



## Hildale City Council Meeting

Wednesday, October 11, 2023 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 11, 2023 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 Facebook Live under Hildale's City page. Members of the public may also watch the City of Hildale through the scheduled Zoom meeting.

<https://www.facebook.com/hildalecity/live/>

Join Zoom Meeting

<https://zoom.us/j/95770171318?pwd=aUVSU0hRSFFHcGQvcUIPT3ZYK0p5UT09>

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](mailto:manager@hildalecity.com) or privately messaged to Hildale City's Facebook page. 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
2. Proclamation concerning the 2023-2024 Alcohol-Free School Year Proclamation from the Washington County Prevention Coalition and the Washington County Youth Coalition. (5 minutes)
3. Proclamation concerning the Domestic Violence Awareness Month. (5 minutes)

**Public Presentations:**

4. Annual community presentation and update from Intermountain HealthCare. (15 minutes)

**Approval of Minutes of Previous Meetings:** Council Members

5. City Council meeting minutes of September 13, 2023.

**Public Comments:** (3 minutes each - Discretion of Mayor Jessop)

**Council Comments:** Council members

**Oversight Items:** (10 minutes - Mayor Jessop)

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

**Public Hearing:** Mayor Jessop

8. The Hildale City Council will receive public comments during a Public Hearing concerning a request to Vacate a Right-of-Way, Public Street or Easement at and around 1065 N Hildale Street.

**Appointments to Boards and Commissions:** NONE

**Unfinished Council Business:**

9. Consideration, discussion, and possible approval of Resolution 2023-10-001 accepting FY22 Hildale Financial Audit report. (20 minutes Hinton Burdick)
10. Consideration, discussion, and possible approval of a water low pressure zone improvement project. (CM Duthie - 10 minutes)

**New Council Business:**

11. Consideration, discussion, and possible approval of Resolution 2023-10-002, authorizing submission of a grant application to the United States Environmental Protection Agency Drinking Water System infrastructure Resilience and Sustainability Program; and authorize Mayor and/or City Manager to sign. (Utility Director Postema 10 minutes)
12. Consideration, discussion, and possible approval of Resolution 2023-10-003, sponsoring a Fall 2023 Clean-up Event. (CM Duthie)
13. Consideration, discussion, and possible approval of a request to rezone Parcel HD-SHCR-9-31, commonly addressed as 380 East Utah Ave., Hildale, Utah from Residential 1-10 (RA-1-10) to Residential Multiple Family (RM-1). The Hildale Planning and Zoning Commission recommended approval. (CM Duthie 5 minutes)
14. Consideration, discussion, and possible approval of a request to rezone Parcel HD-SHCR-2-35, commonly addressed as 880 W. Uzona, Hildale, Utah from Residential Agriculture 1(RA-1) to Residential 1-8 (R-1-8). The Hildale Planning and Zoning Commission recommended approval. (CM Duthie 5 minutes)
15. Consideration, discussion, and possible approval of a request to rezone Parcel HD-0-3-32-310 & HD-184, located approximately in the area of 1700 W State St., Hildale, Utah from Agriculture 20 (A-20) to Residential 1-8 (R-1-8). The Hildale Planning and Zoning Commission recommended approval. (CM Duthie 10 minutes)
16. Consideration, discussion, and possible action concerning a request to Vacate a Right-of-Way, Public Street or Easement at and around 1065 N Hildale Street
17. Consideration, discussion, and possible approval of a Emergency Medical Services (EMS) Ambulance Box Lease. (HCFD Chief Barlow - 10 minutes)
18. Consideration, discussion, and possible approval of a Memorandum of Understanding between Apple Valley and Hildale City regarding Response Emergency Medical Services (EMS) in the same geographic area. (HCFD Chief Barlow - 10 minutes)

**Executive Session:** As needed

**Calendar of Upcoming Events:** (5 minutes - CR Barlow)

19. City Council Calendar

**Scheduling:** 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.

Whereas, the Washington County Prevention Coalition and the Washington County Youth Coalition have designated the Item 2. upcoming school year as an Alcohol-Free Year for Youth sponsored by REACH4HOPE and Southwest Prevention, a school year to set clear rules and expectations about NO underage drinking;

Whereas, alcohol used by those under the age of 21 negatively affects their health and safety, and thus the safety and well-being of all those living and working in the Communities of Washington County; and

Whereas, teens who use alcohol often progress to addictive behavior later in life, are at a much higher risk for developing mental illnesses as adults; and

Whereas, addictive behaviors and mental illnesses also greatly increase the risk of suicide; and

Whereas, underage drinking is a major public health problem that negatively impacts the brain development of our young people, causing a higher probability of early alcohol addiction, alcohol-related traffic accidents, and brain impairment; and

Whereas, under the Law, it is illegal for a minor to purchase, possess, or consume any alcoholic beverage, and it is illegal and punishable for anyone to sell, offer to sell, or furnish alcohol to a minor; and

Whereas, the Mayors of St. George City, Washington City, Hurricane City, Hildale City, Ivins City and Santa Clara City, in addition to the Commissioners of Washington County and the State of Utah are committed to the development of a major statewide public information campaign with the overall objectives of changing social norms regarding depression, suicide ideation, underage drinking, and risky behaviors; and

Whereas, we commend the overwhelming majority of our young people who are drug and alcohol-free, and we desire all of our youth to be drug and alcohol-free so as to develop in a healthy society; and

Now, therefore, We, as Mayors and Commissioners hereby proclaim our support and offer an invitation to the entire community to help encourage family bonding and reduce underage drinking in order to improve the health and safety of all youth and adults in Washington County. We invite all members of our community, including individuals, families, governments, schools, religious and civic organizations, to participate in and sponsor activities that will heighten awareness regarding the dangers of underage drinking to young people's health and safety, and will strengthen their ability and desire to refuse to drink alcohol; and

Whereas, we declare the 2023-2024 school year as an Alcohol-Free School Year for Youth to bring awareness to risky behaviors and underage drinking, and promote the bringing of families together.

Proclaimed this 1<sup>st</sup> Day of September 2023

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Michele Randall – St. George City Mayor

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Kress Staheli – Washington City Mayor

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Rick Rosenberg – Santa Clara City Mayor

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Chris Hart – Ivins City Mayor

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Nanette Billings – Hurricane City Mayor

---

Donia Jessop – Hildale City Mayor

---

Victor Iverson – County Commissioner

---

Gil Almquist – County Commissioner

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Adam Snow – County Commissioner

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Nicolle Felshaw – County Administrator

## PROCLAMATION

**WHEREAS**, it is a basic human right to live a life free from violence and abuse; and

**WHEREAS**, domestic violence is a serious problem that occurs in all cultures and communities and does not discriminate by age, gender, social class, race, ethnicity, religious affiliation or sexual orientation; and

**WHEREAS**, one in three women and one in seven men in Utah will experience intimate partner violence in their lifetime; and that 60-75% of families with intimate partner violence have children who are also impacted by the violence; and

**WHEREAS**, seniors are also victims of domestic and sexual violence and are part of the most under-reported group, and

**WHEREAS**, domestic violence-related homicides account for over 40% of homicides in Utah; and 80 Utah children will witness the murder or attempted murder of their mother every year; and

**WHEREAS**, awareness and intentional collaboration are required to find solutions to abuse and intimate partner violence; and

**WHEREAS**, it is the role of local government to provide for the health, safety, and welfare of its citizens; and

**NOW THEREFORE** I, Donia Jessop, Mayor of the City of Hildale, Utah, in partnership with DOVE Center, do hereby proclaim October as:

### ***DOMESTIC VIOLENCE AWARENESS MONTH***

in the City of Hildale. We urge all residents to use October as ***Domestic Violence Awareness Month*** to learn how they can break the silence and end domestic violence in our community.

**IN WITNESS WHEREOF**, I have hereunto set my hand and caused to be affixed the eleventh day of October 2023.

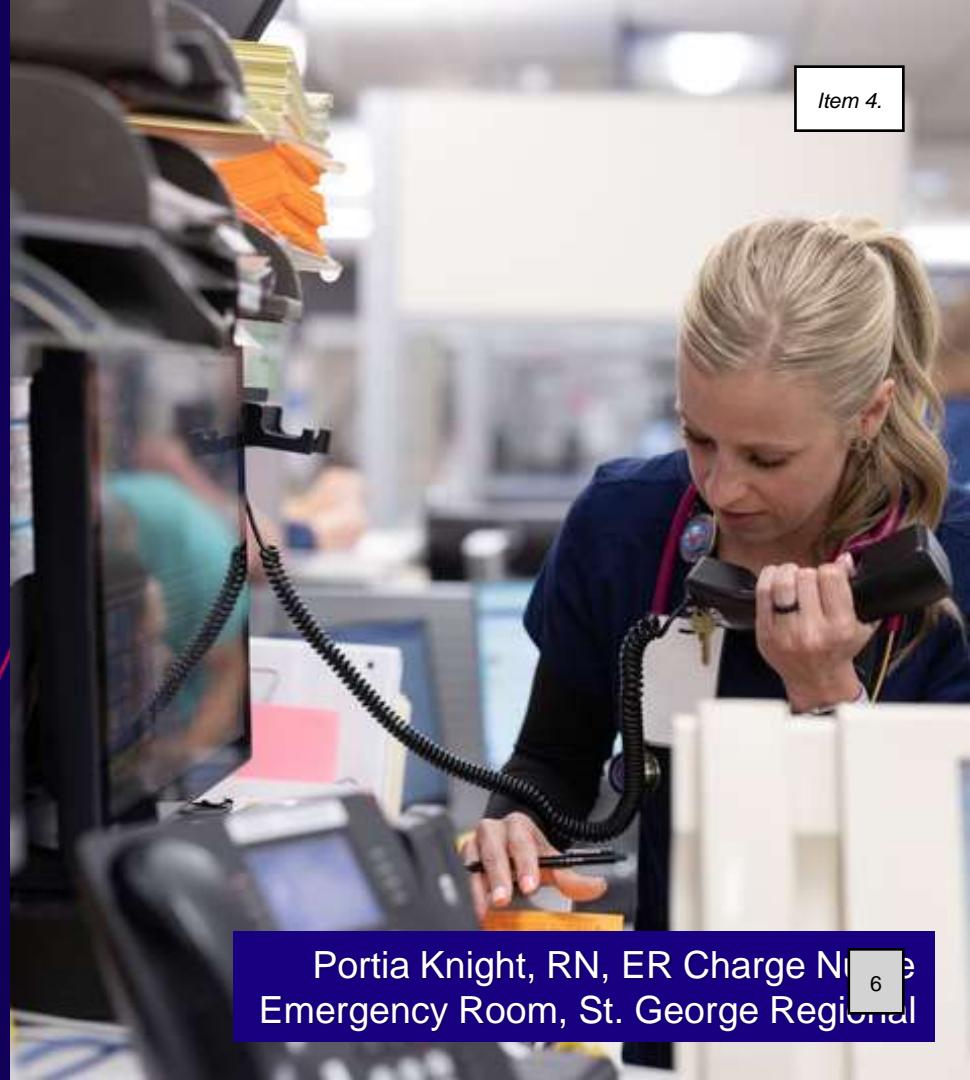
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*Donia Jessop, Mayor  
City of Hildale*

# What's New for Our Community?

St. George Regional Hospital  
Board Chair Cyndi Gilbert  
and hospital leaders

Item 4.



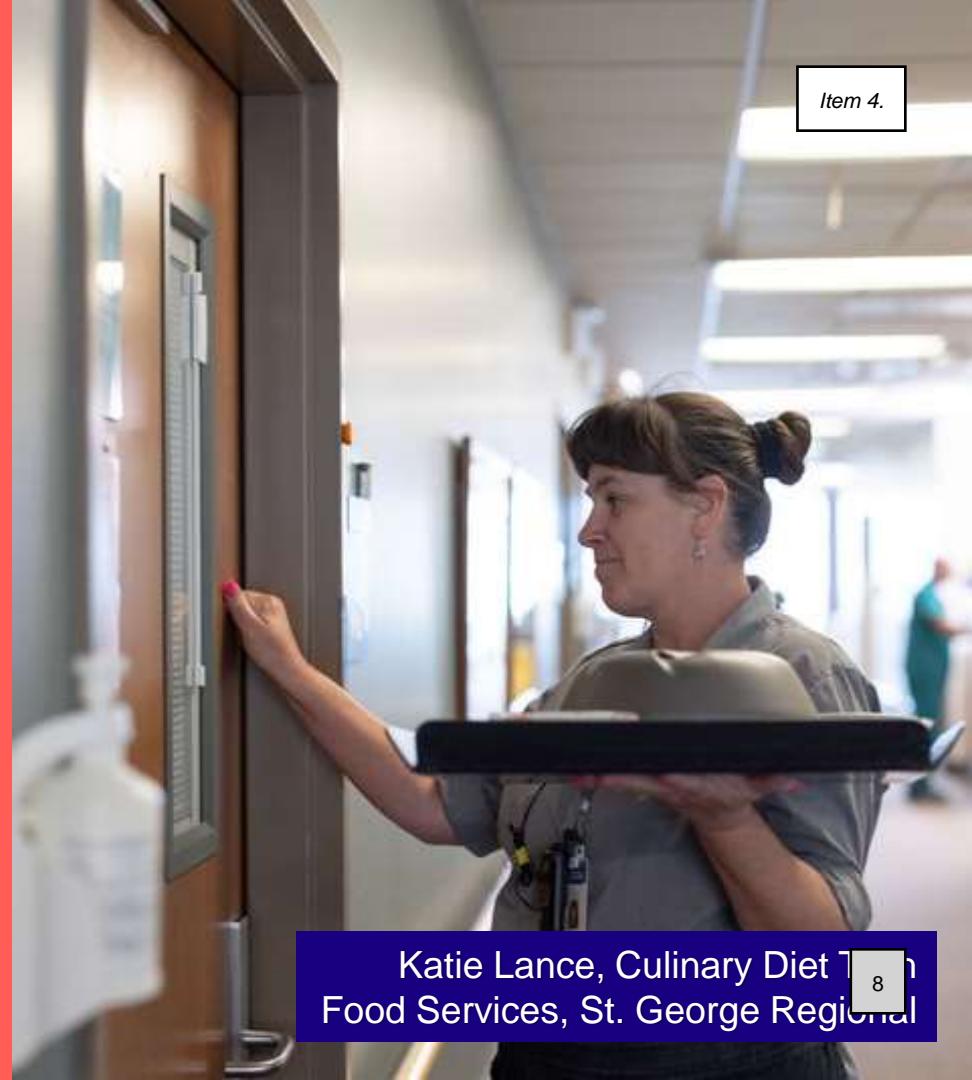
Portia Knight, RN, ER Charge Nurse  
Emergency Room, St. George Regional Hospital



Intermountain  
St. George Regional Hospital

# Our Bold Ambition: Be the Model System

Keep people healthier for less while delivering the best and most caring experience.



Katie Lance, Culinary Diet 8  
Food Services, St. George Regional

CMS Overall  
Quality 5 Stars



Healthgrades Awards  
2022



Press Ganey Guardian  
of Excellence Award



Press Ganey  
Pinnacle of  
Excellence Award:  
Inpatient



Vizient Birnbaum  
Award #8 rank



Leapfrog  
Safety Grade A:  
Since Spring 2019



Newsweek  
World's Best Hospitals  
U.S. Region



Joint Commission  
Certified in  
Stroke, COPD,  
Spine and Joint



Ranked #2  
Hospital in  
Utah and  
Rated High  
Performing  
in these 15  
specialties:

- Aortic Valve Surgery
- Abdominal Aortic Aneurysm Repair
- Back Surgery (Spinal Fusion)
- Colon Cancer Surgery
- COPD
- Heart Bypass Surgery
- Heart Attack
- Heart Failure
- Hip Fracture
- Hip Replacement
- Kidney Failure
- Maternity Care
- Knee Replacement
- Pneumonia
- Stroke

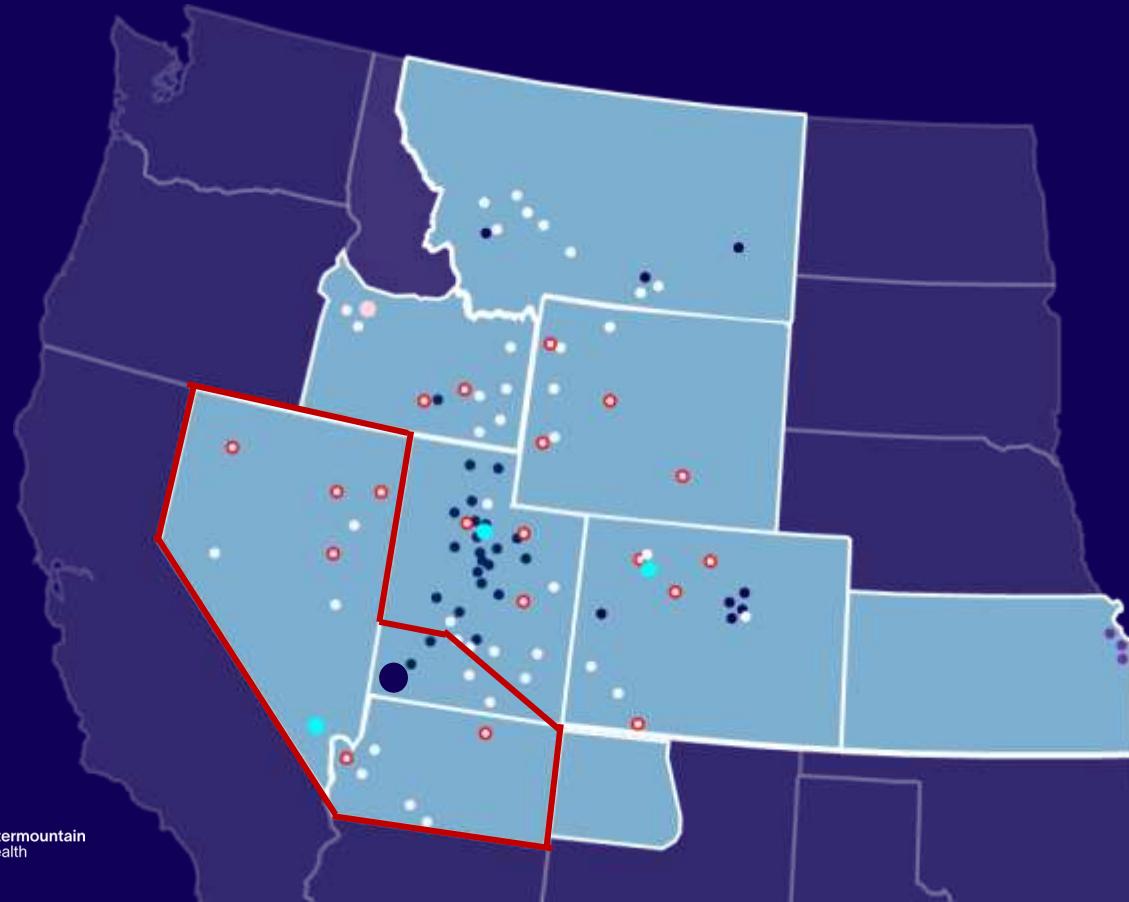


## Ranked #2 Hospital in all of Utah, and Rated High Performing in these 15 specialties:

- Aortic Valve Surgery
- Abdominal Aortic Aneurysm Repair
- Back Surgery (Spinal Fusion)
- Colon Cancer Surgery
- COPD
- Heart Bypass Surgery
- Heart Attack
- Heart Failure
- Hip Fracture
- Hip Replacement
- Kidney Failure
- Maternity Care
- Knee Replacement
- Pneumonia
- Stroke

# Intermountain Health's Current Footprint

Item 4.



- Hospitals
- Region HQ
- Saltzer Health
- Affiliate/Outreach Partnerships
- Classic Air Medical Bases
- Kansas Community Clinics  
(Classic Air Base service area includes part of New Mexico)

# Intermountain by the Numbers

Item 4.



**7 Primary States<sup>1</sup>**  
(UT, NV, ID, CO, MT, KS, WY)



**33 Hospitals**  
Including 1  
Virtual Hospital



**4,800  
Licensed Beds**



**1,049,000  
SelectHealth  
Members**



**385  
Clinics**



**60,000+  
Caregivers**



**\$13.9 billion<sup>2</sup>  
Total Revenue**



**3,900 Employed  
Physicians & APPs**

# NOT-FOR-PROFIT

We help meet the diverse healthcare needs of our communities by providing excellent care at the lowest appropriate cost, regardless of the patient's ability to pay.

Item 4.



Aubrey Ball, RN, Labor & Delivery Unit  
St. George Regional

# SGRH 2022 Statistics & Accomplishments



**2022 Statistics & Accomplishments**  
**St. George Regional Hospital**

St. George Regional Hospital is a 300-bed hospital and is the major medical referral center for northwestern Arizona, southeastern Nevada, and southern Utah. We are fully accredited by the Joint Commission and serve as a Level I Trauma center, caring for almost all trauma patients (with the exception of major pediatric trauma).

**LEADERSHIP**

	Natalie Johnson President		Caryn Gilbert Interim Board Chair		John Cottam President & CEO
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**STATISTICS**

	2022	2021
Inpatient Admissions	71,168	70,457
Outpatient Admissions	6,629	6,125
Total Admissions	77,797	76,582
Inpatient Surgeries	4,288	4,096
Outpatient Surgeries	12,072	11,113
ER Visits	64,833	60,451
Births	3,725	3,725
Lab Tests	1,340,332	1,295,062
Imaging Procedures	395,083	380,813
Turnover Rate	24%	17%
New Employees Hired	544	336
Total Employees	3,735	2,624

New Providers	58	18
Total Providers	425	367
Volunteer Hours	18,832	31,193*
Total Volunteering	150	106
Total Charity Care	\$42,704,084	\$16,732,475

\*Volunteer hours for 2021 are estimated based on 2022 data.

**HOSPITAL/FACILITY ACCOMPLISHMENTS**

- Five Intermountain hospitals named to Newsweek's Best Hospitals in the United States. St. George remained in the top 250 best hospitals in the United States.
- U.S. News & World Report honored St. George as regional, and the #2 hospital in Utah, during its annual hospital rankings.
- St. George performed eighth best from Keeping Hospital Safety Grades from U.S. News & World Report.
- St. George performed second best in the 2022 U.S. News & World Report's Hospital Quality Award for its joint venture.
- St. George performed second best in the 2022 U.S. News & World Report's Hospital Quality Award for its joint venture.
- St. George performed the 2022 Get Smart About Antibiotics Week by the Society of Infectious Diseases for its patient care and education in antibiotic stewardship during the week of November 13-19.
- St. George performed the 2022 Get Smart About Antibiotics Week by the Society of Infectious Diseases for its patient care and education in antibiotic stewardship during the week of November 13-19.
- Intermountain Surgery Center – 34th consecutive year honored by the American Board of Quality as a Quality Leader in Quality of Care.
- St. George Regional received the 2022 Utah Healthy Hospital Award and the 2022 Quality Award for Quality of Care.

**INTERMOUNTAIN HEALTH ACCOMPLISHMENTS**

- Intermountain Regional received the 2022 Best in the West award according to U.S. News and World Report's 2022 Best Hospitals ranking.
- Intermountain was named to Fortune's Best in State list for 2022.
- Intermountain's Salt Canyon Cancer Center honored by U.S. News & World Report during the 2018-19 Best Hospitals.
- Intermountain's Supply Chain Department received their fourth consecutive Master Supply Chain award from the American Society of Supply Chain Management.

**Intermountain Healthcare**  
 590 E. Medical Center Ln., St. George, UT 84770  
 communityfeedback@imail.org | 435.231.3000

# Board of Trustees



**Cyndi Gilbert**  
*Chair*



**Natalie Ashby**  
*Secretary*



**Paul Affleck, MD**



**Eli Bermudez**



**Elisabeth Bingham**



**Janice Brooks**



**Patrick Carroll, MD**



**Gayle Carter, MD**



**Brett Christiansen, MD**



**John Cottam**



**Shawn Guzman**



**Michon Palmer**



**Diane Shanklin**



**Wade Steel**



**Kristin Williams**

## 2022 Estimated Property Tax

\$3,801,520

## 2022 Gift to the Community

\$26,443,181

# Additional Gifts to the Community

To Improve Health & Improve Healthcare Access

**\$515,633**

Community  
Service &  
Education

**\$1,737,526**

Clinics Serving  
Underserved  
Populations

**\$2,832,479**

Health  
Professional  
Education

# 3 LOCAL PRIORITIES

These come from Southwest Utah Public Health Department, our local health experts, and local public health data from Intermountain's Community Health Needs Assessment for Washington County.

1.

Improve Mental Well-Being



2.

Improve Chronic & Avoidable Health Outcomes



3.

Address & invest in social determinants of health



# Washington County community groups & Intermountain Health

## \$4,973,332 in cash donations

Item 4.

Doctors Volunteer Clinic of St. George	DOVE Center	Loving Angel Service Dog	Washington County Receiving Center	National Alliance of Mental Illness Utah	Needs Beyond Medicine	Rural Utah Project Education Fund
Southwest Behavioral Health Center	Southwest Utah Public Health Department	United Way of Washington County	Washington County Prevention Coalition	Utah Department of Human Services	Utah Domestic Violence Coalition	Utah Food Bank
Utah Support Advocates for Recovery Awareness	Utah Tech University	Washington County Medical Support	Washington County Children's Justice Center	Utah Division of Substance Abuse and Mental Health	Washington County School District Health Access Project	Youth Futures



We welcome your questions and feedback!



## Hildale City Council Meeting

Wednesday, September 13, 2023 at 6:00 PM  
320 East Newel Avenue, Hildale City, Utah 84784

### Minutes

#### Welcome, Introduction and Preliminary Matters:

Mayor Jessop called meeting to order at 6:00pm

#### Roll Call of Council Attendees:

##### PRESENT

Mayor Donia Jessop  
Council Member Lawrence Barlow  
Council Member JVar Dutson  
Council Member Brigham Holm  
Council Member Terrill Musser

##### ABSENT

Council Member Stacy Seay arrived at 7:00pm

#### Pledge of Allegiance:

Pledge lead by Council Member Holm.

#### Conflict of Interest Disclosures: None

#### Special Recognitions:

##### 1. Proclamation declaring September 17-23, 2023 as United States Constitution Week

Mayor Jessop recognized Philip Jessop for gifting the City printings of the Constitution to be displayed in City Hall.

Mayor Jessop read into the record the Proclamation.

##### 2. Consideration, discussion, and possible action concerning the 2023-2024 Alcohol-Free School Year Proclamation from the Washington County Prevention Coalition and the Washington County Youth Coalition.

tabled

##### 3. City Council Community Recognition and Appreciation Award

Council Member Holm recognized Bordy Olsen.

Bordy Olsen thanked Council for the recognition. He forwarded the recognition on to those on his team and the work they do to help it all happen.

#### Public Presentations: NONE

**Approval of Minutes of Previous Meetings:****4. Consideration and possible approval of Meeting minutes August 9, 2023.**

Motion made by Council Member Holm to approval of Meeting minutes August 9, 2023, Seconded by Council Member Dutson.

Voting Yea: Council Member Barlow, Council Member Dutson, Council Member Holm, Council Member Musser

Motion Carries

**Public Comments:**

Marion Hansen- recognized her family heritage that came before the railroad. They are inviting people to come and share their family stories.

**Council Comments:**

Council Member Musser would like to remind us of the Anniversary of the flood we had 7 years ago. He is inviting everyone to a candlelight vigil on the bridge tomorrow.

Council Member Musser gave recognition to the Road Department.

Council Member Barlow reminds us that we need the community to slow down and do their part on the highways.

Council Member Barlow reported on the Council Meetings he has attending and represented the City.

Council Member Dutson had a phone call in regard to Council Member Holm not residing in Utah. He asks for us to all abide by the rules.

Council Member Dutson would like to understand why the City Attorney is not at any meetings.

Council Member Dutson recognized Arvin Black resigning from the Utility Board.

**Oversight Items:****5. Financial Report and Invoice Register approval**

City Manager Duthie discussed and answered questions to the council in regard to financial reports.

Motion made by Council Member Dutson to pay the bills as funds become available, Seconded by Council Member Holm.

Voting Yea: Council Member Barlow, Council Member Dutson, Council Member Holm, Council Member Musser

Motion Carries.

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

City Manager Duthie updated the Council on sales tax for the fire district.

Bryan Bair updated the Council on some grants that are being considered.

**Public Hearing: NONE**

**Appointments to Boards or Commissions:****Unfinished Council Business: NONE****New Council Business:****7. Consideration, discussion, and possible action concerning Innovation Grant semi-annual report for Mayor signature.**

Bryan Bair presented to Council the update on the innovation center grant.

Motion made by Council Member Musser to approve the Innovation Grant semi-annual report for Mayor signature, Seconded by Council Member Barlow.

Voting Yea: Council Member Barlow, Council Member Dutson, Council Member Holm, Council Member Musser

Motion Carries

**8. Consideration, discussion, and possible approval of Resolution 2023-09-001, approving the Fraud Risk Assessment for FY23 and submission to the Office of the Utah State Auditor.**

Motion made by Council Member Musser to approve of Resolution 2023-09-001, approving the Fraud Risk Assessment for FY23 and submission to the Office of the Utah State Auditor., Seconded by Council Member Dutson.

Voting Yea: Council Member Barlow, Council Member Dutson, Council Member Holm, Council Member Musser. Council Member Seay abstain.

Motion Carries.

**9. Consideration, discussion, and possible approval of Resolution 2023-09-002, approving the Fraud Risk Assessment for FY24 and submission to the Office of the Utah State Auditor.**

Motion made by Council Member Musser to approve Resolution 2023-09-002, approving the Fraud Risk Assessment for FY24 and submission to the Office of the Utah State Auditor, Seconded by Council Member Dutson.

Voting Yea: Council Member Barlow, Council Member Dutson, Council Member Holm, Council Member Musser, ABSTAIN Council Member Seay

Motion Carries.

**10. Consideration, discussion, and possible approval of Resolution 2023-09-003, amending the FY23 General Fund budget.**

Motion made by Council Member Holm to approve of Resolution 2023-09-003, amending the FY23 General Fund budget, Seconded by Council Member Dutson.

Voting Yea: Council Member Barlow, Council Member Dutson, Council Member Holm, Council Member Musser, Council Member Seay

Motion Carries.

**11. Discussion and report from staff and Council concerning the 2023 Fall Utah League of Cities and Towns Conference September 6-8, and additional State Agency meetings.**

Mayor updated the meeting of 9 different contacts that were made while at the conference.

**Calendar of Upcoming Events:**

12. City Council Calendar

Next Council Meeting October 11, 2023

**Executive Session:** As needed

**Adjournment:**

Meeting adjourned at 7:22pm

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 City Council Meeting on \_\_\_\_\_.

\_\_\_\_\_  
Sirrene Barlow, City Recorder

CITY OF HILDALE  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 3 MONTHS ENDING SEPTEMBER 30, 2023

Item 6.

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<b>TAXES</b>						
11-31-100	PROPERTY TAX - CURRENT YEAR	1,665.73	1,665.73	115,017.00	113,351.27	1.5
11-31-200	PROP TAX - DELINQUENT PR YR	3,142.22	3,142.22	36,799.00	33,656.78	8.5
11-31-300	GENERAL SALES & USE TAX	19,079.75	19,079.75	190,000.00	170,920.25	10.0
11-31-301	RAP TAX	.00	.00	35,298.00	35,298.00	.0
11-31-400	FRANCHISE TAX - ENERGY & USE	.00	.00	4,395.00	4,395.00	.0
11-31-401	ENERGY & USE TAX	7,266.90	7,266.90	83,868.00	76,601.10	8.7
11-31-402	TELECOM LICENSE TAX	630.10	630.10	5,732.00	5,101.90	11.0
11-31-403	TRANSIENT ROOM TAX	946.09	946.09	18,000.00	17,053.91	5.3
11-31-700	FEE-IN-LIEU TX - PERSONAL PROP	3,936.07	3,936.07	18,500.00	14,563.93	21.3
11-31-900	PNLTY & INT ON DELINQ TAXES	200.59	200.59	2,000.00	1,799.41	10.0
<b>TOTAL TAXES</b>		<b>36,867.45</b>	<b>36,867.45</b>	<b>509,609.00</b>	<b>472,741.55</b>	<b>7.2</b>
<b>LICENSES AND PERMITS</b>						
11-32-100	BUSINESS LICENSE FEES	1,375.00	1,375.00	10,000.00	8,625.00	13.8
11-32-200	BUILDING PERMITS	10,284.02	10,284.02	35,000.00	24,715.98	29.4
11-32-300	LAND USE FEE'S	3,650.00	3,650.00	10,000.00	6,350.00	36.5
<b>TOTAL LICENSES AND PERMITS</b>		<b>15,309.02</b>	<b>15,309.02</b>	<b>55,000.00</b>	<b>39,690.98</b>	<b>27.8</b>
<b>INTERGOVERNMENTAL REVENUE</b>						
11-33-411	FD BEMS GRANT	.00	.00	147,059.00	147,059.00	.0
11-33-421	FD ASSISTANCE GRANT	.00	.00	7,500.00	7,500.00	.0
11-33-433	UDOT SAFE ROUTES TO SCHOOL GRA	.00	.00	283,824.00	283,824.00	.0
11-33-437	CORONAVIRUS RELIEF FUNDS	.00	.00	336,503.00	336,503.00	.0
11-33-438	UDOT 2022 GRANT	.00	.00	142,448.00	142,448.00	.0
11-33-560	CLASS C ROAD FUND	13,428.83	13,428.83	80,000.00	66,571.17	16.8
11-33-565	HIGHWAY/TRANSIT TAX	1,750.09	1,750.09	36,174.00	34,423.91	4.8
11-33-580	LIQUOR FUND ALLOTMENT	.00	.00	3,000.00	3,000.00	.0
11-33-582	INNOVATION CENTER	.00	.00	539,155.00	539,155.00	.0
<b>TOTAL INTERGOVERNMENTAL REVENUE</b>		<b>15,178.92</b>	<b>15,178.92</b>	<b>1,575,663.00</b>	<b>1,560,484.08</b>	<b>1.0</b>
<b>CHARGES FOR SERVICES</b>						
11-34-120	GRAMA, COPYING, ETC.	1,057.44	1,057.44	3,000.00	1,942.56	35.3
11-34-252	SRO POLICE	.00	.00	30,000.00	30,000.00	.0
11-34-915	GARKANE SERVICES	.00	.00	1,167.00	1,167.00	.0
<b>TOTAL CHARGES FOR SERVICES</b>		<b>1,057.44</b>	<b>1,057.44</b>	<b>34,167.00</b>	<b>33,109.56</b>	<b>3.1</b>

CITY OF HILDALE  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 3 MONTHS ENDING SEPTEMBER 30, 2023

Item 6.

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<b>FINES AND FORFEITURES</b>					
11-35-110 COURT FINES	7,255.00	7,255.00	35,000.00	27,745.00	20.7
11-35-210 BAIL AND BOND FORFEITURE	.00	.00	1,000.00	1,000.00	.0
<b>TOTAL FINES AND FORFEITURES</b>	<b>7,255.00</b>	<b>7,255.00</b>	<b>36,000.00</b>	<b>28,745.00</b>	<b>20.2</b>
<b>MISCELLANEOUS REVENUE</b>					
11-36-100 INTEREST EARNINGS - GEN FUND	1,642.67	1,642.67	10,000.00	8,357.33	16.4
11-36-210 RENTAL - OFFICES IN CITY BLDG	.00	.00	12,000.00	12,000.00	.0
11-36-800 LOT LEASES	5,000.00	5,000.00	54,597.00	49,597.00	9.2
11-36-910 SUNDRY REV - GEN FUND	5,795.83	5,795.83	5,000.00	( 795.83)	115.9
<b>TOTAL MISCELLANEOUS REVENUE</b>	<b>12,438.50</b>	<b>12,438.50</b>	<b>81,597.00</b>	<b>69,158.50</b>	<b>15.2</b>
<b>CONTRIBUTIONS AND TRANSFERS</b>					
11-38-248 EVENT FEES	.00	.00	10,000.00	10,000.00	.0
11-38-920 APPROP - CAPITAL PROJECTS	.00	.00	208,476.00	208,476.00	.0
<b>TOTAL CONTRIBUTIONS AND TRANSFERS</b>	<b>.00</b>	<b>.00</b>	<b>218,476.00</b>	<b>218,476.00</b>	<b>.0</b>
<b>TOTAL FUND REVENUE</b>	<b>88,106.33</b>	<b>88,106.33</b>	<b>2,510,512.00</b>	<b>2,422,405.67</b>	<b>3.5</b>

CITY OF HILDALE  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 3 MONTHS ENDING SEPTEMBER 30, 2023

Item 6.

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<b>GEN GOVT ADMINISTRATION</b>						
11-41-110	SALARIES-PERMANENT EMPLOYEES	45,230.84	45,230.84	56,698.00	11,467.16	79.8
11-41-111	SECRETARIAL STAFF	2,930.79	2,930.79	.00	( 2,930.79)	.0
11-41-112	MAYOR	1,211.54	1,211.54	30,000.00	28,788.46	4.0
11-41-113	MANAGER	7,573.84	7,573.84	41,737.00	34,163.16	18.2
11-41-114	TREASURER	850.22	850.22	6,184.00	5,333.78	13.8
11-41-115	RECORDER	8,032.00	8,032.00	37,329.00	29,297.00	21.5
11-41-117	ATTORNEY	15,000.00	15,000.00	60,000.00	45,000.00	25.0
11-41-120	SALARIES-TEMPORARY EMPLOYEES	.00	.00	22,628.00	22,628.00	.0
11-41-130	PAYROLL TAXES	5,598.29	5,598.29	16,580.00	10,981.71	33.8
11-41-140	BENEFITS-OTHER	6,717.58	6,717.58	14,668.00	7,950.42	45.8
11-41-151	STIPENDS - CITY COUNCIL	1,190.00	1,190.00	6,860.00	5,670.00	17.4
11-41-152	STIPENDS - PLANNING COMMISSION	980.00	980.00	4,900.00	3,920.00	20.0
11-41-210	BOOKS, SUBSCR, & MEMBERSHIPS	11,039.15	11,039.15	5,000.00	( 6,039.15)	220.8
11-41-230	TRAVEL & TRAINING	2,007.91	2,007.91	10,000.00	7,992.09	20.1
11-41-235	HEALTH & HYDRATION	670.53	670.53	3,000.00	2,329.47	22.4
11-41-240	OFFICE EXPENSE & SUPPLIES	583.43	583.43	3,000.00	2,416.57	19.5
11-41-241	COPIER & PRINTER	421.22	421.22	1,000.00	578.78	42.1
11-41-242	SERVICE FEES	986.37	986.37	1,000.00	13.63	98.6
11-41-244	PRINT & POSTAGE	2,580.35	2,580.35	4,600.00	2,019.65	56.1
11-41-257	FUEL	593.95	593.95	4,000.00	3,406.05	14.9
11-41-271	MAINT & SUPPLY - BUILDING	1,886.33	1,886.33	7,000.00	5,113.67	27.0
11-41-272	MAINT & SUPPLY - IT	468.70	468.70	2,000.00	1,531.30	23.4
11-41-280	UTILITIES	652.61	652.61	4,000.00	3,347.39	16.3
11-41-285	POWER	511.14	511.14	4,000.00	3,488.86	12.8
11-41-287	TELEPHONE	1,818.13	1,818.13	9,000.00	7,181.87	20.2
11-41-310	PROFESSIONAL & TECHNICAL	12,866.48	12,866.48	20,000.00	7,133.52	64.3
11-41-311	ENGINEER	359.78	359.78	1,000.00	640.22	36.0
11-41-312	CONSULTANT	9,268.08	9,268.08	15,000.00	5,731.92	61.8
11-41-313	AUDITOR	6,352.50	6,352.50	20,000.00	13,647.50	31.8
11-41-315	INFORMATION TECHNOLOGY - SYSTE	.00	.00	3,000.00	3,000.00	.0
11-41-316	INFORMATION TECHNOLOGY - SERVI	3,911.49	3,911.49	3,000.00	( 911.49)	130.4
11-41-317	INFORMATION TECHNOLOGY - CONS	.00	.00	3,000.00	3,000.00	.0
11-41-318	INFORMATION TECHNOLOGY - SOFTW	518.80	518.80	3,000.00	2,481.20	17.3
11-41-330	EDUCATION	120.00	120.00	3,000.00	2,880.00	4.0
11-41-510	INSURANCE	5,810.20	5,810.20	40,000.00	34,189.80	14.5
11-41-521	CREDIT CARD EXPENSE	429.49	429.49	1,500.00	1,070.51	28.6
11-41-720	BUILDINGS	16,510.00	16,510.00	3,000.00	( 13,510.00)	550.3
11-41-743	EQUIPMENT - VEHICLE	3,049.09	3,049.09	20,000.00	16,950.91	15.3
11-41-785	INNOVATION CENTER	.00	.00	418,009.00	418,009.00	.0
<b>TOTAL GEN GOVT ADMINISTRATION</b>		<b>178,730.83</b>	<b>178,730.83</b>	<b>908,693.00</b>	<b>729,962.17</b>	<b>19.7</b>

CITY OF HILDALE  
EXPENDITURES WITH COMPARISON TO BUDGET  
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Item 6.

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<b>MUNICIPAL COURT</b>						
11-42-110	SALARIES-PERMANENT EMPLOYEES	10,751.25	10,751.25	28,718.00	17,966.75	37.4
11-42-130	PAYROLL TAXES & BENEFITS	848.24	848.24	2,200.00	1,351.76	38.6
11-42-287	TELEPHONE	40.00	40.00	.00	( 40.00)	.0
11-42-310	PROFESSIONAL & TECHNICAL	1,270.00	1,270.00	14,000.00	12,730.00	9.1
11-42-550	FINES, SURCHARGES - AOC	1,399.17	1,399.17	10,000.00	8,600.83	14.0
11-42-551	RESTITUTION PAYMENTS	232.91	232.91	1,000.00	767.09	23.3
11-42-552	BAIL, BOND PAYMENT RELEASE	800.00	800.00	2,000.00	1,200.00	40.0
11-42-790	OTHER	450.00	450.00	.00	( 450.00)	.0
<b>TOTAL MUNICIPAL COURT</b>		<b>15,791.57</b>	<b>15,791.57</b>	<b>57,918.00</b>	<b>42,126.43</b>	<b>27.3</b>
<b>POLICE DEPARTMENT</b>						
11-43-242	SPECIAL EVENTS SERVICE	65.10	65.10	.00	( 65.10)	.0
11-43-287	TELEPHONE	.00	.00	900.00	900.00	.0
11-43-980	INTRA-GOVT CHARGES	103,016.49	103,016.49	380,317.00	277,300.51	27.1
<b>TOTAL POLICE DEPARTMENT</b>		<b>103,081.59</b>	<b>103,081.59</b>	<b>381,217.00</b>	<b>278,135.41</b>	<b>27.0</b>
<b>FIRE DEPARTMENT</b>						
11-44-810	FD BEMS GRANT TRANSFER	4,236.15	4,236.15	147,059.00	142,822.85	2.9
11-44-980	INTRA-GOVT CHARGES	22,749.99	22,749.99	71,000.00	48,250.01	32.0
<b>TOTAL FIRE DEPARTMENT</b>		<b>26,986.14</b>	<b>26,986.14</b>	<b>218,059.00</b>	<b>191,072.86</b>	<b>12.4</b>
<b>BUILDING DEPARTMENT</b>						
11-45-110	SALARIES-PERMANENT EMPLOYEES	6,482.50	6,482.50	14,125.00	7,642.50	45.9
11-45-210	BOOKS, SUBSCR, & MEMBERSHIPS	375.00	375.00	200.00	( 175.00)	187.5
11-45-330	EDUCATION	1,506.00	1,506.00	.00	( 1,506.00)	.0
<b>TOTAL BUILDING DEPARTMENT</b>		<b>8,363.50</b>	<b>8,363.50</b>	<b>14,325.00</b>	<b>5,961.50</b>	<b>58.4</b>
<b>PUBLIC SAFETY DISPATCH</b>						
11-46-980	INTRA-GOVT CHARGES	28,542.00	28,542.00	112,952.00	84,410.00	25.3
<b>TOTAL PUBLIC SAFETY DISPATCH</b>		<b>28,542.00</b>	<b>28,542.00</b>	<b>112,952.00</b>	<b>84,410.00</b>	<b>25.3</b>

CITY OF HILDALE  
EXPENDITURES WITH COMPARISON TO BUDGET  
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Item 6.

