as follows:

(a) Fifteen percent (15%) shall be appropriated for cultural organizations and shall be further distributed by the County as described in Section 4 below; and

(b) The remaining eighty-five percent (85%) shall be distributed to the Parties as described in Section 3 below, for use in accordance with the Act.

3. **Distribution to Parties.** The distribution of the eighty-five percent (85%) under Section 2(b) to the Parties shall be divided as follows:

(a) Sixty-seven percent (67%) (of the eight-five percent (85%)) shall be divided among the Parties based on the population as determined from the most recent U.S. Census; Washington County's portion shall be based on the population of the unincorporated area of the county;

(b) Thirty-three percent (33%) (of the eighty-five percent (85%)) shall be divided among the Parties based on "point of sale," or in other words based on where the sales and

use tax was collected; Washington County's portion shall be based on sales that take place in the unincorporated area of the county.

4. **Advisory Board; Distribution to Cultural Organizations.**

An advisory board has been created by Washington County, pursuant to Washington County Code Section 8-12-6, to provide recommendations and input on the distribution of RAP tax revenue appropriated by the County for cultural organizations.

(a) The Municipalities may choose to utilize the advisory board, but are not obligated to do so. Each Municipality may establish, a procedure for considering applications from and distributing RAP tax revenue to cultural organizations.

(b) Any distribution of RAP tax revenue by the County or a Municipality to a cultural organization shall be made in compliance with applicable state law(s).

5. Term.

(a) This agreement shall take effect when it is executed by Washington County and one of the municipalities. The term of the Agreement shall end on December 31, 2025, which is when the RAP tax will expire, unless renewed as provided by law and agreed upon by the Parties in writing.

(b) The Parties intend that the allocations herein of revenues provide a funding source for the projects a party may undertake that may continue throughout the term of any debt obligations issued to finance such project. This Agreement shall be irrevocable and shall continue unmodified through December 31, 2025, unless changed by mutual agreement in writing by each Party.

6. **Governmental Immunity.** The Parties are governmental entities and subject to the Governmental Immunity Act of Utah, Utah Code Ann. § 63G-7-101, et seq. ("Immunity Act"). The Parties agree that they shall only be liable within the parameters of the Immunity Act. Nothing in this Agreement shall be deemed a waiver of any rights, statutory limitations on liability, or defenses applicable to the Parties under the Immunity Act.

7. **Legal Compliance.** The Parties, as part of the consideration herein, shall comply with all applicable federal, state and local laws, and shall indemnify, defend, and hold one another harmless from and against any respective claims, actions, proceedings, damages or losses resulting from or arising as a result of any such failure of compliance.

8. **Interlocal Agreement.** In satisfaction of the requirements of the Interlocal Act the Parties agree as follows:

(a) This Agreement shall be approved by each party, pursuant to § 11-13-202.5 of the Interlocal Act;

(b) This Agreement shall be reviewed as to proper form and compliance with applicable law by a duly authorized attorney on behalf of each party, pursuant to § 11-13-202.5 of the Interlocal Act;

(c) A duly executed original counterpart of the Agreement shall be filed with the keeper of records of each party, pursuant to § 11-13-209 of the Interlocal Act;

(d) Each party shall be responsible for its own costs of any action done pursuant to this Agreement, and for any financing of such costs; and

(e) No separate legal entity is created by the terms of this Agreement. To the extent that this Agreement requires administration other than as set forth herein, it shall be administered by the County Commission and mayors of signatory municipalities acting as a joint board. No real or personal property shall be acquired jointly by the parties as a result of this Agreement. To the extent that a party acquires, holds, and disposes of any real or personal property for use in the joint or cooperative undertaking contemplated by this Agreement, such party shall do so in the same manner that it deals with other property of such party.

9. **Counterparts.** This Agreement may be executed in counterparts by the Parties.

10. **Governing Law.** This Agreement shall be governed by the laws of the State of Utah both as to interpretation and performance.

11. **Integration.** Once executed, this Agreement embodies the entire agreement between the Parties and supersedes any prior interlocal agreement(s) between the Parties regarding the distribution of RAP tax revenue. This Agreement shall not be altered except in writing signed by both parties.