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<b>PUBLIC WORKS - STREETS &amp; ROADS</b>						
11-47-110	SALARIES-PERMANENT EMPLOYEES	18,196.76	18,196.76	137,064.00	118,867.24	13.3
11-47-130	PAYROLL TAXES	1,582.89	1,582.89	12,534.00	10,951.11	12.6
11-47-140	BENEFITS-OTHER	.00	.00	11,087.00	11,087.00	.0
11-47-210	BOOKS, SUBSCR, & MEMBERSHIPS	370.00	370.00	500.00	130.00	74.0
11-47-250	EQUIPMENT SUPPLIES & MAINT	58.17	58.17	3,000.00	2,941.83	1.9
11-47-255	EQUIPMENT RENT OR LEASE	.00	.00	3,000.00	3,000.00	.0
11-47-257	FUEL	302.35	302.35	5,000.00	4,697.65	6.1
11-47-258	BULK OIL	.00	.00	2,000.00	2,000.00	.0
11-47-260	TOOLS & EQUIPMENT-NON CAPITAL	.00	.00	500.00	500.00	.0
11-47-272	MAINT & SUPPLY - OTHER	.00	.00	1,000.00	1,000.00	.0
11-47-274	MAINT & SUPPLY EQUIPMENT	167.96	167.96	500.00	332.04	33.6
11-47-286	STREET LIGHTS	487.21	487.21	6,000.00	5,512.79	8.1
11-47-410	SPEC DEPT MATERIALS & SUPPLIES	.00	.00	232,674.00	232,674.00	.0
11-47-743	EQUIPMENT - VEHICLE	.00	.00	2,000.00	2,000.00	.0
11-47-953	SAFE ROUTES TO SCHOOL	( 21,188.59)	( 21,188.59)	293,626.00	314,814.59	( 7.2)
<b>TOTAL PUBLIC WORKS - STREETS &amp; ROADS</b>		( 23.25)	( 23.25)	710,485.00	710,508.25	.0
<b>PUBLIC WORKS - PARKS</b>						
11-48-110	SALARIES-PERMANENT EMPLOYEES	13,089.11	13,089.11	51,545.00	38,455.89	25.4
11-48-120	SALARIES-TEMPORARY EMPLOYEES	.00	.00	5,000.00	5,000.00	.0
11-48-130	PAYROLL TAXES	1,031.13	1,031.13	4,020.00	2,988.87	25.7
11-48-140	BENEFITS-OTHER	187.50	187.50	.00	( 187.50)	.0
11-48-230	TRAVEL, MEETINGS, AND TRAINING	40.00	40.00	500.00	460.00	8.0
11-48-240	OFFICE EXPENSE & SUPPLIES	522.00	522.00	500.00	( 22.00)	104.4
11-48-250	EQUIPMENT SUPPLIES & MAINT	545.50	545.50	5,298.00	4,752.50	10.3
11-48-257	FUEL	425.73	425.73	2,000.00	1,574.27	21.3
11-48-260	TOOLS & EQUIPMENT-NON CAPITAL	.00	.00	2,500.00	2,500.00	.0
11-48-272	MAINT & SUPPLY - OTHER	8,142.30	8,142.30	10,000.00	1,857.70	81.4
11-48-273	MAINT & SUPPLY - SYSTEM	293.61	293.61	.00	( 293.61)	.0
11-48-274	MAINT & SUPPLY EQUIPMENT	.00	.00	2,000.00	2,000.00	.0
11-48-280	UTILITIES	810.20	810.20	5,000.00	4,189.80	16.2
11-48-285	POWER	97.03	97.03	4,000.00	3,902.97	2.4
11-48-287	TELEPHONE INET	626.06	626.06	2,500.00	1,873.94	25.0
11-48-410	SPECIAL PROJECT	122.72	122.72	10,000.00	9,877.28	1.2
<b>TOTAL PUBLIC WORKS - PARKS</b>		25,932.89	25,932.89	104,863.00	78,930.11	24.7
<b>COMMUNITY OUTREACH DEPARTMENT</b>						
11-49-110	SALARIES-PERMANENT EMPLOYEES	1,472.69	1,472.69	.00	( 1,472.69)	.0
11-49-130	PAYROLL TAXES	128.76	128.76	.00	( 128.76)	.0
11-49-250	EQUIPMENT SUPPLIES & MAINT	99.99	99.99	1,000.00	900.01	10.0
11-49-274	EQUIPMENT PURCHASE	.00	.00	1,000.00	1,000.00	.0
11-49-410	SPECIAL PROJECT	1,219.50	1,219.50	.00	( 1,219.50)	.0
<b>TOTAL COMMUNITY OUTREACH DEPARTME</b>		2,920.94	2,920.94	2,000.00	( 920.94)	146.1

CITY OF HILDALE  
EXPENDITURES WITH COMPARISON TO BUDGET  
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Item 6.

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
TOTAL FUND EXPENDITURES	390,326.21	390,326.21	2,510,512.00	2,120,185.79	15.6
NET REVENUE OVER EXPENDITURES	( 302,219.88)	( 302,219.88)	.00	302,219.88	.0

CITY OF HILDALE  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 3 MONTHS ENDING SEPTEMBER 30, 2023

Item 6.

HILDALE CITY GRANTS

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<b>GF ADMIN GRANTS/LOANS/ALLOT</b>					
41-41-790 INNOVATION CENTER - GRANT EXP	1,329.16	1,329.16	.00	( 1,329.16)	.0
TOTAL GF ADMIN GRANTS/LOANS/ALLOT	1,329.16	1,329.16	.00	( 1,329.16)	.0
TOTAL FUND EXPENDITURES	1,329.16	1,329.16	.00	( 1,329.16)	.0
NET REVENUE OVER EXPENDITURES	( 1,329.16)	( 1,329.16)	.00	1,329.16	.0

CITY OF HILDALE  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 3 MONTHS ENDING SEPTEMBER 30, 2023

Item 6.

2017 JUDGMENT RESOLUTION FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<b>REVENUES</b>					
63-38-101 TRANSFER FROM GENERAL FUND	.00	.00	24,000.00	24,000.00	.0
63-38-102 TRANSFER FROM WATER FUND	.00	.00	8,000.00	8,000.00	.0
63-38-103 TRANSFER FROM WASTEWATER	.00	.00	8,000.00	8,000.00	.0
63-38-105 TRANSFER FROM GAS FUND	.00	.00	8,000.00	8,000.00	.0
<b>TOTAL REVENUES</b>	<b>.00</b>	<b>.00</b>	<b>48,000.00</b>	<b>48,000.00</b>	<b>.0</b>
<b>TOTAL FUND REVENUE</b>	<b>.00</b>	<b>.00</b>	<b>48,000.00</b>	<b>48,000.00</b>	<b>.0</b>

CITY OF HILDALE  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 3 MONTHS ENDING SEPTEMBER 30, 2023

Item 6.

2017 JUDGMENT RESOLUTION FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<b>EXPENDITURES</b>					
63-41-310 PROFESSIONAL & TECHNICAL	10,354.71	10,354.71	28,000.00	17,645.29	37.0
63-41-315 LEGAL - GENERAL	.00	.00	20,000.00	20,000.00	.0
<b>TOTAL EXPENDITURES</b>	<b>10,354.71</b>	<b>10,354.71</b>	<b>48,000.00</b>	<b>37,645.29</b>	<b>21.6</b>
<b>TOTAL FUND EXPENDITURES</b>	<b>10,354.71</b>	<b>10,354.71</b>	<b>48,000.00</b>	<b>37,645.29</b>	<b>21.6</b>
<b>NET REVENUE OVER EXPENDITURES</b>	<b>( 10,354.71)</b>	<b>( 10,354.71)</b>	<b>.00</b>	<b>10,354.71</b>	<b>.0</b>

CITY OF HILDALE  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 3 MONTHS ENDING SEPTEMBER 30, 2023

Item 6.

JOINT ADMINISTRATION FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<b>REVENUES</b>					
65-38-102 TRANSFER FROM WATER FUND	.00	.00	717,270.00	717,270.00	.0
65-38-103 TRANSFER FROM WASTEWATER	.00	.00	925,730.00	925,730.00	.0
65-38-105 TRANSFER FROM GAS FUND	.00	.00	21,304.00	21,304.00	.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	2,334.00	2,334.00	12,000.00	9,666.00	19.5
<b>TOTAL REVENUES</b>	<b>6,334.00</b>	<b>6,334.00</b>	<b>1,696,304.00</b>	<b>1,689,970.00</b>	<b>.4</b>
<b>TOTAL FUND REVENUE</b>	<b>6,334.00</b>	<b>6,334.00</b>	<b>1,696,304.00</b>	<b>1,689,970.00</b>	<b>.4</b>

CITY OF HILDALE  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 3 MONTHS ENDING SEPTEMBER 30, 2023

Item 6.

JOINT ADMINISTRATION FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<b>EXPENDITURES</b>					
65-41-110 SALARIES-PERMANENT EMPLOYEES	71,570.36	71,570.36	757,994.00	686,423.64	9.4
65-41-113 MANAGER	2,524.62	2,524.62	97,388.00	94,863.38	2.6
65-41-114 TREASURER	8,016.25	8,016.25	55,654.00	47,637.75	14.4
65-41-115 RECORDER	2,008.00	2,008.00	37,330.00	35,322.00	5.4
65-41-120 SALARIES-TEMPORARY EMPLOYEES	5,702.53	5,702.53	103,024.00	97,321.47	5.5
65-41-130 PAYROLL TAXES	6,506.34	6,506.34	81,600.00	75,093.66	8.0
65-41-140 BENEFITS-OTHER	14,624.98	14,624.98	123,900.00	109,275.02	11.8
65-41-144 PRINT AND POSTAGE	3,604.37	3,604.37	20,000.00	16,395.63	18.0
65-41-145 AUDITOR	13,412.00	13,412.00	20,000.00	6,588.00	67.1
65-41-150 STIPENDS - UTILITY BOARD	800.00	800.00	3,000.00	2,200.00	26.7
65-41-160 MERCHANT PROCESSING	.00	.00	1,000.00	1,000.00	.0
65-41-210 BOOKS, SUBSCR, & MEMBERSHIPS	1,236.31	1,236.31	4,200.00	2,963.69	29.4
65-41-230 TRAVEL	.00	.00	3,000.00	3,000.00	.0
65-41-235 FOOD & REFRESHMENT	469.62	469.62	3,000.00	2,530.38	15.7
65-41-240 OFFICE EXPENSE & SUPPLIES	467.07	467.07	3,000.00	2,532.93	15.6
65-41-242 SERVICE FEES	986.36	986.36	1,000.00	13.64	98.6
65-41-250 EQUIPMENT SUPPLIES & MAINT	3,824.26	3,824.26	13,500.00	9,675.74	28.3
65-41-257 FUEL	5,329.37	5,329.37	39,700.00	34,370.63	13.4
65-41-260 TOOLS & EQUIPMENT-NON CAPITAL	4,475.43	4,475.43	10,000.00	5,524.57	44.8
65-41-271 MAINT & SUPPLY - OFFICE	1,123.76	1,123.76	5,000.00	3,876.24	22.5
65-41-280 UTILITIES	1,113.69	1,113.69	23,514.00	22,400.31	4.7
65-41-285 POWER	1,022.80	1,022.80	27,000.00	25,977.20	3.8
65-41-287 TELEPHONE	2,581.89	2,581.89	12,000.00	9,418.11	21.5
65-41-310 PROFESSIONAL & TECHNICAL	14,421.55	14,421.55	40,000.00	25,578.45	36.1
65-41-313 AUDITOR	12,897.50	12,897.50	20,000.00	7,102.50	64.5
65-41-315 LEGAL - GENERAL	.00	.00	4,000.00	4,000.00	.0
65-41-317 INFORMATION TECHNOLOGY - CONS	.00	.00	25,000.00	25,000.00	.0
65-41-318 INFORMATION TECHNOLOGY - SOFTW	15,234.19	15,234.19	27,000.00	11,765.81	56.4
65-41-319 INFORMATION TECHNOLOGY - SYSTE	.00	.00	10,000.00	10,000.00	.0
65-41-330 EDUCATION	.00	.00	10,000.00	10,000.00	.0
65-41-510 INSURANCE	4,457.85	4,457.85	85,500.00	81,042.15	5.2
65-41-521 CREDIT CARD EXPENSE	3,897.42	3,897.42	.00	( 3,897.42)	.0
65-41-580 RENT OR LEASE	.00	.00	10,000.00	10,000.00	.0
65-41-720 BUILDINGS	450.00	450.00	3,000.00	2,550.00	15.0
65-41-741 EQUIPMENT - OFFICE	.00	.00	5,000.00	5,000.00	.0
65-41-850 DEBT SERVICE - VEHICLE & EQUIP	.00	.00	11,000.00	11,000.00	.0
<b>TOTAL EXPENDITURES</b>	<b>202,758.52</b>	<b>202,758.52</b>	<b>1,696,304.00</b>	<b>1,493,545.48</b>	<b>12.0</b>
<b>TOTAL FUND EXPENDITURES</b>	<b>202,758.52</b>	<b>202,758.52</b>	<b>1,696,304.00</b>	<b>1,493,545.48</b>	<b>12.0</b>
<b>NET REVENUE OVER EXPENDITURES</b>	<b>( 196,424.52)</b>	<b>( 196,424.52)</b>	<b>.00</b>	<b>196,424.52</b>	<b>.0</b>

CITY OF HILDALE  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 3 MONTHS ENDING SEPTEMBER 30, 2023

Item 6.

WATER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<b>OPERATING REVENUES</b>					
81-37-111 WATER SALES - METERED	112,757.10	112,757.10	495,930.00	383,172.90	22.7
81-37-121 WATER SALES - FLAT RATE	75,584.09	75,584.09	459,870.00	384,285.91	16.4
81-37-160 CONSTRUCTION REVENUE	.00	.00	5,000.00	5,000.00	.0
81-37-331 CONNECTION CHARGES	12,855.00	12,855.00	40,000.00	27,145.00	32.1
81-37-332 CONSTRUCTION & REPAIR	100.00	100.00	89,600.00	89,500.00	.1
81-37-351 SUNDY OPERATING REVENUE	.00	.00	20,000.00	20,000.00	.0
81-37-411 INTEREST	7,537.14	7,537.14	22,000.00	14,462.86	34.3
81-37-412 PENALTIES	8,610.49	8,610.49	60,000.00	51,389.51	14.4
<b>TOTAL OPERATING REVENUES</b>	<b>217,443.82</b>	<b>217,443.82</b>	<b>1,192,400.00</b>	<b>974,956.18</b>	<b>18.2</b>
<b>NON-OPERATING REVENUE</b>					
81-38-102 TRANSFERS FROM R&R RESERVE	.00	.00	150,000.00	150,000.00	.0
81-38-361 LOAN PROCEEDS	.00	.00	460,000.00	460,000.00	.0
81-38-999 CONTINGENCY	.00	.00	400,000.00	400,000.00	.0
<b>TOTAL NON-OPERATING REVENUE</b>	<b>.00</b>	<b>.00</b>	<b>1,010,000.00</b>	<b>1,010,000.00</b>	<b>.0</b>
<b>TOTAL FUND REVENUE</b>	<b>217,443.82</b>	<b>217,443.82</b>	<b>2,202,400.00</b>	<b>1,984,956.18</b>	<b>9.9</b>

CITY OF HILDALE  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 3 MONTHS ENDING SEPTEMBER 30, 2023

Item 6.

WATER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<b>OPERATING EXPENDITURES</b>					
81-41-210 BOOKS, SUBSCR, & MEMBERSHIPS	.00	.00	3,000.00	3,000.00	.0
81-41-230 TRAVEL	.00	.00	5,000.00	5,000.00	.0
81-41-235 FOOD & REFRESHMENT	.00	.00	1,000.00	1,000.00	.0
81-41-250 EQUIPMENT SUPPLIES & MAINT	.00	.00	5,000.00	5,000.00	.0
81-41-257 FUEL	.00	.00	400.00	400.00	.0
81-41-260 TOOLS & EQUIPMENT-NON CAPITAL	.00	.00	10,000.00	10,000.00	.0
81-41-273 MAINT & SUPPLY - SYSTEM	69,407.12	69,407.12	177,700.00	108,292.88	39.1
81-41-285 POWER	28,199.05	28,199.05	20,800.00	( 7,399.05)	135.6
81-41-311 ENGINEER	.00	.00	40,100.00	40,100.00	.0
81-41-314 LABORATORY & TESTING	1,910.00	1,910.00	12,500.00	10,590.00	15.3
81-41-315 LEGAL - GENERAL	.00	.00	1,300.00	1,300.00	.0
81-41-330 EDUCATION	1,230.00	1,230.00	3,500.00	2,270.00	35.1
81-41-340 SYSTEM CONSTRUCTION SERVICES	16,600.00	16,600.00	33,830.00	17,230.00	49.1
81-41-341 CONST-CUSTOMER'S INSTALLATION	3,709.13	3,709.13	5,000.00	1,290.87	74.2
81-41-432 SPECIAL DEPT SUPPLIES	2,233.00	2,233.00	23,000.00	20,767.00	9.7
<b>TOTAL OPERATING EXPENDITURES</b>	<b>123,288.30</b>	<b>123,288.30</b>	<b>342,130.00</b>	<b>218,841.70</b>	<b>36.0</b>
<b>NON-OPERATING EXPENDITURES</b>					
81-42-560 BAD DEBT EXPENSE	.00	.00	7,000.00	7,000.00	.0
81-42-730 IMPROVEMENTS OTHER THAN BLDGS	.00	.00	7,000.00	7,000.00	.0
81-42-742 EQUIPMENT - FIELD	.00	.00	1,000.00	1,000.00	.0
81-42-750 SP PROJECTS CAPITAL	.00	.00	460,000.00	460,000.00	.0
81-42-780 RESERVE PURCHASES	.00	.00	150,000.00	150,000.00	.0
81-42-815 PRINC. & INT W.RIGHTS LOAN	12,655.76	12,655.76	61,300.00	48,644.24	20.7
81-42-911 TRANSFERS TO JOINT ADMIN FUND	.00	.00	717,270.00	717,270.00	.0
81-42-912 TRANSFERS TO LITIGATION	.00	.00	12,000.00	12,000.00	.0
81-42-914 TRANSFERS TO 2017 JMT RES FUND	.00	.00	8,000.00	8,000.00	.0
81-42-960 TRANSFERS TO RESERVE FUNDS	.00	.00	36,700.00	36,700.00	.0
81-42-999 CONTINGENCY	.00	.00	400,000.00	400,000.00	.0
<b>TOTAL NON-OPERATING EXPENDITURES</b>	<b>12,655.76</b>	<b>12,655.76</b>	<b>1,860,270.00</b>	<b>1,847,614.24</b>	<b>.7</b>
<b>TOTAL FUND EXPENDITURES</b>	<b>135,944.06</b>	<b>135,944.06</b>	<b>2,202,400.00</b>	<b>2,066,455.94</b>	<b>6.2</b>
<b>NET REVENUE OVER EXPENDITURES</b>	<b>81,499.76</b>	<b>81,499.76</b>	<b>.00</b>	<b>( 81,499.76)</b>	<b>.0</b>

CITY OF HILDALE  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 3 MONTHS ENDING SEPTEMBER 30, 2023

Item 6.

WASTEWATER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<b>OPERATING REVENUES</b>					
82-37-160 CONSTRUCTION REVENUE	.00	.00	10,000.00	10,000.00	.0
82-37-311 SERVICE CHARGES	139,973.19	139,973.19	804,470.00	664,496.81	17.4
82-37-312 SERVICE CHARGES - CPMCWID	32,079.04	32,079.04	196,000.00	163,920.96	16.4
82-37-331 CONNECTION CHARGES	.00	.00	11,530.00	11,530.00	.0
82-37-332 SERVICING CUSTOMER INSTALL	1,335.00	1,335.00	10,000.00	8,665.00	13.4
82-37-411 INTEREST	10,816.87	10,816.87	30,000.00	19,183.13	36.1
82-37-451 IMPACT FEE	.00	.00	600,000.00	600,000.00	.0
82-37-452 IMPACT FEE - CPMCWID	595,925.00	595,925.00	48,500.00	( 547,425.00)	1228.7
<b>TOTAL OPERATING REVENUES</b>	<b>780,129.10</b>	<b>780,129.10</b>	<b>1,710,500.00</b>	<b>930,370.90</b>	<b>45.6</b>
<b>NON-OPERATING REVENUES</b>					
82-38-102 TRANSFERS FROM R&R RESERVE	.00	.00	120,000.00	120,000.00	.0
82-38-361 LOAN PROCEEDS	.00	.00	500,000.00	500,000.00	.0
82-38-440 SUNDY NON-OPERATING REVENUE	.00	.00	1,000.00	1,000.00	.0
82-38-999 CONTINGENCY	.00	.00	400,000.00	400,000.00	.0
<b>TOTAL NON-OPERATING REVENUES</b>	<b>.00</b>	<b>.00</b>	<b>1,021,000.00</b>	<b>1,021,000.00</b>	<b>.0</b>
<b>TOTAL FUND REVENUE</b>	<b>780,129.10</b>	<b>780,129.10</b>	<b>2,731,500.00</b>	<b>1,951,370.90</b>	<b>28.6</b>

CITY OF HILDALE  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 3 MONTHS ENDING SEPTEMBER 30, 2023

Item 6.

WASTEWATER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<b>OPERATING EXPENDITURES</b>					
82-41-210 BOOKS, SUBSCR, & MEMBERSHIPS	.00	.00	3,000.00	3,000.00	.0
82-41-230 TRAVEL	.00	.00	8,400.00	8,400.00	.0
82-41-235 FOOD & REFRESHMENT	.00	.00	600.00	600.00	.0
82-41-250 EQUIPMENT SUPPLIES & MAINT	.00	.00	3,000.00	3,000.00	.0
82-41-257 FUEL	799.67	799.67	5,400.00	4,600.33	14.8
82-41-260 TOOLS & EQUIPMENT-NON CAPITAL	.00	.00	3,500.00	3,500.00	.0
82-41-273 MAINTENANCE & SUPPLY - SYSTEM	836.42	836.42	131,000.00	130,163.58	.6
82-41-274 MAINT & SUPPLY EQUIPMENT	.00	.00	71,670.00	71,670.00	.0
82-41-285 POWER	7,729.10	7,729.10	38,000.00	30,270.90	20.3
82-41-311 ENGINEER	626.50	626.50	58,000.00	57,373.50	1.1
82-41-314 LABORATORY & TESTING	.00	.00	3,000.00	3,000.00	.0
82-41-315 LEGAL - GENERAL	.00	.00	2,500.00	2,500.00	.0
82-41-330 EDUCATION	.00	.00	5,300.00	5,300.00	.0
82-41-340 SYSTEM CONSTRUCTION SERVICES	400.00	400.00	540,000.00	539,600.00	.1
82-41-341 CONST-CUSTOMER'S INSTALLATION	.00	.00	10,000.00	10,000.00	.0
<b>TOTAL OPERATING EXPENDITURES</b>	<b>10,391.69</b>	<b>10,391.69</b>	<b>883,370.00</b>	<b>872,978.31</b>	<b>1.2</b>
<b>NON-OPERATING EXPENSES</b>					
82-42-560 BAD DEBT EXPENSE	.00	.00	10,000.00	10,000.00	.0
82-42-710 LAND	.00	.00	100,000.00	100,000.00	.0
82-42-720 BUILDINGS	.00	.00	30,000.00	30,000.00	.0
82-42-742 EQUIPMENT - FIELD	.00	.00	30,000.00	30,000.00	.0
82-42-780 RESERVE PURCHASES	.00	.00	230,000.00	230,000.00	.0
82-42-812 PRINCIPAL ON BONDS - RDA B	.00	.00	35,000.00	35,000.00	.0
82-42-822 INTEREST ON BONDS - RDA - B	.00	.00	40,000.00	40,000.00	.0
82-42-911 TRANSFERS TO JOINT ADMIN FUND	.00	.00	925,730.00	925,730.00	.0
82-42-912 TRANSFERS TO LITIGATION	.00	.00	12,000.00	12,000.00	.0
82-42-914 TRANSFERS TO 2017 JMT RES FUND	.00	.00	8,000.00	8,000.00	.0
82-42-960 TRANSFERS TO RESERVE FUNDS	.00	.00	134,400.00	134,400.00	.0
82-42-990 APPROPRIATION FOR FUND BALANCE	.00	.00	130,000.00	130,000.00	.0
82-42-999 CONTINGENCY	.00	.00	163,000.00	163,000.00	.0
<b>TOTAL NON-OPERATING EXPENSES</b>	<b>.00</b>	<b>.00</b>	<b>1,848,130.00</b>	<b>1,848,130.00</b>	<b>.0</b>
<b>TOTAL FUND EXPENDITURES</b>	<b>10,391.69</b>	<b>10,391.69</b>	<b>2,731,500.00</b>	<b>2,721,108.31</b>	<b>.4</b>
<b>NET REVENUE OVER EXPENDITURES</b>	<b>769,737.41</b>	<b>769,737.41</b>	<b>.00</b>	<b>( 769,737.41)</b>	<b>.0</b>

CITY OF HILDALE  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 3 MONTHS ENDING SEPTEMBER 30, 2023

Item 6.

GAS FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<b>OPERATING REVENUES</b>						
84-37-111	GAS SALES - METERED NAT GAS	16,800.17	16,800.17	800,000.00	783,199.83	2.1
84-37-112	GAS SALES - METERED PROPANE	28,608.89	28,608.89	796,069.00	767,460.11	3.6
84-37-113	GAS SALES - CYLINDER	293.65	293.65	8,700.00	8,406.35	3.4
84-37-114	GAS SALES - CYLINDER EXCHANGE	39.98	39.98	3,700.00	3,660.02	1.1
84-37-121	NATURAL GAS SALES - FLAT RATE	6,271.99	6,271.99	38,000.00	31,728.01	16.5
84-37-122	PROPANE GAS - FLAT RATE	8,186.13	8,186.13	64,000.00	55,813.87	12.8
84-37-160	CONSTRUCTION REVENUE	3,873.70	3,873.70	100,000.00	96,126.30	3.9
84-37-331	CONNECTION CHARGES	750.00	750.00	8,000.00	7,250.00	9.4
84-37-351	SUNDRY OPERATING REVENUE	.00	.00	47,000.00	47,000.00	.0
84-37-411	INTEREST	7,193.39	7,193.39	25,000.00	17,806.61	28.8
84-37-412	PENALTIES	2,750.78	2,750.78	19,000.00	16,249.22	14.5
<b>TOTAL OPERATING REVENUES</b>		<b>74,768.68</b>	<b>74,768.68</b>	<b>1,909,469.00</b>	<b>1,834,700.32</b>	<b>3.9</b>
<b>NON-OPERATING REVENUES</b>						
84-38-102	TRANSFERS FROM R&R RESERVE	.00	.00	175,030.00	175,030.00	.0
84-38-316	INTRAGOVERNMENTAL GRANTS	.00	.00	250,000.00	250,000.00	.0
84-38-999	CONTINGENCY	.00	.00	400,000.00	400,000.00	.0
<b>TOTAL NON-OPERATING REVENUES</b>		<b>.00</b>	<b>.00</b>	<b>825,030.00</b>	<b>825,030.00</b>	<b>.0</b>
<b>TOTAL FUND REVENUE</b>		<b>74,768.68</b>	<b>74,768.68</b>	<b>2,734,499.00</b>	<b>2,659,730.32</b>	<b>2.7</b>

CITY OF HILDALE  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 3 MONTHS ENDING SEPTEMBER 30, 2023

Item 6.

GAS FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<b>OPERATING EXPENDITURES</b>					
84-41-140 BENEFITS-OTHER	.00	.00	3,000.00	3,000.00	.0
84-41-210 BOOKS, SUBSCR, & MEMBERSHIPS	.00	.00	2,000.00	2,000.00	.0
84-41-230 TRAVEL	.00	.00	5,000.00	5,000.00	.0
84-41-235 FOOD & REFRESHMENT	.00	.00	500.00	500.00	.0
84-41-250 EQUIPMENT SUPPLIES & MAINT	39.98	39.98	5,000.00	4,960.02	.8
84-41-257 FUEL	310.46	310.46	3,500.00	3,189.54	8.9
84-41-260 TOOLS & EQUIPMENT-NON CAPITAL	.00	.00	8,000.00	8,000.00	.0
84-41-273 MAINT & SUPPLY SYSTEM	24,346.39	24,346.39	64,500.00	40,153.61	37.8
84-41-280 UTILITIES	13.63	13.63	.00	( 13.63)	.0
84-41-285 POWER	83.66	83.66	2,000.00	1,916.34	4.2
84-41-311 ENGINEER	.00	.00	2,000.00	2,000.00	.0
84-41-315 LEGAL - GENERAL	.00	.00	2,000.00	2,000.00	.0
84-41-330 EDUCATION	3,606.90	3,606.90	6,200.00	2,593.10	58.2
84-41-340 SYSTEM CONSTRUCTION SERVICES	3,074.30	3,074.30	13,600.00	10,525.70	22.6
84-41-341 CONST-CUSTOMER'S INSTALLATION	460.83	460.83	40,000.00	39,539.17	1.2
84-41-431 NATURAL GAS COMMODITY SUPPLY	3,811.83	3,811.83	561,100.00	557,288.17	.7
84-41-432 PROPANE GAS COMMODITY SUPPLY	2,053.85	2,053.85	626,500.00	624,446.15	.3
84-41-434 NAT GAS COMMODITY TRANSPORT	1,858.96	1,858.96	27,700.00	25,841.04	6.7
84-41-510 INSURANCE	7,705.65	7,705.65	.00	( 7,705.65)	.0
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
<b>TOTAL OPERATING EXPENDITURES</b>	<b>47,566.44</b>	<b>47,566.44</b>	<b>1,382,500.00</b>	<b>1,334,933.56</b>	<b>3.4</b>
<b>NON-OPERATING EXPENDITURES</b>					
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	278,700.00	278,700.00	.0
84-42-780 RESERVE PURCHASES	.00	.00	122,000.00	122,000.00	.0
84-42-911 TRANSFERS TO JOINT ADMIN FUND	.00	.00	470,730.00	470,730.00	.0
84-42-912 TRANSFERS TO LITIGATION	.00	.00	12,000.00	12,000.00	.0
84-42-914 TRANSFERS TO 2017 JMT RES FUND	.00	.00	8,000.00	8,000.00	.0
84-42-960 TRANSFERS TO RESERVE FUNDS	.00	.00	105,400.00	105,400.00	.0
84-42-999 CONTINGENCY	.00	.00	344,169.00	344,169.00	.0
<b>TOTAL NON-OPERATING EXPENDITURES</b>	<b>.00</b>	<b>.00</b>	<b>1,351,999.00</b>	<b>1,351,999.00</b>	<b>.0</b>
<b>TOTAL FUND EXPENDITURES</b>	<b>47,566.44</b>	<b>47,566.44</b>	<b>2,734,499.00</b>	<b>2,686,932.56</b>	<b>1.7</b>
<b>NET REVENUE OVER EXPENDITURES</b>	<b>27,202.24</b>	<b>27,202.24</b>	<b>.00</b>	<b>( 27,202.24)</b>	<b>.0</b>

CITY OF HILDALE  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 3 MONTHS ENDING SEPTEMBER 30, 2023

Item 6.

90 FUND HILDALE CITY FIBER DEP

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<b>OPERATING REVENUES</b>					
90-37-111 FIBER SALES	925.38	925.38	.00	( 925.38)	.0
90-37-412 PENALTIES	10.02	10.02	.00	( 10.02)	.0
<b>TOTAL OPERATING REVENUES</b>	<b>935.40</b>	<b>935.40</b>	<b>.00</b>	<b>( 935.40)</b>	<b>.0</b>
<b>NON-OPERATING REVENUES</b>					
90-38-999 CONTINGENCY	.00	.00	125,113.00	125,113.00	.0
<b>TOTAL NON-OPERATING REVENUES</b>	<b>.00</b>	<b>.00</b>	<b>125,113.00</b>	<b>125,113.00</b>	<b>.0</b>
<b>TOTAL FUND REVENUE</b>	<b>935.40</b>	<b>935.40</b>	<b>125,113.00</b>	<b>124,177.60</b>	<b>.8</b>

CITY OF HILDALE  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 3 MONTHS ENDING SEPTEMBER 30, 2023

Item 6.

90 FUND HILDALE CITY FIBER DEP

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<b>OPERATING EXPENDITURES</b>					
90-41-580 RENT OR LEASE	300.00	300.00	.00	( 300.00)	.0
TOTAL OPERATING EXPENDITURES	300.00	300.00	.00	( 300.00)	.0
<b>NON-OPERATING EXPENDITURES</b>					
90-42-999 CONTINGENCY	.00	.00	125,113.00	125,113.00	.0
TOTAL NON-OPERATING EXPENDITURES	.00	.00	125,113.00	125,113.00	.0
TOTAL FUND EXPENDITURES	300.00	300.00	125,113.00	124,813.00	.2
NET REVENUE OVER EXPENDITURES	635.40	635.40	.00	( 635.40)	.0

CITY OF HILDALE		Invoice Register - for Bank Transfers							Page	
		Input Dates: 9/1/2023 - 9/30/2023							Oct 02, 2023 11:31AM	
Invoice	Seq	Type	Description	Invoice Date	Due Date	Total Cost	GL Activity	Period	GL Account	
<b>1155 ARIZONA STRIP LANDFILL CORP</b>										
COLL 0823	1	Invoice	LANDFILL SERVICES	09/14/2023	10/14/2023	43,315.07		0 09/23	11-21312	
Total 1155 ARIZONA STRIP LANDFILL CORP:							43,315.07			
<b>1430 CASELLE, INC.</b>										
126983	1	Invoice	CONTRACT FOR OCTOBER 23- 90% UTILITIES - SPLIT DISTRIBUTION	09/01/2023	10/01/2023	1,167.30		0 09/23	65-41-318	
126983	2	Invoice	CONTRACT FOR OCTOBER 23 - 10% ADMIN - SPLIT DISTRIBUTION	09/01/2023	10/01/2023	129.70		0 09/23	11-41-318	
Total 1430 CASELLE, INC.:							1,297.00			
<b>1481 CHEMTECH-FORD LABORATORIES, INC.</b>										
23H2235	1	Invoice	Water Tests	09/06/2023	10/06/2023	319.00		0 09/23	81-41-314	
23I1915	1	Invoice	Water Tests	09/29/2023	10/29/2023	51.00		0 09/23	81-41-314	
Total 1481 CHEMTECH-FORD LABORATORIES, INC.:							370.00			
<b>1580 COLORADO CITY FIRE DEPARTMENT</b>										
SEP23-IGA	1	Invoice	FIRE DEPT IGA	09/01/2023	09/16/2023	7,583.33		0 09/23	11-44-980	
Total 1580 COLORADO CITY FIRE DEPARTMENT:							7,583.33			
<b>2160 HILDALE CITY</b>										
NAT 0823	1	Invoice	NATURAL GAS ENERGY AND USE TAX	08/31/2023	09/15/2023	476.44		0 09/23	84-21376	
Total 2160 HILDALE CITY:							476.44			
<b>2170 HILDALE CITY UTILITIES</b>										
3180001-092	1	Invoice	Lab Shop Utilities	09/12/2023	09/27/2023	277.65		0 09/23	65-41-280	
6077001-092	1	Invoice	CITY HALL UTILITIES - 33% Admin - Split Distribution	09/12/2023	09/27/2023	160.63		0 09/23	11-41-280	
6077001-092	2	Invoice	CITY HALL UTILITIES - 67% Utilities - Split Distribution	09/12/2023	09/27/2023	326.12		0 09/23	65-41-280	
6217001-092	1	Invoice	MAXWELL PARK UTILITIES	09/12/2023	09/27/2023	415.90		0 09/23	11-48-280	
6231904-092	1	Invoice	MULBERRY ST BUILDING UTILITIES	09/12/2023	09/27/2023	192.00		0 09/23	11-41-280	
6428701-092	1	Invoice	Propane Yard Lease	09/12/2023	09/27/2023	100.00		0 09/23	84-41-580	
Total 2170 HILDALE CITY UTILITIES:							1,472.30			
<b>2470 JONES PAINT &amp; GLASS</b>										
DGCM10006	1	Invoice	DOOR FOR SEWER HEADWORKS BUILDING	09/01/2023	10/01/2023	1,800.00		0 09/23	81-41-340	
Total 2470 JONES PAINT & GLASS:							1,800.00			
<b>2560 HINTON BURDICK CPAs &amp; ADVISORS</b>										
292217	1	Invoice	FY 22 Audit Progress Billing - 33% Admin Split Distribution	08/31/2023	09/30/2023	1,402.50		0 09/23	11-41-313	
292217	2	Invoice	FY 22 Audit Progress Billing - 67% Utilities Split Distribution	08/31/2023	09/30/2023	2,847.50		0 09/23	65-41-313	
Total 2560 HINTON BURDICK CPAs & ADVISORS:							4,250.00			
<b>2671 LES OLSON COMPANY</b>										
EA1318581	1	Invoice	MAINTENANCE CONTRACT - 75% UTILITIES	09/18/2023	10/18/2023	725.21		0 09/23	65-41-144	
EA1318581	2	Invoice	MAINTENANCE CONTRACT -							

Invoice	Seq	Type	Description	Invoice Date	Due Date	Total Cost	GL Activity	Period	GL Account
			25% ADMIN	09/18/2023	10/18/2023	241.74		0 09/23	11-41-241
			Total 2671 LES OLSON COMPANY:			966.95			
<b>2940 NATHANIEL BARLOW</b>									
09082023	1	Invoice	REIMBURSMENT-GFI OUTLET FOR MAXWELL	09/08/2023	09/23/2023	33.66		0 09/23	11-48-272
			Total 2940 NATHANIEL BARLOW:			33.66			
<b>3450 SCHOLZEN PRODUCTS COMPANY, INC.</b>									
3043933-00	1	Invoice	WATER FUND	09/19/2023	10/19/2023	134.40		0 09/23	81-41-273
6771277-00	1	Invoice	PARTS FOR SEWER HEADWORKS BUILDING	09/08/2023	10/08/2023	528.50		0 09/23	82-41-340
6772352-00	1	Invoice	PARTS FOR WELL #4	09/18/2023	10/18/2023	66.66		0 09/23	81-41-273
6773166-00	1	Invoice	PIPE FOR SPRING LINE	09/18/2023	10/18/2023	246.40		0 09/23	81-41-273
6770387-00	1	Invoice	REPAIR FOR SEWER LINE AT LAGOONS	09/06/2023	10/06/2023	334.12		0 09/23	82-41-273
1027230-00	1	Invoice	Chlorine Cylinders	09/27/2023	10/27/2023	2,233.00		0 09/23	81-41-273
6775987-00	1	Invoice	WATER METER LID	09/28/2023	10/28/2023	120.00		0 09/23	81-41-273
			Total 3450 SCHOLZEN PRODUCTS COMPANY, INC.:			3,663.08			
<b>3560 SOUTH CENTRAL COMMUNICATIONS</b>									
16343900 09	1	Invoice	MAXWELL INTERNET	09/01/2023	09/16/2023	207.65		0 09/23	11-48-287
8297800 092	1	Invoice	CITY HALL PHONES & FAX LINES - 33% ADMIN - Split Distribution	09/01/2023	09/16/2023	453.26		0 09/23	11-41-287
8297800 092	2	Invoice	CITY HALL PHONES & FAX LINES - 67% UTILITIES - Split Distribution	09/01/2023	09/16/2023	920.27		0 09/23	65-41-287
9592500 092	1	Invoice	PRI Phone Account - 33% Admin	09/01/2023	09/16/2023	158.75		0 09/23	11-41-287
9592500 092	2	Invoice	PRI Phone Account - 67% Utilities	09/01/2023	09/16/2023	322.30		0 09/23	65-41-287
			Total 3560 SOUTH CENTRAL COMMUNICATIONS:			2,062.23			
<b>3692 STEPHEN WADE AUTO CENTER</b>									
5555054	1	Invoice	PARTS FOR TRUCK 3172	08/10/2023	09/09/2023	9.73		0 09/23	65-41-250
5555114	1	Invoice	PARTS FOR TRUCK 3172	08/10/2023	09/09/2023	122.79		0 09/23	65-41-250
5555202	1	Invoice	PARTS FOR TRUCK 3172	08/11/2023	09/10/2023	323.88		0 09/23	65-41-250
5555486	1	Invoice	PARTS FOR TRUCK 3172	08/14/2023	09/13/2023	34.69		0 09/23	65-41-250
5555644	1	Invoice	PARTS FOR TRUCK 3172	08/15/2023	09/14/2023	24.50-		0 09/23	65-41-250
			Total 3692 STEPHEN WADE AUTO CENTER:			466.59			
<b>3740 SUNRISE ENGINEERING, INC.</b>									
0136951	1	Invoice	LAGOON HEADWORKS RECONSTRUCTION - SEPTEMBER 2023	09/13/2023	10/13/2023	2,025.30		0 09/23	82-41-311
0137000	1	Invoice	HILDALE CITY CULINARY WATER MASTER PLAN & IMPACT FEE FACILITIES PLAN UPDATE	09/14/2023	10/14/2023	2,580.00		0 09/23	81-41-311
			Total 3740 SUNRISE ENGINEERING, INC.:			4,605.30			
<b>3930 TOWN OF COLORADO CITY</b>									
10439	1	Invoice	GENERAL AND PROFESSIONAL LIABILITY & AUTO INSURANCE PORTION	09/01/2023	09/16/2023	2,297.65		0 09/23	84-41-510
10439	2	Invoice	RISK MANAGEMENT FUND MONTHLY PMT	09/01/2023	09/16/2023	598.35		0 09/23	65-41-510

Invoice	Seq	Type	Description	Invoice Date	Due Date	Total Cost	GL Activity	Period	GL Account
10439	3	Invoice	TUITION REIMBURSEMENT FUND PORTION	09/01/2023	09/16/2023	239.34	0	09/23	65-41-140
10439	4	Invoice	PROPANE LIABILITY	09/01/2023	09/16/2023	270.90	0	09/23	84-41-510
10443	1	Invoice	DOJ COURT JUDGEMENT COST SHARING - KEITH	09/11/2023	09/26/2023	1,607.92	0	09/23	63-41-310
10443	2	Invoice	DOJ COURT JUDGEMENT COST SHARING - CARTER	09/11/2023	09/26/2023	994.58	0	09/23	63-41-310
10418	1	Invoice	GASOLINE USED FROM PW ADMIN	09/05/2023	09/20/2023	339.46	0	09/23	11-41-257
10418	2	Invoice	DIESEL USED FROM PW PARKS	09/05/2023	09/20/2023	13.33	0	09/23	11-48-257
10418	3	Invoice	GASOLINE USED FROM PW PARKS	09/05/2023	09/20/2023	125.61	0	09/23	11-48-257
10418	4	Invoice	DIESEL USED FROM PW ROADS	09/05/2023	09/20/2023	212.73	0	09/23	11-47-257
10418	5	Invoice	DIESEL USED FROM PW PROPANE TRUCKS	09/05/2023	09/20/2023	105.44	0	09/23	84-41-257
10418	6	Invoice	DIESEL USED FROM PW VAC TRUCK	09/05/2023	09/20/2023	577.32	0	09/23	82-41-257
10418	7	Invoice	GASOLINE USED FROM PW UTILITIES	09/05/2023	09/20/2023	3,106.39	0	09/23	65-41-257
10418	8	Invoice	ADMIN FEE 50% SPLIT	09/05/2023	09/20/2023	52.81	0	09/23	11-41-257
10418	9	Invoice	ADMIN FEE 50% SPLIT	09/05/2023	09/20/2023	52.82	0	09/23	65-41-257
PROST 0823	1	Invoice	AZ SALES TAX PROPANE	08/31/2023	09/15/2023	808.14	0	09/23	84-21371
WAT 0823	1	Invoice	AZ SALES TAX WATER	08/31/2023	09/15/2023	2,592.05	0	09/23	81-21371
10416	1	Invoice	JUF PAYROLL 09.01.23	08/30/2023	09/14/2023	19,934.24	0	09/23	65-41-110
10416	2	Invoice	GF PAYROLL 09.01.23	08/30/2023	09/14/2023	5,542.06	0	09/23	11-41-110
10416	3	Invoice	BLDG PAYROLL 09.01.23	08/30/2023	09/14/2023	1,299.64	0	09/23	11-45-110
10416	4	Invoice	PUBLIC WORKS PAYROLL 09.01.23	08/30/2023	09/14/2023	4,125.27	0	09/23	11-47-110
10416	5	Invoice	COMM OUTREACH PAYROLL 09.01.23	08/30/2023	09/14/2023	210.38	0	09/23	11-49-110
10416	6	Invoice	COURT PAYROLL 09.01.23	08/30/2023	09/14/2023	1,670.96	0	09/23	11-42-110
10416	7	Invoice	GF CITY MANAGER 09.01.23	08/30/2023	09/14/2023	1,893.46	0	09/23	11-41-113
10416	8	Invoice	GF CITY RECORDER 09.01.23	08/30/2023	09/14/2023	1,255.00	0	09/23	11-41-115
10416	9	Invoice	GF CITY TREASURER 09.01.23	08/30/2023	09/14/2023	121.46	0	09/23	11-41-114
10416	10	Invoice	JUF CITY MANAGER 09.01.23	08/30/2023	09/14/2023	1,262.31	0	09/23	65-41-113
10416	11	Invoice	JUF CITY RECORDER 09.01.23	08/30/2023	09/14/2023	1,255.00	0	09/23	65-41-115
10416	12	Invoice	JUF CITY TREASURER 09.01.23	08/30/2023	09/14/2023	2,186.25	0	09/23	65-41-114
10416	13	Invoice	JUF TEMP EMPLOYEE 09.01.23	08/30/2023	09/14/2023	1,335.93	0	09/23	65-41-120
10416	14	Invoice	JUF PAYROLL TAXES 09.01.23	08/30/2023	09/14/2023	1,685.71	0	09/23	65-41-130
10416	15	Invoice	JUF BENEFITS 09.01.23	08/30/2023	09/14/2023	1,280.48	0	09/23	65-41-140
10416	16	Invoice	GF PAYROLL TAXES 09.01.23	08/30/2023	09/14/2023	891.19	0	09/23	11-41-130
10416	17	Invoice	GF BENEFITS 09.01.23	08/30/2023	09/14/2023	672.24	0	09/23	11-41-140
10416	18	Invoice	PUBLIC WORKS PAYROLL TAXES 09.01.23	08/30/2023	09/14/2023	385.69	0	09/23	11-47-130
10416	19	Invoice	COMM OUTREACH PAYROLL TAXES 09.01.23	08/30/2023	09/14/2023	32.19	0	09/23	11-49-130
10416	20	Invoice	COURT PAYROLL TAXES 09.01.23	08/30/2023	09/14/2023	152.70	0	09/23	11-42-130
10416	21	Invoice	ADMIN FEE 50% SPLIT	08/30/2023	09/14/2023	235.96	0	09/23	11-41-242
10416	22	Invoice	ADMIN FEE 50% SPLIT	08/30/2023	09/14/2023	235.96	0	09/23	65-41-242
10442	1	Invoice	TIRE FOR MOWER	09/07/2023	09/22/2023	68.64	0	09/23	11-48-250
10446	1	Invoice	JUF PAYROLL 09.15.23	09/14/2023	09/29/2023	21,652.71	0	09/23	65-41-110
10446	2	Invoice	GF PAYROLL 09.15.23	09/14/2023	09/29/2023	7,233.73	0	09/23	11-41-110
10446	3	Invoice	BLDG PAYROLL 09.15.23	09/14/2023	09/29/2023	1,538.68	0	09/23	11-45-110
10446	4	Invoice	PUBLIC WORKS PAYROLL 09.15.23	09/14/2023	09/29/2023	4,681.23	0	09/23	11-47-110
10446	5	Invoice	COMM OUTREACH PAYROLL 09.15.23	09/14/2023	09/29/2023	210.38	0	09/23	11-42-110
10446	6	Invoice	GF CITY MANAGER PAYROLL 09.15.23	09/14/2023	09/29/2023	1,893.46	0	09/23	11-41-113

CITY OF HILDALE		Invoice Register - for Bank Transfers							Page	Item 6.
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Invoice	Seq	Type	Description	Invoice Date	Due Date	Total Cost	GL Activity	Period	GL Account	
10446	7	Invoice	GF CITY RECORDER PAYROLL 09.15.23	09/14/2023	09/29/2023	1,255.00	0	09/23	11-41-115	
10446	8	Invoice	GF CITY TREASURER PAYROLL 09.15.23	09/14/2023	09/29/2023	106.24	0	09/23	11-41-114	
10446	9	Invoice	JUF CITY MANAGER PAYROLL 09.15.23	09/14/2023	09/29/2023	1,262.31	0	09/23	65-41-113	
10446	10	Invoice	JUF CITY RECORDER PAYROLL 09.15.23	09/14/2023	09/29/2023	1,255.00	0	09/23	65-41-115	
10446	11	Invoice	JUF CITY TREASURER PAYROLL 09.15.23	09/14/2023	09/29/2023	1,912.23	0	09/23	65-41-114	
10446	12	Invoice	JUF TEMP EMPLOYEE PAYROLL 09.15.23	09/14/2023	09/29/2023	1,452.92	0	09/23	65-41-120	
10446	13	Invoice	COURT PAYROLL 09.15.23	09/14/2023	09/29/2023	1,718.60	0	09/23	11-42-110	
10446	14	Invoice	JUF PAYROLL TAXES 09.15.23	09/14/2023	09/29/2023	1,827.70	0	09/23	65-41-130	
10446	15	Invoice	JUF BENEFITS 09.15.23	09/14/2023	09/29/2023	6,467.46	0	09/23	65-41-140	
10446	16	Invoice	GF PAYROLL TAXES 09.15.23	09/14/2023	09/29/2023	1,016.15	0	09/23	11-41-130	
10446	17	Invoice	GF BENEFITS 09.15.23	09/14/2023	09/29/2023	2,677.68	0	09/23	11-41-140	
10446	18	Invoice	PUBLIC WORKS PAYROLL TAXES 09.15.23	09/14/2023	09/29/2023	443.25	0	09/23	11-47-130	
10446	19	Invoice	COMM OUTREACH PAYROLL TAXES 09.15.23	09/14/2023	09/29/2023	32.19	0	09/23	11-49-130	
10446	20	Invoice	COURT PAYROLL TAXES & BENEFITS 09.15.23	09/14/2023	09/29/2023	183.17	0	09/23	11-42-130	
10446	21	Invoice	ADMIN FEE 50% SPLIT	09/14/2023	09/29/2023	294.10	0	09/23	11-41-242	
10446	22	Invoice	ADMIN FEE 50% SPLIT	09/14/2023	09/29/2023	294.10	0	09/23	65-41-242	
Total 3930 TOWN OF COLORADO CITY:						121,135.85				
<b>4011 USABlueBook</b>										
00116502	1	Invoice	SMALL TOOLS	08/28/2023	09/07/2023	1,350.95	0	09/23	65-41-260	
00128946	1	Invoice	WATER TREATMENT PLANT	09/11/2023	09/21/2023	1,955.11	0	09/23	81-41-273	
Total 4011 USABlueBook:						3,306.06				
<b>4020 USPS</b>										
112	1	Invoice	POSTAGE	09/01/2023	09/16/2023	700.00	0	09/23	11-41-244	
Total 4020 USPS:						700.00				
<b>4055 UNIFIRST CORPORATION</b>										
2310007343	1	Invoice	LAUNDRY	09/04/2023	10/04/2023	170.27	0	09/23	65-41-260	
2310007909	1	Invoice	LAUNDRY	09/11/2023	10/11/2023	171.82	0	09/23	65-41-260	
2310008425	1	Invoice	LAUNDRY	09/18/2023	10/18/2023	171.82	0	09/23	65-41-260	
2310008929	1	Invoice	LAUNDRY	09/25/2023	10/25/2023	171.82	0	09/23	65-41-260	
Total 4055 UNIFIRST CORPORATION:						685.73				
<b>4220 UTAH STATE TREASURER</b>										
TC-55 0823	1	Invoice	SURCHARGES	08/31/2023	09/30/2023	1,242.91	0	09/23	11-42-550	
Total 4220 UTAH STATE TREASURER:						1,242.91				
<b>4403 WCF MUTUAL INSURANCE CO.</b>										
X812771	1	Invoice	WORK COMP INSURANCE	09/01/2023	10/01/2023	4,035.00	0	09/23	11-41-510	
Total 4403 WCF MUTUAL INSURANCE CO.:						4,035.00				
<b>4561 UTAH STATE DIVISION OF FINANCE</b>										
B1601 2023	1	Invoice	Loan No. B1601-Interest	09/04/2023	10/04/2023	3,480.01	0	09/23	31-44-724	
B1601 2023	2	Invoice	LOAN NO. B1601 - PRINCIPAL	09/04/2023	10/04/2023	76,000.00	0	09/23	31-44-723	

Invoice	Seq	Type	Description	Invoice Date	Due Date	Total Cost	GL Activity	Period	GL Account
Total 4561 UTAH STATE DIVISION OF FINANCE:								79,480.01	
<b>4605 SUMMIT ENERGY, LLC</b>									
0823HILD	1	Invoice	Natural Gas Commodity	09/06/2023	10/06/2023	3,811.83		0 09/23	84-41-431
Total 4605 SUMMIT ENERGY, LLC:								3,811.83	
<b>4694 PREFERRED PARTS</b>									
15048-14188	1	Invoice	TRUCK PARTS	08/31/2023	09/30/2023	12.96		0 09/23	65-41-250
15048-14250	1	Invoice	OIL FOR SEWER PUMP CRANE	09/08/2023	09/30/2023	140.94		0 09/23	82-41-273
15048-14272	1	Invoice	PARTS FOR TRUCK #3101	09/11/2023	09/30/2023	110.76		0 09/23	65-41-250
15048-14274	1	Invoice	PARTS FOR TRUCK #3101	09/11/2023	09/30/2023	32.86		0 09/23	65-41-250
15048-14280	1	Invoice	PARTS RETURNED FOR TRUCK #3101	09/11/2023	09/30/2023	4.31-		0 09/23	65-41-250
15048-14285	1	Invoice	PARTS FOR BOX TRAILER	09/12/2023	09/30/2023	11.99		0 09/23	11-47-250
15048-14302	1	Invoice	PARTS FOR TRUCK #3131	09/13/2023	09/30/2023	95.92		0 09/23	65-41-250
15048-14361	1	Invoice	OIL FOR EQUIPMENT	09/21/2023	09/30/2023	47.43		0 09/23	65-41-250
15048-14365	1	Invoice	SMALL TOOLS FOR WATER PLANT	09/21/2023	09/30/2023	127.28		0 09/23	81-41-260
15048-14395	1	Invoice	BRAKE PARTS FOR TRUCK #3131	09/25/2023	09/30/2023	281.37		0 09/23	65-41-250
15048-14395	1	Invoice	FUEL FILTER FOR TRUCK #3131	09/25/2023	09/30/2023	83.80		0 09/23	65-41-250
15048-14403	1	Invoice	PARTS FOR TRUCK #3181	09/26/2023	09/30/2023	30.97		0 09/23	65-41-250
15048-14417	1	Invoice	WATER DEPT. MAINTENANCE	09/27/2023	09/30/2023	13.11		0 09/23	81-41-273
15048-14401	1	Invoice	PUBLIC WORKS TRUCK	09/26/2023	09/30/2023	270.00		0 09/23	11-47-250
Total 4694 PREFERRED PARTS:								1,255.08	
<b>4701 ZIONS FIRST NATIONAL BANK</b>									
EFTPS 0823	1	Invoice	SOCIAL SECURITY - FICA DEPOSIT 0823	08/31/2023	09/30/2023	1,985.60		0 09/23	11-22211
EFTPS 0823	2	Invoice	MEDICARE - FICA DEPOSIT 0823	08/31/2023	09/30/2023	464.46		0 09/23	11-22212
EFTPS 0823	3	Invoice	TAX WITHHOLDING - FICA DEPOSIT 0823	08/31/2023	09/30/2023	409.23		0 09/23	11-22213
Total 4701 ZIONS FIRST NATIONAL BANK:								2,859.29	
<b>4740 SPRINKLER SUPPLY CO., INC</b>									
W53186	1	Invoice	SUCTION PUMP AND MARKING PAINT	09/01/2023	09/30/2023	293.61		0 09/23	11-48-273
Total 4740 SPRINKLER SUPPLY CO., INC:								293.61	
<b>4750 DJB GAS SERVICES, INC.</b>									
01453539	1	Invoice	CYLINDER RENTAL	08/31/2023	09/30/2023	29.92		0 09/23	82-41-273
Total 4750 DJB GAS SERVICES, INC.:								29.92	
<b>4811 STEVE REGAN CO.</b>									
1382038	1	Invoice	FERTELIZER & BUG KILLER	09/01/2023	09/30/2023	145.32		0 09/23	11-48-272
Total 4811 STEVE REGAN CO.:								145.32	
<b>5057 GARKANE ENERGY</b>									
1684200 092	1	Invoice	MAXWELL PARK POWER	09/14/2023	09/30/2023	112.08		0 09/23	11-48-285
1709902 092	1	Invoice	POWER PLANT WELL	09/14/2023	09/30/2023	42.65		0 09/23	81-41-285
1711203 092	1	Invoice	MULBERRY BUILDING	09/14/2023	09/30/2023	232.41		0 09/23	11-41-285

Invoice	Seq	Type	Description	Invoice Date	Due Date	Total Cost	GL Activity	Period	GL Account
1717500 092	1	Invoice	CENTENNIAL PARK LIFT STATION	09/21/2023	09/30/2023	890.21	0	09/23	82-41-285
1734500 092	1	Invoice	EAST WATER TANKS	09/21/2023	09/30/2023	53.59	0	09/23	81-41-285
1763000 092	1	Invoice	SPRINKLER PUMP STATION	09/14/2023	09/30/2023	2,088.55	0	09/23	82-41-285
1763900 092	1	Invoice	SEWER HEADWORKS	09/14/2023	09/30/2023	4,634.44	0	09/23	82-41-285
1768100 092	1	Invoice	Well #8	09/21/2023	09/30/2023	390.11	0	09/23	81-41-285
1772300 092	1	Invoice	WELL #10	09/21/2023	09/30/2023	259.12	0	09/23	81-41-285
1772400 092	1	Invoice	Well #4	09/21/2023	09/30/2023	383.32	0	09/23	81-41-285
1772500 092	1	Invoice	CITY HALL POWER 67% SPLIT	09/14/2023	09/30/2023	343.95	0	09/23	65-41-285
1772500 092	2	Invoice	CITY HALL POWER 33% SPLIT	09/14/2023	09/30/2023	169.41	0	09/23	11-41-285
1775500 092	1	Invoice	Water Plant Power	09/21/2023	09/30/2023	4,054.98	0	09/23	81-41-285
1780600 092	1	Invoice	WELL #19	09/21/2023	09/30/2023	1,284.42	0	09/23	81-41-285
1781000 092	1	Invoice	Well #17	09/21/2023	09/30/2023	33.18	0	09/23	81-41-285
1782300 092	1	Invoice	Lab Shop Power	09/14/2023	09/30/2023	608.58	0	09/23	65-41-285
1782501 092	1	Invoice	Well #22	09/30/2023	09/30/2023	2,283.99	0	09/23	81-41-285
1787300 092	1	Invoice	PROPANE YARD	09/14/2023	09/30/2023	63.32	0	09/23	84-41-285
1790000 092	1	Invoice	STREET LIGHTS	09/14/2023	09/30/2023	487.21	0	09/23	11-47-286
1793900 092	1	Invoice	MILLION GALLON TANK POWER	09/14/2023	09/30/2023	58.77	0	09/23	81-41-285
1945500 092	1	Invoice	ACADEMY AVE WELL	09/21/2023	09/30/2023	2,877.18	0	09/23	81-41-285
2026700 092	1	Invoice	WELL #21	09/21/2023	09/30/2023	1,766.81	0	09/23	81-41-285
Total 5057 GARKANE ENERGY:						23,118.28			
<b>5083 JNJ ENGINEERING</b>									
JNJ DRAW 1	1	Invoice	CANYON STREET SIDEWALK IMPROVEMENT PROJECT ADDITIONAL FOOTAGE	09/20/2023	09/30/2023	78,503.25	0	09/23	11-47-953
Total 5083 JNJ ENGINEERING:						78,503.25			
<b>5146 HODGE PRODUCTS, INC.</b>									
0509506-IN	1	Invoice	METER LOCKS	09/19/2023	09/30/2023	1,504.44	0	09/23	81-41-273
0509568-IN	1	Invoice	METER LOCKS	09/20/2023	09/30/2023	2,996.56	0	09/23	84-41-273
Total 5146 HODGE PRODUCTS, INC.:						4,501.00			
<b>5175 LANDMARK TESTING &amp; ENGINEERING</b>									
227178	1	Invoice	SEWER HEADWORKS PROJECT	09/30/2023	09/30/2023	400.00	0	09/23	82-41-340
Total 5175 LANDMARK TESTING & ENGINEERING:						400.00			
<b>5276 HI-VALLEY CHEMICAL, INC</b>									
703664	1	Invoice	CHEMICAL FOR WATER TREATMENT	09/25/2023	09/30/2023	10,056.78	0	09/23	81-41-273
Total 5276 HI-VALLEY CHEMICAL, INC:						10,056.78			
<b>5288 TOWN OF COLORADO CITY DISPATCH</b>									
10436	1	Invoice	TOCC DISPATCH IGA SEPTEMBER 2023	09/01/2023	09/30/2023	9,514.00	0	09/23	11-46-980
Total 5288 TOWN OF COLORADO CITY DISPATCH:						9,514.00			
<b>5290 TOWN OF COLORADO CITY POLICE</b>									
10437	1	Invoice	POLICE SERVICE IGA SEPTEMBER 2023	09/01/2023	09/30/2023	34,338.83	0	09/23	11-43-980

Invoice	Seq	Type	Description	Invoice Date	Due Date	Total Cost	GL Activity	Period	GL Account
Total 5290 TOWN OF COLORADO CITY POLICE:								34,338.83	
<b>5376 WAXIE SANITARY SUPPLY</b>									
81983073	1	Invoice	1036 Clean & Soft Small Core Toilet Paper	09/19/2023	09/30/2023	323.12	0	09/23	11-48-272
81983073	2	Invoice	Clean & Soft White Paper Towel	09/19/2023	09/30/2023	256.44	0	09/23	11-48-272
81983073	3	Invoice	KLEENLINE 36X58 1.5 MIL BLACK	09/19/2023	09/30/2023	47.63	0	09/23	11-41-271
Total 5376 WAXIE SANITARY SUPPLY:								627.19	
<b>5401 SHRED ST GEORGE</b>									
5334709252	1	Invoice	PAPER SHREDDING - 50% ADMIN	09/25/2023	09/30/2023	27.47	0	09/23	11-41-240
5334709252	2	Invoice	PAPER SHREDDING - 50% UTILITIES	09/25/2023	09/30/2023	27.48	0	09/23	65-41-271
Total 5401 SHRED ST GEORGE:								54.95	
<b>5409 OLYMPUS INSURANCE AGENCY</b>									
16592	1	Invoice	Annual Property & Loss Insurance - 40% Admin	08/23/2023	09/30/2023	1,775.20	0	09/23	11-41-510
16592	2	Invoice	Annual Property & Loss Insurance - 60% Utilities	08/23/2023	09/30/2023	2,662.80	0	09/23	65-41-510
16619	1	Invoice	LIBERTY MUTUAL PKG 75% UTILITIES	09/22/2023	09/30/2023	87,000.75	0	09/23	65-41-510
16619	2	Invoice	LIBERTY MUTUAL PKG 25% GENERAL FUND	09/22/2023	09/30/2023	29,000.25	0	09/23	11-41-510
16591	1	Invoice	LIBERTY MUTUAL PKG 25% GENERAL FUND	08/23/2023	09/30/2023	1,602.50	0	09/23	11-41-510
16591	2	Invoice	LIBERTY MUTUAL PKG 75% UTILITIES	08/23/2023	09/30/2023	4,807.50	0	09/23	65-41-510
Total 5409 OLYMPUS INSURANCE AGENCY:								126,849.00	
<b>5457 Performance Pipe</b>									
99653023	1	Invoice	FITTINGS FOR GAS PIPING	09/23/2023	09/30/2023	2,688.00	0	09/23	84-41-340
Total 5457 Performance Pipe:								2,688.00	
<b>5471 PINNACLE GAS PRODUCTS</b>									
158387	1	Invoice	CUSTOMER INSTALLATION	09/01/2023	09/30/2023	114.70	0	09/23	81-41-341
158951	1	Invoice	FITTINGS	09/21/2023	10/21/2023	1,285.96	0	09/23	81-41-340
158952	1	Invoice	parts for customer instalation	09/21/2023	10/21/2023	35.50	0	09/23	84-41-341
Total 5471 PINNACLE GAS PRODUCTS:								1,436.16	
<b>5518 CUSTOMER DEPOSIT</b>									
6348806 091	1	Invoice	6348806 CUSTOMER DEPOSIT REFUND	09/15/2023	09/30/2023	474.15	0	09/23	81-21350
6043013 092	1	Invoice	6043013 CUSTOMER DEPOSIT REFUND	09/20/2023	09/30/2023	121.08	0	09/23	81-21350
3345036 091	1	Invoice	3345036 CUSTOMER DEPOSIT REFUND	09/19/2023	09/30/2023	15.09	0	09/23	81-21350
6009016 090	1	Invoice	6009016 CUSTOMER DEPOSIT REFUND	09/05/2023	09/30/2023	695.51	0	09/23	81-21350
6136112 090	1	Invoice	6136112 CUSTOMER DEPOSIT REFUND	09/05/2023	09/30/2023	200.00	0	09/23	81-21350
3481703 092	1	Invoice	3481703 CUSTOMER DEPOSIT REFUND	09/21/2023	09/30/2023	52.10	0	09/23	81-21350
6167026 092	1	Invoice	6167026 CUSTOMER DEPOSIT REFUND	09/20/2023	09/30/2023	1.86	0	09/23	81-21350
6830005 092	1	Invoice	6830005 CUSTOMER DEPOSIT REFUND	09/21/2023	09/30/2023	207.78	0	09/23	81-21350

CITY OF HILDALE		Invoice Register - for Bank Transfers Input Dates: 9/1/2023 - 9/30/2023							Page <span style="border: 1px solid black; padding: 2px;">Item 6.</span>	
Invoice	Seq	Type	Description	Invoice Date	Due Date	Total Cost	GL Activity	Period	GL Account	
6449803 092	1	Invoice	6449803 CUSTOMER DEPOSIT REFUND	09/20/2023	09/30/2023	289.00		0 09/23	81-21350	
Total 5518 CUSTOMER DEPOSIT:						2,056.57				
<b>5553 EXECUTECH UTAH, INC.</b>										
30262	1	Invoice	OFFICE 365 G3 GCC (GOVERNMENT) 70% SPLIT	08/31/2023	09/30/2023	591.73		0 09/23	65-41-318	
30262	2	Invoice	OFFICE 365 G3 GCC (GOVERNMENT) 30% SPLIT	08/31/2023	09/30/2023	253.61		0 09/23	11-41-316	
30274	1	Invoice	IT MANAGEMENT SERVICES 70% SPLIT	09/01/2023	09/30/2023	2,625.00		0 09/23	65-41-318	
30274	2	Invoice	IT MANGEMENT SERVICES ADMIN 30% SPLIT	09/01/2023	09/30/2023	1,125.00		0 09/23	11-41-316	
30304	1	Invoice	OVERAGE HOURS 70% SPLIT	08/31/2023	09/30/2023	26.25		0 13/23	65-41-318	
30304	2	Invoice	OVERAGE HOURS 30% SPLIT	08/31/2023	09/30/2023	11.25		0 13/23	11-41-316	
30305	1	Invoice	IT MANAGEMENT SERVICES 70% SPLIT	08/31/2023	09/30/2023	26.25		0 09/23	65-41-318	
30305	2	Invoice	IT MANGEMENT SERVICES ADMIN 30% SPLIT	08/31/2023	09/30/2023	11.25		0 09/23	11-41-316	
Total 5553 EXECUTECH UTAH, INC.:						4,670.34				
<b>5592 VERIFORCE, LLC</b>										
00151147	1	Invoice	VERIFORCE OPERATOR MAINTENANCE	08/31/2023	09/30/2023	3,406.90		0 09/23	84-41-330	
Total 5592 VERIFORCE, LLC:						3,406.90				
<b>5607 DOMINION ENERGY</b>										
5894855000	1	Invoice	NATURAL GAS TRANSPORT	09/06/2023	09/30/2023	1,017.06		0 09/23	84-41-434	
Total 5607 DOMINION ENERGY:						1,017.06				
<b>5637 BASIC AMERICAN SUPPLY</b>										
559183	1	Invoice	TRANSPLANTER	08/30/2023	09/30/2023	5.69		0 09/23	81-41-273	
559607	1	Invoice	SERVICE CHARGE	08/31/2023	09/30/2023	5.00		0 09/23	65-41-521	
560957	1	Invoice	TROWEL	09/07/2023	09/30/2023	6.99		0 09/23	81-41-273	
562203	1	Invoice	UTILITY SHOP REPAIRS	09/12/2023	09/30/2023	55.91		0 09/23	65-41-250	
565198	1	Invoice	GAS METER MAINTENANCE	09/26/2023	09/30/2023	73.63		0 09/23	84-41-273	
565387	1	Invoice	GAS YARD	09/27/2023	09/30/2023	10.99		0 09/23	84-41-273	
565703	1	Invoice	WATER METER BOLTS	09/28/2023	09/30/2023	15.98		0 09/23	81-41-273	
Total 5637 BASIC AMERICAN SUPPLY:						174.19				
<b>5646 XPRESS BILL PAY</b>										
XPRR00445	1	Invoice	XPRESS BILL PAY AND ACCOUNT MAINTENANCE AUGUST 2023	08/31/2023	09/30/2023	767.69		0 09/23	65-41-318	
Total 5646 XPRESS BILL PAY:						767.69				
<b>5679 Border States Industries Inc.</b>										
926936258	1	Invoice	SHOP LIGHTBULBS AND SUPPLIES	09/01/2023	09/30/2023	298.36		0 09/23	65-41-250	
Total 5679 Border States Industries Inc.:						298.36				
<b>5712 CATALYST CONSTRUCTION</b>										
148	1	Invoice	Fiber Server Office Rent	09/01/2023	09/30/2023	100.00		0 09/23	90-41-580	

Invoice	Seq	Type	Description	Invoice Date	Due Date	Total Cost	GL Activity	Period	GL Account
Total 5712 CATALYST CONSTRUCTION:									100.00
5716	CLEARGOV, INC.								
2023-13272	1	Invoice	ClearGov Bundle: Civic Edition - Nano (Annual Subscription)	07/01/2023	09/30/2023	10,000.00		0 09/23	11-41-210
Total 5716 CLEARGOV, INC.:									10,000.00
5720	SUSAN STEED								
51	1	Invoice	CITY OFFICE CLEANING - 25% UTILITY - SPLIT DISTRIBUTION	09/01/2023	09/30/2023	45.00		0 09/23	65-41-271
51	2	Invoice	CITY OFFICE CLEANING - 75% ADMIN - SPLIT DISTRIBUTION	09/01/2023	09/30/2023	135.00		0 09/23	11-41-271
51	3	Invoice	UTILITY OFFICE BUILDING	09/01/2023	09/30/2023	144.00		0 09/23	65-41-271
51	4	Invoice	PARK BATHROOMS	09/01/2023	09/30/2023	144.00		0 09/23	11-48-240
51	5	Invoice	MULBERRY ST. BUILDING CLEANING	09/01/2023	09/30/2023	72.00		0 09/23	11-41-271
51	6	Invoice	PROPANE YARD BATHROOMS	09/01/2023	09/30/2023	18.00		0 09/23	65-41-271
Total 5720 SUSAN STEED:									558.00
5728	JOSEPH M. HOOD								
0623	1	Invoice	PUBLIC DEFENDER FEES JUNE 2023	09/13/2023	09/30/2023	640.00		0 09/23	11-42-310
0823	1	Invoice	PUBLIC DEFENDER FEES AUGUST 2023	09/13/2023	09/30/2023	630.00		0 09/23	11-42-310
Total 5728 JOSEPH M. HOOD:									1,270.00
5741	AARDVARK UNDERGROUND, INC.								
2973	1	Invoice	HEADWORKS BUILDING 70% SPLIT	09/25/2023	09/30/2023	17,080.00		0 09/23	81-41-240
2973	2	Invoice	HEADWORKS BUILDING 30% SPLIT	09/25/2023	09/30/2023	7,320.00		0 09/23	81-37-451
Total 5741 AARDVARK UNDERGROUND, INC.:									24,400.00
5745	PUBLIC MANAGEMENT PARTNERS								
08-2023	1	Invoice	COURT MONITOR FEES FOR AUGUST 2023	09/05/2023	09/30/2023	1,362.08		0 09/23	63-41-310
Total 5745 PUBLIC MANAGEMENT PARTNERS:									1,362.08
5787	MISTY NICOL								
08172023	1	Invoice	RESTITUTION FROM THOMAS STEED	08/17/2023	09/30/2023	232.83		0 09/23	11-42-551
08172023	2	Invoice	RESTITUTION INTREST FROM THOMAS STEED	08/17/2023	09/30/2023	.08		0 09/23	11-42-551
Total 5787 MISTY NICOL:									232.91
5791	JAMES MOODIE								
092023	1	Invoice	FOOTWEAR REIMBURSEMENT	09/20/2023	09/30/2023	200.00		0 09/23	65-41-260
Total 5791 JAMES MOODIE:									200.00
5794	PAT WALKER CONSULTING LLC								
2023-039	1	Invoice	Professional financial assistance for preparation on FY22 budget	09/05/2023	09/30/2023	6,375.00		0 13/23	11-41-312

Invoice	Seq	Type	Description	Invoice Date	Due Date	Total Cost	GL Activity	Period	GL Account
Total 5794 PAT WALKER CONSULTING LLC:								<u>6,375.00</u>	
<b>5824 CUSTOMER OVERPAYMENT</b>									
3157100 082	1	Invoice	3157100 METER OVERPAYMENT	08/24/2023	09/30/2023	3,480.00		0	09/23 11-11750
Total 5824 CUSTOMER OVERPAYMENT:								<u>3,480.00</u>	
<b>5825 ZION TROPHIES AND AWARDS</b>									
865	1	Invoice	PLAQUE	09/13/2023	09/30/2023	21.35		0	09/23 11-41-240
Total 5825 ZION TROPHIES AND AWARDS:								<u>21.35</u>	
<b>5843 SINTONIA INC</b>									
15	1	Invoice	CITY ATTORNEY	09/01/2023	09/30/2023	5,000.00		0	09/23 11-41-117
Total 5843 SINTONIA INC:								<u>5,000.00</u>	
<b>5866 Morgan Huntsman</b>									
COURT (19)	1	Invoice	COURT CLERK ASSISTANCE 08-28-23 THROUGH 09-03-23	08/28/2023	09/30/2023	56.00		0	09/23 11-42-110
COURT (19)	2	Invoice	COURT CLERK ASSISTANCE 09-04-23 THROUGH 09-10-23	08/28/2023	09/30/2023	28.00		0	09/23 11-42-110
Total 5866 Morgan Huntsman:								<u>84.00</u>	
<b>5875 VIEWPOINT FINANCIAL SERVICES, LLC</b>									
2023-08HD	1	Invoice	FINANCIAL CONSULTING SERVICES - AUGUST 2023 70% SPLIT	09/14/2023	09/30/2023	6,874.00		0	09/23 65-41-145
2023-08HD	2	Invoice	FINANCIAL CONSULTING SERVICES - AUGUST 2023 30% SPLIT	09/14/2023	09/30/2023	2,946.00		0	09/23 11-41-312
Total 5875 VIEWPOINT FINANCIAL SERVICES, LLC:								<u>9,820.00</u>	
<b>5892 Association of Public Treasurers US&amp;C</b>									
27185	1	Invoice	MEMBERSHIP RENEWAL THROUGH SEPTEMBER 2024	08/01/2023	09/30/2023	159.00		0	09/23 11-41-210
Total 5892 Association of Public Treasurers US&C:								<u>159.00</u>	
<b>5894 JERALD A POSTEMA</b>									
1040-23	1	Invoice	UTILITIES DIRECTOR CONTRACT FOR AUGUST 2023	09/02/2023	09/30/2023	6,198.59		0	09/23 65-41-310
Total 5894 JERALD A POSTEMA:								<u>6,198.59</u>	
<b>5919 ASAEL THOMAS JOHNSON</b>									
08172023	1	Invoice	FINDERS PROGRAM REIMBURSEMENT	08/17/2023	09/30/2023	400.00		0	09/23 11-42-552
Total 5919 ASAEL THOMAS JOHNSON:								<u>400.00</u>	
<b>5920 THOMAS MERRIL COX</b>									
08172023	1	Invoice	BAIL BOND REFUND	08/17/2023	09/30/2023	400.00		0	09/23 11-42-552
Total 5920 THOMAS MERRIL COX:								<u>400.00</u>	

Invoice	Seq	Type	Description	Invoice Date	Due Date	Total Cost	GL Activity	Period	GL Account
<b>5921 LORI WEDEMEYER</b>									
082523	1	Invoice	TRAVEL REIMBURSEMENT	08/25/2023	09/30/2023	520.08	0	09/23	11-41-312
72023	1	Invoice	JULY HR CONSULTING	07/31/2023	09/30/2023	1,500.00	0	09/23	11-41-312
82023	1	Invoice	AUGUST HR CONSULTING	08/31/2023	09/30/2023	1,500.00	0	09/23	11-41-312
Total 5921 LORI WEDEMEYER:						3,520.08			
<b>5922 GANNETT MEDIA CORP</b>									
0005633668	1	Invoice	ADVERTISEMENT FOR SEWER HEADWORKS PROJECT	05/11/2023	09/30/2023	140.14	0	09/23	82-41-340
Total 5922 GANNETT MEDIA CORP:						140.14			
Grand Totals:						669,542.26			

## Report GL Period Summary

GL Period	Amount
09/23	663,129.76
13/23	6,412.50
Grand Totals:	669,542.26

Vendor number hash: 713094  
 Vendor number hash - split: 1066746  
 Total number of invoices: 153  
 Total number of transactions: 236

Terms Description	Invoice Amount	Discount Amount	Net Invoice Amount
Net 15	133,463.81	.00	133,463.81
NET 30	150,019.39	.00	150,019.39
Open Terms	382,753.00	.00	382,753.00
NET 10TH	3,306.06	.00	3,306.06
Grand Totals:	669,542.26	.00	669,542.26



Item 7.

# Utilities Monthly Report

## September 2023

### **Gas Operations:**

#### ***Natural Gas Conversion***

All propane main lines are now converted to natural gas. Staff completed several new service connections with natural gas meters. The Utility Team will continue to adjust regulators and turn on natural gas as customers get ready for the conversion. The natural gas leak survey for the Hurricane and Arizona line has been completed.

### **Sewer Operations:**

#### ***Sewer Lagoons***

Staff continue to discharge the effluent from the sewer ponds onto the field. We will start cleaning the sewer main lines for the year as part of the federal Capacity Management, Operations and Maintenance (CMOM) requirements.

Pump #1 at the Lift Station failed and the power to the pump shut off automatically. The pump was plugged, and the check valve was full of rags and plastic pipe shards. The pump was pulled and replaced with a new one to get the Lift Station up and running again. The pump will be repaired and placed back in our supply storage for future back-up in the event of another emergency.



Item 7.



### ***Sewer Headworks Project***

Aardvark Underground Inc. installed the temporary sewer bypass for the Headworks project on September 6<sup>th</sup>. They excavated the headworks building, finished the concrete structure for the headworks screen, and installed over ½ of the replacement 24" sewer line needed to meet future flows. Landmark Engineering did soil testing and compaction testing on the project. The construction on the Sewer Headworks building is nearly 40% completed.

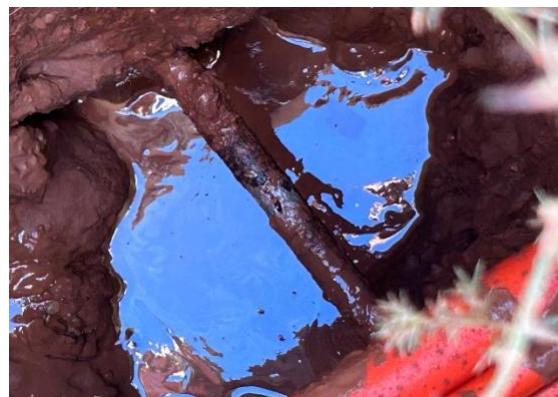




Item 7.

## Water Operations:

Water restrictions have been removed and hydrant meters are rented out for construction use again. A copper water service line failed on Lautzen Street and was replaced with poly pipe. The last storm event on September 13<sup>th</sup> washed out several sections of road exposing the spring line piping in Maxwell Park. Crews spent several days back filling under pipes and rebuilding the roadway. The Utility Team is continuing to repair the damage caused by all the erosion.





Item 7.



### ***Well 17 Drilling***

Cluff drilling continues to work on replacement Well 17. The last few feet of well casing need to be installed, well cleaning of the screen and running a pump capacity test. Early air lift pumping estimate is the well may produce about 100 gallons per minute (gpm) or almost 150,000 gallons per day (gpd).

### **Grants and Administration:**

The Lead and Copper Rule inventory is currently under way and the consultant will provide the community with GPS/GIS mapping inventory sheets for field use by staff using their tablets. We estimate about 33% or less of the inventory will be needed for a physical inspection. By the Lead and Copper Rule, if service lines were installed in the late 1900's and early 2000's City specifications were in place and may be used to verify the material installed is not lead.



Item 7.

State Revolving funds are available for painting of storage tanks and other water related projects. Staff are exploring the application process and the amount of possible grant versus loan in the funding opportunity.

Supervisory Controls and Data Acquisition (SCADA), or electronic remote controls, for wells, water treatment plant, tank levels, gas, alarms for sewer lift stations and sewer treatment are old and in dire need of replacement. We have had small failures and the entire SCADA system has been inspected and cannot be "fixed". The recommendation is to replace the entire SCADA system at an estimated cost of \$275,000.00. The cost is eligible for partial funding through state revolving funds and possible state and federal grants.

The Water Project, funded by the Mohave County Grant from American Recovery Plan Act (ARPA), design is underway and well drilling locations and aquifers are being investigated for the best water quality and quantity.

We are finishing the Water Master Plan and Impact Fee Analysis with Sunrise and are anticipating having the final data for Board and Council review the end of October of 2023.

The Water Rate Study, Final Draft, will be finished and available for review and comment in October of 2023. The Rate Study is being conducted by Rural Community Assistance Corporation (RCAC) with the full cost being covered by the United States Department of Agriculture – Rural Development (USDA-RD).

A Water Resiliency Grant is available through the Environmental Protection Agency (EPA) with no requirement for local participation. Staff are exploring the options open to us for applying for this grant.

# HILDALE - COLORADO CITY FIRE DEPARTMENT

## FIRE CHIEF'S REPORT TO THE BOARD

---

**September 26, 2023**

**ADMINISTRATIVE ACTIONS:** Kevin and Dan S. spent two days at the Arizona Ambulance Association conference in Flagstaff on August 30 and 31. The conference provided important contacts with Arizona Bureau of EMS staff, updates from EMS attorneys on Medicare billing laws, and many other compliance pointers. It provided good one-on-one communication with vendors and software suppliers.

Kevin and Porter met with Kanab Fire Chief Brett Pierson over lunch at Bee's. Topics of discussion included mutual aid agreements, joint training opportunities, and standard operating procedures. Kane County EMS is in the process of applying for an Arizona EMS Certificate of Necessity to be able to better serve Fredonia, the Jacob Lake area, and House Rock Valley.

Kevin attended a valuable Zoom conference sponsored by Lexipol, with speakers on fire department law, hiring practices, and policies and procedures. The one day Lexipol Connect conference was at no cost to us.

On September 8-9 Kevin attended the Utah CISM new member training and Fall Training Seminar in Cedar City. Kevin moved from the 1<sup>st</sup> Vice President of the Executive Board to President for the next year. The state covers travel costs, rooms, and per diem.

The SAFER award was accepted. A job notice for the Volunteer Coordinator position was posted and sent to all department members with a deadline of September 29.

On September 5, two representatives from the Utah Office of EMS, Marcie Willets and Felicia Alvarez visited here to review our ePCR submissions and talk about many other points of compliance with state rules. We are doing well, but can always do better.

The anticipated EMS Sales Tax initiative was put on hold by the Washington County Commission until further clarifications can be made to the law during the next legislative session. The funding is greatly needed, but if the amendments go through, it will be easier for each city and district to individually

**TRAINING REPORT:** The September ALS Inservice included a safety message, communications message and 12 Lead ECG review. One stroke case and three trauma cases were reviewed. Training was neonatal (newborn) resuscitation. Dinner was provided. There were 4 or 5 new EMT's from the Apple Valley Fire Department present also.

Fire training included aerial ladder operations and a good advanced extrication drill.

Special Operations training was a refresher on hazardous materials.

The UFRA Apparatus Driver-Operator course continues on two nights a week and most Saturdays. Testing will be in October.

Eight members were sponsored to the four-day Arizona State Fire School in Mesa. Courses included tactical hose management, extrication, fire pumps, and life safety educator. A small scholarship will help cover some of the costs.

**MAINTENANCE REPORT:** A nearby power transformer was struck during a lightning storm, knocking out one phase of power to the shop and disrupting servers and electronic equipment at Station 1. Most of it is back in service, but a printer will need to be replaced.

An alternator was replaced on Ladder 1011. Routine maintenance such as replacing batteries, conducting services, and other minor repairs is an ongoing and continual process.

The final contract was signed with Professional Sales and Service for the Horton ambulance in the amount of \$310,876. We will be working with Hildale City to arrange for financing. Delivery has been pushed back to at least November.

**FIRE PREVENTION:** 57 community students attended CPR/AED courses in August. Many of those students were police officers and all staff from both cities. Their classes also included Stop-the-Bleed training. All police and fire vehicles and every city facility now has AEDs and Stop-the-Bleed kits purchased with CARES Act funds.

Fire Prevention activity includes:

- Fire Investigation Documentation Training
- 2 Commercial Fire Inspections
- 6 Plan Reviews
- 1 Fire Investigation (assist HVFD and UT Fire Marshal investigate fire with 5 serious injuries)

**OTHER:** We have been on standby at several high school football games. We responded with Hurricane Valley FD to a multi-patient incident on SR59 with serious injuries.

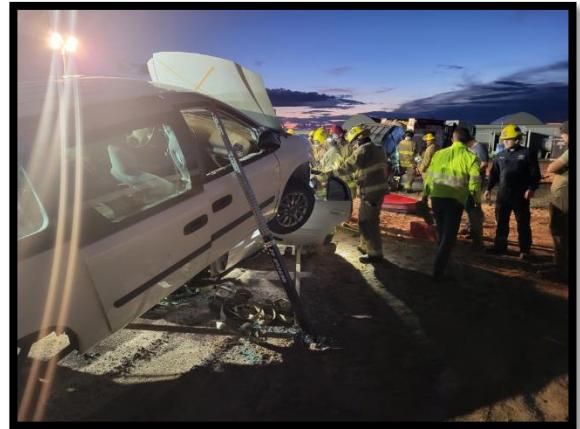
Apple Valley Fire Department is finalizing their process to become a designated Quick Response Unit and will be responding to all medical calls within their jurisdiction. Hildale City will be adopting a Memorandum of Understanding as part of that process.