[Signatures follow]

WASHINGTON COUNTY

Alan Gardner, Chair, Washington County Commission — Date: 6-2-15

ATTEST:

Kim Hafen, County Clerk-Auditor — Date: 6-2-15

Approved as to form:

Deputy Washington County Attorney — Date: 6-2-15

CITY OF ST. GEORGE

Jonathan T. Pike, Mayor, City of St. George — Date: 6-16-15

CITY OF ST. GEORGE SEAL UTAH

ATTEST:

Christina Fernandez, City Recorder — Date: 6-18-15

Approved as to form:

Shawn M. Guzman, City Attorney — 6-17-15 — Date: 6/17/15

CITY OF ENTERPRISE

Lee Bracken, Mayor _____ Date _____

ATTEST:

_____ _____
Date

Printed Name and Title

Approved as to form:

City Attorney _____ Date _____

Attorney Printed Name

CITY OF HURRICANE

John Bramall, Mayor _____ Date _____

ATTEST:

_____ _____
Date

Printed Name and Title

Approved as to form:

City Attorney _____ Date _____

Attorney Printed Name

CITY OF HILDALE

_____ _____

Phillip Barlow, Mayor Date

ATTEST:

_____ _____

Date

_____

Printed Name and Title

Approved as to form:

_____ _____

City Attorney Date

_____

Attorney Printed Name

CITY OF IVINS

_____ _____

Chris Hart, Mayor Date

ATTEST:

_____ _____

Date

_____

Printed Name and Title

Approved as to form:

_____ _____

City Attorney Date

_____

Attorney Printed Name

CITY OF LAVERKIN

_____ _____

Kerry Gubler, Mayor Date

ATTEST:

_____ _____

Date

_____

Printed Name and Title

Approved as to form:

_____ _____

City Attorney Date

_____

Attorney Printed Name

CITY OF SANTA CLARA

_____ _____

Rick Rosenberg, Mayor Date

ATTEST:

_____ _____

Date

_____

Printed Name and Title

Approved as to form:

_____ _____

City Attorney Date

_____

Attorney Printed Name

CITY OF WASHINGTON

_____ _____

Kenneth Neilson, Mayor Date

ATTEST:

_____ _____

Date

_____

Printed Name and Title

Approved as to form:

_____ _____

City Attorney Date

_____

Attorney Printed Name

TOWN OF APPLE VALLEY

_____ _____

Richard Moser, Mayor Date

ATTEST:

_____ _____

Date

_____

Printed Name and Title

Approved as to form:

_____ _____

City Attorney Date

_____

Attorney Printed Name

TOWN OF LEEDS

_____ _____

Wayne Peterson, Mayor Date

ATTEST:

_____ _____

Date

_____

Printed Name and Title

Approved as to form:

_____ _____

City Attorney Date

_____

Attorney Printed Name

TOWN OF NEW HARMONY

_____ _____

Joel Webster, Mayor Date

ATTEST:

_____ _____

Date

_____

Printed Name and Title

Approved as to form:

_____ _____

City Attorney Date

_____

Attorney Printed Name

TOWN OF ROCKVILLE

_____ _____

Tracy N. Dutson, Mayor Date

ATTEST:

_____ _____

Date

_____

Printed Name and Title

Approved as to form:

_____ _____

City Attorney Date

_____

Attorney Printed Name

TOWN OF SPRINGDALE

_____ _____

Stan Smith, Mayor Date

ATTEST:

_____ _____

Date

_____

Printed Name and Title

Approved as to form:

_____ _____

City Attorney Date

_____

Attorney Printed Name

TOWN OF TOQUERVILLE

_____ _____

Darrin LeFevre, Mayor Date

ATTEST:

_____ _____

Date

_____

Printed Name and Title

Approved as to form:

_____ _____

City Attorney Date

_____

Attorney Printed Name

TOWN OF VIRGIN

_____ _____

Bruce Densley, Mayor Date

ATTEST:

_____ _____

Date

_____

Printed Name and Title

Approved as to form:

_____ _____

City Attorney Date

_____

Attorney Printed Name

HANSEN PLANNING GROUP

801.550.5075
HansenPlanningGroup.com
124 B Street
Springville UT, 84663

Mayor Jessop and members of the Hildale Planning Commision:
(c/o manager@hildalecity.com, mayor@hildalecity.com, planning@hildalecity.com)

August 13, 2024

RE: INITIAL REVIEW OF HILDALE'S SUBDIVISION CODE

Thank you for partnering with our firm to update your subdivision code. My team has completed its initial audit of Hildale's subdivision ordinances. While many existing provisions are well designed and relevant, others have fallen out of compliance with state law (specifically with Utah Code §10-9a-6). Still other provisions could be adjusted to enhance administrative efficiency.