*RESPECTFULLY SUBMITTED:*

  
\_\_\_\_\_  
Kevin J. Barlow, Chief



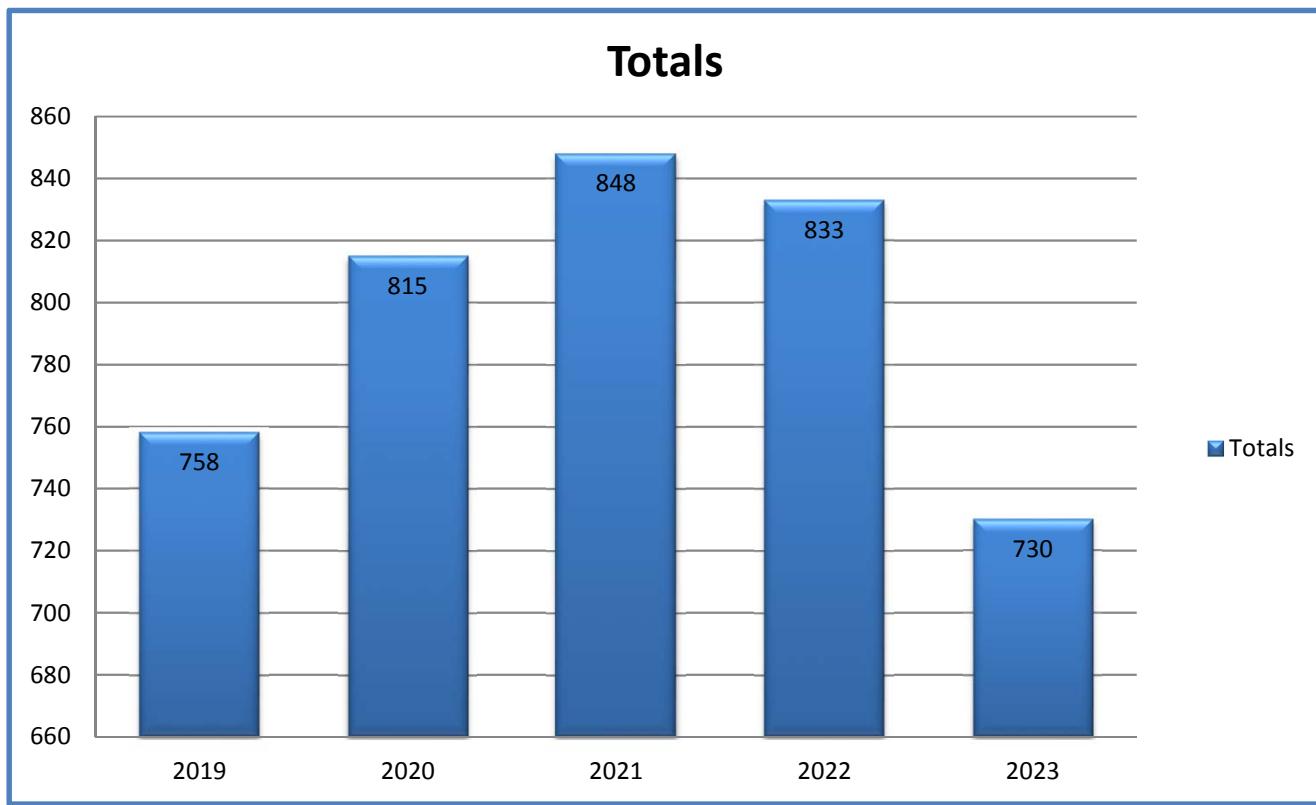
9/12/23 – Extrication training.



**HILDALE - COLORADO CITY FIRE DEPARTMENT**  
**Statistical Run Review**  
**Five Year Comparison**

*AS OF SEPTEMBER 30 - INCIDENT #730*

Call Type	2019	2020	2021	2022	2023
Alarms	11	16	16	18	15
EMS	606	606	604	582	516
HazMat	7	6	12	8	12
Other	48	95	98	121	119
Public Service	35	30	54	80	37
Structure Fire	17	15	23	11	11
Wildland Fire	34	47	41	13	20
Totals	758	815	848	833	730



**COMMENTARY:** Even though total call volume is down 12% from this time last year, September was the busiest month of 2023, with 113 calls. September saw the most EMS calls of the year at 76-- the next highest was April with 63. The busiest day of the year was January 28, with 11 incidents.

**HILDALE CITY, UTAH**  
**FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED JUNE 30, 2022**

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## 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, 2022, 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, 2022, 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 2022, the City implemented the provisions of GASB Statement No. 87, Leases. 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 July 31, 2023 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  
July 31, 2023

## HILDALE CITY, UTAH

### MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE YEAR ENDED JUNE 30, 2022

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, 2022. Please read it in conjunction with the accompanying basic financial statements.

#### **FINANCIAL HIGHLIGHTS**

- Total net position increased by \$451,827 for the fiscal year.
- Total governmental revenues exceeded total governmental expenses by \$12,544.
- Total business-type revenues exceeded total business-type expenses by \$439,283, which includes affiliate revenue and expense of \$928,965 and \$755,877, respectively.
- Total revenues from all sources were \$3,828,479, which includes revenue from affiliates of \$928,965.
- The total cost of all city programs was \$3,376,652, which includes expenses from affiliates of \$755,877.
- The general fund reported expenditures over revenues (including other financing sources and uses) of \$261,518.
- Actual resources received (including other financing sources) in the general fund were less than the final budget by \$3,726,136, while actual expenditures (including other financing uses) were \$4,030,847 less than the final budget.
- At the end of the fiscal year, unassigned fund balance for the general fund was \$277,788 or 15.0% of total general fund expenditures (30.9% 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 \$10,613,716 (governmental and business-type activities) as of June 30, 2022 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	
	6/30/2022	6/30/2021	6/30/2022	6/30/2021	6/30/2022	6/30/2021
Current and other assets	\$ 2,483,518	\$ 1,627,309	\$ 1,517,078	\$ 954,449	\$ 4,000,596	\$ 2,581,758
Capital assets	4,732,430	4,669,318	3,708,648	4,173,690	8,441,078	8,843,008
Investment in affiliates	-	-	1,861,492	1,500,037	1,861,492	1,500,037
Total assets	7,215,948	6,296,627	7,087,218	6,628,176	14,303,166	12,924,803
Long-term liabilities outstanding	716,590	926,207	1,618,793	1,925,633	2,335,383	2,851,840
Other liabilities	475,735	350,098	90,647	57,669	566,382	407,767
Total liabilities	1,192,325	1,276,305	1,709,440	1,983,302	2,901,765	3,259,607
Deferred inflows of resources	896,596	96,800	-	-	896,596	96,800
Net position:						
Net investment in capital assets	4,015,840	3,743,111	2,098,460	2,252,861	6,114,300	5,995,972
Invested in affiliates	-	-	1,861,492	1,500,037	1,861,492	1,500,037
Restricted	26,419	77,073	1,029,079	375,190	1,055,498	452,263
Unrestricted	1,084,768	1,103,338	388,747	516,786	1,473,515	1,620,124
Total net position	\$ 5,127,027	\$ 4,923,522	\$ 5,377,778	\$ 4,644,874	\$ 10,504,805	\$ 9,568,396

## Governmental Activities

The cost of all governmental activities this year was \$1,572,570. As shown on the statement of changes in net position below, \$278,290 of this cost was paid for by those who directly benefited from the programs and \$633,329 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 \$911,619. General revenues totaled \$673,495.

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.

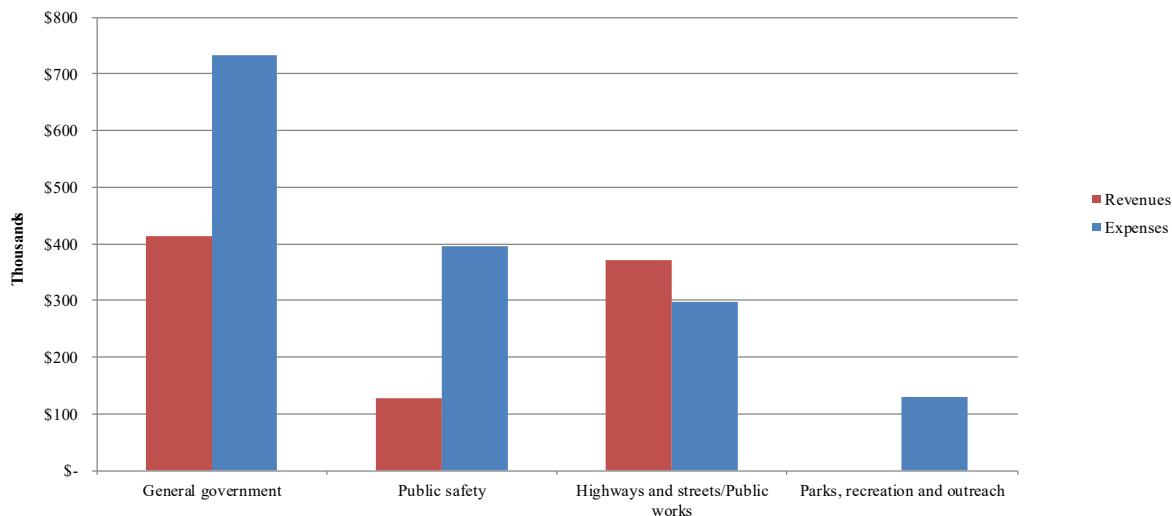
### Hildale City Changes in Net Position

	Governmental activities		Business-type activities		Totals	
	6/30/2022	6/30/2021	6/30/2022	6/30/2021	6/30/2022	6/30/2021
<b>Revenues:</b>						
<b>Program revenues:</b>						
Charges for services	\$ 278,290	\$ 179,984	\$ 957,772	\$ 855,655	\$ 1,236,062	\$ 1,035,639
Operating grants and contributions	271,334	138,552	-	-	271,334	138,552
Capital grants and contributions	361,995	3,795	349,315	91,743	711,310	95,538
<b>General revenues:</b>						
Taxes	657,006	826,887	-	-	657,006	826,887
Other revenue/(expense)	16,489	45,112	7,313	18,364	23,802	63,476
Affiliate revenue	-	-	928,965	631,529	928,965	631,529
<b>Total revenues</b>	<b>1,585,114</b>	<b>1,194,330</b>	<b>2,243,365</b>	<b>1,597,291</b>	<b>3,828,479</b>	<b>2,791,621</b>
<b>Expenses:</b>						
General government	733,791	394,952	-	-	733,791	394,952
Public safety	396,096	553,426	-	-	396,096	553,426
Highways and streets/Public works	297,341	306,377	-	-	297,341	306,377
Parks and recreation	129,121	100,391	-	-	129,121	100,391
Interest on long-term debt	16,221	20,011	43,111	79,271	59,332	99,282
Sewer	-	-	1,005,094	706,362	1,005,094	706,362
Fiber system	-	-	-	20,078	-	20,078
Affiliate expenses	-	-	755,877	599,156	755,877	599,156
<b>Total expenses</b>	<b>1,572,570</b>	<b>1,375,157</b>	<b>1,804,082</b>	<b>1,404,867</b>	<b>3,376,652</b>	<b>2,780,024</b>
<b>Increase (decrease) in net position</b>	<b>12,544</b>	<b>(180,827)</b>	<b>439,283</b>	<b>192,424</b>	<b>451,827</b>	<b>11,597</b>
Net position, beginning	5,114,483	5,104,349	4,938,495	4,452,450	10,052,978	9,556,799
Restatement adjustment	-	-	-	-	-	-
<b>Net position, ending</b>	<b>\$ 5,127,027</b>	<b>\$ 4,923,522</b>	<b>\$ 5,377,778</b>	<b>\$ 4,644,874</b>	<b>\$ 10,504,805</b>	<b>\$ 9,568,396</b>

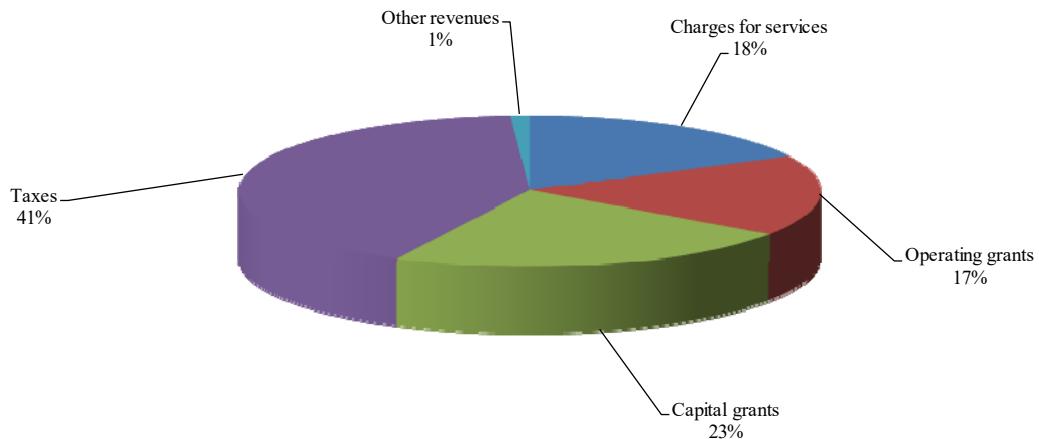
Total resources available during the year to finance governmental activities were \$6,699,597, consisting of net position at July 1, 2021 of \$5,114,483, program revenues of \$911,619 and general revenues of \$673,495. Total governmental activity expenses during the year were \$1,572,570; thus governmental net position increased by \$12,544 to \$5,127,027.

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)



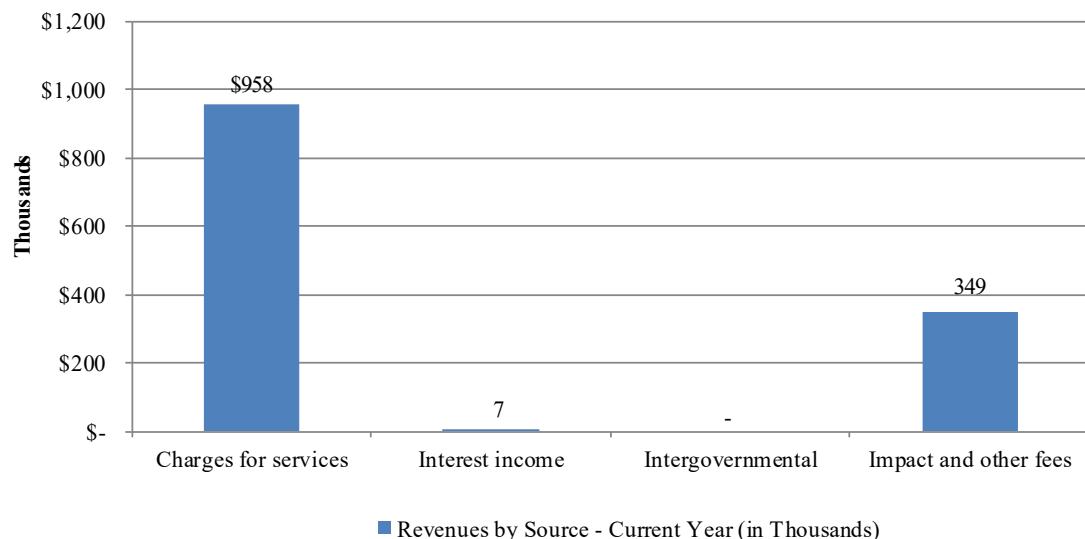
### Revenue By Source - Governmental Activities



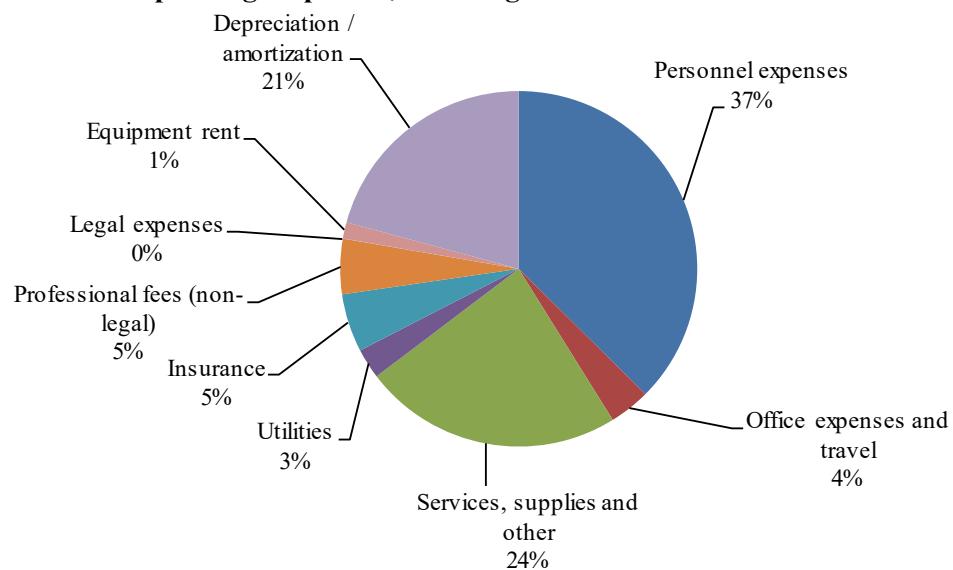
## Business-Type Activities

Net position of the business-type activities at June 30, 2022, as reflected in the statement of net position, is \$5,377,778. The cost of providing all proprietary (business-type) activities this year was \$1,804,082, which includes \$755,877 of affiliate expenses. As shown in the statement of changes in net position, the amount paid by users of the system was \$957,772 (excluding affiliates). Interest earnings were \$7,313, impact fees, capital contributions and other nonoperating revenues were \$402,443 and revenues from affiliates were \$928,965. Net position increased by \$439,283.

### Revenues by Source, excluding affiliates - Current Year (in Thousands)



### 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 \$599,578, a decrease of \$261,518 from the prior fiscal year. All of the balance constitutes either assigned or unassigned fund balance except for \$3,012 in non-spendable net position, \$14,945 of restricted debt reserves, \$8,866 in Building fees, and \$2,608 in restricted community outreach funds. All of the fund balance (\$522,469) 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 \$752,858 in the prior fiscal year to \$570,147 in the current fiscal year.

**Proprietary funds:** Total net position of the proprietary funds were a combined \$5,377,778, consisting of \$2,098,460 net investment in capital assets, \$1,861,492 invested in affiliates, \$384,644 restricted for debt service, \$644,435 restricted for capital projects – impact fees and \$388,747 in unrestricted net position. The combined change in net position was an increase of \$439,283, consisting of a \$266,195 increase in the sewer fund and a \$173,088 increase in affiliates.

### General Fund Budgetary Highlights

The City budgeted for a net decrease in fund balance of \$351,229, which was more than the actual net decrease of \$261,518. The final appropriations for the general fund at year-end were \$4,030,847 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 \$3,726,136 mainly due to intergovernmental revenue and other revenues. Budget amendments and supplemental appropriations were made during the year in an effort to prevent budget overruns after adoption of the original budget.

## 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 2022, net capital assets of the government activities totaled \$4,732,429 and the net capital assets of the business-type activities totaled \$3,708,648 (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 \$716,590 in governmental-type debt and \$1,618,793 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 \$306,700 (excluding affiliates).

## NEXT YEAR'S BUDGET AND ECONOMIC FACTORS

In considering the City's budget for fiscal year 2022/2023, 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 approximately the same level as fiscal year 2021/2022.

## 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, 2022**

Item 9.

	<b>Governmental Activities</b>	<b>Business-type Activities</b>	<b>Total</b>
<b>Assets</b>			
Cash and cash equivalents	\$ 871,658	\$ 1,766,041	\$ 2,637,699
Receivables, net	1,222,444	117,331	1,339,775
Internal balances	371,459	(371,459)	-
Prepaid items	3,012	5,165	8,177
Restricted cash and cash equivalents	14,945	-	14,945
Investment in affiliates	-	1,861,492	1,861,492
Capital assets (net of accumulated depreciation):			
Land	38,707	364,661	403,368
Construction in progress	521,447	22,046	543,493
Buildings	683,137	407,871	1,091,008
Improvements other than buildings	1,525,670	2,623,478	4,149,148
Machinery and equipment	69,578	27,771	97,349
Office furniture and equipment	4,497	-	4,497
Automobiles and trucks	286,662	262,821	549,483
Infrastructure	1,602,732	-	1,602,732
Total assets	<u>7,215,948</u>	<u>7,087,218</u>	<u>14,303,166</u>
<b>Liabilities</b>			
Accounts payable and other accrued liabilities	317,816	90,647	408,463
Accrued interest payable	10,860	-	10,860
Unearned revenue	147,059	-	147,059
Noncurrent liabilities:			
Due within one year	108,063	125,630	233,693
Due in more than one year	608,527	1,493,163	2,101,690
Total liabilities	<u>1,192,325</u>	<u>1,709,440</u>	<u>2,901,765</u>
<b>Deferred inflows of resources</b>			
Deferred revenue - property taxes	103,515	-	103,515
Deferred revenue - leases receivable	793,081	-	793,081
Total deferred inflows of resources	<u>896,596</u>	<u>-</u>	<u>896,596</u>
<b>Net position</b>			
Net investment in capital assets	4,015,840	2,098,460	6,114,300
Invested in affiliates	-	1,861,492	1,861,492
Restricted for:			
Debt service	14,945	384,644	399,589
Capital outlay	-	644,435	644,435
Other purposes	11,474	-	11,474
Unrestricted	1,084,768	388,747	1,473,515
Total net position	<u>\$ 5,127,027</u>	<u>\$ 5,377,778</u>	<u>\$ 10,504,805</u>

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

**HILDALE CITY, UTAH**  
**Statement of Activities**  
**For the Year Ended June 30, 2022**

Functions/Programs	Program Revenues				Net (Expense) Revenue and Changes in Net Position			
	Expenses	Charges for Services	Operating Grants & Contributions	Capital Grants & Contributions	Governmental Activities	Business-type Activities	Total	
Governmental activities:								
General government	\$ 733,791	\$ 162,909	\$ 171,372	\$ 78,171	\$ (321,339)	\$ -	\$ (321,339)	
Public safety	396,096	115,381	11,923	-	(268,792)	-	(268,792)	
Highways and streets/Public works	297,341	-	88,039	283,824	74,522	-	74,522	
Parks, recreation and outreach	129,121	-	-	-	(129,121)	-	(129,121)	
Interest on long-term debt	16,221	-	-	-	(16,221)	-	(16,221)	
Total governmental activities	<u>1,572,570</u>	<u>278,290</u>	<u>271,334</u>	<u>361,995</u>	<u>(660,951)</u>	<u>-</u>	<u>(660,951)</u>	
Business-type activities:								
Sewer	1,048,205	957,772	-	349,315	-	258,882	258,882	
Investment in affiliates	755,877	875,837	-	53,128	-	173,088	173,088	
Total business-type activities	<u>1,804,082</u>	<u>1,833,609</u>	<u>-</u>	<u>402,443</u>	<u>-</u>	<u>431,970</u>	<u>431,970</u>	
Total primary government	<u>\$ 3,376,652</u>	<u>\$ 2,111,899</u>	<u>\$ 271,334</u>	<u>\$ 764,438</u>	<u>(660,951)</u>	<u>431,970</u>	<u>(228,981)</u>	
General Revenues:								
Taxes:								
Property taxes levied for general purposes				211,703	-		211,703	
Sales and use taxes				357,796	-		357,796	
Franchise taxes				87,507	-		87,507	
Unrestricted investment earnings				16,489	7,313		23,802	
Total general revenues				<u>673,495</u>	<u>7,313</u>		<u>680,808</u>	
Change in net position				12,544	439,283		451,827	
Net position - beginning				<u>5,114,483</u>	<u>4,938,495</u>		<u>10,052,978</u>	
Net position - ending				<u>\$ 5,127,027</u>	<u>\$ 5,377,778</u>		<u>\$ 10,504,805</u>	

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

**HILDALE CITY, UTAH**  
**Balance Sheet**  
**Governmental Funds**  
**June 30, 2022**

Item 9.

	General Fund	Capital Projects Fund	Total Governmental Funds
<b>Assets</b>			
Cash and cash equivalents	\$ 349,189	\$ 522,469	\$ 871,658
Restricted cash and cash equivalents	14,945	-	14,945
Receivables, net of allowance			
Services	100,039	-	100,039
Leases	793,081	-	793,081
Property taxes - subsequent year	103,515	-	103,515
Due from other governments	225,809	-	225,809
Due from other funds	371,459	-	371,459
Prepaid expense	3,012	-	3,012
<b>Total assets</b>	<b>\$ 1,961,049</b>	<b>\$ 522,469</b>	<b>\$ 2,483,518</b>
<b>Liabilities, deferred inflows of resources, and fund balances</b>			
Liabilities:			
Accounts payable	\$ 253,738	\$ -	\$ 253,738
Accrued liabilities	64,078	-	64,078
Unearned revenue	147,059	-	147,059
Total liabilities	464,875	-	464,875
Deferred inflows of resources:			
Deferred revenue - property taxes	103,515	-	103,515
Deferred revenue - leases receivable	793,081	-	793,081
Total deferred inflows of resources	896,596	-	896,596
Fund balances:			
Nonspendable	3,012	-	3,012
Restricted:			
Debt reserves	14,945	-	14,945
Other purposes	11,474	-	11,474
Assigned:			
Subsequent year's budget: appropriation of fund balance	140,700	-	140,700
Repair and replacement reserves:			
Court	-	1,200	1,200
Fire	-	11,550	11,550
Building	-	7,200	7,200
Streets	-	100,710	100,710
Parks	-	23,700	23,700
Industrial Park improvements	-	378,109	378,109
Risk management	151,659	-	151,659
Unassigned	277,788	-	277,788
Total fund balances	599,578	522,469	1,122,047
<b>Total liabilities, deferred inflows of resources, and fund balances</b>	<b>\$ 1,961,049</b>	<b>\$ 522,469</b>	<b>\$ 2,483,518</b>

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

Item 9.

**HILDALE CITY, UTAH**  
**Reconciliation of the Balance Sheet of Governmental Funds**  
**To the Statement of Net Position**  
**June 30, 2022**

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

Total fund balances - total governmental funds	\$ 1,122,047
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Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.

Cost of capital assets	\$ 7,852,163
Accumulated depreciation	<u>(3,119,733)</u> 4,732,430

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	(716,590)
Accrued interest payable	<u>(10,860)</u> (727,450)

Net position of governmental activities	<u><u>\$ 5,127,027</u></u>
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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, 2022**

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Item 9.

	General Fund	Capital Projects Fund	Total Governmental Funds
<b>Revenues</b>			
Property taxes	\$ 211,703	\$ -	\$ 211,703
Sales and use taxes	357,796	-	357,796
Franchise taxes	87,507	-	87,507
Licenses and permits	51,034	-	51,034
Intergovernmental revenue	633,327	-	633,327
Charges for services	146,841	-	146,841
Lease revenues	38,104	-	38,104
Other revenues	42,313	-	42,313
Interest income	16,489	-	16,489
<b>Total revenues</b>	<b>1,585,114</b>	<b>-</b>	<b>1,585,114</b>
<b>Expenditures</b>			
Current:			
General government	683,493	-	683,493
Public safety	279,609	-	279,609
Highways and streets/Public works	147,980	-	147,980
Parks, recreation and outreach	123,244	-	123,244
Debt service	123,461	-	123,461
Capital outlay	488,845	-	488,845
<b>Total expenditures</b>	<b>1,846,632</b>	<b>-</b>	<b>1,846,632</b>
Excess (deficiency) of revenues over expenditures	<b>(261,518)</b>	<b>-</b>	<b>(261,518)</b>
<b>Other financing sources (uses)</b>			
Total financing sources (uses)	-	-	-
Net change in fund balance	(261,518)	-	(261,518)
Fund balance, beginning of year	861,096	522,469	1,383,565
<b>Fund balance, end of year</b>	<b>\$ 599,578</b>	<b>\$ 522,469</b>	<b>\$ 1,122,047</b>

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, 2022**

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

Net change in fund balances - total governmental funds \$ (261,518)

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	\$ 488,845	
Depreciation expense	<u>(322,023)</u>	166,822

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	<u>106,062</u>	106,062
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Some expenses reported in the statement of activities do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds.

Accrued interest	<u>1,178</u>	1,178
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Change in net position of governmental activities	<u>\$ 12,544</u>	
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The accompanying notes are an integral part of the financial statements.

**HILDALE CITY, UTAH**  
**Statement of Net Position**  
**Proprietary Funds**  
**June 30, 2022**

	Business-type Activities				
	Sewer	Affiliates	Total Enterprise Funds	Internal Service Funds	Total Business-type Activities
<b>Assets</b>					
Current assets:					
Cash and cash equivalents	\$ 1,719,702	\$ -	\$ 1,719,702	\$ 46,339	\$ 1,766,041
Receivables, net of allowance	117,331	-	117,331	-	117,331
Prepaid items	-	-	-	5,165	5,165
Total current assets	<u>1,837,033</u>	<u>-</u>	<u>1,837,033</u>	<u>51,504</u>	<u>1,888,537</u>
Noncurrent assets:					
Investment in affiliates	-	1,861,492	1,861,492	-	1,861,492
Capital assets:					
Land	364,661	-	364,661	-	364,661
Construction in progress	22,046	-	22,046	-	22,046
Buildings	1,051,028	-	1,051,028	456,806	1,507,834
Improvements other than buildings	6,912,214	-	6,912,214	-	6,912,214
Automobiles and trucks	778,997	-	778,997	27,123	806,120
Machinery and equipment	135,718	-	135,718	198,291	334,009
Less: accumulated depreciation	(5,972,402)	-	(5,972,402)	(265,834)	(6,238,236)
Total noncurrent assets	<u>3,292,262</u>	<u>1,861,492</u>	<u>5,153,754</u>	<u>416,386</u>	<u>5,570,140</u>
Total assets	<u>5,129,295</u>	<u>1,861,492</u>	<u>6,990,787</u>	<u>467,890</u>	<u>7,458,677</u>
<b>Liabilities</b>					
Current liabilities:					
Accounts payable	9,404	-	9,404	81,243	90,647
Due to other funds	-	-	-	371,459	371,459
Compensated absences - current	3,442	-	3,442	-	3,442
Notes payable - current	-	-	-	15,188	15,188
Bonds payable - current	107,000	-	107,000	-	107,000
Total current liabilities	<u>119,846</u>	<u>-</u>	<u>119,846</u>	<u>467,890</u>	<u>587,736</u>
Noncurrent liabilities:					
Compensated absences	5,163	-	5,163	-	5,163
Notes payable	-	-	-	-	-
Bonds payable	1,488,000	-	1,488,000	-	1,488,000
Total noncurrent liabilities	<u>1,493,163</u>	<u>-</u>	<u>1,493,163</u>	<u>-</u>	<u>1,493,163</u>
Total liabilities	<u>1,613,009</u>	<u>-</u>	<u>1,613,009</u>	<u>467,890</u>	<u>2,080,899</u>
<b>Net position</b>					
Net investment in capital assets	1,697,262	-	1,697,262	401,198	2,098,460
Invested in affiliates	-	1,861,492	1,861,492	-	1,861,492
Restricted:					
Debt reserves	384,644	-	384,644	-	384,644
Capital outlay - impact fees	644,435	-	644,435	-	644,435
Unrestricted	789,945	-	789,945	(401,198)	388,747
Total net position	<u>\$ 3,516,286</u>	<u>\$ 1,861,492</u>	<u>\$ 5,377,778</u>	<u>\$ -</u>	<u>\$ 5,377,778</u>

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, 2022**

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Item 9.

	Business-type Activities			
	Sewer	Affiliates	Total	Internal Service Funds
			Enterprise Funds	
<b>Operating revenues</b>				
Charges for services	\$ 957,772	\$ -	\$ 957,772	\$ 1,229,201
Total operating revenues	<u>957,772</u>	<u>-</u>	<u>957,772</u>	<u>1,229,201</u>
<b>Operating expenses</b>				
Personnel expenses	376,455	-	376,455	730,287
Office expenses and travel	37,303	-	37,303	66,025
Services, supplies and other	236,089	-	236,089	140,241
Utilities and occupancy	27,648	-	27,648	24,456
Insurance	53,256	-	53,256	103,556
Professional fees (non-legal)	50,404	-	50,404	108,557
Legal expenses	98	-	98	391
Equipment rent	14,937	-	14,937	29,045
Depreciation	<u>208,904</u>	<u>-</u>	<u>208,904</u>	<u>25,525</u>
Total operating expenses	<u>1,005,094</u>	<u>-</u>	<u>1,005,094</u>	<u>1,228,083</u>
Operating income (loss)	<u>(47,322)</u>	<u>-</u>	<u>(47,322)</u>	<u>1,118</u>
<b>Nonoperating revenues (expenses)</b>				
Interest income	7,313	-	7,313	-
Impact fees	339,791	-	339,791	-
Interest expense and fiscal charges	(43,111)	-	(43,111)	(1,118)
Net income (loss) from affiliates	<u>-</u>	<u>173,088</u>	<u>173,088</u>	<u>-</u>
Total nonoperating revenues (expenses)	<u>303,993</u>	<u>173,088</u>	<u>477,081</u>	<u>(1,118)</u>
Income (loss) before capital contributions and transfers	256,671	173,088	429,759	-
Capital contributions	<u>9,524</u>	<u>-</u>	<u>9,524</u>	<u>-</u>
<b>Change in net position</b>				
Total net position, beginning of year	<u>266,195</u>	<u>173,088</u>	<u>439,283</u>	<u>-</u>
<b>Total net position, end of year</b>	<u><u>\$ 3,516,286</u></u>	<u><u>\$ 1,861,492</u></u>	<u><u>\$ 5,377,778</u></u>	<u><u>\$ -</u></u>

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, 2022**

Item 9.

	Business-type Activities		
	Internal Service Funds		Combined Total (Memorandum Only)
	Sewer	Funds	
<b>Cash flows from operating activities</b>			
Receipts from customers, service fees	\$ 971,256	\$ -	\$ 971,256
Receipts from interfund charges for services	- -	1,229,201	1,229,201
Payments to suppliers and service providers	(179,914)	(436,819)	(616,733)
Payments to employees	(4,283)	(730,287)	(734,570)
Payments for interfund charges for services	(605,617)	- -	(605,617)
Cash flows from operating activities	<u>181,442</u>	<u>62,095</u>	<u>243,537</u>
<b>Cash flows from capital and related financing activities</b>			
Impact fees	339,791	- -	339,791
Acquisition and construction of capital assets	(29,906)	- -	(29,906)
Principal paid on capital debt	(186,000)	(14,638)	(200,638)
Capital contributions	9,524	- -	9,524
Interest paid	(43,111)	(1,118)	(44,229)
Cash flows from capital and related financing activities	<u>90,298</u>	<u>(15,756)</u>	<u>74,542</u>
<b>Cash flows from investing activities</b>			
Interest received	7,313	- -	7,313
<b>Net change in cash and cash equivalents</b>	<b>279,053</b>	<b>46,339</b>	<b>325,392</b>
Cash and cash equivalents, beginning of year, including restricted cash	1,440,649	- -	1,440,649
<b>Cash and cash equivalents, end of year, including restricted cash</b>	<b>\$ 1,719,702</b>	<b>\$ 46,339</b>	<b>\$ 1,766,041</b>
Reconciliation of operating income to net cash flows from operating activities:			
Operating income (loss)	\$ (47,322)	\$ 1,118	\$ (46,204)
Adjustments to reconcile operating income (loss) to net cash provided by operating activities:			
Depreciation	208,904	25,525	234,429
Changes in operating assets and liabilities:			
(Increase)/decrease in receivables	13,484	- -	13,484
(Increase)/decrease in prepaid items	2,625	(5,165)	(2,540)
Increase/(decrease) in accounts payable	3,461	40,617	44,078
Increase/(decrease) in compensated absences	290	- -	290
Net cash flows from operating activities	<u>\$ 181,442</u>	<u>\$ 62,095</u>	<u>\$ 243,537</u>

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

**HILDALE CITY, UTAH**  
**Notes to the Financial Statements**  
**June 30, 2022**

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**NOTE 1. Summary of Significant Accounting Policies**

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**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 discretely 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 Departments) and the Gas Distribution Systems, Operations and Maintenance Agreement (the Gas Departments). 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.

Item 9.

**HILDALE CITY, UTAH**  
**Notes to the Financial Statements**  
**June 30, 2022**

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**NOTE 1. Summary of Significant Accounting Policies, Continued**

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**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.

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**HILDALE CITY, UTAH**  
**Notes to the Financial Statements**  
**June 30, 2022**

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**NOTE 1. Summary of Significant Accounting Policies, Continued**

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**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.

**HILDALE CITY, UTAH**  
**Notes to the Financial Statements**  
**June 30, 2022**

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**NOTE 1. Summary of Significant Accounting Policies, Continued**

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***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, 2022 are \$1,419 and \$1,933, 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

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**HILDALE CITY, UTAH**  
**Notes to the Financial Statements**  
**June 30, 2022**

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**NOTE 1. Summary of Significant Accounting Policies, Continued**

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***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 item that qualifies 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

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**HILDALE CITY, UTAH**  
**Notes to the Financial Statements**  
**June 30, 2022**

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**NOTE 1. Summary of Significant Accounting Policies, Continued**

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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.

**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 measureable 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.

**HILDALE CITY, UTAH**  
**Notes to the Financial Statements**  
**June 30, 2022**

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**NOTE 1. Summary of Significant Accounting Policies, Continued**

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***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, 2022, the City implemented the provisions of GASB Statement No. 87, Leases. GASB Statement No. 87 improves accounting and financial reporting for leases by governments. This Statement requires recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. The Statement also establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. The City has reviewed the impact of the new standard and noted no material impact on beginning net position for the year ending June 30, 2022.

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**HILDALE CITY, UTAH**  
**Notes to the Financial Statements**  
**June 30, 2022**

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

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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.

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**NOTE 3. Deposits and Investments**

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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	\$ 4,220,289
Cash in bank	193,768
Less amounts to Hildale and Colorado City Joint Utilities	<u>(1,762,013)</u>
Total	<u><u>\$ 2,652,044</u></u>

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**HILDALE CITY, UTAH**  
**Notes to the Financial Statements**  
**June 30, 2022**

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**NOTE 3. Deposits and Investments, Continued**

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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	\$ 2,652,044
Cash on hand	600
Total	<u><u>\$ 2,652,644</u></u>

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

Cash and cash equivalents	\$ 2,637,699
Restricted cash and cash equivalents	14,945
	<u><u>\$ 2,652,644</u></u>

**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, 2022, none of the City's central treasury's bank balance of \$213,029 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.

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**HILDALE CITY, UTAH**  
**Notes to the Financial Statements**  
**June 30, 2022**

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**NOTE 3. Deposits and Investments, Continued**

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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, 2022 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	\$ 4,220,289	N/A	64.20
Total Fair Value	<u><u>\$ 4,220,289</u></u>		

(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).

**HILDALE CITY, UTAH**  
**Notes to the Financial Statements**  
**June 30, 2022**

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**NOTE 4. Capital Assets**

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

<b>Governmental activities:</b>	<b>Balance</b>	<b>6/30/2021</b>	<b>Additions</b>	<b>Deletions</b>	<b>Transfers*</b>	<b>Balance</b>	<b>6/30/2022</b>
Capital assets, not being depreciated:							
Land	\$ 38,707	\$ -	\$ -	\$ -	\$ -	\$ 38,707	
Construction in progress	32,602	488,845	-	-	-	521,447	
Total capital assets, not being depreciated	<u>71,309</u>	<u>488,845</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>560,154</u>	
Capital assets, being depreciated:							
Buildings	955,104	-	-	-	-	955,104	
Improvements other than buildings	1,881,474	-	(10,000)	-	-	1,871,474	
Machinery and equipment	815,882	-	-	-	-	815,882	
Office furniture and equipment	23,930	-	-	-	-	23,930	
Automobiles and trucks	1,548,355	-	-	(27,123)	-	1,521,231	
Infrastructure	2,104,387	-	-	-	-	2,104,387	
Total capital assets, being depreciated	<u>7,329,132</u>	<u>-</u>	<u>(10,000)</u>	<u>(27,123)</u>	<u>-</u>	<u>7,292,008</u>	
Less accumulated depreciation for:							
Buildings	(247,722)	(24,245)	-	-	-	(271,967)	
Improvements other than buildings	(274,643)	(81,161)	10,000	-	-	(345,804)	
Machinery and equipment	(709,535)	(36,769)	-	-	-	(746,304)	
Office furniture and equipment	(18,013)	(1,420)	-	-	-	(19,433)	
Automobiles and trucks	(1,161,364)	(100,328)	-	27,123	-	(1,234,569)	
Infrastructure	(423,556)	(78,099)	-	-	-	(501,655)	
Total accumulated depreciation	<u>(2,834,833)</u>	<u>(322,022)</u>	<u>10,000</u>	<u>27,123</u>	<u>-</u>	<u>(3,119,732)</u>	
Total capital assets, being depreciated, net	<u>4,494,299</u>	<u>(322,022)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>4,172,276</u>	
Governmental activities capital assets, net	<u>\$ 4,565,608</u>	<u>\$ 166,823</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4,732,430</u>	

\*A vehicle with a net book value of zero was transferred from the utility funds (business-type activities) to the general fund (governmental activities).

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

**Governmental activities:**

General government	\$ 50,298
Public safety	116,487
Highways and streets/Public works	149,360
Parks and recreation	5,877
Total depreciation expense - governmental activities	<u>\$ 322,022</u>

**HILDALE CITY, UTAH**  
**Notes to the Financial Statements**  
**June 30, 2022**

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**NOTE 4. Capital Assets, Continued**

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

<b>Business-type activities:</b>	<b>Balance</b>	<b>6/30/2021</b>	<b>Additions</b>	<b>Deletions</b>	<b>Transfers*</b>	<b>Balance</b>	<b>6/30/2022</b>
Capital assets not being depreciated:							
Land	\$ 364,661	\$ -	\$ -	\$ -	\$ -	\$ 364,661	
Construction in progress	22,046	-	-	-	-	22,046	
Total capital assets, not being depreciated	<u>386,707</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>386,707</u>	
Capital assets being depreciated:							
Buildings	1,507,834	-	-	-	-	1,507,834	
Sewer treatment plant and system improvements	6,882,308	29,906	-	-	-	6,912,214	
Machinery and equipment	334,009	-	-	-	-	334,009	
Automobiles and trucks	778,997	-	-	-	27,123	806,120	
Total capital assets, being depreciated	<u>9,503,148</u>	<u>29,906</u>	<u>-</u>	<u>-</u>	<u>27,123</u>	<u>9,560,177</u>	
Less accumulated depreciation for:							
Buildings	(1,086,189)	(13,774)	-	-	-	(1,099,963)	
Sewer treatment plant and system improvements	(4,130,733)	(158,003)	-	-	-	(4,288,736)	
Machinery and equipment	(293,657)	(12,581)	-	-	-	(306,238)	
Automobiles and trucks	(466,105)	(50,071)	-	-	(27,123)	(543,299)	
Total accumulated depreciation	<u>(5,976,684)</u>	<u>(234,429)</u>	<u>-</u>	<u>-</u>	<u>(27,123)</u>	<u>(6,238,236)</u>	
Total capital assets, being depreciated, net	<u>3,526,464</u>	<u>(204,523)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,321,941</u>	
Business-type activities capital assets, net	<u>\$ 3,913,171</u>	<u>\$ (204,523)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,708,648</u>	

\*A vehicle with a net book value of zero was transferred from the utility funds (business-type activities) to the general fund (governmental activities).

*This section intentionally blank*

**HILDALE CITY, UTAH**  
**Notes to the Financial Statements**  
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**NOTE 5. Long-Term Liabilities**

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The following is a summary of changes in long-term liabilities for the year ended June 30, 2022:

	Balance 6/30/2021	Additions	Retirements	Balance 6/30/2022	Current Portion
<b>Business-type activities:</b>					
Direct placements and borrowings:					
Sewer Revenue Bonds, Series 2000A	\$ 80,000	\$ -	\$ 80,000	\$ -	\$ -
Sewer Revenue Refunding Bonds, Series 2021	1,701,000	-	106,000	1,595,000	107,000
Notes payable	29,826	-	14,638	15,188	15,188
Compensated absences	8,315	4,989	4,699	8,605	3,442
Total business-type activities	<u>1,819,141</u>	<u>4,989</u>	<u>205,337</u>	<u>1,618,793</u>	<u>125,630</u>
<b>Governmental activities:</b>					
Direct placements and borrowings:					
Sales Tax Revenue Bonds, Series 2015	380,000	-	73,000	307,000	75,000
Sales Tax Revenue Bonds, Series 2018	414,000	-	19,000	395,000	19,000
Notes payable	28,652	-	14,062	14,590	14,590
Total governmental activities	<u>822,652</u>	<u>-</u>	<u>106,062</u>	<u>716,590</u>	<u>108,590</u>
Total long-term liabilities	<u><u>\$ 2,641,793</u></u>	<u><u>\$ 4,989</u></u>	<u><u>\$ 311,399</u></u>	<u><u>\$ 2,335,383</u></u>	<u><u>\$ 234,220</u></u>

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.

**HILDALE CITY, UTAH**  
**Notes to the Financial Statements**  
**June 30, 2022**

Item 9.

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**NOTE 5. Long-Term Liabilities, Continued**

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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, 2022.

Long-term liabilities consist of the following at June 30, 2022:

**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.	\$ 1,595,000
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.	307,000
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.	<u>395,000</u>
Total revenue bonds payable	2,297,000

**Notes payable:**

Note payable to KS StateBank, due in annual principal and interest installments of \$15,757, bearing interest at 3.67%, maturing October 5, 2022.	15,188
Note payable to KS StateBank, due in annual principal and interest installments of \$15,137, bearing interest at 3.67%, maturing December 18, 2022.	<u>14,590</u>
Total notes payable	29,778

**Compensated absences**

Total long-term liabilities	<u>2,335,383</u>
Less current portion:	
Business-type activities	(125,630)
Governmental activities	<u>(108,590)</u>
Total long-term liabilities, net of current portion	<u>\$ 2,101,163</u>

**HILDALE CITY, UTAH**  
**Notes to the Financial Statements**  
**June 30, 2022**

Item 9.

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**NOTE 5. Long-Term Liabilities, Continued**

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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		Notes Payable	
	Principal	Interest	Principal	Interest	Principal	Interest
2023	107,000	42,146	94,000	14,480	\$ 29,778	\$ 1,117
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	-	-
2028-2032	622,000	121,542	113,000	31,525	-	-
2033-2037	419,000	27,401	128,000	16,650	-	-
2038-2039	-	-	55,000	2,075	-	-
<b>Totals</b>	<b>\$ 1,595,000</b>	<b>\$ 339,365</b>	<b>\$ 702,000</b>	<b>\$ 106,410</b>	<b>\$ 29,778</b>	<b>\$ 1,117</b>

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Item 9.

**HILDALE CITY, UTAH**  
**Notes to the Financial Statements**  
**June 30, 2022**

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**NOTE 7. Investment in Affiliates**

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

**Water Departments of Hildale/Colorado City**

The Twin City Water Joint Management, Operations and Maintenance Agreement (the Water Departments) 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 Departments’ 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, 2022 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 Departments’ financial statements for the year ended June 30, 2022.

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 Departments' audited financial statements, for the year ended June 30, 2022, can be obtained at the following address:

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

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**HILDALE CITY, UTAH**  
**Notes to the Financial Statements**  
**June 30, 2022**

Item 9.

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**NOTE 7. Investment in Affiliates, Continued**

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**Water Departments, (Continued)**

The following is a summary of the total assets, liabilities, revenues, and expenses associated with the Water Departments and the allocation between the municipalities for the year ended June 30, 2022:

	Hildale City	Colorado City	Total
Total assets	<u>\$ 1,131,532</u>	<u>\$ 2,101,418</u>	<u>\$ 3,232,950</u>
Current liabilities	\$ 135,137	\$ 250,969	\$ 386,106
Long-term liabilities	<u>40,946</u>	<u>76,044</u>	<u>116,990</u>
Total liabilities	<u>176,083</u>	<u>327,013</u>	<u>503,096</u>
Net position	<u>955,449</u>	<u>1,774,405</u>	<u>2,729,854</u>
Total net position	<u>955,449</u>	<u>1,774,405</u>	<u>2,729,854</u>
Total liabilities and net assets	<u>\$ 1,131,532</u>	<u>\$ 2,101,418</u>	<u>\$ 3,232,950</u>
Total operating revenues	\$ 385,851	\$ 716,580	\$ 1,102,431
Total operating expenses	<u>283,437</u>	<u>526,384</u>	<u>809,821</u>
Operating income (loss)	102,414	190,196	292,610
Nonoperating revenues (expenses)	25,106	46,625	71,731
Capital contributions	<u>28,079</u>	<u>52,147</u>	<u>80,226</u>
Change in net position	<u>\$ 155,599</u>	<u>\$ 288,968</u>	<u>\$ 444,567</u>

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Item 9.

**HILDALE CITY, UTAH**  
**Notes to the Financial Statements**  
**June 30, 2022**

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**NOTE 7. Investment in Affiliates, Continued**

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**Gas Departments of Hildale/Colorado City**

The Gas Distribution Systems Management, Operations and Maintenance Agreement (the Gas Departments) 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 Departments’ 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, 2022 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 Departments’ financial statements for the year ended June 30, 2022.

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 Departments' audited financial statements, for the year ended June 30, 2022, can be obtained at the following address:

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

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**HILDALE CITY, UTAH**  
**Notes to the Financial Statements**  
**June 30, 2022**

Item 9.

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**NOTE 7. Investment in Affiliates, Continued**

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**Gas Departments, (Continued)**

The following is a summary of the total assets, liabilities, revenues, and expenses associated with the Gas Departments and the allocation between the municipalities for the year ended June 30, 2022:

	Hildale City	Colorado City	Total
Total assets	<u>\$ 956,122</u>	<u>\$ 1,434,180</u>	<u>\$ 2,390,302</u>
Current liabilities	\$ 40,600	\$ 60,897	\$ 101,497
Long-term liabilities	625	938	1,563
Total liabilities	<u>41,225</u>	<u>61,835</u>	<u>103,060</u>
Net position	914,897	1,372,345	2,287,242
Total net position	<u>914,897</u>	<u>1,372,345</u>	<u>2,287,242</u>
Total liabilities and net position	<u>\$ 956,122</u>	<u>\$ 1,434,180</u>	<u>\$ 2,390,302</u>
Total operating revenues	\$ 460,075	\$ 690,114	\$ 1,150,189
Total operating expenses	<u>462,119</u>	<u>693,181</u>	<u>1,155,300</u>
Operating income (loss)	(2,044)	(3,067)	(5,111)
Nonoperating revenues (expenses)	3,338	5,008	8,346
Capital contributions	25,049	37,573	62,622
Change in net position	<u>\$ 26,343</u>	<u>\$ 39,514</u>	<u>\$ 65,857</u>

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**NOTE 8. Individual Fund Disclosures – Segment Information**

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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.

Item 9.

**HILDALE CITY, UTAH**  
**Notes to the Financial Statements**  
**June 30, 2022**

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**NOTE 9.      Restricted Equity**

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At June 30, 2022 the City's restricted equity balances are as follows:

**General Fund:**

Debt reserves:

    Sales Tax Revenue Bonds, Series 2018

    Reserve account

\$ 14,945

    Total general fund debt reserves

\$ 14,945

    Community outreach

\$ 2,608

**Sewer Fund:**

Debt reserves:

    Sewer bonds - Series 2000

\$ 384,644

    Reserve Fund A

\$ 384,644

    Total sewer debt reserves

    Capital outlay - impact fees

\$ 644,435

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Item 9.

**HILDALE CITY, UTAH**  
**Notes to the Financial Statements**  
**June 30, 2022**

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**NOTE 10. Interfund Balances and Transfers**

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Interfund balances at June 30, 2022 are as follows:

Due To	Due From		
	Internal		Total
	Service Funds		
General Fund	\$ 371,459	\$ 371,459	
Total	\$ 371,459	\$ 371,459	

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.

There were no Interfund transfers for the year ended June 30, 2022.

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.

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**NOTE 11. Contingencies**

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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 measureable and cannot be estimated as of the date of the financial statements.

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**NOTE 12. Current Bond Refunding**

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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, 2022. The transaction resulted in an economic gain of \$261,145 and a reduction of \$524,553 in future debt service payments.

**REQUIRED SUPPLEMENTARY INFORMATION**

**HILDALE CITY, UTAH**  
**General Fund**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balances**  
**Budget and Actual**  
**For the Year Ended June 30, 2022**

Item 9.

<b>Revenues</b>	<b>Budgeted Amounts</b>		<b>Actual Amounts</b>	<b>Variance With Final Budget-Positive (Negative)</b>
	<b>Original</b>	<b>Final</b>		
Property taxes	\$ 212,813	\$ 212,813	\$ 211,703	\$ (1,110)
Sales and use taxes	673,100	673,100	357,796	(315,304)
Franchise taxes	113,500	113,500	87,507	(25,993)
Licenses and permits	58,000	58,000	51,034	(6,966)
Intergovernmental revenue	746,437	3,746,437	633,327	(3,113,110)
Charges for services	171,100	123,600	146,841	23,241
Lease revenues	115,500	115,500	38,104	(77,396)
Other revenues	265,000	265,000	42,313	(222,687)
Interest income	3,300	3,300	16,489	13,189
<b>Total revenues</b>	<b>2,358,750</b>	<b>5,311,250</b>	<b>1,585,114</b>	<b>(3,726,136)</b>
<b>Expenditures</b>				
<b>Current:</b>				
General government	1,764,604	1,828,604	683,493	1,145,111
Public safety	374,373	3,339,373	279,609	3,059,764
Highways and streets/Public works	469,500	469,500	636,825	(167,325)
Parks, recreation and outreach	100,002	100,002	123,244	(23,242)
Debt service	30,000	140,000	123,461	16,539
Total expenditures	<b>2,738,479</b>	<b>5,877,479</b>	<b>1,846,632</b>	<b>4,030,847</b>
Excess (deficiency) of revenues over expenditures	<b>(379,729)</b>	<b>(566,229)</b>	<b>(261,518)</b>	<b>304,711</b>
<b>Other financing sources (uses)</b>				
Transfers in	357,729	25,000	-	(25,000)
Transfers out	82,000	190,000	-	(190,000)
Total other financing sources (uses)	<b>439,729</b>	<b>215,000</b>	<b>-</b>	<b>(215,000)</b>
Net change in fund balance	60,000	(351,229)	(261,518)	89,711
Fund balance, beginning of year	861,096	861,096	861,096	-
<b>Fund balance, end of year</b>	<b>\$ 921,096</b>	<b>\$ 509,867</b>	<b>\$ 599,578</b>	<b>\$ 89,711</b>

## **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, 2022**

Item 9.

	<u>Risk Management</u>	<u>Judgment Resolution</u>	<u>Administration</u>	<u>Total Internal Service Funds</u>
<b>Assets</b>				
Current assets:				
Cash and cash equivalents	\$ -	\$ 3,127	\$ 43,212	\$ 46,339
prepaid expense	-	-	5,165	5,165
Total current assets	-	3,127	48,377	51,504
Noncurrent assets:				
Capital assets:				
Construction in progress	-	-	-	-
Buildings	-	-	456,806	456,806
Automobiles and trucks	-	-	27,123	27,123
Machinery and equipment	-	-	198,291	198,291
Less: accumulated depreciation	-	-	(265,834)	(265,834)
Total noncurrent assets	-	-	416,386	416,386
Total assets	-	3,127	464,763	467,890
<b>Liabilities</b>				
Current liabilities:				
Accounts payable	-	3,127	78,116	81,243
Due to other funds	-	-	371,459	371,459
Notes payable - current	-	-	15,188	15,188
Total current liabilities	-	3,127	464,763	467,890
Noncurrent liabilities:				
Notes payable	-	-	-	-
Total noncurrent liabilities	-	-	-	-
Total liabilities	-	3,127	464,763	467,890
<b>Net position</b>				
Net investment in capital assets	-	-	401,198	401,198
Unrestricted	-	-	(401,198)	(401,198)
Total net position	\$ -	\$ -	\$ -	\$ -

**HILDALE CITY**  
**Internal Service Funds**  
**Combining Statement of Revenues, Expenses, and Changes in Net Position**  
**For the Year Ended June 30, 2022**

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	<u>Risk Management</u>	<u>Judgment Resolution</u>	<u>Administration</u>	<u>Total Internal Service Funds</u>
<b>Operating revenues</b>				
Charges for services:				
Risk management	\$ 391	\$ -	\$ -	\$ 391
Judgment resolution	-	51,384	-	51,384
Administration	-	-	1,177,426	1,177,426
	<hr/>	<hr/>	<hr/>	<hr/>
Total operating revenues	391	51,384	1,177,426	1,229,201
<b>Operating expenses</b>				
Personnel expenses	-	6,603	723,684	730,287
Office expenses and travel	-	-	66,025	66,025
Services, supplies and other	-	-	140,241	140,241
Utilities and occupancy	-	-	24,456	24,456
Insurance	-	-	103,556	103,556
Professional fees (non-legal)	-	44,781	63,776	108,557
Legal expenses and settlements	391	-	-	391
Equipment rent	-	-	29,045	29,045
Depreciation	-	-	25,525	25,525
	<hr/>	<hr/>	<hr/>	<hr/>
Total operating expenses	391	51,384	1,176,308	1,228,083
	<hr/>	<hr/>	<hr/>	<hr/>
Operating income (loss)	-	-	1,118	1,118
<b>Nonoperating revenues (expenses)</b>				
Interest expense	-	-	(1,118)	(1,118)
	<hr/>	<hr/>	<hr/>	<hr/>
Total nonoperating revenues (expenses)	-	-	(1,118)	(1,118)
<b>Change in net position</b>	-	-	-	-
Total net position, beginning of year	-	-	-	-
<b>Total net position, end of year</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**HILDALE CITY**  
**Internal Service Funds**  
**Combining Statement of Cash Flows**  
**For the Year Ended June 30, 2022**

Item 9.

	Risk Management	Judgment Resolution	Administration	Total Internal Service Funds
<b>Cash flows from operating activities</b>				
Receipts from interfund charges for services	\$ 391	\$ 51,384	\$ 1,177,426	\$ 1,229,201
Payments to suppliers and service providers	(391)	(41,654)	(394,774)	(436,819)
Payments to employees	-	(6,603)	(723,684)	(730,287)
Cash flows from operating activities	-	3,127	58,968	62,095
<b>Cash flows from non-capital financing activities</b>				
Transfers from (to) other funds	-	-	-	-
Cash flows from non-capital financing activities	-	-	-	-
<b>Cash flows from capital and related financing activities</b>				
Principal paid on capital debt	-	-	(14,638)	(14,638)
Interest paid	-	-	(1,118)	(1,118)
Cash flows from capital and related financing activities	-	-	(15,756)	(15,756)
<b>Net change in cash and cash equivalents</b>	-	3,127	43,212	46,339
Cash and cash equivalents, beginning of year	-	-	-	-
<b>Cash and cash equivalents, end of year</b>	<u>\$ -</u>	<u>\$ 3,127</u>	<u>\$ 43,212</u>	<u>\$ 46,339</u>
Reconciliation of operating income to net cash flows from operating activities:				
Operating income (loss)	\$ -	\$ -	\$ 1,118	\$ 1,118
Adjustments to reconcile operating income (loss) to net cash provided by operating activities:				
Depreciation	-	-	25,525	25,525
Changes in operating assets and liabilities:				
(Increase)/decrease in prepaid items	-	-	(5,165)	(5,165)
Increase/(decrease) in accounts payable	-	3,127	37,490	40,617
Net cash flows from operating activities	<u>\$ -</u>	<u>\$ 3,127</u>	<u>\$ 58,968</u>	<u>\$ 62,095</u>

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## **OTHER COMMUNICATIONS FROM INDEPENDENT AUDITORS**

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**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, 2022, and the related notes to the financial statements, which collectively comprise the City's basic financial statements and have issued our report thereon dated July 31, 2023.

**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.

- 2022-001 Documentation and Availability of Information
- 2014-001 Misstatements and Reconciliations
- 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  
July 31, 2023



**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, 2022.

State compliance requirements were tested for the year ended June 30, 2022 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	

***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, 2022.

## 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 2022-001, 2022-002, 2022-03, 2022-04, 2021-001, 2020-001, 2019-002 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**

July 31, 2023  
St. George, Utah



**HINTONBURDICK**  
CPAs & ADVISORS



**HILDALE CITY, UTAH**  
**Findings and Recommendations**  
**For the Year Ended June 30, 2022**

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, 2022, 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:**

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:

- an employee selected for walkthrough, the issued paycheck had only one signature while the City policies require two, a time card to support the amount paid could not be located, and there was no documentation in the personnel file or in other locations to support the amount per hour being paid,
- ongoing capital projects with expenditures to date and expected completion dates,
- there was a sampled impact fee where the documentation was incomplete,
- there was a sampled impact fee where the processing was irregular and difficult to follow and verify,
- the City did not have a ready list of open leases where it is leasing lots to other parties.

**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.

2014-001.

#### Misstatements and Reconciliations, Reworded and Reissued

**Criteria:** Auditing standards indicate that the identification by the auditor of misstatements in the financial statements may be a deficiency in the City's internal controls.

**Condition:** Multiple significant accounting adjustments to the general ledger were required that were not initially identified by the City's internal control. Furthermore, we noted reconciliations for some general ledger accounts, including certain cash accounts, receivables and payables, and equity classifications, are not being accurately and/or timely performed, which is contributing to the misstatements. We have provided additional details on reconciliation issues in a separate communication to management.

**Cause:** Changes in accounting personnel and/or a lack of formal policies and procedures in certain areas may be the cause for various accounting adjustments. Procedures for year-end adjustments may also continue to need to be revised or improved in order to properly identify certain adjustments.

**Effect:** The City's financial statements may not have been fairly stated in all material respects without the adjustments. Furthermore, internal financial reports regularly provided to management and the governing body may not be accurate. Regular and complete reconciliations of general ledger accounts provide important safeguards and controls to ensure the proper recording, deposit and disposition of the City's funds.

**Recommendation:** We recognize there has been improvement from prior years, but recommend management continue to review and understand the adjustments proposed by the auditor. We also recommend that the City continue to develop a plan to ensure that all significant and material adjustments are posted to the general ledger before the annual audit takes place. The plan should address the need to perform accurate and timely reconciliations of various general ledger accounts. The City should continue to improve its internal controls to a level where they will at least identify *significant* misstatements.

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:** Timing restraints and/or changes in accounting personnel may 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 receiving 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 receiving duties should typically not have significant recording duties. The City should consider decreasing the number of personnel who can perform certain duties. For example, receiving/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:

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, 2021 and ending June 30, 2022 was not approved until July 17, 2021.

**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 2022, the City had the following departments and funds with expenditures in excess of budgeted amounts:

- Highway and Streets Department by \$167,325
- Parks, Recreation, and Outreach by \$23,242
- Judgement Resolution Fund by \$3,348

**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 could not provide a copy of the surety bond for its Treasurer.

**Cause:** The City did not have a copy of the bond documentation and could not acquire a copy to provide to the auditor.

**Effect:** It could not be determined if the City is in compliance with this requirement.

**Recommendation:** We recommend the City ensure compliance with the Treasurer bond requirements and maintain appropriate documentation.

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 one of 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.

2021-001. Cash Management—Deposit and Investment Report, Reworded and Reissued

**Criteria:** Utah Code requires entities to file the “Deposit and Investment Report Form,” with the Money Management Council (Council) on or before January 31 and July 31 of each year. This report contains information about the deposits and investments of the entity during the preceding six months ending December 31 and June 30, respectively. The amounts reported on the Form should be the bank balances, not book balances.

**Condition:** The June 30, 2022 Deposit and Investment Report Form was submitted containing one incorrect balances.

**Cause:** The ‘Revenue’ bank account balance was reported for both the ‘Revenue’ account and the ‘Operations’ bank account.

**Effect:** The operations account is overstated by \$146,713 on the report and the City is not in compliance with the state requirements.

**Recommendation:** We recognize the City has made improvements on the accuracy of the information on the report and recommend it continue to consider ways to ensure the bank balances of the deposit and investment accounts are accurately reported on the form. We recommend that someone independent of preparation review the form for accuracy before it is submitted.

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, 2022 in May of 2023.

**Cause:** With this being a relatively new requirement and the recent turnover in City personnel/management, it appears there was a lack of follow up to complete the assessment in a timely manner.

**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.

2019-002. Fund Balance—General Fund Maximum, Reworded and Reissued

**Criteria:** Utah Code indicates that the maximum fund balance (including committed, assigned and unassigned fund balance) in the City's general fund may not exceed 35% of the total current fiscal year revenue (excluding transfers in and other financing sources) of the general fund.

**Condition:** Based on the above criteria and the City's fiscal year 2022 revenues, the City's fund balance in the general fund is over the state maximum as of June 30, 2022 by approximately \$15,356.

**Cause:** The City's general fund revenues, including property taxes, can vary significantly from year to year, which makes the budgeting process challenging. It appears the City is trying to maintain sufficient reserves to be able to deal with the volatility of the revenues and the continuing changes facing the community.

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

**Recommendation:** We recommend that the City establish procedures that will allow the City to comply with this state requirement.

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, 2021, 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 2021.

**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*

July 31, 2023



Mr. McKay Hall  
 Hinton Burdick, PLLC  
 PO Box 38  
 St. George, UT 84770  
 RE: FY22 Auditor's Findings and Recommendations

August 22, 2023

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This letter addresses deficiencies outlined in the fiscal year 2022 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.

**Significant Deficiencies:**

**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. **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:**

The understanding of the cause of this issue is correct; *"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"*. Each issue identified in the report is addressed, as follows:

**Information availability.**

**Payroll:** Hildale City and the Town of Colorado City (TOCC) have a decades old relationship. TOCC has served as de facto Human Resources Administrator for decades, including personnel and payroll responsibilities. The inability to quickly provide requested personnel, payroll, and other information is uniquely hampered in this case. Management has engaged a third-party consultant to assist with this gap in communications and record availability, as well as to train existing staff in these duties.

**Capital Projects:** Management engaged a third-party trainer to provide Project Management training to all city staff. This has been initiated in FY23 and will continue until completed. The first iteration of training resulted in the development of 8 actual projects designed, budgeted, and scheduled. As FY24 ensues, the training and implementation will improve.

**Incomplete Impact Fee issues:** Management of both Hildale and TOCC have been developing a new impact fee schedule. It is anticipated the schedule will become effective in January 2024. Management has engaged a third-party financial consultancy to assist with this deficiency, as well as to train existing staff in these duties.





**Leases:** Due to poor record keeping in previous years, it was very difficult to find the lease agreements between Hildale City and former residents/businesses. Management was able to locate most of these lease files in FY23 and are currently inventorying, verifying, and updating the lease files. This has been completed early in FY24.

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#### 2014-001. Misstatements and Reconciliations, Reworded and Reissued

**Criteria:** Auditing standards indicate that the identification by the auditor of misstatements in the financial statements may be a deficiency in the City's internal controls.

**Recommendation:** We recognize there has been improvement from prior years, but recommend management continue to review and understand the adjustments proposed by the auditor. We also recommend that the City continue to develop a plan to ensure that all significant and material adjustments are posted to the general ledger before the annual audit takes place. The plan should address the need to perform accurate and timely reconciliations of various general ledger accounts. The City should continue to improve its internal controls to a level where they will at least identify significant misstatements.

**City Management's Response:**

*Accounting adjustments to the general ledger not identified;* In FY23, Management engaged a third-party financial consultancy to identify deficiencies, assume correction responsibility and train existing staff in these duties. Each of these issues have been corrected during FY23.

*Reconciliations are not accurately or timely;* In FY23, Management engaged a third-party financial consultancy to identify deficiencies, assume correction responsibility and train existing staff in these duties. Each of these issues have been corrected during FY23.

*Internal financial reports may not be accurate.* In FY23, Management engaged a third-party financial consultancy to identify deficiencies, assume correction responsibility and train existing staff in these duties. Each of these issues have been corrected during FY23.

#### 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.

**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.



**Mayor: Donia Jessop**

**Councilmembers: Lawrence Barlow, JVar Dutson, Brigham Holm, Terrill Musser, Stacy Seay**

**City Manager: Eric Duthie**



**City Management's Response:**

**In FY23, Management engaged a third-party financial consultancy to identify deficiencies, assume correction responsibility and train existing staff in these duties. Each of these issues are being addressed in FY23 and FY24.**

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

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**City Management's Response:**

**In FY23, staff identified this deficiency and are addressing these issues.**

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

**City Management's Response:**

**In FY23, Management engaged a third-party financial consultancy to identify deficiencies, assume correction responsibility and train existing staff in these duties. Each of these issues are being addressed in FY23 and FY24.**

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:**

**Both staff and the third-party financial consultancy are addressing the policy and practical resolutions for this issue**

**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.

**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.).



**Mayor: Donia Jessop**

**Councilmembers: Lawrence Barlow, JVar Dutson, Brigham Holm, Terrill Musser, Stacy Seay**

**City Manager: Eric Duthie**



City Management's Response:

Both staff and the third-party financial consultancy are addressing the policy and practical resolutions for this issue. Segregation of duties is much more robust than in previous years, with several documented procedures outlined and in effect.

**COMPLIANCE AND OTHER MATTERS:**

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**2022-001. Budgetary Approval**

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

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

City Management's Response:

In FY23, Management engaged a third-party financial consultancy to assist and train existing staff in budget development and timetables in FY24.

**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.

*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 the preceding years, Hildale has failed to follow a maintenance schedule for the Public Works Department, which includes Roads and Parks. As a result, it became necessary to overspend the budgeted expectation in these. The major projects over expending these funds were refreshing sidewalk areas around schools, road striping updates, and park lighting and water repairs.

The Judgement Resolution Fund is estimated, but not within the cities control, as these expenses are generated by Federal Court appointees and paid by the city for their monitoring activities.

**2022-003. Treasurer's Bond**

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

*Recommendation:* We recommend the City ensure compliance with the Treasurer bond requirements and maintain appropriate documentation.

City Management's Response:

Management will resolve this deficiency shortly.



**Mayor: Donia Jessop**

**Councilmembers: Lawrence Barlow, JVar Dutson, Brigham Holm, Terrill Musser, Stacy Seay**

**City Manager: Eric Duthie**



### 2022-004. Court Receipt

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

*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.

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**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.

### 2021-001. Cash Management—Deposit and Investment Report, Reworded and Reissued

*Criteria:* Utah Code requires entities to file the “Deposit and Investment Report Form,” with the Money Management Council (Council) on or before January 31 and July 31 of each year. This report contains information about the deposits and investments of the entity during the preceding six months ending December 31 and June 30, respectively. The amounts reported on the Form should be the bank balances, not book balances.

*Recommendation:* We recognize the City has made improvements on the accuracy of the information on the report and recommend it continue to consider ways to ensure the bank balances of the deposit and investment accounts are accurately reported on the form. We recommend that someone independent of preparation review the form for accuracy before it is submitted.

**City Management's Response:**

In FY23, Management engaged a third-party financial consultancy to assist and train existing staff in budget development and timetables in 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.

*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.

**City Management's Response:**

Management has resolved this deficiency in FY24.

### 2019-002. Fund Balance—General Fund Maximum, Reworded and Reissued



**Mayor: Donia Jessop**

**Councilmembers: Lawrence Barlow, JVar Dutson, Brigham Holm, Terrill Musser, Stacy Seay**

**City Manager: Eric Duthie**



**Criteria:** Utah Code indicates that the maximum fund balance (including committed, assigned, and unassigned fund balance) in the City's general fund may not exceed 35% of the total current fiscal year revenue (excluding transfers in and other financing sources) of the general fund.

**Recommendation:** We recommend that the City establish procedures that will allow the City to comply with this state requirement.

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**City Management's Response:**

In FY23, Management engaged a third-party financial consultancy to assist and train existing staff in budget maintenance and compliance with statute.

#### 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. 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.

**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:**

In FY23, Management engaged a third-party financial consultancy to assist and train existing staff in Impact Fee development and proper recording in FY24.

Respectfully,

Eric A. Duthie,  
Hildale City Manager



**Mayor: Donia Jessop**

**Councilmembers: Lawrence Barlow, JVar Dutson, Brigham Holm, Terrill Musser, Stacy Seay**

**City Manager: Eric Duthie**



Item 9.

📞 435-874-2323  
📠 435-874-2603  
🌐 www.hildalecity.com

## HILDALE CITY RESOLUTION 2023-10-001

### A RESOLUTION OF THE CITY COUNCIL OF HILDALE, UTAH, ACCEPTING FISCAL YEAR 21 FINANCIAL AUDIT REPORT.

**WHEREAS**, The City of Hildale engages reputable audit firms annually to conduct a fiscal year financial audit; and

**WHEREAS**, The City of Hildale engaged HintonBurdick CPAs & Advisors to conduct and submit a report of the FY22 financial audit results; and

**WHEREAS**, the FY22 audit report has been completed; and

**WHEREAS**, the FY22 audit report shall be presented to the Hildale City Council in a public meeting on September 13, 2023.

NOW, THEREFORE, BE IT RESOLVED BY THE HILDALE CITY COUNCIL as follows:

SECTION 1. The Hildale City Council shall accept the FY22 Audit Report, as presented at the regular City Council meeting of October 11, 2023.

**PASSED AND ADOPTED** by the Hildale City Council, Hildale, Utah, October 11, 2023.

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Donia Jessop, Mayor

ATTEST:

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Sirrene Barlow, Clerk/Recorder



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📠 435-874-2603  
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**Mayor: Donia Jessop**

**Councilmembers: Lawrence Barlow, JVar Dutson, Brigham Holm, Terrill Musser, Stacy Seay**

**City Manager: Eric Duthie**

Jerry Postema <jerryp@hildalecity.com>

Mon 10/2/2023 6:40 PM

To:Eric Duthie <EricD@hildalecity.com>;Vance Barlow <VanceB@tocc.us>

Cc:Sirrene Barlow <sirreneb@hildalecity.com>;Rosie White <RosieW@tocc.us>

✉ 2 attachments (33 KB)

Hildale City Resolution EPA WATER RESILIENCY Grant OCTOBER 2023.docx; Colorado City Resolution EPA WATER RESILIENCY Grant OCTOBER 2023.docx;

Hi Eric and Vance!

Attached are the Resolutions for each respective City Council Meeting for the EPA Water Resiliency Grant. The date and resolution number will need to be input by each staff and are highlighted in Yellow on the resolutions.

I will send more information on the actual grant announcement in a separate email and include the Utility Board members on the communication.

The grant is for up to \$570,000 for small water systems under 10,000 population. There is up to a 10% local match requirement

Please let me know if you have any questions.

Thanks

*Jerry*

**Jerald Postema**  
**Utility Director**

cell:602.614.6912

fax: 435.874.2603



320 E Newel Ave  
PO Box 840490, Hildale, UT 84784



# RESILIENCE GRANTS

## Safe Drinking Water Act Resilience Grants

The Safe Drinking Water Act Resilience Grants work to help public water systems increase their resilience to natural hazards and extreme weather events, and to reduce cybersecurity vulnerabilities. Projects that may receive funding include but are not limited to those that conserve water or enhance water use efficiency, improve drinking water infrastructure, design desalination facilities, or enhance water supply through watershed management and source water protection. Funds are available for public water systems through two separate grant programs.

### Resilience Grants



**Drinking Water System Infrastructure Resilience and Sustainability Program (SDWA 1459A(l)):**



**Midsize and Large Drinking Water System Infrastructure Resilience and Sustainability Program (SDWA 1459F):**

### Type of Grant



Competitive



Competitive

### Funding Amount



\$19M\* anticipated for FY 2022 – 2026

\*Funding amounts are subject to change



\$5M\* anticipated for FY 2022 – 2026

\*Funding amounts are subject to change

### Timing



Grant is anticipated for release in FY 2023



Grant is anticipated for release in FY 2024

### Cost Share



Non-federal cost share is waived\*

\*Subject to change



10% non-federal required\*

\*Subject to change

### Objectives and Eligible Projects

Both programs award funds to eligible projects or activities that help public water systems reduce their vulnerability to the impacts of climate change. Funds for both programs may be used for planning, design, construction, implementation, operation, or maintenance of projects or programs that:

- conserve water or enhance water use efficiency
- modify or relocate existing drinking water infrastructure at significant risk of impairment by natural hazards
- build or modify desalination facilities
- enhance or conserve water supply through watershed management or source water protection
- enhance energy efficiency or use of renewable energy in conveyance or treatment of drinking water
- develop other measures to increase a system's resilience to natural hazards

**Midsize and Large Drinking Water System Infrastructure Resilience and Sustainability Program** funds may also be used for projects or programs that:

- reduce extreme weather events and cybersecurity vulnerabilities
- conserve or enhance water supply through water reuse measures
- form regional water partnerships to address water shortages

## Who Receives Funding

### Drinking Water System Infrastructure Resilience and Sustainability Program (SDWA 1459A(l))

Public water systems, water systems on areas governed by an Indian Tribe, or states and eligible territories (on behalf of an underserved community), which also serve a community that is underserved and small or disadvantaged as a result of carrying out a project in the absence of this funding (based on the state affordability criteria established under SDWA 1452(d)), or that serve a population of less than 10,000 individuals that cannot incur debt sufficient to finance the project or activity.

### Midsize and Large Drinking Water System Infrastructure Resilience and Sustainability Program (SDWA 1459F)

All public water systems that serve a community with a population of 10,000 or more. 50% of the program's appropriation will go to public water systems that serve a population of between 10,000 and 100,000, and 50% of the program's appropriation will go to public water systems that serve a population 100,000 or more.

## Highlights

Applications for both programs generally will require the following components:

- a proposal of the program or project to be planned, designed, constructed, implemented, operated, or maintained
- identification of the natural hazard, extreme weather, or cybersecurity risk to be addressed by the proposed program or project
- a description of how the proposed program or project would improve resilience or reduce vulnerability to the risk
- documentation prepared by a Federal, State, regional, or local government agency of the risk to the area where the proposed program or project is to be located
- a description of any relevant recent events that have affected the water system

## How to Apply

For grant announcements and more details, visit our website at :

<https://www.epa.gov/dwcapacity/drinking-water-system-infrastructure-resilience-and-sustainability>

Visit [grants.gov](https://www.grants.gov) to apply for both grants

## Investing In America

The IIJA/BIL includes the Build America, Buy America Act (BABA). The BABA requires federal financial assistance programs for infrastructure must ensure that all the iron, steel, manufactured products, and construction materials used in the project are produced in the United States. The Drinking Water Grants Program team is developing standardized support processes to help grant recipients comply with the BABA requirements, including how to request a waiver, if eligible. More information on BABA requirements is available [here](#).



## RESOLUTION HILDALE CITY 2023-10-002

A RESOLUTION OF THE CITY COUNCIL OF HILDALE CITY, UTAH, AUTHORIZING THE SUBMISSION OF A GRANT APPLICATION TO THE UNITED STATES ENVIRONMENTAL PROTECTION AGENCY (EPA, OFFICE OF WATER, OFFICE OF GROUND WATER AND DRINKING WATER. DRINKING WATER SYSTEM INFRASTRUCTURE RESILIENCE AND SUSTAINABILITY PROGRAM. AUTHORIZING THE ACCEPTANCE OF THE RESULTING GRANT AWARD.

**WHEREAS**, U.S. Environmental Protection Agency (EPA), Office of Water, Office of Ground Water and Drinking Water, Drinking Water System Infrastructure Resilience and Sustainability Program. Under Request for Applications (RFA) EPA-OW-OGWDW-23-01 Assistance Listing Number: 66.448; and

**WHEREAS**, the Hildale City (City) has identified a need for investing in infrastructure projects that increase the resiliency of drinking water systems to natural hazards, including extreme weather events, enhances the ability of a community water system to prepare for and withstand the effects of climate change. This grant funding will increase the sustainability of many drinking water systems throughout the country, ensuring that clean water is accessible to all; and

**WHEREAS**, the City is committed and capable to provide engineering design, project oversight and awarding contracts, managing the project in accordance with the project agreement as outlined in the grant application; and

**WHEREAS**, the City desires to authorize the submission of the grant application and the acceptance and execution of any resulting grant award.

**NOW, THEREFORE, BE IT RESOLVED** BY THE CITY COUNCIL OF THE CITY OF HILDALE as follows:

SECTION 1. The recitals above are hereby incorporated as if fully set forth herein.

SECTION 2. The City Council hereby authorizes the submission of the grant application for the Project to EPA (the "Application").

SECTION 3. The City Council of Hildale City hereby authorizes the acceptance of any resulting grant award in an amount not to exceed \$570,000 ("Grant Funds") with up to a 10 percent local participation.

SECTION 4. The City hereby authorizes the execution of the grant agreement with EPA relating to the acceptance and administration of the Grant Funds Agreement; and certifies that the City will work with EPA to meet established deadlines for entering into a grant or cooperative agreement.

SECTION 5. The Mayor, the City Clerk/Recorder, and/or the City Manager are hereby authorized and directed to execute and submit the Application and any other necessary or desirable instruments in connection with the Grant Funds and to take all steps necessary to carry out the purpose and intent of this Resolution.

**PASSED AND ADOPTED** by the City Council of Hildale City (City), Hildale, Utah, October 11, 2023.

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\_\_\_\_\_  
Donia Jessop, Hildale City Mayor

ATTEST:

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Sirrene Barlow, Hildale City Recorder



**Mayor: Donia Jessop**

**Councilmembers: Lawrence Barlow, JVar Dutson, Brigham Holm, Terrill Musser, Stacy Seay**

**City Manager: Eric Duthie**



## RESOLUTION NO. 2023-10-003

### A RESOLUTION OF THE MAYOR AND COUNCIL OF HILDALE CITY, UTAH SPONSORING A FALL CLEAN-UP EVENT

WHEREAS, Hildale City desires to promote the well-being, enjoyment, good order, peace, safety, and happiness of all residents; and

WHEREAS, Hildale City, in connection with Colorado City, Arizona, and the Utah Strip Landfill Corporation, has for many years sponsored a Fall Clean-up event which has benefitted the community and improved quality of life; and

WHEREAS, Hildale City is willing to commit resources, including workers and equipment, to assist low to moderate income residents in removing trash from the community.

NOW THEREFORE, BE IT RESOLVED BY THE MAYOR AND COUNCIL OF HILDALE CITY, UTAH, as follows:

1. Hildale City hereby sponsors a Community Fall Clean-up Event from Monday October 30, 2023, through Friday November 3, 2023, and encourages residents and businesses to improve their surroundings and clean up along the streets in their neighborhoods.
2. The City will place roll-off dumpsters located at the Hildale City Office for citizens of the municipalities to deposit household refuse free of charge for the week.
3. Residents of the Colorado City & Hildale can haul loads of covered household refuse to the Utah Strip Landfill during this event free of charge, during the Landfill normal hours of operation. Tonnage fees waived for citizens as part of this event will be paid by the municipalities to the Landfill.
4. Land Fill Fees are not waived for commercial and construction refuse.

PASSED AND ADOPTED by the Mayor and Council of Hildale City, Utah, this 11th day of October 2023.

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Donia Jessop, Hildale City Mayor

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Sirrene Barlow, Hildale City Recorder



From: Eric Duthie, Hildale City Manager  
 To: Hildale City Council;  
 Date: September 20, 2023  
 Subject: Zone Change request

**Applicant Name:** Jeff Barlow  
**Agent:** John Barlow  
**Application Type:** Zone Change request  
**Project Address:** 380 E. Utah Ave.  
**Current Zoning:** R1-10  
**Requested Zoning:** RM1  
**Date:** August 25, 2023  
**Prepared by:** City Manager Eric Duthie

Page | 1

#### **Summary of Application**

The Applicant is requesting approval of a Zone Change.

#### **Request 1:**

Amend the zoning map to re-zone Parcel HD-SHCR-9-31, commonly addressed as 380 E. Utah Ave., Hildale, Utah from the current Residential 1-10 Zone (R1-10) to Residential Multifamily -1 Zone (RM-1). Should the zone change be approved, the applicant intends to match the zone to the existing use.

#### **Background**

The applicant submitted the application on August 25, 2023, to the Hildale City offices and paid the fee of \$100.

The applicant submitted all required documents identified in the application.

The applicant provided addressed, stamped envelopes for all property owners within the required boundary of the subject property.

City staff prepared a Rezone Letter for Neighboring Properties and mailed the letters within the required notice time.

The Public Hearing for this zone change request was noticed, as required.

#### **General Plan and Zoning**

The property is bounded on the North by 885 N. Memorial Street; On the East by 360 E. Utah Ave.; On the South by Utah Ave.; and on the West by Memorial Street. The Properties immediately adjoining the location are zoned R1-10.

#### **Analysis**

The zone change request complies with required standards for approval, as identified in Hildale Planning and Zoning ordinance, section 152-13-3 Uses allowed; and Sec 152-13-4 Development Standards In Residential Zones, as follows:

#### **Sec 152-13-3 Uses Allowed.**

***See attachment in Packet.***

#### **Recommendation**

Staff recommends approval of the zone change request.

#### **Sample Motions – ZONING CHANGE**

1. I move to approve the zoning map amendment requested for Parcel HD-SHCR-9-31, commonly addressed as 380 E. Utah Ave., Hildale, Utah from the current Residential 1-10 Zone (R1-10) to Residential Multifamily -1 Zone (RM-1).

## **CHAPTER 13 RESIDENTIAL ZONES**

**Sec 152-13-1 Purpose**

**Sec 152-13-2 Scope**

**Sec 152-13-3 Uses Allowed**

**Sec 152-13-4 Development Standards In Residential Zones**

**Sec 152-13-5 Regulations Of General Applicability**

**Sec 152-13-6 Regulations For Specific Uses**

**Sec 152-13-7 Special Regulations**

**Sec 152-13-8 Illustrations (Reserved)**

### **Sec 152-13-1 Purpose**

See section 152-11-2 of this chapter.

### **Sec 152-13-2 Scope**

The provisions of this chapter shall apply to any real property located in a residential zone as shown on the official zoning map. No building, structure or real property shall be used and no building or structure shall be hereafter erected, structurally or substantially altered, or enlarged except as set forth in this chapter. Such requirements shall not be construed to prohibit or limit other applicable provisions of this chapter, this code, or other laws.

### **Sec 152-13-3 Uses Allowed**

#### **(a) Permitted And Conditional Uses:**

Permitted and conditional uses allowed within residential zones shall be as set forth in table 152-13-1 of this section. Permitted and conditional uses are indicated by a "P" or "C", respectively, in the appropriate column. Uses not permitted are indicated by "N". Any use not shown on table 152-13-1 of this section shall be prohibited unless the zoning administrator determines the use is substantially the same as a permitted or conditional use as provided in subsection 152-7-18E4 of this chapter.