The major issues and opportunities for improvement are as follows:

- **Add a new subdivision application review process for 1-2 family residential use.** SB 174 (the recent bill requiring state-wide subdivision ordinance updates) introduces a new review and approval process for subdivision applications involving one- or two-family residential development, as well as duplexes and townhomes to the extent those are allowed by the City's zoning. The City's code will need a new section to implement this process. Key points to keep in mind are these:
    - The state is trying to make reviewing and approving subdivision applications an administrative, not legislative process. Consequently, the City Council cannot be the subdivision land use authority for new subdivision applications (it can be the appeal authority, however). The Planning Commission cannot be the decision maker for final applications but can for preliminary applications. Although these bodies are restricted from making some approval decisions, they can still be involved on the back end in the application review process. The City can therefore continue to consider comments from the Mayor, City Council, and Planning Commission at all stages in the process. If it's important to the City that members of the Planning Commission still make final approval decisions, a potential workaround would be to create a "Subdivision/Development Review Committee" that includes members of the Planning Commission and other City staff. Ideally, this committee would be filled with individuals who have relevant technical backgrounds, such as the City Engineer and City Attorney.
    - The City needs to describe an expedited timeline for review and approval. The City's current code gives the City an unlimited amount of time to review and approve preliminary and final applications. Under the new state law, the City is required to complete an initial review of 1-2 family residential applications within **30 business days** after the developer submits a "complete" application. The City can require modifications

but can take no longer than **120 business days** total to review, including both preliminary and final applications.

- The new law allows only one public hearing in the preliminary review process (and none in the final review process). We recommend that the City make this hearing *optional* at the discretion of the Planning Commission.
- The new law restricts the City to considering subdivision improvement plans (including construction and engineering drawings) in *either* the preliminary *or* final applications. Many municipalities prefer to consider them in the preliminary phase, as that is when the Planning Commission can be the land use authority. But it's also possible to delegate this responsibility to the City Engineer or other staff.
- The new law gives the City a maximum of four "review cycles" when considering improvement plans for 1-2 family residential subdivisions. Technically, the City can require more revisions for other elements of a subdivision application, though most municipalities review improvement plans with the plat and other elements together as one application.
- The new law provides potential subdivision applicants the right to a pre-application meeting with the City. The City's current ordinance does not have a pre-application review option. This will need to be added with the following requirements: (1) the pre-application meeting cannot be *required* going forward, instead made optional for applicants to request; (2) the City must schedule the meeting within 15 days after a request is made; and (3) the City staff must make available (or have online) at the time of the meeting the ordinances, checklists, and application forms the applicant must abide by.
- The new law requires municipalities to approve subdivision applications for 1-2 family residential use if those applications "check all the boxes" and are compliant with local ordinances. This would replace the City's discretion to approve with conditions or deny applications in some cases. The solution is to make sure that the City's land use ordinances and technical subdivision requirements are thorough and up to date.

- **Add an appeal process for subdivision applications.** The City's ordinances do not specify the process by which subdivision appeals should be handled. The state allows for flexibility on this point, but requires municipalities to have an appeal process. Additionally, making the City Council the appeal authority for subdivision applications is permitted.
- **Clarify and improve plat requirements.** The City code is relatively thorough in this area, but it is missing a few plat requirements, and a few other requirements could be clarified to guarantee state compliance.

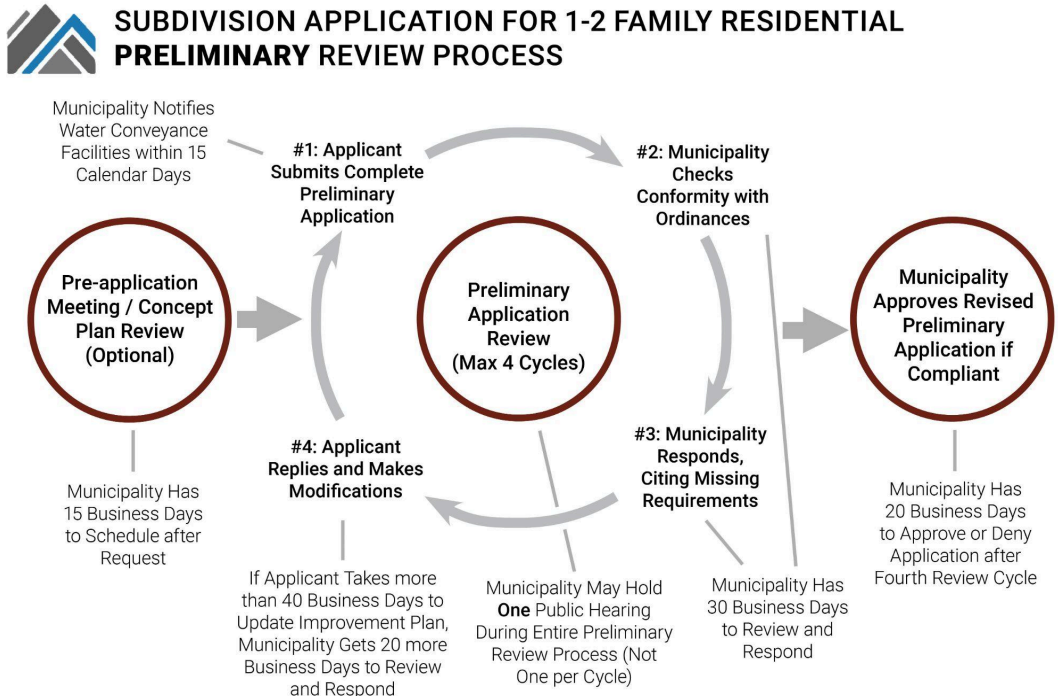
- **Add a requirement for the City to notify water conveyance facilities and the Utah Geospace Resource Center.** At various points in the subdivision proposal, review, and approval processes, Utah Code §10-9a-603 requires the municipality to notify various entities and receive feedback from them on specific timelines. The City should also specify who is responsible for identifying and contacting the owners of these facilities.
- **Acknowledge and incorporate the state-wide plat exemption for agricultural land** as found in Utah Code §10-9a-605(2). This exemption allows agricultural land to be subdivided without a plat and with fewer restrictions as long as the land's use will remain agricultural.
- **Add/refine definitions.** The City's definition section in its subdivision chapter will need to be added to and edited to incorporate SB 174 changes. For example, one important definition to add is "subdivision application".
- **Add application requirements.** The City's success with complying with the new state law will depend on having a crystal clear description of what a "complete" application looks like.
- **Add a process and requirements for minor subdivision approval.** While City's code mentions plat exceptions for subdivisions with no more than one lot, it could be improved with further elaboration on how these "minor subdivisions" are defined, reviewed, and approved. State law permits minor subdivisions applications (up to ten lots) to proceed without a plat. Making this exception available in Hildale is optional. A primary benefit is that it makes it less expensive for residents to split a lot(s) into smaller parcels. A downside is that a minor subdivision exception could become a loophole for developers.
- **Describe the subdivision amendment process.** The City's code currently specifies how existing subdivision plats may be amended with a paragraph stating amendments will go through the same process as a new subdivision plat approval. The City may keep this approach and go through the same process as new subdivisions, or the City may specify a more streamlined approach.
- **Update application forms.** Once we have completed the amendment to the City's subdivision code, we will adjust the City's application forms to match.
- **Clarify roles and expectations throughout.** While the City's existing code contains many elements required by state law, many sections could benefit from more explicit language about the City's limitations and powers and what applicants are expected to do.
- **Add a provision noting that the City may void transfers of land not done in accordance with a valid subdivision plat.** State law provides this remedy. The City's current penalty is just a class B misdemeanor. The City can also make the subdivider liable for damages that future buyers incur if a land transfer is voided by the City.
- **Specify recording responsibilities.** The City's code does not currently specify timelines for recording or who should record. This should be updated to match state law.