TABLE 152-13-1 PERMITTED AND CONDITIONAL USES ALLOWED IN RESIDENTIAL ZONES

		Zones						
		R1-15	R1-10	R1-8	RM-1	RM-2	RM-3	MH/RV
Agricultural uses:								
Accessory building		P	P	P	P	P	P	P
Agricultural business		N	N	N	N	N	N	N
Agricultural industry		N	N	N	N	N	N	N
Agriculture		N	N	N	N	N	N	N
Agriculture residential		P	P	P	P	P	P	P
Animal specialties		P	P	N	N	N	N	N
Animals and fowl for recreation and family food production		P <sup>3/C</sup>	P <sup>3/C</sup>	P <sup>3</sup>	N	N	N	N
Stable, private		N	N	N	N	N	N	N
Residential uses:								
Assisted living facility		C	C	C	N	N	N	143
Boarding house		N	N	N	N	N	N	N

Building, accessory	P	P	P	P	P	P	P
Dwelling, earth sheltered	P	P	P	P	P	P	Item 13.
Dwelling, multiple-family	N	N	N	P	P	P	N
Dwelling, single-family	P	P	P	P	P	P	P
Dwelling, single-family with accessory dwelling unit	P	P	P	N	N	N	N
Dwelling, temporary	P	P	P	P	P	P	P
Dwelling, two-family	N	N	N	P	P	P	N
Guesthouse or casita with direct access to main dwelling unit	P	P	P	N	N	N	N
Guesthouse or casita without direct access to main dwelling unit	C	C	C	N	N	N	N
Manufactured home	P	P	P	N	N	N	P
Manufactured/mobile home park	N	N	N	N	N	N	P
Manufactured/mobile home subdivision	N	N	N	N	N	N	P
Protective housing facility	N	N	N	N	N	N	N
Rehabilitation/treatment facility	N	N	N	N	N	N	N
Residential facility for elderly persons <sup>1</sup>	P	P	P	P	P	P	P
Residential facility for persons with a disability <sup>1</sup>	P	P	P	P	P	P	P
Residential facility for troubled youth	N	N	N	N	N	N	N
Short term rental <sup>4</sup>	P	P	P	N	N	N	N
Transitional housing facility	N	N	N	N	N	N	N
Public and civic uses:							
Airport	N	N	N	N	N	N	N
Auditorium or stadium	N	N	N	N	N	N	N
Bus terminal	N	N	N	N	N	N	N
Cemetery	P	P	P	P	P	P	P
Church or place of worship	P	P	P	P	P	P	P
Club or service organization	N	N	N	N	N	N	N
College or university	N	N	N	N	N	N	N
Convalescent care facility	N	N	N	N	N	N	N
Correctional facility	N	N	N	N	N	N	N
Cultural service	N	N	N	N	N	N	N
Golf course	P	P	P	P	P	P	P
Government service	N	N	N	N	N	N	N
Hospital	N	N	N	N	N	N	N
Operations center	N	N	N	N	N	N	144
Park	P	P	P	P	P	P	P

Post office	N	N	N	N	N	N	N
Protective service	P	P	P	P	P	P	Item 13.
Reception center	N	N	N	N	N	N	N
School, elementary, middle, high or private	P	P	P	P	P	P	P
School, vocational	N	N	N	N	N	N	N
Stable, public	N	N	N	N	N	N	N
Utility, major	N	N	N	N	N	N	N
Utility, minor	P	P	P	P	P	P	P
Commercial uses:							
Agricultural sales and service	N	N	N	N	N	N	N
Animal hospital	N	N	N	N	N	N	N
Bail bond service	N	N	N	N	N	N	N
Bank or financial institution	N	N	N	N	N	N	N
Bed and breakfast, home (Less than or Equal to 2; Owner Occupied)	C	C	C	N	N	N	C
Bed and breakfast inn (Between 3 and 10)	C	C	C	N	N	N	C
Business equipment rental, services, and supplies	N	N	N	N	N	N	N
Camping Hosting Facility	N	N	N	N	N	N	N
Car wash	N	N	N	N	N	N	N
Club, private	N	N	N	N	N	N	N
Construction sales and service	N	N	N	N	N	N	N
Convenience store	N	N	N	N	N	N	N
Family child daycare facility <sup>2</sup>	P	P	P	P	P	P	P
Licensed family child care <sup>2</sup>	C	C	C	C	C	C	C
Residential certificate child care <sup>2</sup>	P	P	P	P	P	P	P
Child care center	N	N	N	N	N	N	N
Funeral home	N	N	N	N	N	N	N
Garden center	N	N	N	N	N	N	N
Gas and fuel, storage and sales	N	N	N	N	N	N	N
Gasoline service station	N	N	N	N	N	N	N
Hostel	N	N	N	N	N	N	N
Hotel	N	N	N	N	N	N	N
Kennel, commercial	N	N	N	N	N	N	N
Kennel, residential	P	P	P	P	P	P	P
Laundry or dry cleaning, limited	N	N	N	N	N	N	N
Liquor store	N	N	N	N	N	N	N
Media service	N	N	N	N	N	N	N

Medical or dental laboratory	N	N	N	N	N	N	N
Medical service	N	N	N	N	N	N	Item 13.
Motel	N	N	N	N	N	N	N
Office, general	N	N	N	N	N	N	N
Off Road Recreational Vehicle Rental	C	C	C	N	N	N	N
Parking garage, public	N	N	N	N	N	N	N
Parking lot, public	N	N	N	N	N	N	N
Pawnshop	N	N	N	N	N	N	N
Personal care service, home based <sup>2</sup>	P	P	P	P	P	P	P
Personal instruction service, home based <sup>2</sup>	P	P	P	P	P	P	P
Printing and copying, limited	N	N	N	N	N	N	N
Printing, general	N	N	N	N	N	N	N
Produce stand	N	N	N	N	N	N	N
Recreation and entertainment, indoor	N	N	N	N	N	N	N
Recreation and entertainment, outdoor	N	N	N	N	N	N	N
Recreational vehicle park	N	N	N	N	N	N	P
Repair service	N	N	N	N	N	N	N
Research service	N	N	N	N	N	N	N
Residential hosting facility	P	P	P	N	N	N	N
Restaurant, fast food	N	N	N	N	N	N	N
Restaurant, general	N	N	N	N	N	N	N
Retail, general	N	N	N	N	N	N	N
Secondhand store	N	N	N	N	N	N	N
Shopping center	N	N	N	N	N	N	N
Tattoo establishment	N	N	N	N	N	N	N
Tavern	N	N	N	N	N	N	N
Temporary trailer	P	P	P	P	P	P	P
Transportation service	N	N	N	N	N	N	N
Vehicle and equipment rental or sale	N	N	N	N	N	N	N
Vehicle and equipment repair, general	N	N	N	N	N	N	N
Vehicle repair, limited	N	N	N	N	N	N	N
Veterinary service	N	N	N	N	N	N	N
Warehouse, self-service storage	N	N	N	N	N	N	N
Wireless telecommunication facility	See section 10-50-5, table 10-50-1 of this title						
Industrial uses:							146
Automobile wrecking yard	N	N	N	N	N	N	N

Freight terminal	N	N	N	N	N	N	N
Heavy industry	N	N	N	N	N	N	Item 13.
Junk or salvage yard	N	N	N	N	N	N	N
Laundry services	N	N	N	N	N	N	N
Manufacturing, general	N	N	N	N	N	N	N
Manufacturing, limited	N	N	N	N	N	N	N
Mineral extraction	N	N	N	N	N	N	N
Wholesale and warehousing, general	N	N	N	N	N	N	N
Wholesale and warehousing, limited	N	N	N	N	N	N	N

Notes:

- (1) See chapter 46 of this chapter.
- (2) See chapter 42 of this chapter.
- (3) See section 152-37-15 of this chapter for permitted animals and fowl.
- (4) See licensing and operations requirements in title 11 of this code.

(b) Accessory Uses:

Permitted and conditional uses set forth in table 152-13-1 of this section shall be deemed to include accessory uses and activities that are necessarily and customarily associated with and incidental and subordinate to such uses.

- (1) Accessory uses shall be subject to the same regulations that apply to permitted and conditional uses in the same zone except as otherwise expressly provided in this chapter.
- (2) No accessory use, building, or structure shall be allowed on a lot unless a permitted or conditional use has been established.
- (3) Accessory uses in residential zones shall include, but not be limited to, the following: Garage sales, subject to applicable standards of chapter 48, "Temporary Uses", of this chapter. Garages and off street parking areas, subject to applicable standards of chapter 34, "Off Street Parking And Loading", of this chapter. Hobby activities when conducted by an occupant of the premises solely for personal enjoyment, amusement, or recreation and which does not conflict with any other city ordinance. Home based businesses, subject to applicable standards of chapter 42, "Home Based Businesses", of this chapter. Household pets. Nurseries and greenhouses, when used for family food production. Playhouses, patios, porches, gazebos, and incidental storage buildings. Swimming pools and hot tubs for use by residents and their guests.

#### **Sec 152-13-4 Development Standards In Residential Zones**

Development standards within residential zones shall be as set forth in table 152-13-2 of this section.

TABLE 152-13-2

DEVELOPMENT STANDARDS IN RESIDENTIAL ZONES							
		Zones					
Development Standard	R1-25	R1-15	R1-10	R1-8	RM-1	RM-2	RM-3
Lot standards:							
Average lot area <sup>2</sup>	15,000 sq. ft.	15,000 sq. ft.	10,000 sq. ft.	8,000 sq. ft.	n/a	n/a	n/a

Minimum lot area or acreage	12,000 sq. ft.	12,000 sq. ft.	8,000 sq. ft.	6,400 sq. ft.	10,000 sq. ft.	1 acre	1 acre
Minimum lot width and/or project frontage	89 ft.	90 ft.	80 ft.	70 ft.	80 ft. project	100 ft. project	Item 13. project
					30 ft. unit	30 ft. unit	30 ft. unit
/	n/a	n/a	n/a	n/a	6 units/lot s	10 units/ lots	15 units/ lots
Building standards:							
Maximum height, main building <sup>3</sup>	34 ft.	35 ft.	35 ft.				
Maximum height, accessory building <sup>4</sup>	19 ft.	20 ft.	20 ft.				
Maximum size, accessory building	1,200 sq. ft.	1,200 sq. ft.	1,200 sq. ft.	500 sq. ft.	1,000 sq. ft.	1,000 sq. ft.	500 sq. ft.
Building coverage: See subsection 10-37-12I of this title	50% of lot	50% of lot					
Distance between buildings	No requirement	No requirement	No requirement	No requirement	20 ft.	20 ft.	20 ft.
Setback standards - front yard:							
Any building <sup>5</sup>	24 ft.	25 ft.	25 ft.				
Setback standards - rear yard:							
Main building	19 ft.	20 ft.	20 ft.	10 ft.	10 ft.	10 ft.	10 ft.
Accessory building, including private garage <sup>6</sup>	19 ft.	20 ft.	20 ft.	10 ft.	10 ft.	10 ft.	10 ft.
Setback standards - interior side yard:							
Main building	9 ft.	10 ft.	10 ft.	10 ft.	10 ft.	10 ft.	10 ft.
Accessory building, including private garage	See note 6	See note 6					
Setback standards - street side yard:							
Main building <sup>7</sup>	19 ft.	20 ft.	20 ft.				
Accessory building	See note 6	See note 6					

#### Notes:

1. Duplex only permitted on first 10,000 square feet. Any additional units must meet density per acre standards.
2. "Average size" means the total acreage devoted to lots divided by the number of lots. Net density definition shall apply.
3. Except as otherwise permitted by subsection 152-13-7C of this chapter.
4. Except as otherwise permitted by subsection 152-13-7B of this chapter.
5. Except as modified by the provisions of subsection 152-37-12F, "Setback Measurement", of this chapter.

6. If located at least 10 feet from main building, 2 feet from the dripline of the roof. Otherwise, same as for main building.

Item 13.

7. When this side setback is required, rear setback may be reduced to 10 feet.

## **Sec 152-13-5 Regulations Of General Applicability**

The use and development of real property in residential zones shall conform to regulations of general applicability as set forth in the following chapters of this chapter:

(a) Design and compatibility standards:

See chapter 33 of this title.

(b) Landscaping and screening:

See chapter 32 of this title.

(c) Motor vehicle access:

See chapter 35 of this title.

(d) Natural resource inventory:

See chapter 31 of this title.

(e) Off street parking:

See chapter 34 of this title.

(f) Signs:

See chapter 36 of this title.

(g) Supplementary development standards:

See chapter 37 of this title.

## **Sec 152-13-6 Regulations For Specific Uses**

To the extent that use and development of real property includes any matter encompassed by a regulation for a specific use as set forth in Article VI of this chapter, such regulation shall apply in addition to the requirements of this chapter and shall prevail over any conflicting provision of this chapter.

## **Sec 152-13-7 Special Regulations**

(a) Animals:

Within R1, RM, and MH/RV zones, where permitted by the zone, the keeping of animals shall normally be simultaneous with occupied residential use.

(b) Larger Accessory Buildings:

Notwithstanding the maximum building size limitation shown on table 152-13-2 in section 152-13-4 of this chapter, the maximum size of an accessory building may be increased pursuant to a conditional use permit.

(c) Increased Height:

Notwithstanding the height limitations shown on table 152-13-2 in section 152-13-4 of this chapter a greater building height may be allowed in residential zones pursuant to a conditional use permit.

(d) Visual Barriers:

Fencing or other method of providing privacy and a visual barrier to adjacent property shall be constructed around the perimeter of a multiple-family development.

(1) The height of such barrier shall be at least six feet (6').

(2) The barrier material and location shall be identified on an approved site plan.

(e) Open Space:

In multiple-family residential zones, common open space should equal or exceed the ground floor area of

all buildings on site. Projects greater than one story should provide common open space equivalent to the ground floor area plus fifty percent (50%) of all additional floor area.

*Item 13.*

**Sec 152-13-8 Illustrations (Reserved)**

From: Harrison Johnson  
To: Hildale City Planning & Zoning Commission; Hildale City Mayor  
Date: August 16, 2023  
Subject: Zone Change request

**Applicant Name:** Jonathan Timpson

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**Agent:** Thomas Timpson

**Application Type:** Zone Change request

**Project Address:** 880 W Uzona Ave

**Requested Zoning:** R1-8

**Date:** August 16, 2023

**Prepared by:** Harrison Johnson

#### Summary of Application

The Applicant is requesting approval of a Zone Change.

Amend the zoning map to re-zone Parcel HD-SHCR-2-13, commonly addressed as 880 W Uzona Ave, Utah from the current Residential Agricultural-1 (RA-1) to Residential Single-Family-8 (R1-8)

#### Background

The applicant submitted the application on August 4<sup>th</sup>, 2023 to the Hildale City offices and paid the fee of \$1000.

The applicant submitted all required documents identified in the application.

The applicant provided addressed, stamped envelopes for all property owners within the required boundary of the subject property.

City staff prepared a Rezone Letter for Neighboring Properties and mailed the letters within the required notice time.

The Public Hearing for this zone change request was noticed, as required.

#### General Plan and Zoning

The property is bounded on the North by a residential property; On the East by residential properties; On the South by Uzona Ave and on the West by Elm Street; Surrounding properties are zoned RA-1, and RM-1

#### Analysis

The zone change request complies with required standards for approval, as identified in Hildale Planning and Zoning ordinance, section 152-13-3 Uses allowed; and Sec 152-13-4 Development Standards In Residential Zones, as follows:

#### Sec 152-13-3 Uses Allowed

##### 1. Permitted And Conditional Uses:

Permitted and conditional uses allowed within residential zones shall be as set forth in table 152-13-1 of this section. Permitted and conditional uses are indicated by a "P" or "C", respectively, in the appropriate column. Uses not permitted are indicated by "N". Any use not shown on table 152-13-1 of this section shall be prohibited unless the zoning administrator determines the use is substantially the same as a permitted or conditional use as provided in subsection 152-7-18E4 of this chapter.

TABLE 152-13-1 PERMITTED AND CONDITIONAL USES ALLOWED IN RESIDENTIAL ZONES

PERMITTED AND CONDITIONAL USES ALLOWED IN RESIDENTIAL ZONES		Zones						
		R1-15	R1-10	R1-8	RM-1	RM-2	RM-3	MH/RV
	Agricultural uses:							
	Accessory building	P	P	P	P	P	P	P
	Agricultural business	N	N	N	N	N	N	N
	Agricultural industry	N	N	N	N	N	N	N
	Agriculture	N	N	N	N	N	N	N
	Agriculture residential	P	P	P	P	P	P	P
	Animal specialties	P	P	N	N	N	N	N
	Animals and fowl for recreation and family food production	P <sup>3</sup> /C	P <sup>3</sup> /C	P <sup>3</sup>	N	N	N	N

Stable, private	N	N	N	N	N	N	N
Residential uses:							
Assisted living facility	C	C	C	N	N	N	N
Boarding house	N	N	N	N	N	N	N
Building, accessory	P	P	P	P	P	P	P
Dwelling, earth sheltered	P	P	P	P	P	P	N
Dwelling, multiple-family	N	N	N	P	P	P	N
Dwelling, single-family	P	P	P	P	P	P	P
Dwelling, single-family with accessory dwelling unit	P	P	P	N	N	N	N
Dwelling, temporary	P	P	P	P	P	P	P
Dwelling, two-family	N	N	N	P	P	P	N
Guesthouse or casita with direct access to main dwelling unit	P	P	P	N	N	N	N
Guesthouse or casita without direct access to main dwelling unit	C	C	C	N	N	N	N
Manufactured home	P	P	P	N	N	N	P
Manufactured/mobile home park	N	N	N	N	N	N	P
Manufactured/mobile home subdivision	N	N	N	N	N	N	P
Protective housing facility	N	N	N	N	N	N	N
Rehabilitation/treatment facility	N	N	N	N	N	N	N
Residential facility for elderly persons <sup>1</sup>	P	P	P	P	P	P	P
Residential facility for persons with a disability <sup>1</sup>	P	P	P	P	P	P	P
Residential facility for troubled youth	N	N	N	N	N	N	N
Short term rental <sup>4</sup>	P	P	P	N	N	N	N
Transitional housing facility	N	N	N	N	N	N	N
Public and civic uses:							
Airport	N	N	N	N	N	N	N
Auditorium or stadium	N	N	N	N	N	N	N
Bus terminal	N	N	N	N	N	N	N
Cemetery	P	P	P	P	P	P	P
Church or place of worship	P	P	P	P	P	P	P
Club or service organization	N	N	N	N	N	N	N
College or university	N	N	N	N	N	N	N
Convalescent care facility	N	N	N	N	N	N	N
Correctional facility	N	N	N	N	N	N	N
Cultural service	N	N	N	N	N	N	N
Golf course	P	P	P	P	P	P	P
Government service	N	N	N	N	N	N	N
Hospital	N	N	N	N	N	N	N
Operations center	N	N	N	N	N	N	N
Park	P	P	P	P	P	P	P

	Post office	N	N	<b>N</b>	N	N	N	N
	Protective service	P	P	<b>P</b>	P	P	P	P
	Reception center	N	N	<b>N</b>	N	N	N	N
	School, elementary, middle, high or private	P	P	<b>P</b>	P	P	P	P
	School, vocational	N	N	<b>N</b>	N	N	N	N
	Stable, public	N	N	<b>N</b>	N	N	N	N
	Utility, major	N	N	<b>N</b>	N	N	N	N
	Utility, minor	P	P	<b>P</b>	P	P	P	P
	Commercial uses:							
	Agricultural sales and service	N	N	<b>N</b>	N	N	N	N
	Animal hospital	N	N	<b>N</b>	N	N	N	N
	Bail bond service	N	N	<b>N</b>	N	N	N	N
	Bank or financial institution	N	N	<b>N</b>	N	N	N	N
	Bed and breakfast, home (Less than or Equal to 2; Owner Occupied)	C	C	<b>C</b>	N	N	N	C
	Bed and breakfast inn (Between 3 and 10)	C	C	<b>C</b>	N	N	N	C
	Business equipment rental, services, and supplies	N	N	<b>N</b>	N	N	N	N
	Camping Hosting Facility	N	N	<b>N</b>	N	N	N	N
	Car wash	N	N	<b>N</b>	N	N	N	N
	Club, private	N	N	<b>N</b>	N	N	N	N
	Construction sales and service	N	N	<b>N</b>	N	N	N	N
	Convenience store	N	N	<b>N</b>	N	N	N	N
	Family child daycare facility <sup>2</sup>	P	P	<b>P</b>	P	P	P	P
	Licensed family child care <sup>2</sup>	C	C	<b>C</b>	C	C	C	C
	Residential certificate child care <sup>2</sup>	P	P	<b>P</b>	P	P	P	P
	Child care center	N	N	<b>N</b>	N	N	N	N
	Funeral home	N	N	<b>N</b>	N	N	N	N
	Garden center	N	N	<b>N</b>	N	N	N	N
	Gas and fuel, storage and sales	N	N	<b>N</b>	N	N	N	N
	Gasoline service station	N	N	<b>N</b>	N	N	N	N
	Hostel	N	N	<b>N</b>	N	N	N	N
	Hotel	N	N	<b>N</b>	N	N	N	N
	Kennel, commercial	N	N	<b>N</b>	N	N	N	N
	Kennel, residential	P	P	<b>P</b>	P	P	P	P
	Laundry or dry cleaning, limited	N	N	<b>N</b>	N	N	N	N
	Liquor store	N	N	<b>N</b>	N	N	N	N
	Media service	N	N	<b>N</b>	N	N	N	N
	Medical or dental laboratory	N	N	<b>N</b>	N	N	N	N
	Medical service	N	N	<b>N</b>	N	N	N	N

Motel	N	N	<b>N</b>	N	N	N	N
Office, general	N	N	<b>N</b>	N	N	N	N
Off Road Recreational Vehicle Rental	C	C	<b>C</b>	N	N	N	N
Parking garage, public	N	N	<b>N</b>	N	N	N	N
Parking lot, public	N	N	<b>N</b>	N	N	N	N
Pawnshop	N	N	<b>N</b>	N	N	N	N
Personal care service, home based <sup>2</sup>	P	P	<b>P</b>	P	P	P	P
Personal instruction service, home based <sup>2</sup>	P	P	<b>P</b>	P	P	P	P
Printing and copying, limited	N	N	<b>N</b>	N	N	N	N
Printing, general	N	N	<b>N</b>	N	N	N	N
Produce stand	N	N	<b>N</b>	N	N	N	N
Recreation and entertainment, indoor	N	N	<b>N</b>	N	N	N	N
Recreation and entertainment, outdoor	N	N	<b>N</b>	N	N	N	N
Recreational vehicle park	N	N	<b>N</b>	N	N	N	P
Repair service	N	N	<b>N</b>	N	N	N	N
Research service	N	N	<b>N</b>	N	N	N	N
Residential hosting facility	P	P	<b>P</b>	N	N	N	N
Restaurant, fast food	N	N	<b>N</b>	N	N	N	N
Restaurant, general	N	N	<b>N</b>	N	N	N	N
Retail, general	N	N	<b>N</b>	N	N	N	N
Secondhand store	N	N	<b>N</b>	N	N	N	N
Shopping center	N	N	<b>N</b>	N	N	N	N
Tattoo establishment	N	N	<b>N</b>	N	N	N	N
Tavern	N	N	<b>N</b>	N	N	N	N
Temporary trailer	P	P	<b>P</b>	P	P	P	P
Transportation service	N	N	<b>N</b>	N	N	N	N
Vehicle and equipment rental or sale	N	N	<b>N</b>	N	N	N	N
Vehicle and equipment repair, general	N	N	<b>N</b>	N	N	N	N
Vehicle repair, limited	N	N	<b>N</b>	N	N	N	N
Veterinary service	N	N	<b>N</b>	N	N	N	N
Warehouse, self-service storage	N	N	<b>N</b>	N	N	N	N
Wireless telecommunication facility	See section 10-50-5, table 10-50-1 of this title						
Industrial uses:							
Automobile wrecking yard	N	N	<b>N</b>	N	N	N	N
Freight terminal	N	N	<b>N</b>	N	N	N	N
Heavy industry	N	N	<b>N</b>	N	N	N	N
Junk or salvage yard	N	N	<b>N</b>	N	N	N	N
Laundry services	N	N	<b>N</b>	N	N	N	N
Manufacturing, general	N	N	<b>N</b>	N	N	N	N

	Manufacturing, limited				N	N	N	N	N	N	N
	Mineral extraction				N	N	N	N	N	N	N
	Wholesale and warehousing, general				N	N	N	N	N	N	N
	Wholesale and warehousing, limited				N	N	N	N	N	N	N

2. Notes:

1. See chapter 46 of this chapter.
2. See chapter 42 of this chapter.
3. See section 152-37-15 of this chapter for permitted animals and fowl.
4. See licensing and operations requirements in title 11 of this code.

3. Accessory Uses:

Permitted and conditional uses set forth in table 152-13-1 of this section shall be deemed to include accessory uses and activities that are necessarily and customarily associated with and incidental and subordinate to such uses.

1. Accessory uses shall be subject to the same regulations that apply to permitted and conditional uses in the same zone except as otherwise expressly provided in this chapter.
2. No accessory use, building, or structure shall be allowed on a lot unless a permitted or conditional use has been established.
3. Accessory uses in residential zones shall include, but not be limited to, the following: Garage sales, subject to applicable standards of chapter 48, "Temporary Uses", of this chapter. Garages and off street parking areas, subject to applicable standards of chapter 34, "Off Street Parking And Loading", of this chapter. Hobby activities when conducted by an occupant of the premises solely for personal enjoyment, amusement, or recreation and which does not conflict with any other city ordinance. Home based businesses, subject to applicable standards of chapter 42, "Home Based Businesses", of this chapter. Household pets. Nurseries and greenhouses, when used for family food production. Playhouses, patios, porches, gazebos, and incidental storage buildings. Swimming pools and hot tubs for use by residents and their guests.

4.

**Sec 152-13-4 Development Standards In Residential Zones**

Development standards within residential zones shall be as set forth in table 152-13-2 of this section.

TABLE 152-13-2

DEVELOPMENT STANDARDS IN RESIDENTIAL ZONES							
		Zones					
Development Standard	R1-25	R1-15	R1-10	R1-8	RM-1	RM-2	RM-3
Lot standards:							
Average lot area <sup>2</sup>	15,000 sq. ft.	15,000 sq. ft.	10,000 sq. ft.	8,000 sq. ft.	n/a	n/a	n/a
Minimum lot area or acreage	12,000 sq. ft.	12,000 sq. ft.	8,000 sq. ft.	6,400 sq. ft.	10,000 sq. ft.	1 acre	1 acre
Minimum lot width and/or project frontage	89 ft.	90 ft.	80 ft.	70 ft.	80 ft. project	100 ft. project	200 ft. project
/	n/a	n/a	n/a	n/a	30 ft. unit	30 ft. unit	30 ft. unit
Building standards:							
Maximum height, main building <sup>3</sup>	34 ft.	35 ft.	35 ft.				
Maximum height, accessory building <sup>4</sup>	19 ft.	20 ft.	20 ft.				
Maximum size, accessory building	1,200 sq. ft.	1,200 sq. ft.	1,200 sq. ft.	500 sq. ft.	1,000 sq. ft.	1,000 sq. ft.	500 sq. ft.
Building coverage: See subsection 10-37-121 of this title	50% of lot	50% of lot					
Distance between buildings	No requirement	No requirement	No requirement	No requirement	20 ft.	20 ft.	20 ft.
Setback standards - front yard:							
Any building <sup>5</sup>	24 ft.	25 ft.	25 ft.				
Setback standards - rear yard:							
Main building	19 ft.	20 ft.	20 ft.	10 ft.	10 ft.	10 ft.	10 ft.

Accessory building, including private garage <sup>6</sup>	19 ft.	20 ft.	20 ft.	10 ft.	10 ft.	10 ft.	10 ft.
Setback standards - interior side yard:							
Main building	9 ft.	10 ft.	10 ft.	10 ft.	10 ft.	10 ft.	10 ft.
Accessory building, including private garage	See note 6						
Setback standards - street side yard:							
Main building <sup>7</sup>	19 ft.	20 ft.					
Accessory building	See note 6						

Notes:

1. Duplex only permitted on first 10,000 square feet. Any additional units must meet density per acre standards.
2. "Average size" means the total acreage devoted to lots divided by the number of lots. Net density definition shall apply.
3. Except as otherwise permitted by subsection 152-13-7C of this chapter.
4. Except as otherwise permitted by subsection 152-13-7B of this chapter.
5. Except as modified by the provisions of subsection 152-37-12F, "Setback Measurement", of this chapter.
6. If located at least 10 feet from main building, 2 feet from the dripline of the roof. Otherwise, same as for main building.
7. When this side setback is required, rear setback may be reduced to 10 feet.

#### Sec 152-13-5 Regulations Of General Applicability

The use and development of real property in residential zones shall conform to regulations of general applicability as set forth in the following chapters of this chapter:

1. Design and compatibility standards:  
See chapter 33 of this title.
2. Landscaping and screening:  
See chapter 32 of this title.
3. Motor vehicle access:  
See chapter 35 of this title.
4. Natural resource inventory:  
See chapter 31 of this title.
5. Off street parking:  
See chapter 34 of this title.
6. Signs:  
See chapter 36 of this title.
7. Supplementary development standards:  
See chapter 37 of this title.

#### Sec 152-13-6 Regulations For Specific Uses

To the extent that use and development of real property includes any matter encompassed by a regulation for a specific use as set forth in Article VI of this chapter, such regulation shall apply in addition to the requirements of this chapter and shall prevail over any conflicting provision of this chapter.

#### Sec 152-13-7 Special Regulations

1. Animals:  
Within R1, RM, and MH/RV zones, where permitted by the zone, the keeping of animals shall normally be simultaneous with occupied residential use.
2. Larger Accessory Buildings:  
Notwithstanding the maximum building size limitation shown on table 152-13-2 in section 152-13-4 of this chapter, the maximum size of an accessory building may be increased pursuant to a conditional use permit.
3. Increased Height:  
Notwithstanding the height limitations shown on table 152-13-2 in section 152-13-4 of this chapter a greater building height may be allowed in residential zones pursuant to a conditional use permit.
4. Visual Barriers:  
Fencing or other method of providing privacy and a visual barrier to adjacent property shall be constructed around the perimeter of a multiple-family development.
  1. The height of such barrier shall be at least six feet (6').
  2. The barrier material and location shall be identified on an approved site plan.
5. Open Space:  
In multiple-family residential zones, common open space should equal or exceed the ground floor area of all buildings on site. Projects greater than one story should provide common open space equivalent to the ground floor area plus fifty percent (50%) of all additional floor area.

**Recommendation**

Staff recommends approval of the zone change request as it remains consistent with Hildale City' General Plan. Additionally, it may accommodate the city's goal of increased density.

**Sample Motions – ZONING CHANGE**

1. I move to recommend approval of the zoning map amendment requested for Parcel HD-SHCR-2-35 commonly addressed as 880 W Uzona from the current Residential Agricultural-1 (RA-1) to Residential Single-Family-8 (R1-8).



AUG 04 2023

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

Item 14.

## ZONE CHANGE APPLICATION

Fee: \$1000

*For Office Use Only:*

File No. \_\_\_\_\_

Receipt No. 1053774

Name: Jonathan Timpson Telephone: (801) 450-9760

Address: PO Box 840051 Hildale, UT 84784 Fax No. \_\_\_\_\_

Agent (If Applicable): Thomas Timpson Telephone: (435) 619-6477

Email: t.c.timpson@live.com

Address/Location of Subject Property: 880 W. Uzona Ave. Hildale, UT 84784

Tax ID of Subject Property: HD-SHCR-2-35 Existing Zone District: RA-1

Proposed Zoning District and reason for the request (Describe, use extra sheet if necessary)

Rezone Parcel to R1-8 to allow for lot split.

**Submittal Requirements:** The zone change application shall provide the following:

- a. The name and address of every person or company the applicant represents.
- b. An accurate property map showing the existing and proposed zoning classifications.
- c. All abutting properties showing present zoning classifications.
- d. An accurate legal description of the property to be rezoned.
- e. Stamped envelopes with the names and addresses of all property owners within 250 feet of the boundaries of the property proposed for rezoning.
- f. Warranty deed or preliminary title report or other document (see attached Affidavit) showing evidence that the applicant has control of the property

**Note: It is important that all applicable information noted above along with the fee is submitted with the application. An incomplete application will not be scheduled for Planning Commission consideration. Planning Commission meetings are held on the third Monday of each month at 6:30 p.m. The deadline date to submit the application is 10 business days prior to the scheduled meeting. Once your application is deemed complete, it will be put on the agenda for the next Planning Commission meeting. A deadline missed or an incomplete application could result in a month's delay.**

\*\*\*\*\*

(OFFICE USE ONLY)

Date Received: \_\_\_\_\_

Application Complete: YES  NO

Date application deemed to be complete: \_\_\_\_\_ Completion determination made by: \_\_\_\_\_

AFFIDAVIT  
PROPERTY OWNER

STATE OF ~~UTAH~~ Arizona )

COUNTY OF Mohave

I (we), Jonathan Timpson, being duly sworn, depose and say that I (we) am (are) the owner(s) of the property identified in the attached application and that the statements herein contained, and the information provided identified in the attached plans and other exhibits are in all respects true and correct to the best of my (our) knowledge. I (we) also acknowledge that I have received written instructions regarding the process for which I am applying, and the Hildale City Planning staff have indicated they are available to assist me in making this application.

Jonathan Timpson

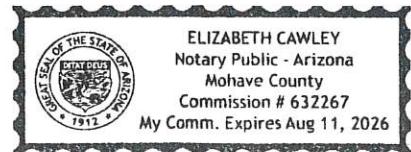
(Property Owner)

(Property Owner)

Subscribed and sworn to me this

4th day of Aug 20 23

Eliz Cawley  
(Notary Public)



Residing in: Mohave County, AZ

My Commission Expires: Aug 11, 2026

Agent Authorization

I (we), Jonathan Timpson, the owner(s) of the real property described in the attached application, do authorize as my (our) agent(s) Thomas Timpson to represent me (us) regarding the attached application and to appear on my (our) behalf before any administrative or legislative body in the City considering this application and to act in all respects as our agent in matters pertaining to the attached application.

Jonathan Timpson

(Property Owner)

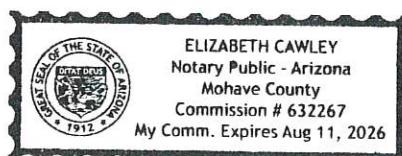
(Property Owner)

Subscribed and sworn to me this 4th day of Aug 20 23

Eliz Cawley  
(Notary Public)

Residing in: Mohave County, AZ

My Commission Expires: Aug 11, 2026



Hildale City  
320 East Newel Avenue  
P. O. Box 840490  
Hildale UT 84784-0490 435-874-2323

Receipt No: 1.053274 Aug 4, 2023

JONATHAN TIMPSON

Previous Balance:	.00
MISCELLANEOUS	
ZONE CHANGE APPLICATION	1,000.00
<hr/>	
Total:	1,000.00
	<hr/>
Check - Zions Bank	
Check No: 0128	1,000.00
Payor:	
TCT ASSOCIATES LLC	
Total Applied:	1,000.00
<hr/>	
Change Tendered:	.00
	<hr/>

08/04/2023 10:07 AM

## ZONE CHANGE APPLICATION (General Information)

### PURPOSE

All lands within the City are zoned for a specific type of land use (single family residential, multi-family, commercial, industrial, etc.). Zoning occurs to provide for a relationship between various types of land uses which promotes the health, safety, welfare, order, economics, and aesthetics of the community. Zoning is one of the main tools used to implement the City's General Plan.

### WHEN REQUIRED

A zone change request is required any time a property owner desires to make a significant change to the use of his/her land. The change may be from one zone density (say 1 acre lots) to smaller lots (10,000 square foot lots). Or, it may be to an entirely different type of use, such as a change from single family zoning to multiple family or commercial zoning. Since the zone applied to your land limits what you can do, a rezoning application is typically the first step toward a change.

### REQUIRED CONSIDERATIONS TO APPROVE A ZONE CHANGE

When approving a zone change the following factors should be considered by the Planning Commission and City Council:

1. Whether the proposed amendment is consistent with the Goals, Objectives, and Policies of the City's General Plan.
2. Whether the proposed amendment is harmonious with the overall character of existing development in the vicinity of the subject property.
3. The extent to which the proposed amendment may adversely affect adjacent property; and
4. The adequacy of facilities and services intended to serve the subject property, including, but not limited to roadways, parks and recreation facilities, police and fire protection, schools, storm water drainage systems, water supplies, and wastewater and refuse collection.

### PROCESS

Contact the Planning Department for when the deadline for submission is. After it is deemed complete, staff will review the request, and prepare a report and recommendation for the Planning Commission. This will be reviewed at a public hearing where the applicant should attend, present the project, and respond to questions from the Planning Commission. Since it is a public hearing, members of the public may also have questions or comments. At the public hearing the Planning Commission will review the application and staff's report and forward a recommendation to the City Council for approval, approval with modifications, or denial of the zone change application.

Upon receipt of the Planning Commission recommendation, typically 1-2 weeks after the Planning Commission action, the City Council will consider and act on the Commission's recommendation. The action of the City Council is final. If denied, a similar application generally cannot be heard for a year.

## Hildale City Zoning districts



This map displays the zoning and land parcels for Washington County, Oregon. The legend includes the following categories:

- Municipal Boundary (Red line)
- Washington County Parcels (White box)
- Zoning Districts:
  - RA-1 - Residential-agricultural 1 (Yellow box)
  - RA-5 - Residential-agricultural .5 (Green box)
  - R1-8 - Single-family residential 8 (Light blue box)
  - RM-1 - Multiple-family residential 1 (Blue box)
  - GC - General commercial (Dark blue box)
  - M-1 - Light industrial (Yellow box)
  - PF - Public facilities (Light blue box)
  - OTH - Other (Pink box)

Hilldale City  
Sunrise Cloud SMART GIS®

## Colorado City Zoning Districts





**BLACKMORE CHRISTOPHER & CASSANDRA**  
HD-SHCR-2-32  
44 E 420 N  
LA VERKIN, UT 84745

**PRIDE INV LLC**  
HD-SHCR-2-42  
11951 S 645 E  
DRAPER, UT 84020

**DUTSON DENNIS JR & LYNZEEMAE**  
HD-SHCR-2-34  
PO BOX 841681  
HILDALE, UT 84784-1681

**DUTSON LEROY GAWYNN**  
HD-SHCR-2-36  
875 S PEACH TREE DR  
TOQUERVILLE, UT 84774

**PRIDE INV LLC**  
HD-SHCR-2-41  
11951 S 645 E  
DRAPER, UT 84020

**HOLM DERICK**  
HD-SHCR-2-33  
PO BOX 582  
HILDALE, UT 84784-0582

**STUBBS JEFFREY S, ET AL**  
HD-SHCR-2-40  
PO BOX 1677  
COLORADO CITY, AZ 86021-1677

**TIMPSON JONATHAN RAY**  
HD-SHCR-2-35  
PO BOX 840051  
HILDALE, UT 84784

**BERG MICHAEL, ET AL**  
HD-SHCR-2-37  
PO BOX 3263  
COLORADO CITY, AZ 86021

TAXPIN  
404-51-012  
404-51-015A

OWNER  
TOWN OF COLORADO CITY  
TOWN OF COLORADO CITY

MAILING ADDRESS  
PO BOX 70  
PO BOX 70

CITY  
COLORADO CITY  
COLORADO CITY

STATE  
AZ  
AZ

ZIP  
86021  
86021

Warranty Deed Page 1 of 2

Russell Shirts Washington County Recorder  
05/24/2018 11:21:03 AM Fee \$12.00 By TITLE  
GUARANTEE

## WHEN RECORDED RETURN TO:

Name: GRANTEE  
Address: 880 WEST UZONA AVENUE  
HILDALE, UT, 84784

File #63863

**WARRANTY DEED**

GUINEVERE TIMPSON

**GRANTOR**

of WASHINGTON County and State of UTAH, hereby CONVEY(S) AND WARRANTS to:

JONATHAN RAY TIMPSON, A MARRIED MAN

**GRANTEE**

of WASHINGTON, County and State of Utah, for the sum of TEN DOLLARS (\$10.00) and other good and valuable consideration, the following tract(s) of land in WASHINGTON County and State of UTAH described as follows:

**LOT 35, SHORT CREEK SUBDIVISION #2, ACCORDING TO THE OFFICIAL PLAT THEREOF ON FILE AND OF RECORD IN THE WASHINGTON COUNTY RECORDER'S OFFICE.**

Tax Serial No. HD-SHCR-2-35 (NEW)

also known by street and number of: 880 WEST UZONA AVENUE, HILDALE, UTAH 84784

Subject to easements, restrictions and rights of way appearing of record or enforceable in law and equity and general property taxes for the year 2018 and thereafter.

IN WITNESS WHEREOF, the hand of said grantor, this May 19th, 2018

*\*Guinevere Timson*  
GUINEVERE TIMPSON

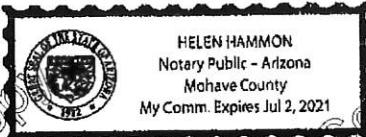
STATE OF UTAH Arizona  
COUNTY OF WASHINGTON Mohave

On the 19th day of May, 2018, personally appeared before me GUINEVERE TIMPSON, the signer(s) of the foregoing instrument, who duly acknowledged to me that he/she/they executed the same.

Witness my hand and official seal.

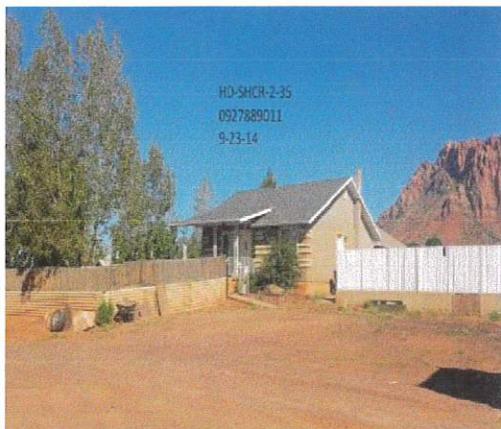
*H. Hammon*

Notary Public

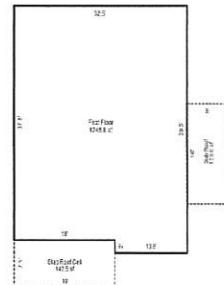


## Property Report for Parcel **HD-SHCR-2-35**

Data Updated: 7/30/2023



[Click here for images](#)



[Click here for sketches](#)

### Account Summary

Account Number: 0927889  
 Parcel ID: HD-SHCR-2-35  
 Owner Name: Timpson Jonathan Ray

Subdivision: Short Creek  
 Situs Address: 880 W Uzona Ave  
 Hildale, UT 84784

### Building Characteristics

Building Number: 1  
 Property Type: Residential  
 Year Built: 1992  
 Square Feet: 1246  
 Units: 1  
 Exterior: Frame Stucco  
 Roof Cover: Composition Shingle  
 HVAC Desc: Forced Air

Bedrooms: 2  
 Bathrooms: 2  
 Garage Square Feet: N/A  
 Basement Sq. Ft.: N/A  
 Basement Sq. Ft. Finished: N/A  
 Swimming Pool: N/A  
 Fireplaces: N/A  
 Finished Attic: N/A

*NOTE: The information shown on this map was compiled from different GIS sources. The land base and facility information on this map is for display purposes only and should not be relied upon without independent verification as to its accuracy. Washington County, Utah will not be held responsible for any claims, losses or damages resulting from the use of this map.*

Report Generated 8/3/2023 by Washington County GIS

Washington County, Utah  
 County Administration Building  
 111 E. Tabernacle Street  
 St. George, UT 84770-3443  
[www.washco.utah.gov](http://www.washco.utah.gov)



## Property Report for Parcel **HD-SHCR-2-35**

### Property Information

Acres: 0.91  
 Zoning: Residential-Agricultural 1  
 Is Property in a Special Flood Hazard Area? No  
 Is Property in a 0.2% Annual Chance Flood Area? No  
 Is Property in a Floodway? No

\* Determination of flood zone information is based upon 2009 FEMA Digital Flood Insurance Rate Map Database but does not substitute for a Flood Verification letter. For more information, please visit the FEMA Flood Map Service Center website <https://msc.fema.gov/portal/home> or contact your municipal Engineering department.

City zoning information is based on the best available information and should be independently verified by contacting each municipality directly.

### Voting Districts

Washington County Precinct: HIL01  
 U.S. Senate District: 27  
 U.S. Congressional District: 2  
 Utah House District: 72  
 Washington County School Board District: 5  
 \* Visit [Vote.Utah.gov](http://Vote.Utah.gov) or <https://geoprodvm.washco.utah.gov> for more voting information.

### Tax Information

Tax District: Hildale Town  
 Residential Classification: Non-primary  
 Book & Page: N/A  
 Reference Document: 20180021588

### Community/Public Services

Law Enforcement: Hildale  
 Fire Protection: Colorado City Fire Dept

\* In an emergency, ALWAYS dial 9-1-1!

#### Schools:

Water Canyon Elementary  
 Water Canyon High  
 Water Canyon  
 Water Canyon High

\* For more information, including bus routes, visit the Washington Co. School District at <https://www.washk12.org/> or Iron Co. School District at <https://irondistrict.org/>

### Utilities

Culinary Water: Hildale - Colorado City  
 Sewer: Hildale  
 Electricity: Garkane Energy Cooperative, Inc  
 Natural Gas: N/A  
 Internet Service Providers (Cable): AWI  
 \* For more information on Internet services available in your area, see Decision Data.org, <https://decisiondata.org/internet-providers-by-zip-code-plus-tv/>

Solid Waste Collection Day: N/A

\* For more information on solid waste and recycling services, visit the Washington County Solid Waste website at <http://www.wcsaw.org/>

NOTE: The information shown on this map was compiled from different GIS sources. The land base and facility information on this map is for display purposes only and should not be relied upon without independent verification as to its accuracy. Washington County, Utah will not be held responsible for any claims, losses or damages resulting from the use of this map.

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[www.washco.utah.gov](http://www.washco.utah.gov)



## Property Report for Parcel **HD-SHCR-2-35**



Parcel highlighted in blue.



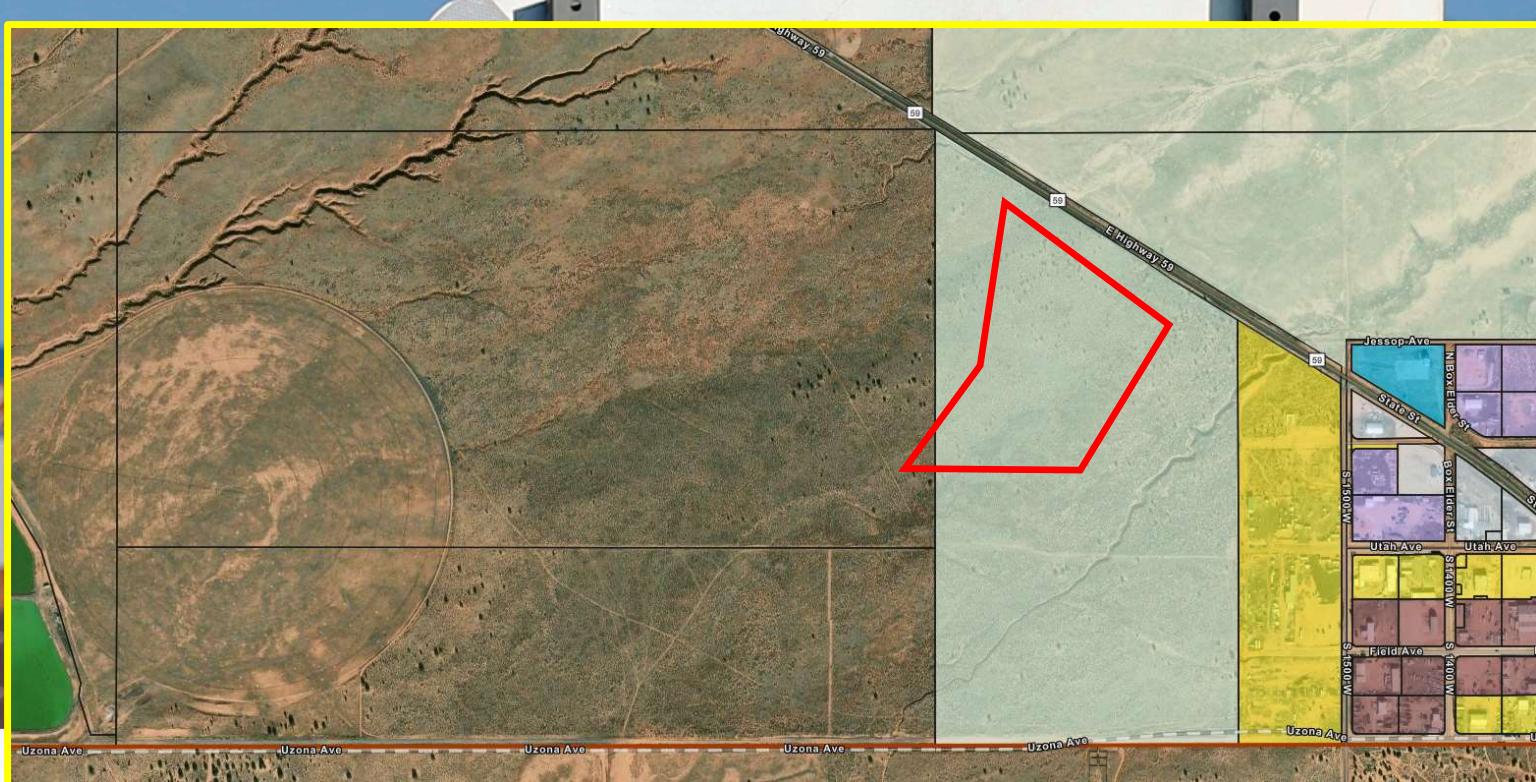
Overview Map

*NOTE: The information shown on this map was compiled from different GIS sources. The land base and facility information on this map is for display purposes only and should not be relied upon without independent verification as to its accuracy. Washington County, Utah will not be held responsible for any claims, losses or damages resulting from the use of this map.*

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[www.washco.utah.gov](http://www.washco.utah.gov)





## Zone Change

1700 W State Street

- Currently A-20
- Requesting R1-8

From: Harrison Johnson  
To: Hildale City Planning & Zoning Commission; Hildale City Mayor  
Date: July 18, 2023  
Subject: Zone Change request

**Applicant Name:** Allen Feller  
**Agent:** Allen Feller; Tyson Feller  
**Application Type:** Zone Change request  
**Project Address:** Approximately 1700 W State Street  
**Current Zoning:** A-20  
**Requested Zoning:** R1-8  
**Date:** July 18, 2023  
**Prepared by:** Harison Johnson

Page | 1

#### Summary of Application

The Applicant is requesting approval of a Zone Change.

#### Request 1:

Amend the zoning map to re-zone Parcel HD-0-32-310 and HD-184, approximately around 1700 W State Street, Hildale, Utah from the current Agriculture-20 (A-20) to Single-family residential 8 R1-8. Should the zone change be approved, the applicant intends to submit an application for a subdivision on the same parcel.

#### Background

Below is a summary of actions taken in relation to this zone change application:

- The applicant submitted the application on June 30<sup>th</sup>, 2022 to the Hildale City offices and paid the fee of \$100.
- The applicant provided addressed, stamped envelopes for all property owners within the required boundary of the subject property.
- City staff prepared a Rezone Letter for Neighboring Properties and mailed the letters within the required notice time.
- The Public Hearing for this zone change request was noticed, as required.

#### General Plan and Zoning

The property is bounded on the North and on the East by Utah State Route-59; on the South by Uzona Ave; and on the West by large agricultural lots and the Hildale City Sewer Lagoons; Surrounding properties are zoned A-20, M-1 & M-2.

#### Analysis

The zone change request complies with required standards for approval, as identified in Hildale Planning and Zoning ordinance, section 152-13-3 Uses allowed; and Sec 152-13-4 Development Standards In Residential Zones, as follows:

#### Sec 152-13-3 Uses Allowed

##### 1. Permitted And Conditional Uses:

Permitted and conditional uses allowed within residential zones shall be as set forth in table 152-13-1 of this section. Permitted and conditional uses are indicated by a "P" or "C", respectively, in the appropriate column. Uses not permitted are indicated by "N". Any use not shown on table 152-13-1 of this section shall be prohibited unless the zoning administrator determines the use is substantially the same as a permitted or conditional use as provided in subsection 152-7-18E4 of this chapter.

TABLE 152-13-1 PERMITTED AND CONDITIONAL USES ALLOWED IN RESIDENTIAL ZONES

PERMITTED AND CONDITIONAL USES ALLOWED IN RESIDENTIAL ZONES							
	Zones						
	R1-15	R1-10	R1-8	RM-1	RM-2	RM-3	MH/RV
Agricultural uses:							
Accessory building	P	P	P	P	P	P	P
Agricultural business	N	N	N	N	N	N	N

Agricultural industry	N	N	N	N	N	N	N
Agriculture	N	N	N	N	N	N	N
Agriculture residential	P	P	P	P	P	P	P
Animal specialties	P	P	N	N	N	N	N
Animals and fowl for recreation and family food production	P <sup>3/C</sup>	P <sup>3/C</sup>	P <sup>3</sup>	N	N	N	N
Stable, private	N	N	N	N	N	N	N
Residential uses:							
Assisted living facility	C	C	C	N	N	N	N
Boarding house	N	N	N	N	N	N	N
Building, accessory	P	P	P	P	P	P	P
Dwelling, earth sheltered	P	P	P	P	P	P	N
Dwelling, multiple-family	N	N	N	P	P	P	N
Dwelling, single-family	P	P	P	P	P	P	P
Dwelling, single-family with accessory dwelling unit	P	P	P	N	N	N	N
Dwelling, temporary	P	P	P	P	P	P	P
Dwelling, two-family	N	N	N	P	P	P	N
Guesthouse or casita with direct access to main dwelling unit	P	P	P	N	N	N	N
Guesthouse or casita without direct access to main dwelling unit	C	C	C	N	N	N	N
Manufactured home	P	P	P	N	N	N	P
Manufactured/mobile home park	N	N	N	N	N	N	P
Manufactured/mobile home subdivision	N	N	N	N	N	N	P
Protective housing facility	N	N	N	N	N	N	N
Rehabilitation/treatment facility	N	N	N	N	N	N	N
Residential facility for elderly persons <sup>1</sup>	P	P	P	P	P	P	P
Residential facility for persons with a disability <sup>1</sup>	P	P	P	P	P	P	P
Residential facility for troubled youth	N	N	N	N	N	N	N
Short term rental <sup>4</sup>	P	P	P	N	N	N	N
Transitional housing facility	N	N	N	N	N	N	N
Public and civic uses:							
Airport	N	N	N	N	N	N	N
Auditorium or stadium	N	N	N	N	N	N	N
Bus terminal	N	N	N	N	N	N	N
Cemetery	P	P	P	P	P	P	P
Church or place of worship	P	P	P	P	P	P	P
Club or service organization	N	N	N	N	N	N	N
College or university	N	N	N	N	N	N	N
Convalescent care facility	N	N	N	N	N	N	N
Correctional facility	N	N	N	N	N	N	N
Cultural service	N	N	N	N	N	N	N

Golf course	P	P	P	P	P	P	P
Government service	N	N	N	N	N	N	N
Hospital	N	N	N	N	N	N	N
Operations center	N	N	N	N	N	N	N
Park	P	P	P	P	P	P	P
Post office	N	N	N	N	N	N	N
Protective service	P	P	P	P	P	P	P
Reception center	N	N	N	N	N	N	N
School, elementary, middle, high or private	P	P	P	P	P	P	P
School, vocational	N	N	N	N	N	N	N
Stable, public	N	N	N	N	N	N	N
Utility, major	N	N	N	N	N	N	N
Utility, minor	P	P	P	P	P	P	P
Commercial uses:							
Agricultural sales and service	N	N	N	N	N	N	N
Animal hospital	N	N	N	N	N	N	N
Bail bond service	N	N	N	N	N	N	N
Bank or financial institution	N	N	N	N	N	N	N
Bed and breakfast, home (Less than or Equal to 2; Owner Occupied)	C	C	C	N	N	N	C
Bed and breakfast inn (Between 3 and 10)	C	C	C	N	N	N	C
Business equipment rental, services, and supplies	N	N	N	N	N	N	N
Camping Hosting Facility	N	N	N	N	N	N	N
Car wash	N	N	N	N	N	N	N
Club, private	N	N	N	N	N	N	N
Construction sales and service	N	N	N	N	N	N	N
Convenience store	N	N	N	N	N	N	N
Family child daycare facility <sup>2</sup>	P	P	P	P	P	P	P
Licensed family child care <sup>2</sup>	C	C	C	C	C	C	C
Residential certificate child care <sup>2</sup>	P	P	P	P	P	P	P
Child care center	N	N	N	N	N	N	N
Funeral home	N	N	N	N	N	N	N
Garden center	N	N	N	N	N	N	N
Gas and fuel, storage and sales	N	N	N	N	N	N	N
Gasoline service station	N	N	N	N	N	N	N
Hostel	N	N	N	N	N	N	N
Hotel	N	N	N	N	N	N	N
Kennel, commercial	N	N	N	N	N	N	N
Kennel, residential	P	P	P	P	P	P	P

Laundry or dry cleaning, limited	N	N	N	N	N	N	N
Liquor store	N	N	N	N	N	N	N
Media service	N	N	N	N	N	N	N
Medical or dental laboratory	N	N	N	N	N	N	N
Medical service	N	N	N	N	N	N	N
Motel	N	N	N	N	N	N	N
Office, general	N	N	N	N	N	N	N
Off Road Recreational Vehicle Rental	C	C	C	N	N	N	N
Parking garage, public	N	N	N	N	N	N	N
Parking lot, public	N	N	N	N	N	N	N
Pawnshop	N	N	N	N	N	N	N
Personal care service, home based <sup>2</sup>	P	P	P	P	P	P	P
Personal instruction service, home based <sup>2</sup>	P	P	P	P	P	P	P
Printing and copying, limited	N	N	N	N	N	N	N
Printing, general	N	N	N	N	N	N	N
Produce stand	N	N	N	N	N	N	N
Recreation and entertainment, indoor	N	N	N	N	N	N	N
Recreation and entertainment, outdoor	N	N	N	N	N	N	N
Recreational vehicle park	N	N	N	N	N	N	P
Repair service	N	N	N	N	N	N	N
Research service	N	N	N	N	N	N	N
Residential hosting facility	P	P	P	N	N	N	N
Restaurant, fast food	N	N	N	N	N	N	N
Restaurant, general	N	N	N	N	N	N	N
Retail, general	N	N	N	N	N	N	N
Secondhand store	N	N	N	N	N	N	N
Shopping center	N	N	N	N	N	N	N
Tattoo establishment	N	N	N	N	N	N	N
Tavern	N	N	N	N	N	N	N
Temporary trailer	P	P	P	P	P	P	P
Transportation service	N	N	N	N	N	N	N
Vehicle and equipment rental or sale	N	N	N	N	N	N	N
Vehicle and equipment repair, general	N	N	N	N	N	N	N
Vehicle repair, limited	N	N	N	N	N	N	N
Veterinary service	N	N	N	N	N	N	N
Warehouse, self-service storage	N	N	N	N	N	N	N
Wireless telecommunication facility	See section 10-50-5, table 10-50-1 of this title						
Industrial uses:							
Automobile wrecking yard	N	N	N	N	N	N	N

Freight terminal	N	N	N	N	N	N	N
Heavy industry	N	N	N	N	N	N	N
Junk or salvage yard	N	N	N	N	N	N	N
Laundry services	N	N	N	N	N	N	N
Manufacturing, general	N	N	N	N	N	N	N
Manufacturing, limited	N	N	N	N	N	N	N
Mineral extraction	N	N	N	N	N	N	N
Wholesale and warehousing, general	N	N	N	N	N	N	N
Wholesale and warehousing, limited	N	N	N	N	N	N	N

2. Notes:

1. See chapter 46 of this chapter.
2. See chapter 42 of this chapter.
3. See section 152-37-15 of this chapter for permitted animals and fowl.
4. See licensing and operations requirements in title 11 of this code.

3. Accessory Uses:

Permitted and conditional uses set forth in table 152-13-1 of this section shall be deemed to include accessory uses and activities that are necessarily and customarily associated with and incidental and subordinate to such uses.

1. Accessory uses shall be subject to the same regulations that apply to permitted and conditional uses in the same zone except as otherwise expressly provided in this chapter.
2. No accessory use, building, or structure shall be allowed on a lot unless a permitted or conditional use has been established.
3. Accessory uses in residential zones shall include, but not be limited to, the following: Garage sales, subject to applicable standards of chapter 48, "Temporary Uses", of this chapter. Garages and off street parking areas, subject to applicable standards of chapter 34, "Off Street Parking And Loading", of this chapter. Hobby activities when conducted by an occupant of the premises solely for personal enjoyment, amusement, or recreation and which does not conflict with any other city ordinance. Home based businesses, subject to applicable standards of chapter 42, "Home Based Businesses", of this chapter. Household pets. Nurseries and greenhouses, when used for family food production. Playhouses, patios, porches, gazebos, and incidental storage buildings. Swimming pools and hot tubs for use by residents and their guests.

4.

**Sec 152-13-4 Development Standards In Residential Zones**

Development standards within residential zones shall be as set forth in table 152-13-2 of this section.

TABLE 152-13-2

DEVELOPMENT STANDARDS IN RESIDENTIAL ZONES							
		Zones					
Development Standard	R1-25	R1-15	R1-10	R1-8	RM-1	RM-2	RM-3
Lot standards:							
Average lot area <sup>2</sup>	15,000 sq. ft.	15,000 sq. ft.	10,000 sq. ft.	8,000 sq. ft.	n/a	n/a	n/a
Minimum lot area or acreage	12,000 sq. ft.	12,000 sq. ft.	8,000 sq. ft.	6,400 sq. ft.	10,000 sq. ft.	1 acre	1 acre
Minimum lot width and/or project frontage	89 ft.	90 ft.	80 ft.	70 ft.	80 ft. project	100 ft. project	200 ft. project
/	n/a	n/a	n/a	n/a	30 ft. unit	30 ft. unit	30 ft. unit
Building standards:							
Maximum height, main building <sup>3</sup>	34 ft.	35 ft.	35 ft.	35 ft.	35 ft.	35 ft.	35 ft.
Maximum height, accessory building <sup>4</sup>	19 ft.	20 ft.	20 ft.	20 ft.	20 ft.	20 ft.	20 ft.
Maximum size, accessory building	1,200 sq. ft.	1,200 sq. ft.	1,200 sq. ft.	500 sq. ft.	1,000 sq. ft.	1,000 sq. ft.	500 sq. ft.
Building coverage: See subsection 10-37-12I of this title	50% of lot	50% of lot	50% of lot	50% of lot	50% of lot	50% of lot	50% of lot

Distance between buildings	No requirement	No requirement	No requirement	No requirement	20 ft.	20 ft.	20 ft.
Setback standards - front yard:							
Any building <sup>5</sup>	24 ft.	25 ft.	25 ft.	25 ft.	25 ft.	25 ft.	25 ft.
Setback standards - rear yard:							
Main building	19 ft.	20 ft.	20 ft.	10 ft.	10 ft.	10 ft.	10 ft.
Accessory building, including private garage <sup>6</sup>	19 ft.	20 ft.	20 ft.	10 ft.	10 ft.	10 ft.	10 ft.
Setback standards - interior side yard:							
Main building	9 ft.	10 ft.	10 ft.	10 ft.	10 ft.	10 ft.	10 ft.
Accessory building, including private garage	See note 6	See note 6	See note 6	See note 6	See note 6	See note 6	See note 6
Setback standards - street side yard:							
Main building <sup>7</sup>	19 ft.	20 ft.	20 ft.	20 ft.	20 ft.	20 ft.	20 ft.
Accessory building	See note 6	See note 6	See note 6	See note 6	See note 6	See note 6	See note 6

Notes:

1. Duplex only permitted on first 10,000 square feet. Any additional units must meet density per acre standards.
2. "Average size" means the total acreage devoted to lots divided by the number of lots. Net density definition shall apply.
3. Except as otherwise permitted by subsection 152-13-7C of this chapter.
4. Except as otherwise permitted by subsection 152-13-7B of this chapter.
5. Except as modified by the provisions of subsection 152-37-12F, "Setback Measurement", of this chapter.
6. If located at least 10 feet from main building, 2 feet from the dripline of the roof. Otherwise, same as for main building.
7. When this side setback is required, rear setback may be reduced to 10 feet.

#### Sec 152-13-5 Regulations Of General Applicability

The use and development of real property in residential zones shall conform to regulations of general applicability as set forth in the following chapters of this chapter:

1. Design and compatibility standards:  
See chapter 33 of this title.
2. Landscaping and screening:  
See chapter 32 of this title.
3. Motor vehicle access:  
See chapter 35 of this title.
4. Natural resource inventory:  
See chapter 31 of this title.
5. Off street parking:  
See chapter 34 of this title.
6. Signs:  
See chapter 36 of this title.
7. Supplementary development standards:  
See chapter 37 of this title.

#### Sec 152-13-6 Regulations For Specific Uses

To the extent that use and development of real property includes any matter encompassed by a regulation for a specific use as set forth in Article VI of this chapter, such regulation shall apply in addition to the requirements of this chapter and shall prevail over any conflicting provision of this chapter.

#### Sec 152-13-7 Special Regulations

1. Animals:  
Within R1, RM, and MH/RV zones, where permitted by the zone, the keeping of animals shall normally be simultaneous with occupied residential use.
2. Larger Accessory Buildings:  
Notwithstanding the maximum building size limitation shown on table 152-13-2 in section 152-13-4 of this chapter, the maximum size of an accessory building may be increased pursuant to a conditional use permit.
3. Increased Height:  
Notwithstanding the height limitations shown on table 152-13-2 in section 152-13-4 of this chapter a greater building height may be allowed in residential zones pursuant to a conditional use permit.

4. Visual Barriers:

Fencing or other method of providing privacy and a visual barrier to adjacent property shall be constructed around the perimeter of a multiple-family development.

1. The height of such barrier shall be at least six feet (6').

2. The barrier material and location shall be identified on an approved site plan.

5. Open Space:

In multiple-family residential zones, common open space should equal or exceed the ground floor area of all buildings on site. Projects greater than one story should provide common open space equivalent to the ground floor area plus fifty percent (50%) of all additional floor area.

**Recommendation**

Staff recommends considerable analysis of this application and careful review as it represents a large increase in the developable lots within Hildale. There are four concepts that staff urges the planning commission and the city council to consider:

- Water Demand: the subject properties could engender over 100 new single-family residential lots, which would roughly double the existing size of both Hildale and Colorado City. Additionally, residential landscaping is the most water intensive land use unless there are strict water wise landscaping requirements. There are serious doubts whether there are existing water resources to serve the addition of even a small portion of the subject property if it were developed into single-family residential units unless strict water use and landscaping restrictions are in place.
- Tax Sustainability: Single family residential lots often require more public services i.e. road maintenance, and public safety, than the City recuperates in property taxes. This is very true for Hildale City as the large than average lot sizes are the most common. Additionally, there are few impact fees which would assist city departments in funding services to serve these new residents and therefore the existing tax base could disproportionately bear the majority of these costs. Decreasing street size, adding commercial and public spaces may alleviate the cost of maintenance and increase tax sustainability.
- Commercial Development/Bedroom Community: This project has no commercial property outlined nor any public spaces identified. Commercial property provides a far better tax base but also key economic growth that provides services to residents and visitors and jobs for local residents. Paired with further geographic constraints and the low density of single-family residential lots Hildale could become a bedroom community. Adding master planned commercial development, and multi-family housing may help with Hildale's economic future and housing affordability.
- Geographic Constraints: Hildale City is constrained by public lands and Apple Valley to the north and east, to Arizona to the south and west by further public lands. Geographically, there is very little room for growth. Exponential low-density growth with single family residential lots could result in high property prices, low affordability with little room for further change due to the limited land area available to Hildale City. Ensuring new developments have included master-planned and design consistent development may ensure that growth provides the best way to serve new and existing residents economically and sustainably.

Hildale City faces many challenges and development may be a fundamental method of solving many of them, Hildale staff strongly recommends the above concepts are dearly considered and included in discussions, agreements and decisions in approaching this and all large developments.

**Sample Motions – ZONING CHANGE**

1. I move to recommend approval of the zoning map amendment requested for Parcel HD-0-32-310 and HD-184, approximately around 1700 W State Street, Utah from the current Agriculture-20 (A-20) to Single-family residential 8 (R1-8)
2. I move to recommend approval w/ conditions of the zoning map amendment requested for Parcel HD-0-32-310 and HD-184, approximately around 1700 W State Street, Utah from the current Agriculture-20 (A-20) to Single-family residential 8 (R1-8)
3. I move to recommend disapproval of the zoning map amendment requested for Parcel HD-0-32-310 and HD-184, approximately around 1700 W State Street, Utah from the current Agriculture-20 (A-20) to Single-family residential 8 (R1-8)



Item 15.

435-874-2323

435-874-2603

www.hildalecity.com

## ZONE CHANGE APPLICATION

Fee: \$1000.00

*For Office Use Only:*

File No. \_\_\_\_\_

Receipt No. \_\_\_\_\_

Name: Allen Feller Telephone: 435-628-6706

Address: 523 E Sunland Drive Suite B, St. George, Ut 84790 Fax No. \_\_\_\_\_

Agent (If Applicable): Allen and TYSON Feller Telephone: 435-628-6706

Email: jessica@fellereat.com

Address/Location of Subject Property: Approximately: 1700W State St. Hildale, Ut 84784

Tax ID of Subject Property: HD-0-3-32-310 & HD-184 Existing Zone District: A-20

Proposed Zoning District and reason for the request (Describe, use extra sheet if necessary)  
Residential / R-1-8

**Submittal Requirements:** The zone change application shall provide the following:

- X a. The name and address of every person or company the applicant represents.
- X b. An accurate property map showing the existing and proposed zoning classifications.
- X c. All abutting properties showing present zoning classifications.
- X d. An accurate legal description of the property to be rezoned.
- X e. Stamped envelopes with the names and addresses of all property owners within 250 feet of the boundaries of the property proposed for rezoning.
- X f. Warranty deed or preliminary title report or other document (see attached Affidavit) showing evidence that the applicant has control of the property

**Note: It is important that all applicable information noted above along with the fee is submitted with the application. An incomplete application will not be scheduled for Planning Commission consideration. Planning Commission meetings are held on the third Monday of each month at 6:30 p.m. The deadline date to submit the application is 10 business days prior to the scheduled meeting. Once your application is deemed complete, it will be put on the agenda for the next Planning Commission meeting. A deadline missed or an incomplete application could result in a month's delay.**

\*\*\*\*\*

(OFFICE USE ONLY)

Date Received: \_\_\_\_\_

Application Complete: YES  NO

Date application deemed to be complete: \_\_\_\_\_ Completion determination made by: \_\_\_\_\_

## ZONE CHANGE APPLICATION (General Information)

### PURPOSE

All lands within the City are zoned for a specific type of land use (single family residential, multi-family, commercial, industrial, etc.). Zoning occurs to provide for a relationship between various types of land uses which promotes the health, safety, welfare, order, economics, and aesthetics of the community. Zoning is one of the main tools used to implement the City's General Plan.

### WHEN REQUIRED

A zone change request is required any time a property owner desires to make a significant change to the use of his/her land. The change may be from one zone density (say 1 acre lots) to smaller lots (10,000 square foot lots). Or, it may be to an entirely different type of use, such as a change from single family zoning to multiple family or commercial zoning. Since the zone applied to your land limits what you can do, a rezoning application is typically the first step toward a change.

### REQUIRED CONSIDERATIONS TO APPROVE A ZONE CHANGE

When approving a zone change the following factors should be considered by the Planning Commission and City Council:

1. Whether the proposed amendment is consistent with the Goals, Objectives, and Policies of the City's General Plan.
2. Whether the proposed amendment is harmonious with the overall character of existing development in the vicinity of the subject property.
3. The extent to which the proposed amendment may adversely affect adjacent property; and
4. The adequacy of facilities and services intended to serve the subject property, including, but not limited to roadways, parks and recreation facilities, police and fire protection, schools, storm water drainage systems, water supplies, and wastewater and refuse collection.

### PROCESS

Contact the Planning Department for when the deadline for submission is. After it is deemed complete, staff will review the request, and prepare a report and recommendation for the Planning Commission. This will be reviewed at a public hearing where the applicant should attend, present the project, and respond to questions from the Planning Commission. Since it is a public hearing, members of the public may also have questions or comments. At the public hearing the Planning Commission will review the application and staff's report and forward a recommendation to the City Council for approval, approval with modifications, or denial of the zone change application.

Upon receipt of the Planning Commission recommendation, typically 1-2 weeks after the Planning Commission action, the City Council will consider and act on the Commission's recommendation. The action of the City Council is final. If denied, a similar application generally cannot be heard for a year.

AFFIDAVIT  
PROPERTY OWNER

STATE OF UTAH )

COUNTY OF )

I (we), \_\_\_\_\_, being duly sworn, depose and say that I (we) am (are) the owner(s) of the property identified in the attached application and that the statements herein contained, and the information provided identified in the attached plans and other exhibits are in all respects true and correct to the best of my (our) knowledge. I (we) also acknowledge that I have received written instructions regarding the process for which I am applying, and the Hildale City Planning staff have indicated they are available to assist me in making this application.

\_\_\_\_\_  
(Property Owner)

\_\_\_\_\_  
(Property Owner)

Subscribed and sworn to me this \_\_\_\_\_ day of \_\_\_\_\_ 20\_\_\_\_.

\_\_\_\_\_  
(Notary Public)

Residing in: \_\_\_\_\_

My Commission Expires: \_\_\_\_\_

Agent Authorization

I (we), LEE ESPLIN, the owner(s) of the real property described in the attached application, do authorize as my (our) agent(s) JENNIFER FELLER to represent me (us) regarding the attached application and to appear on my (our) behalf before any administrative or legislative body in the City considering this application and to act in all respects as our agent in matters pertaining to the attached application.

Jessica Hogan, Pres. ESPLIN CATTLE CO  
(Property Owner)

\_\_\_\_\_  
(Property Owner)

Subscribed and sworn to me this 20 day of JUNE 2023

Residing in: WASHINGTON, UT  
My Commission Expires: 10/05/2024



**CENTENNIAL UTAH PROPERTIES LC**  
HD-0-3-32-110  
PO BOX 930  
COLORADO CITY, AZ 86021-0930

**CENTENNIAL UTAH PROPERTIES LC**  
HD-0-3-29-220  
PO BOX 930  
COLORADO CITY, AZ 86021-0930

**ESPLIN CATTLE CO**  
HD-184  
867 LIZZIE LN  
SAINT GEORGE, UT 84790

**ESPLIN CATTLE CO**  
HD-183-A  
867 LIZZIE LN  
SAINT GEORGE, UT 84790-2254

**ESPLIN CATTLE CO**  
HD-0-3-32-310  
867 LIZZIE LN  
SAINT GEORGE, UT 84790-2254

**TONY BIZ LLC**  
HD-0-3-32-315  
1142 N AIRPORT RD  
CEDAR CITY, UT 84721

**ESPLIN CATTLE CO**  
HD-185  
867 LIZZIE LN  
SAINT GEORGE, UT 84790

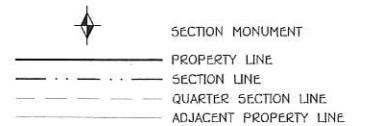
LEGAL DESCRIPTION

BEGINNING AT A POINT ON THE WESTERLY LINE OF SECTION 32 SAID POINT LIES SOUTH 00° 52' 11" WEST 2,007.95 FEET FROM THE NORTHWEST CORNER OF SECTION 32, TOWNSHIP 43 SOUTH, RANGE 10 WEST, SALT LAKE BASIS, AND MERIDIAN; RUNNING THENCE NORTH 49° 07' 15" EAST 709.03 FEET; THENCE NORTHEASTERLY ALONG A 1,545.00 FOOT RADUS CURVE TO THE LEFT, (LONG CHORD BEARS NORTH 40° 44' 32" EAST 450.26 FEET, CENTER POINT LIES NORTH 40° 52' 25" WEST) THROUGH A CENTRAL ANGLE OF 16° 45' 26", A DISTANCE OF 451.87 FEET; THENCE NORTH 32° 48' 14" EAST 95.34 FEET; THENCE SOUTH 57° 39' 12" EAST 104.65 FEET; THENCE NORTHEASTERLY ALONG A 1,000.00 FOOT RADUS CURVE TO THE RIGHT, (LONG CHORD BEARS SOUTH 56° 49' 23" EAST 563.30 FEET, CENTER POINT LIES SOUTH 56° 32' 11" EAST 563.30 FEET) THROUGH A CENTRAL ANGLE OF 28.40 FEET; THENCE SOUTH 56° 00' 34" EAST 897.24 FEET; THENCE NORTHEASTERLY ALONG A 259.50 FOOT RADUS CURVE TO THE RIGHT, (LONG CHORD BEARS SOUTH 50° 33' 33" EAST 49.82 FEET, CENTER POINT LIES SOUTH 53° 59' 26" WEST) THROUGH A CENTRAL ANGLE OF 10° 54' 07", A DISTANCE OF 49.00 FEET; THENCE SOUTH 34° 19' 09" WEST 373.62 FEET; THENCE SOUTHWESTERLY ALONG A 400.00 FOOT RADUS CURVE TO THE RIGHT, (LONG CHORD BEARS SOUTH 40° 33' 28" WEST 86.94 FEET, CENTER POINT LIES NORTH 55° 01' 01" WEST) THROUGH A CENTRAL ANGLE OF 28° 23' 39", A DISTANCE OF 97.11 FEET; THENCE SOUTH 45° 47' 47" WEST 285.80 FEET; THENCE EASTERLY ALONG A 1,000.00 FOOT RADUS CURVE TO THE LEFT, (LONG CHORD BEARS SOUTH 44° 24' 09" WEST 261.98 FEET, CENTER POINT LIES SOUTH 43° 16' 44" EAST 261.98 FEET) THROUGH A CENTRAL ANGLE OF 28.40 FEET; THENCE SOUTH 02° 50' 24" WEST 43.30 FEET; THENCE NORTH 99° 07' 26" WEST 664.66 FEET; THENCE NORTHEASTERLY ALONG A 650.00 FOOT RADUS CURVE TO THE RIGHT, (LONG CHORD BEARS NORTH 65° 00' 02" WEST 531.27 FEET, CENTER POINT LIES NORTH 00° 52' 40" EAST) THROUGH A CENTRAL ANGLE OF 48° 14' 35", A DISTANCE OF 547.30 FEET; THENCE NORTH 40° 52' 24" WEST 275.34 FEET; THENCE NORTH 49° 07' 15" EAST 304.95 FEET, THE POINT OF BEGINNING.

CONTAINING 1,688,675 SQUARE FEET OR 38.77 ACRES.



LEGEND:



REV.	DATE	NOTES:



**AMERICAN**

CONSULTING & ENGINEERING

1173 SOUTH 450 WEST, SUITE 504  
ST. GEORGE, UT 84770  
OFFICE: (435) 286-6310

**ZONE CHANGE**

HILDALE 40 ACRES

06/21/2023

HILDALE CITY, WASHINGTON COUNTY, UTAH  
SECTIONS 31,32 TOWNSHIP 43 SOUTH, RANGE 10 WEST, SLB&M

# ZONE CHANGE

HILDALE 40 ACRES  
06/21/2023

HILDALE CITY, WASHINGTON COUNTY, UTAH  
SECTIONS 31,32 TOWNSHIP 43 SOUTH, RANGE 10 WEST, SLB&M

E: 06/21/2023  
# 23-003

1  
SHEETS

NORTHWEST CORNER OF SECTION 32,  
TOWNSHIP 43 SOUTH, RANGE 10 WEST, SLBM

N 00° 52'11" E 2007.95' LOT 1 (TIE) BASIS OF BEARINGS  
N 00° 52'11" E 3882.78  
(CORNER TO CORNER)

ESPLIN CATTLE CO.  
HD-184  
(A-301)

ESPLIN CATTLE CO  
HD-0-3-32-310  
(A-20)

CURVE DATA  
 L = 451  
 R = 15  
 C = 7

LOT 1  
1,600,674 SQ. FT.  
30.77 ACRES  
CURRENT (A-20)  
POSED (RESIDENTIAL R-1-B)

POINT OF BEGINNING LOT 1

ESPLIN CATTLE CO.  
HD-184  
(A-20)

POINT OF BEGINNING LOT 1

N 40° 52' 45" W 275.34'

N 49° 07' 15" E 304.95'

N 00° 52' 11" E 2007.95' LOT 1 (TIE)

N 00° 52' 11" E 3002.78' ...

BASIS OF BEARINGS  
(CORNER TO CORNER)

ESPLIN CATTLE CO.  
HD-0-3-32-310  
(A-20)

ESPLIN CATTLE CO  
HD-0-3-32-3

#### QUARTER SECTION LINE

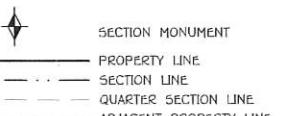
LEGAL DESCRIPTION

BEGINNING AT A POINT ON THE WESTERLY LINE OF SECTION 32 SAID POINT LIES SOUTH 00° 52' 11" WEST 2,007.95 FEET FROM THE NORTHWEST CORNER OF SECTION 32, TOWNSHIP 43 SOUTH, RANGE 10 WEST, SALT LAKE BASE AND MERIDIAN; RUNNING THENCE NORTH 49° 07' 19" EAST 709.03 FEET, THENCE NORTHEASTERLY ALONG A 1,540.50 FOOT RADUS CURVE TO THE LEFT, (LONG CHORD BEARS NORTH 40° 44' 32" EAST 450.26 FEET, CENTER POINT LIES NORTH 40° 52' 5" WEST) THROUGH A CENTRAL ANGLE OF 16° 45' 26", A DISTANCE OF 451.87 FEET; THENCE NORTH 32° 45' 18" EAST 95.30 FEET; THENCE SOUTH 57° 38' 12" EAST 104.65 FEET; THENCE SOUTHEASTERLY ALONG A 1,000.00 FOOT RADUS CURVE TO THE RIGHT, (LONG CHORD BEARS NORTH 56° 49' 2" EAST 492.40 FEET, CENTER POINT LIES SOUTH 56° 53' 1" WEST) A DISTANCE OF 614.00 FEET, A DISTANCE OF 28.40 FEET; THENCE SOUTH 56° 53' 31" EAST 907.24 FEET, THENCE SOUTHEASTERLY ALONG A 257.59 FOOT RADUS CURVE TO THE RIGHT, (LONG CHORD BEARS SOUTH 56° 53' 31" EAST 49.22 FEET, CENTER POINT LIES SOUTH 33° 59' 26" WEST) THROUGH A CENTRAL ANGLE OF 10° 54' 07", A DISTANCE OF 49.00 FEET; THENCE SOUTH 34° 19' 09" WEST 372.62 FEET; THENCE SOUTHWESTERLY ALONG A 400.00 FOOT RADUS CURVE TO THE RIGHT, (LONG CHORD BEARS SOUTH 40° 33' 28" WEST 85.91 FEET, CENTER POINT LIES NORTH 55° 45' 31" WEST) THROUGH A CENTRAL ANGLE OF 128° 28' 39", A DISTANCE OF 87.11 FEET; THENCE SOUTH 45° 47' 47" WEST 359.91 FEET; THENCE SOUTHWESTERLY ALONG A 400.00 FOOT RADUS CURVE TO THE LEFT, (LONG CHORD BEARS SOUTH 45° 47' 47" WEST 266.23 FEET, CENTER POINT LIES SOUTH 45° 13' 17" EAST 104.65 FEET) A DISTANCE OF 24° 49' 06" WEST 266.51 FEET; THENCE SOUTH 02° 59' 24" WEST 43.30 FEET; THENCE NORTH 09° 07' 20" WEST 664.66 FEET; THENCE NORTHEASTERLY ALONG A 650.00 FOOT RADUS CURVE TO THE RIGHT, (LONG CHORD BEARS NORTH 06° 05' 00" WEST 531.27 FEET, CENTER POINT LIES NORTH 00° 52' 40" EAST) THROUGH A CENTRAL ANGLE OF 48° 14' 35", A DISTANCE OF 547.30 FEET; THENCE NORTH 40° 52' 45" WEST 275.34 FEET; THENCE NORTH 49° 07' 15" EAST 304.95 FEET TO THE POINT OF BEGINNING.

CONTAINING 1,688,675 SQUARE FEET OR 38.77 ACRES.



**LEGEND:**



## **ZONE CHANGE**

HILDALE 40 ACRES  
55' 51" 120000

06/21/2023 WASHINGTON COUNTY, UTAH

卷之三

DATE: 06/21/2023

JOB # 23-003

FILE: ROS.dwg

SHEET  
1

1

185

NORTHWEST CORNER OF SECTION 32,  
TOWNSHIP 43 SOUTH, RANGE 10 WEST, SLBM

N 00° 52'11" E 2007.95' LOT 1 (TIE) BASIS OF BEARINGS  
N 00° 52'11" E 3002.78'  
(CORNER TO CORNER)

ESPLIN CATTLE CO  
HD-104  
(A-201)

ESPLIN CATTLE CO.  
HD-0-3-32-310  
(A-20)

CURVE DATA  
L = 451  
R = 15  
S = 5  
D = 5

LOT 1  
1,688,674 SQ. FT.  
38.77 ACRES  
CURRENT (A-20)  
PROPOSED (RESIDENTIAL 8-1-81)

POINT OF BEGINNING

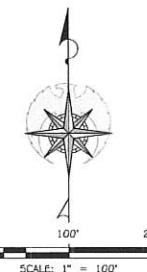
ESPLIN CATTLE  
HD-0-3-32-1

### QUADRATIC SECTION 1

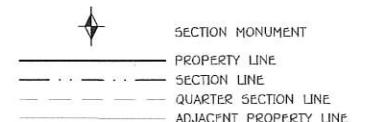
LEGAL DESCRIPTION

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CONTAINING 1,688,675 SQUARE FEET OR 38.77 ACRES.