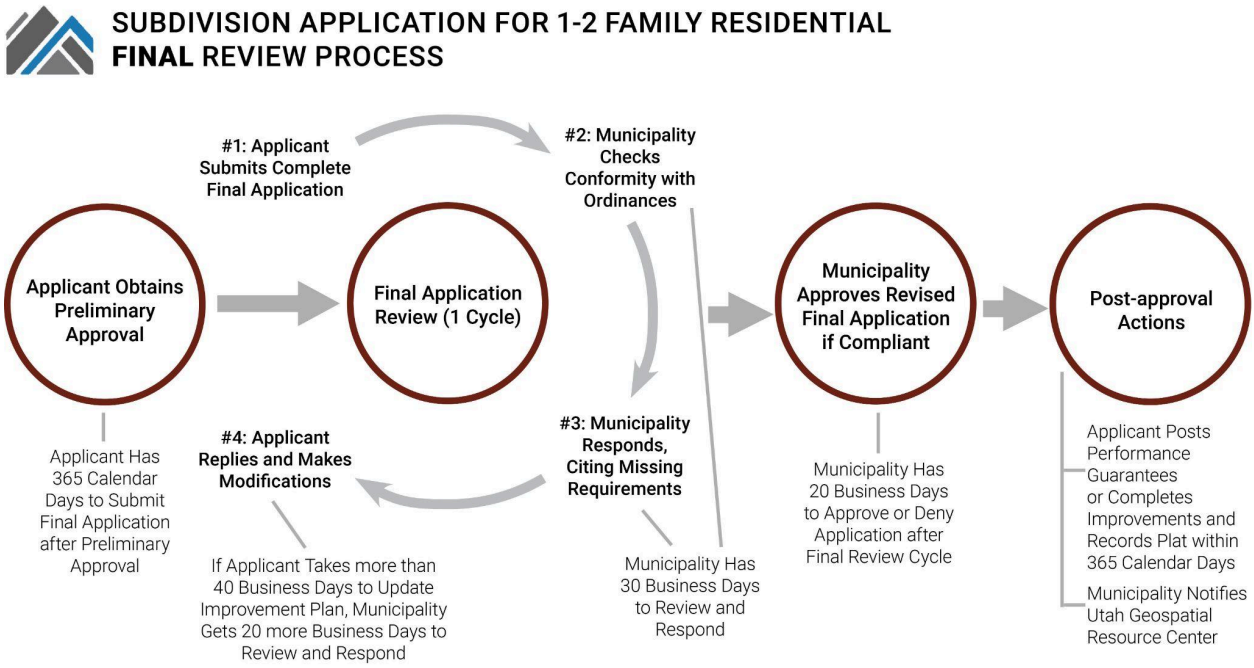
- **Consider moving subdivision and development ordinances out of the City's current land use title** into a title of their own. Although not required, we think this would help keep the City's ordinances organized.

A Note on the New Review and Approval Process for 1-2 Family Residential Applications:

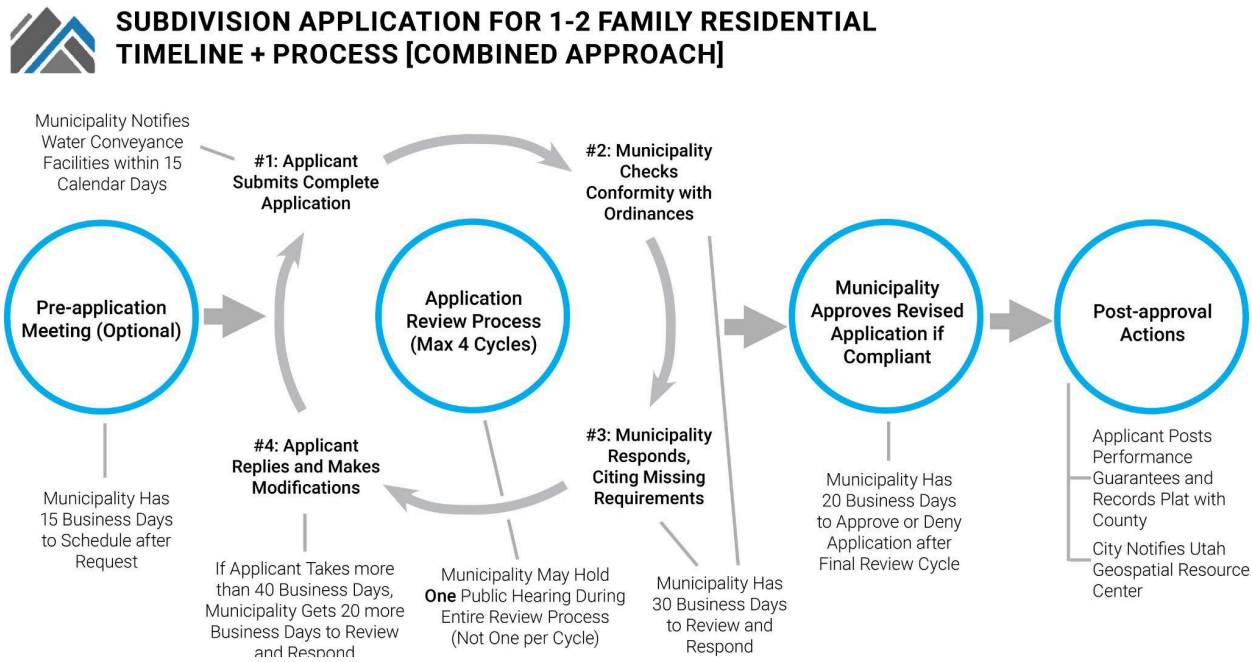
The Utah Legislature designed the SB 174 (and the recent HB 476) process to streamline residential development and—in theory—help with Utah's housing affordability crisis. The law does this by (1) limiting the City to four "review cycles" of back and forth with a developer when considering subdivision improvement plans and one public hearing in the preliminary review phase, (2) instituting review deadlines, (3) prohibiting the City from considering subdivision improvement plans in both "preliminary" and "final" application phases, (4) making subdivision decisions administrative, and (5) requiring the City to approve applications that are compliant with local ordinances.

The City's current ordinance uses a two-phase review process for residential subdivisions: an applicant must get both a preliminary approval and a final approval. This is a common approach. One way the City could become compliant with the new law is to adapt its current approach to reviewing 1-2 family residential subdivision applications to match the process described in the following flowcharts.





Another option authorized by the new law is to combine the preliminary and final processes into one. We think this process would be beneficial for the City to consider because it simplifies the process for everyone involved and gives the City maximum flexibility with the limited review cycles. The following flowchart shows an example of how this combined process could work.



Before my team and I proceed with our edits, *please let us know your preferences on the following:*

1. Whether you would like to proceed with a two-phase or a combined approach for 1-2 family residential subdivisions.

2. If you prefer to stick with the two-phase approach, please let us know whether you would like to review subdivision improvement plans in preliminary *or* final phases. Note that the Planning Commission cannot be the land use authority for the final phase. Given this, many municipalities choose to review improvement plans in the preliminary phase.

3. Whether you would like the process we develop to apply only to applications for 1-2 family residential use, or whether you would like all subdivisions in the City to follow the same process. If you prefer having one process for all applications, then we can lengthen the review timeline and allow for more review cycles and/or hearings for applications that are not for 1-2 family residential use. We can also make the Planning Commission or City Council the land use authorities for other applications.

4. Whether you would like us to create a new title dedicated to subdivisions or leave everything in the City's current land use title. We think a new title would make it easier for everyone to find and build on these ordinances moving forward.

My team will soon begin drafting an amendment to the City's subdivision ordinances based on your feedback.

Respectfully,



Mike Hansen, Hansen Planning Group

Hildale Council Events Calendar *October 2024*

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
		1	2 ***Hildale City Council meeting 6pm***	3	4 ***Fair Housing Mandated Training 10am Police Station***	5 ***Fall Street Fest 5-10pm Police Station***
6	7 ***One Utah Summit SUU Mayor / Manager / Econ Dev***	8 ***One Utah Summit SUU Mayor / Manager / Econ Dev***	9 ***One Utah Summit SUU Mayor / Manager / Econ Dev***	10 ***MCC Expo 2-7pm***	11	12
13	14 ***Columbus Day Holiday Office Closed***	15	16	17 ***Hildale Planning and Zoning mtg. 6pm***	18	19
20	21	22	23	24 ***Utility Advisory Board 6pm***	25	26
27	28	29	30	*31* ***HALLOWEEN***	*NOV 1*	*NOV 2*
NOV 3	*NOV 4*	*NOV 5* ***National Election Day***	*NOV 6* ***Hildale City Council meeting 6pm***	*NOV 7*	*NOV 8*	*NOV 9*