**LEGEND:**



TONY BIZ LLC  
HD-0-3-32-315

# ZONE CHANGE

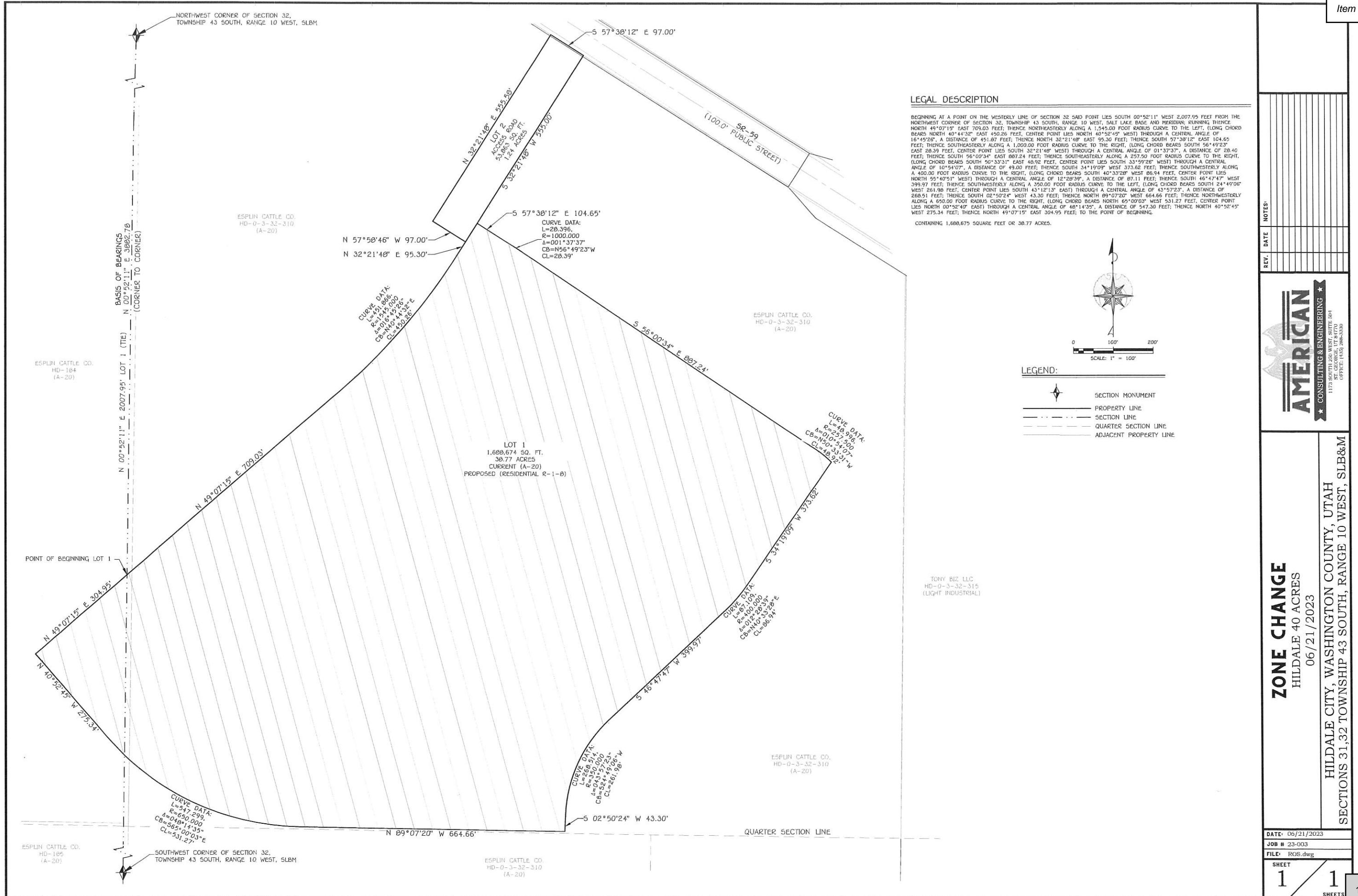
HILDALE 40 ACRES  
06/21/2023

HILDALE CITY, WASHINGTON COUNTY, UTAH  
SECTIONS 31 32 TOWNSHIP 43 SOUTH RANGE 10 WEST S.I.B.&M

DATE: 06/21/2023  
JOB # 23-003  
FILE: 2023-06-21-003

186

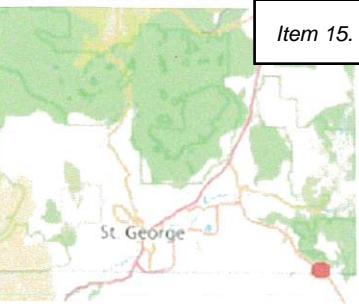
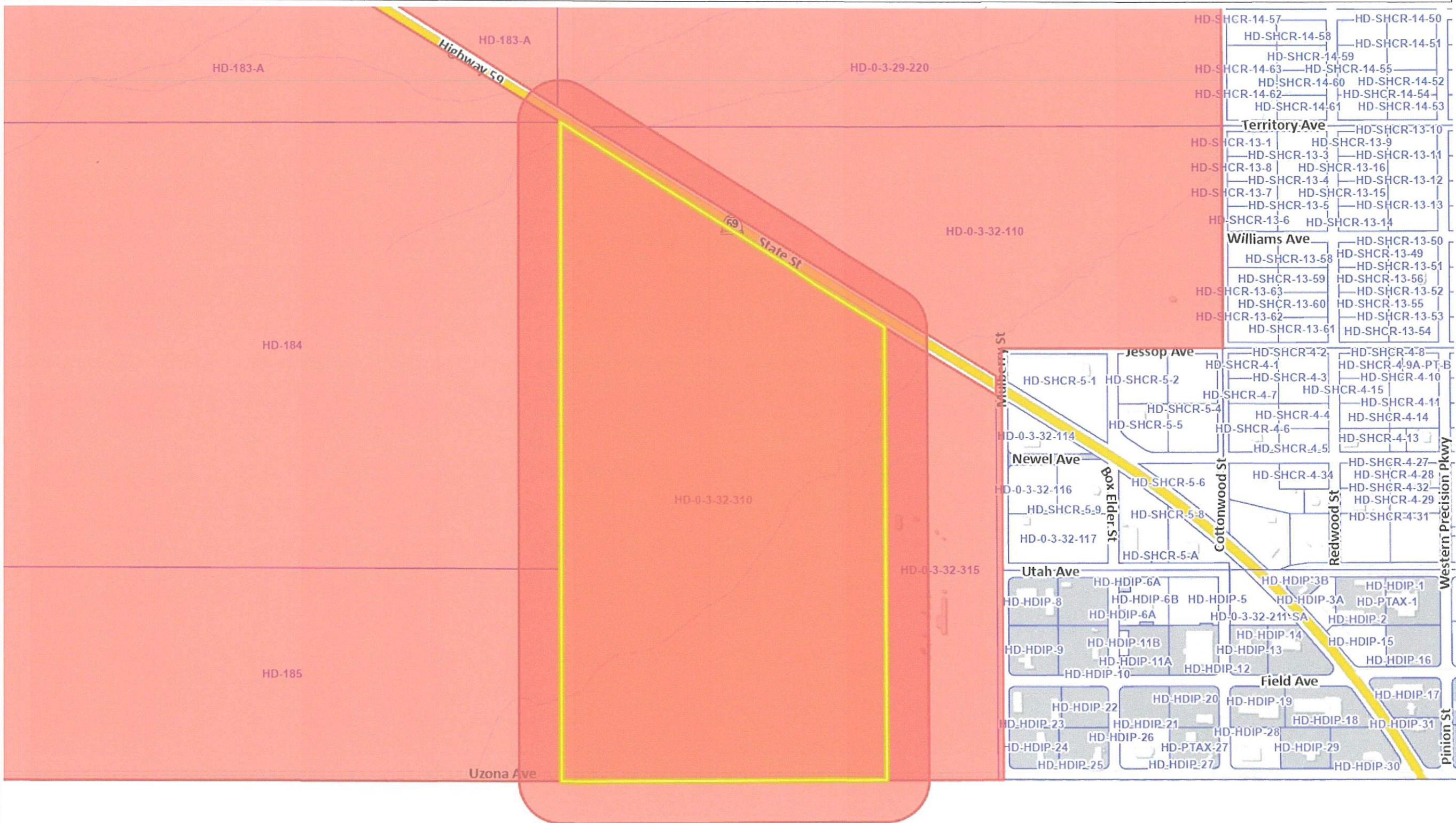






# Mailing Label Map 250' Radius

*Item 15.*



## Legend

## Parcel

## Ownership

- U.S. Forest Service
- U.S. Forest Service Wilderness
- Bureau of Land Management
- Bureau of Land Management Wild
- National Park Service
- Shivwits Reservation
- Utah Division of Wildlife Resources
- Utah Division of Transportation
- State Park
- State of Utah
- Washington County
- Municipally Owned
- School District
- Privately Owned
- Water
- Water Conservancy District
- State Assessed Oil and Gas
- Mining Claim

---

## Notes

1,504.7 0 752.33 1,504.7 Feet

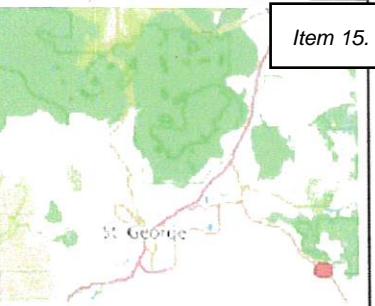
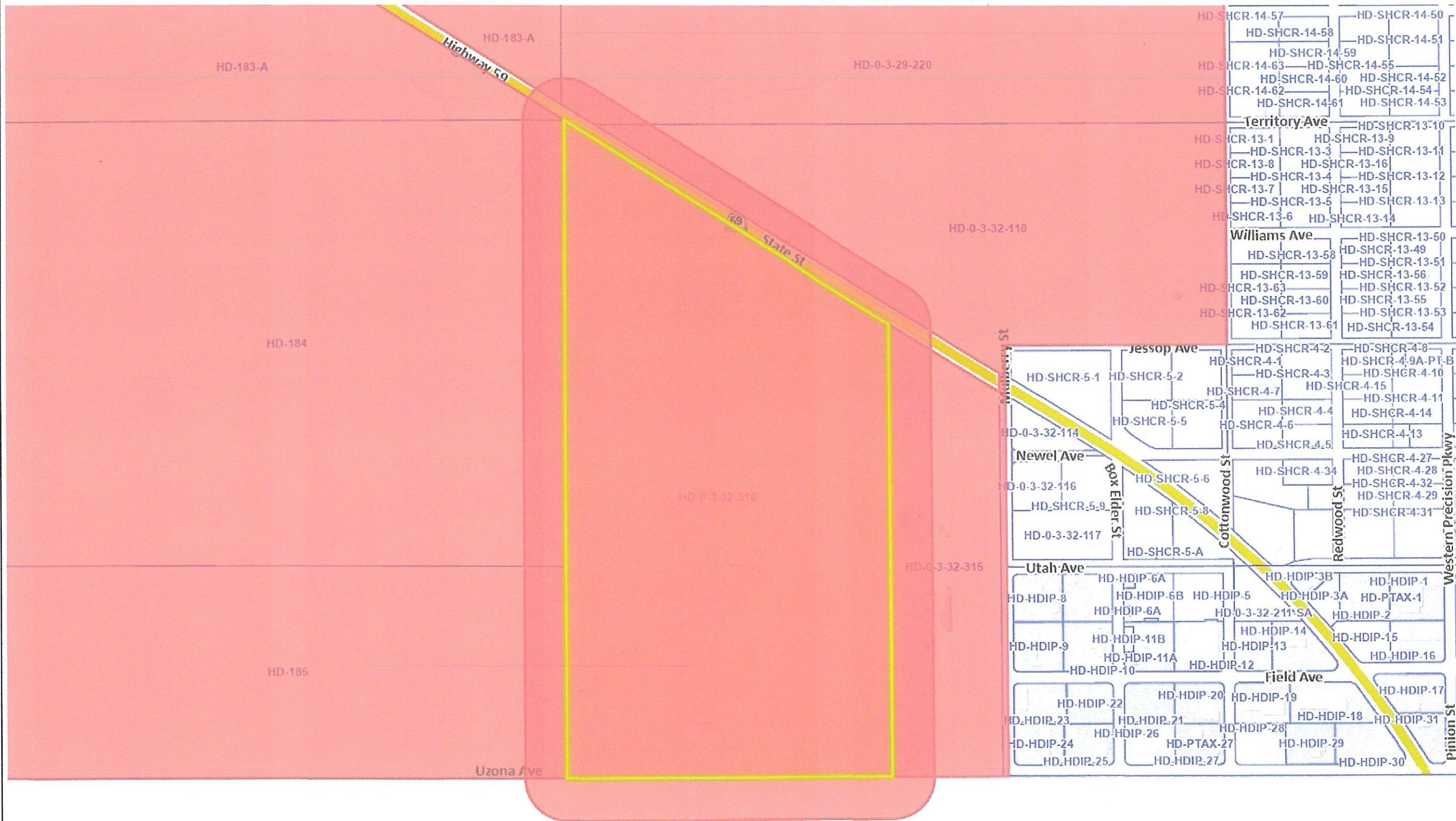
WGS\_1984/Web/Mercator/Auxiliary/Sphere

**DISCLAIMER:** The information shown on this map was compiled from different GIS sources. The land base and facility information on this map is for display purposes only and should not be relied upon without independent verification as to its accuracy. Washington County, Utah will not be held responsible for any claims, losses or damages resulting from the use of this map.



# Mailing Label Map 250' Radius

*Item 15.*



### Legend

- Parcels
- Ownership
  - U.S. Forest Service
  - U.S. Forest Service Wilderness
  - Bureau of Land Management
  - Bureau of Land Management Wilderness
  - National Park Service
  - Shivwits Reservation
  - Utah Division of Wildlife Resources
  - Utah Division of Transportation
  - State Park
  - State of Utah
  - Washington County
  - Municipally Owned
  - School District
  - Privately Owned
- Water
  - Water
  - Water Conservancy District
- State Assessed Oil and Gas
- Mining Claim

## Notes

A horizontal bar chart showing the elevation of a dam. The bar is 1,504.7 feet long. The left end is labeled 1,504.7, the center is labeled 0, and the right end is labeled 752.33. The total length is labeled 1,504.7 Feet.

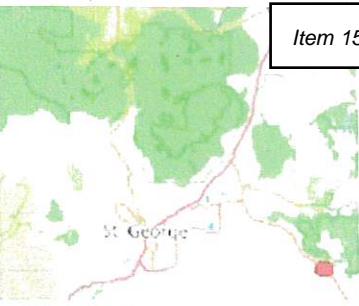
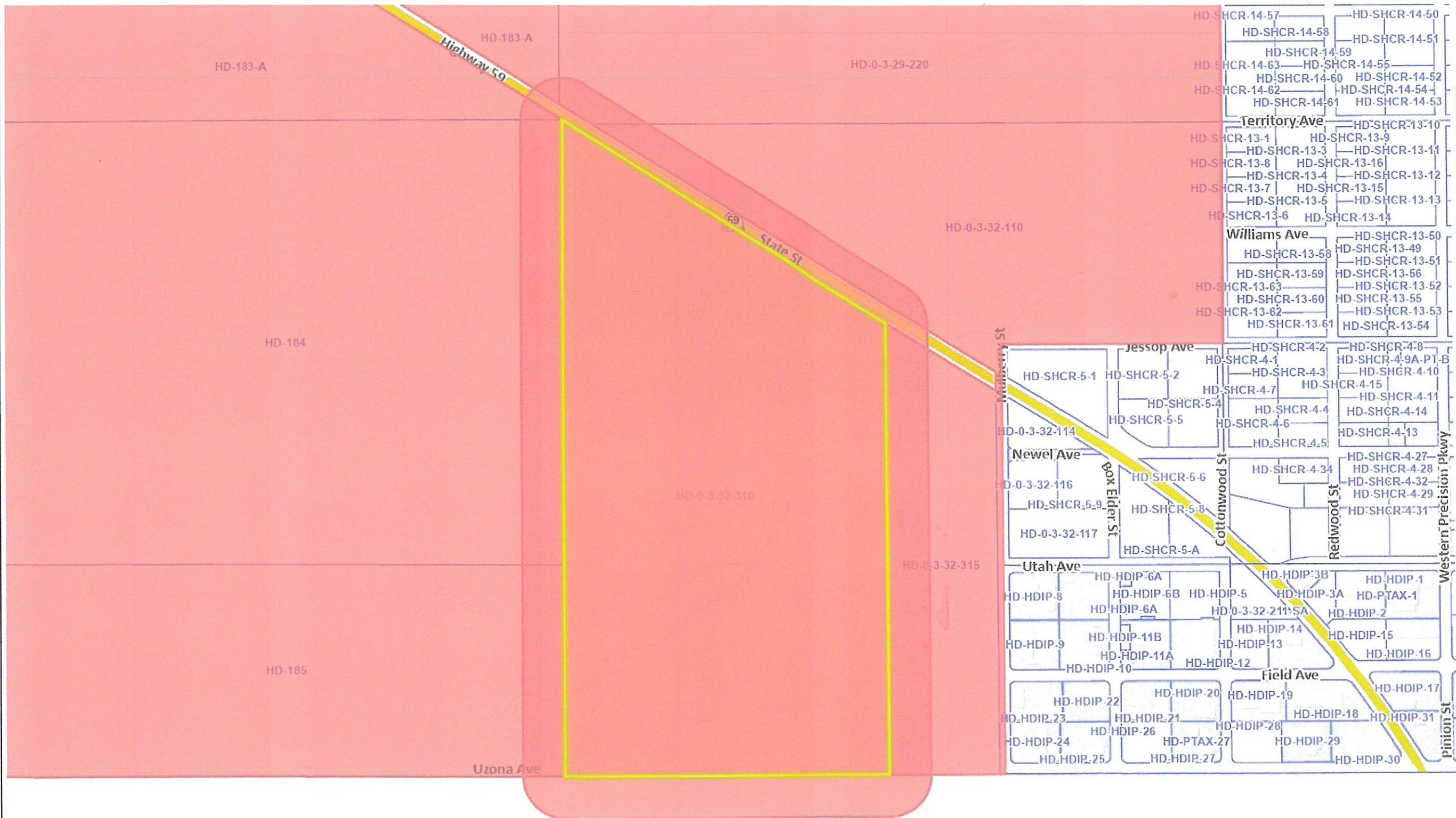
WGS\_1984/Web/Mercator/Auxiliary\_Sphere

**DISCLAIMER:** The information shown on this map was compiled from different GIS sources. The land base and facility information on this map is for display purposes only and should not be relied upon without independent verification as to its accuracy. Washington County, Utah will not be held responsible for any claims, losses or damages resulting from the use of this map.



# Mailing Label Map 250' Radius

*Item 15.*



### Legend

- Parcels
- Ownership
  - U.S. Forest Service
  - U.S. Forest Service Wilderness
  - Bureau of Land Management
  - Bureau of Land Management Wild
  - National Park Service
  - Shiwits Reservation
  - Utah Division of Wildlife Resources
  - Utah Division of Transportation
  - State Park
  - State of Utah
  - Washington County
  - Municipally Owned
  - School District
  - Privately Owned
  - Water
  - Water Conservancy District
  - State Assessed Oil and Gas
  - Mining Claim

## Notes

1,504.7 0 752.33 1,504.7 Feet

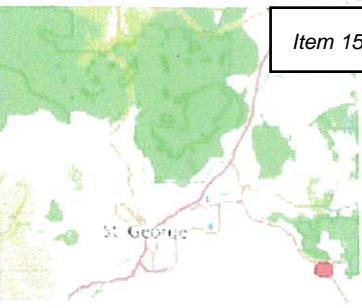
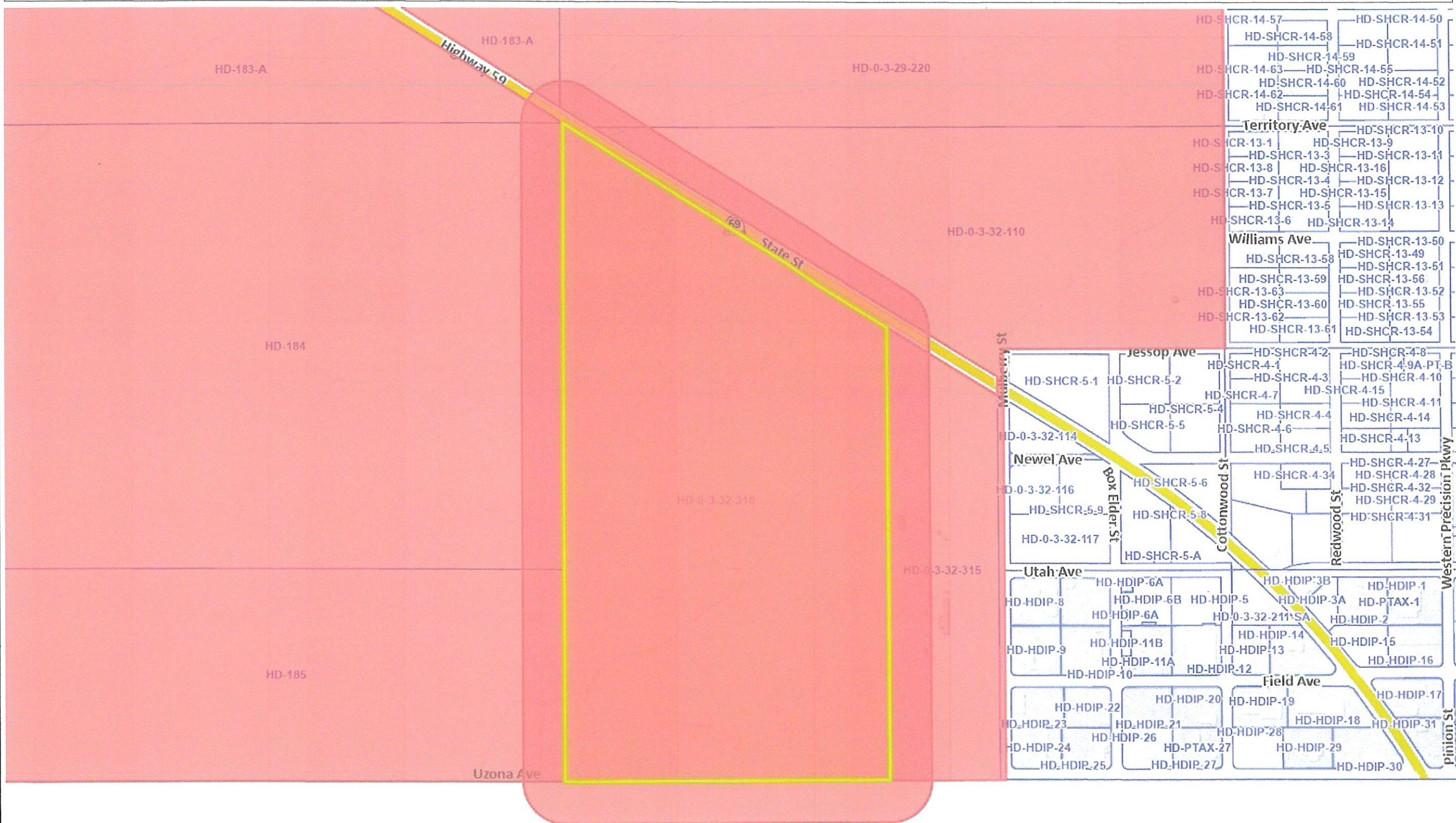
WGS\_1984/Web\_Mercator\_Auxiliary\_Sphere

**DISCLAIMER:** The information shown on this map was compiled from different GIS sources. The land base and facility information on this map is for display purposes only and should not be relied upon without independent verification as to its accuracy. Washington County, Utah will not be held responsible for any claims, losses or damages resulting from the use of this map.



# Mailing Label Map 250' Radius

*Item 15.*



## Legend

- Ownership
- U.S. Forest Service
- U.S. Forest Service Wilderness
- Bureau of Land Management
- Bureau of Land Management Wild
- National Park Service
- Shivwits Reservation
- Utah Division of Wildlife Resources
- Utah Division of Transportation
- State Park
- State of Utah
- Washington County
- Municipally Owned
- School District
- Privately Owned
- Water
- Water Conservancy District
- State Assessed Oil and Gas
- Mining Claim

## Notes

1,504.7 0 752.33 1,504.7 Feet

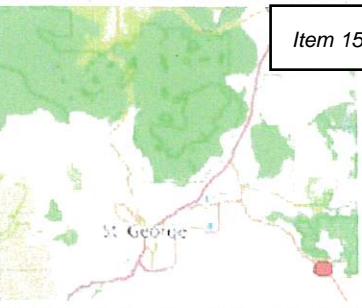
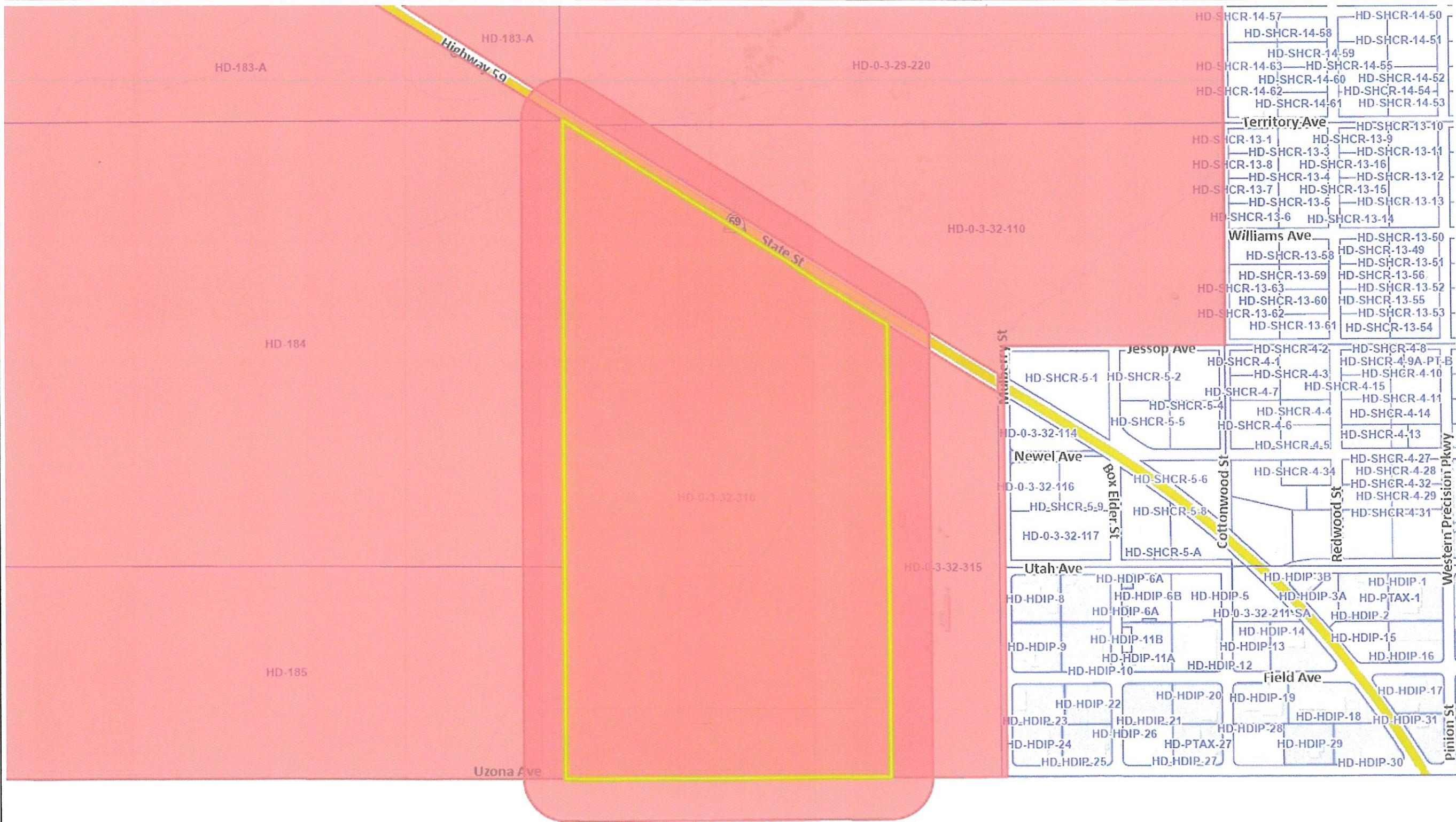
WGS 1984 Web Mercator Auxiliary Sphere

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### Legend

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### Notes

1,504.7 0 752.33 1,504.7 Feet

WGS\_1984/Web/Mercator/Auxiliary/Sphere

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

## PETITION TO VACATE A PUBLIC STREET OR UTILITY EASEMENT

Fee: \$500

*For Office Use Only:*

File No.

Receipt No. *1052159*

*angelene*

*12/02/22*

Name: GEMSTONE PROPERTIES Telephone: 435-229-4447  
Address: 2608 W 510 N HURRICANE Fax No. 435-635-8414  
Email: FRANKLIN@GEMSTONEPROPERTIES.COM  
Agent (If Applicable): FRANK LINDHARDT Telephone: 435-229-4447  
Address/Location of Subject Property: 1065 HILDALE ST.

Tax ID of Subject Property: HD-SHCR-11-13 Number of Lots: \_\_\_\_\_  
Subdivision Name: SHORT CREEK Phase: 11

### Submittal Requirements:

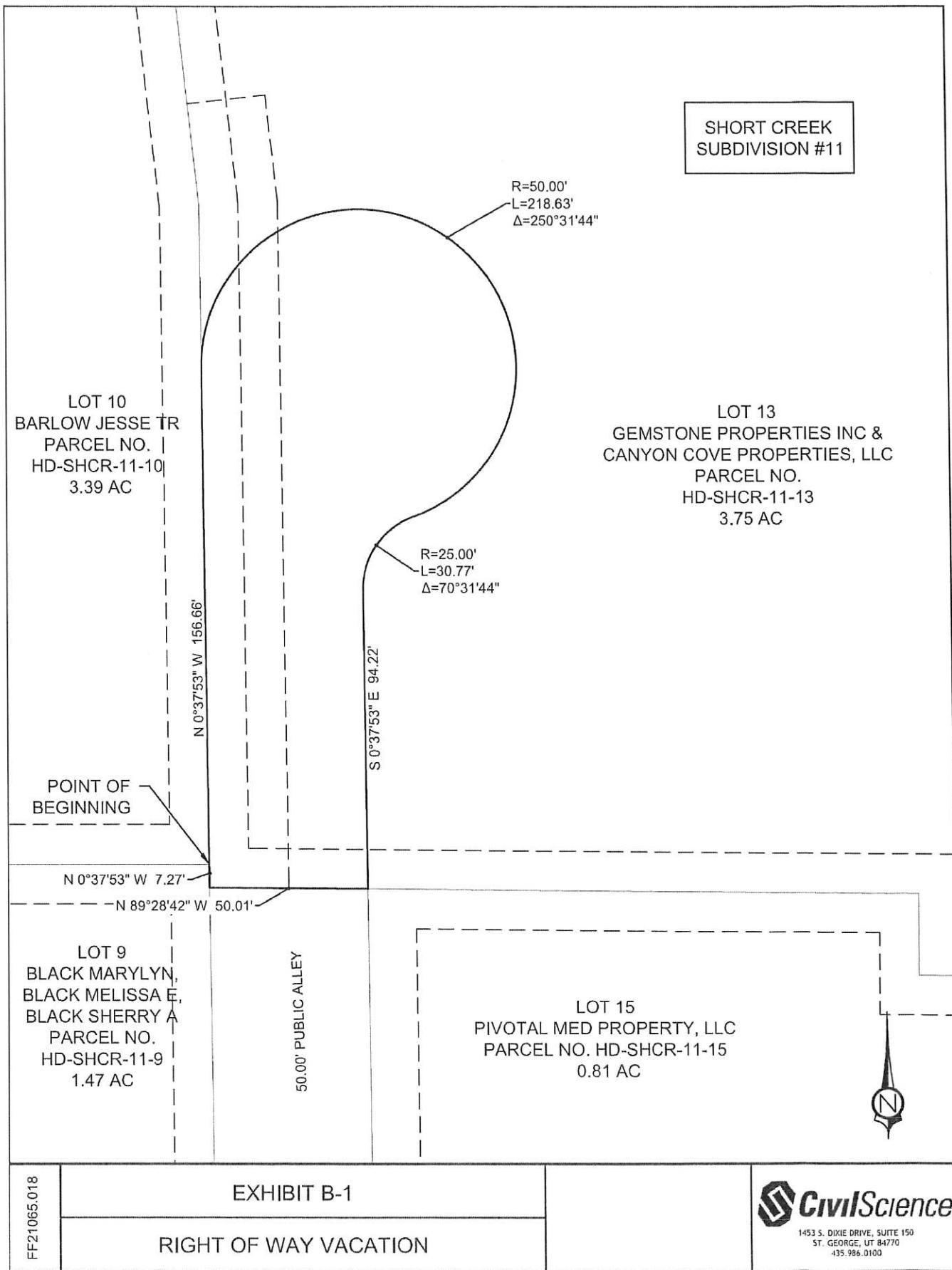
- \_\_\_\_ 1. 1 paper copy 24x36 (may be 11x17 if all writing is legible) and 1 digital copy sent to [planning@hildalecity.com](mailto:planning@hildalecity.com) of plans showing the following:
  - a. Highlighted area of proposed vacation
  - b. All properties within 300 feet of proposed vacation
  - c. Legal description of property to be vacated
- \_\_\_\_ 2. Petition with names, signatures, and addresses of all owners of land adjacent (between nearest intersections), accessed exclusively by, or within 300 feet of the public street or easement.
3. Envelopes addressed and stamped for all owners of land accessed by or within 300 feet of proposed vacation, as well as all operators of utilities located within the bounds of the proposed vacation.

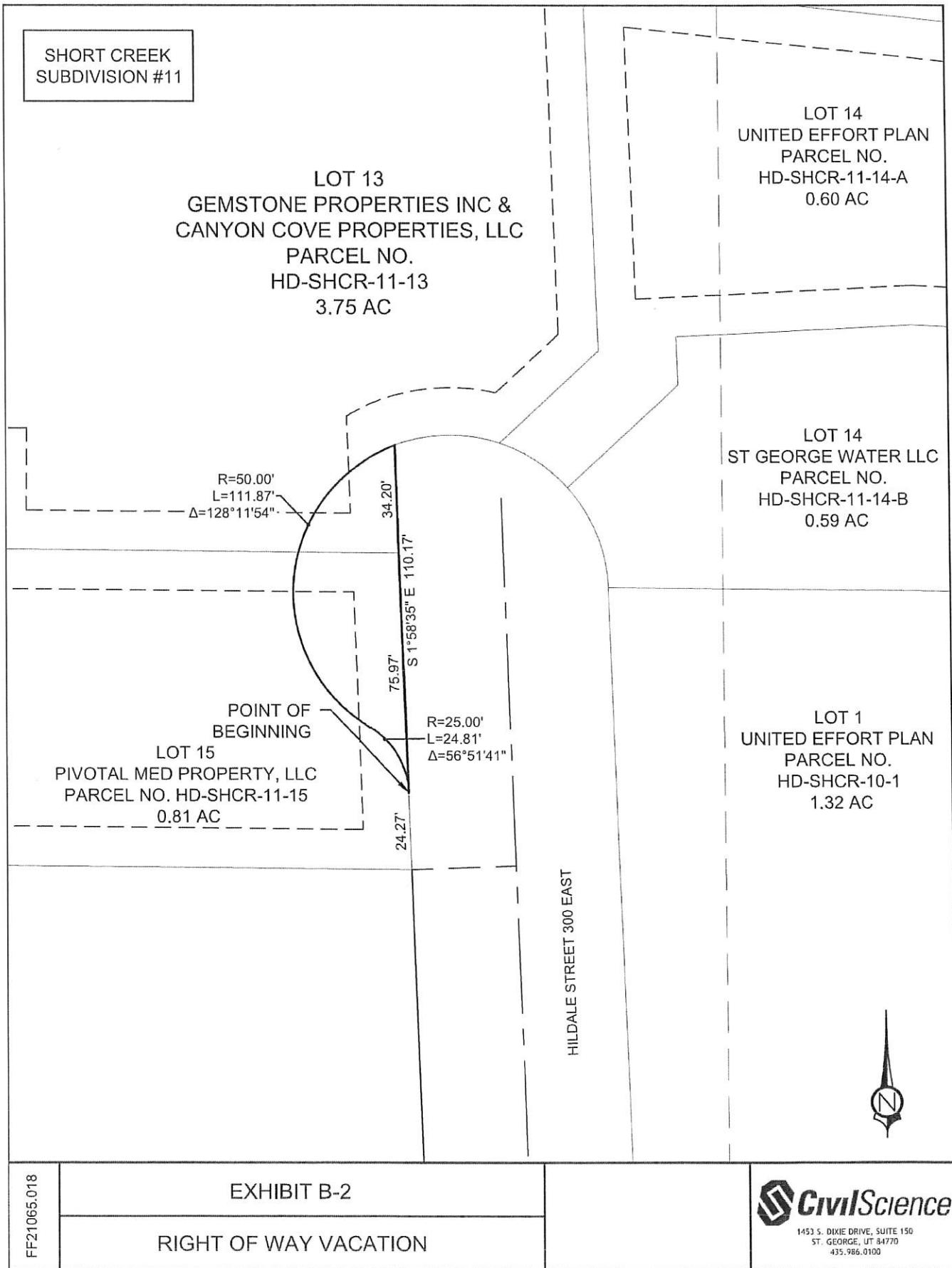
**Note: Petitions to vacate are subject to council approval and additional conditions may be required. An amended plat that includes the abandonment of a dedicated road or for a subdivision that is not fully improved requires a different application and procedure**

\*\*\*\*\*  
(Office Use Only)

Date Received: \_\_\_\_\_ Application Complete:  YES  NO

Date application deemed to be complete: \_\_\_\_\_ Completion determination made by: \_\_\_\_\_







1453 S Dixie Drive, Suite 150  
St. George, UT 84770  
435-986-0100

#### EXHIBIT A-1

BEGINNING AT THE SOUTHEAST CORNER OF LOT 10, SHORT CREEK SUBDIVISION #11, RECORDED AND ON FILE IN THE OFFICE OF THE RECORDER, WASHINGTON COUNTY, STATE OF UTAH, AND RUNNING THENCE N 0°37'53" W 156.66 FEET, TO THE POINT OF A 50.00 FOOT RADIUS CURVE TO THE RIGHT; THENCE ALONG THE ARC OF SAID CURVE 218.63 FEET THROUGH A CENTRAL ANGLE OF 250°31'44", TO THE POINT OF A 25.00 FOOT RADIUS REVERSE CURVE TO THE LEFT; THENCE ALONG THE ARC OF SAID CURVE 30.77 FEET THROUGH A CENTRAL ANGLE OF 70°31'44"; THENCE S 0°37'53" E 94.22 FEET, TO A POINT ON THE SOUTH LINE OF SAID LOT 13; THENCE N 89°28'42" W 50.01 FEET, TO A POINT ON THE EAST LINE OF LOT 9 OF SAID SUBDIVISION; THENCE N 0°37'53" W 7.27 FEET, ALONG SAID LINE, TO THE POINT OF BEGINNING;

CONTAINS 14186 SQ FT OR 0.326 ACRES MORE OR LESS

TWS, 21065.018



1453 S Dixie Drive, Suite 150  
St. George, UT 84770  
435-986-0100

## EXHIBIT A-2

BEGINNING AT A POINT N 1°58'35" W 24.27 FEET FROM THE SOUTHEAST CORNER OF LOT 15, SHORT CREEK SUBDIVISION #11, RECORDED AND ON FILE IN THE OFFICE OF THE RECORDER, WASHINGTON COUNTY, STATE OF UTAH, TO THE POINT OF A 25.00 FOOT RADIUS CURVE TO THE LEFT; AND RUNNING THENCE ALONG THE ARC OF SAID CURVE 24.81 FEET THROUGH A CENTRAL ANGLE OF 56°51'41", TO THE POINT OF A 50.00 FOOT RADIUS REVERSE CURVE TO THE RIGHT; THENCE ALONG THE ARC OF SAID CURVE 111.87 FEET THROUGH A CENTRAL ANGLE OF 128°11'54"; THENCE S 1°58'35" E 110.17 FEET, TO THE POINT OF BEGINNING.

CONTAINS 2390 SQ FT OR 0.055 ACRES MORE OR LESS

TWS, 21065.018





October 2, 2023

**RE – City of Hildale, UT - Municipal Finance Quote**

REV Financial Services is pleased to present the following Municipal Finance Proposal described below:

**PROPOSAL:**

<b>LESSEE:</b>	<b>City of Hildale, UT</b>						
<b>PROPERTY:</b>	<b>Horton 457 Type I Ambulance</b>						
<b>EXPIRATION:</b>	<b>Financing to Close by October 26, 2023</b>						
<b>FINANCE QUOTE:</b>	<b>Finance Amount</b>	<b>Rate</b>	<b>Payments</b>	<b>Factor</b>	<b>Pmts / Year</b>	<b>Term</b>	<b>Adv. / Arr.</b>
<b>\$0 Payments Down</b>	<b>\$ 310,867.00</b>	<b>5.650%</b>	<b>\$ 17,950.88</b>	<b>0.057744567</b>	<b>4</b>	<b>5 years</b>	<b>Arrears</b>

**\*\*\* Please see table on page 2 for Payment due dates**

**FINANCING:** This is a tax-exempt, municipal government lease purchase with the title to the property passing to Lessee. This is a net lease under which, all costs, including insurance, maintenance, and taxes, are paid by Lessee for the term of the lease. Rates assume municipal/bank qualified. Due to market conditions, Rates subject to change.

**NOTES:** Application and 3 years Audited Financial Statement are required with Signed Proposal for Credit Review. Rate subject to change due to market fluctuation. Quarterly Payments start 90 days after signed financing contract. Please see page 2 for sample payment tables. Lessor to be named when credit approved.

**APPROVAL:** This proposal, until credit approved, serves as a quotation, not a commitment by Lessor to provide credit or property. Lessor acceptance of this Proposal is subject to credit; collateral and essential use review and approval by Lessor. The interest rate quoted herein assumes that the interest component of the Payments is exempt from federal income tax. Lessor will provide a taxable financing proposal if it is determined that the financing will not qualify for tax-exempt interest rates. The financing contemplated by this proposal is subject to the execution and delivery of all appropriate documents (in form and substance satisfactory to Lessor), including without limitation, to the extent applicable, the Master Lease Agreement, any Schedule, financing statements, legal opinion or other documents or agreements reasonably required by Lessor. The quoted interest rate assumes the Lessee designates the Lease as "bank-qualified" pursuant to Section 265(b) of the Code.

Thank you for the opportunity to present this proposal. If you have any questions, please contact me at my number or e-mail address below.

**Proposal Acceptance:**

Sincerely,

Option: 5 years Quarterly - Please see table on Page 2

Todd Stevenson  
Manager of Dealer Credit and Sales Support  
REV Financial Services  
303-746-0449  
[todd.stevenson@revgroup.com](mailto:todd.stevenson@revgroup.com)

Signed: \_\_\_\_\_

Name: \_\_\_\_\_

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

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

**5 year Sample Payment Table - Quarterly in Arrears**  
**Assumes Contract Acceptance & Funding on 10/15/2023**  
**Please note the dates on the table**

Year	Date	Payment
1	1/15/2024	\$ 17,950.88
2	4/15/2024	\$ 17,950.88
3	7/15/2024	\$ 17,950.88
4	10/15/2024	\$ 17,950.88
5	1/15/2025	\$ 17,950.88
6	4/15/2025	\$ 17,950.88
7	7/15/2025	\$ 17,950.88
8	10/15/2025	\$ 17,950.88
9	1/15/2026	\$ 17,950.88
10	4/15/2026	\$ 17,950.88
11	7/15/2026	\$ 17,950.88
12	10/15/2026	\$ 17,950.88
13	1/15/2027	\$ 17,950.88
14	4/15/2027	\$ 17,950.88
15	7/15/2027	\$ 17,950.88
16	10/15/2027	\$ 17,950.88
17	1/15/2028	\$ 17,950.88
18	4/15/2028	\$ 17,950.88
19	7/15/2028	\$ 17,950.88
20	10/15/2028	\$ 17,950.88

**MEMORANDUM OF UNDERSTANDING**

**Between**

**Town of Apple Valley**

**And**

**Hildale City**

**Regarding**

**Response EMS in the Same Geographical Service Area**

**INTRODUCTION**

The Hildale Fire Department (“HFD”) as a department of Hildale City, has been the licensed Emergency Medical Services (“EMS”) provider and ambulance transport agency for the geographical area of eastern Washington County, Utah since the early 1980’s. This area includes the incorporated areas of Hildale City, the Town of Apple Valley (“Apple Valley”), and parts of unincorporated Washington County (“Geographic Area”). The Fire Department of the Town of Apple Valley is seeking a license to provide a quick response unit within Apple Valley. As Apple Valley has grown in area and population, there is a need to provide quick-response EMS service to stabilize patients until the transport ambulance arrives. This Memorandum of Understanding (“MOU”) is intended to formalize the cooperative arrangement between the HFD and Apple Valley (“Parties”) and acknowledge that the emergency response of both agencies is in the best interest of those served.

**SCOPE**

It is agreed that Apple Valley will:

1. Respond to EMS calls within the Geographic Area to provide initial patient care and stabilization as resources are available.
2. Provide emergency medical care with trained providers and appropriate equipment and supplies.
3. Respond in a coordinated and standard manner as per Hildale-Colorado City Communications Center protocols using common radio frequencies.
4. Train responders in response and scene safety procedures, including the national Traffic Incident Management System.
5. Maintain necessary Continuing Medical Education requirements and records to keep personnel certified and aware of best practices in current EMS standards.
6. Communicate issues and needs through channels of command so as to avoid tension or miscommunications on incident scenes.

It is agreed that HFD will:

1. Continue to provide Advanced Life Support care and transport within the area licensed to HFD by the Utah Office of EMS including the incorporated area of the Town of Apple Valley.
2. Work closely with Apple Valley responders to receive patient information obtained and care rendered prior to arrival.
3. Be respectful of Apple Valley responders as fellow professionals.
4. Provide feedback on patient outcomes as requested, while following HIPPA requirements.
5. Invite Apple Valley responders to attend and participate in Continuing Medical Education and EMS training opportunities sponsored by the HFD.
6. Immediately notify the Town of Apple Valley in writing if HFD is no longer licensed to provide Advanced Life Support care and transport services within the incorporated area of the Town of Apple Valley.

## **INDEMNIFICATION**

The Parties agree to the following:

1. 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.
2. Apple Valley shall hold harmless and indemnify HFD employees, officers, employees, and agents, against any and all loss, liability, damage, claim, cost, charge, demand, or expense (including reasonable attorney's fees and costs) arising out of or resulting from the services in, or performance of, this MOU if caused by any negligent act or omission, or any intentional misconduct, of Apple Valley or any of its officers, employees, or agents.
3. HFD shall hold harmless and indemnify Apple Valley, and its officers, employees, and agents against any and all loss, liability, damage, claim, cost, charge, demand, or expense (including reasonable attorney's fees and costs) arising out of or resulting from the services in, or performance of, this Agreement if caused by any negligent act or omission, or any intentional misconduct, of HFD or any of its officers, employees, or agents.

## **DURATION**

This MOU may be modified by in writing by mutual consent of the Parties. This MOU shall become effective upon signature by the authorized officials and will remain in effect until terminated by any one of the Parties in writing.

By signing this MOU, each agency agrees to comply with the terms specified herein.

Dated this \_\_\_\_\_ day of \_\_\_\_\_, 2023:

**TOWN OF APPLE VALLEY**

---

Frank Lindhardt, Mayor

---

Michael Gross, Fire Chief

**HILDALE CITY**

---

Donia Jessop, Mayor

---

Kevin J. Barlow, Fire Chief

## Hildale Council Events

## OCTOBER 2023

Item 19.

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
1	2 Utah One Conference Cedar City	3 Utah One Conference Cedar City	4 Utah One Conference Cedar City	5	6 DOJ Training 10am @ Police Department	7 Community Shindig 6pm @ Police Department
8	9 <b>COLUMBUS DAY OFFICE CLOSED</b>	10	11 Hildale City Council meeting 6pm	12	13	14
15	16	17	18	19 Hildale Planning and Zoning mtg. 6pm	20	21
22	23	24	25	26	27	28
29	30	31	NOVEMBER 1	NOVEMBER 2	NOVEMBER 3	NOVEMBER 4
NOVEMBER 5	NOVEMBER 6	NOVEMBER 7	NOVEMBER 9	NOVEMBER 10	NOVEMBER 11	NOVEMBER 12