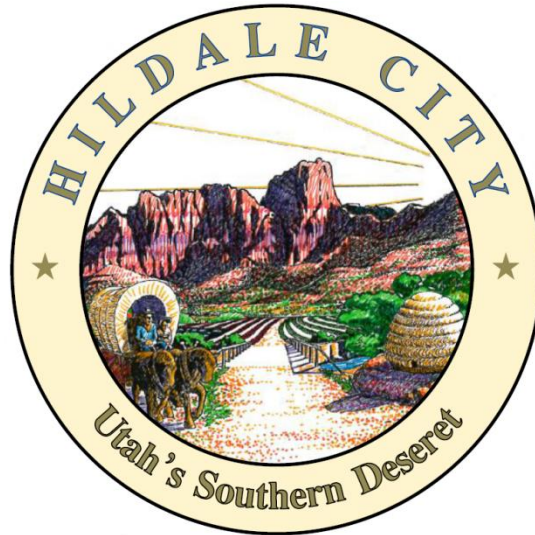


# Hildale City Budget



## FY 2016 Audited Actual Revenue & Expense Report

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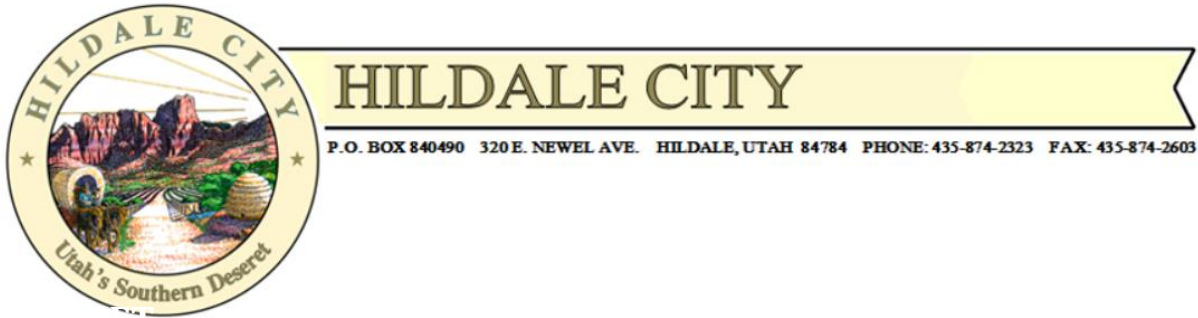
## FY 2017 Anticipated Actual Revenue and Expense Report

## FY 2018 Adopted Budget

**Richard J. Barlow, Hildale City Treasurer**

Summary budget and detail budget for the City of Hildale, Washington County, Utah, showing the 2015-2016 fiscal year audited actual; the 2016-2017 fiscal year anticipated actual budget; and the 2017-2018 fiscal year tentatively proposed budget.

## LETTER: PRESENTATION OF TENTATIVE



May 31, 2017

### **RE: 2017-2018 Tentative Budget**

Honorable Mayor and Council:

The fiscal year 2017-2018 (FY2018) Budget, tentatively adopted by the City Council on May 16, 2017, is hereby presented for City Council and public input and consideration. The total expenditures may not be increased upon final adoption; however, line items may be changed.

This tentative budget represents goals and directions of the council, boards, and commissions, and the activities over which the elected officials exercise financial control. The citizens have reposed confidence in the City Council to carefully account for the investment and expenditure of public funds and plan for adequate funding of services.

The City Treasurer, the City Recorder, and Department Heads monitor the budget throughout the year. The City Treasurer reports monthly to the City Council and the governing boards. The City Council has the responsibility to guide management to maintain a balanced budget.

The budget sets forth the planned purposes for which money may be expended when funds become available. Actual amounts may vary from the estimated budget amounts; therefore, through the year, the administration may transfer values between budget line items in a fund to adjust and properly balance the budget so long as those transfers do not increase the total approved budget balance in that fund.

The FY2018 tentative budget reflects a total of \$7,147,500. This is a 1.15% decrease from the prior-year budget. One significant cause of the decrease was the completion of a Flood Mitigation Grant Project.

The entire Hildale City Budget supports the delivery of day-to-day core services from public safety to daily necessities such as water treatment and delivery. There are always more needs than resources, and the City resources are strained. It is always a balance to take care of competing needs. It is our mission to provide service honorably notwithstanding the challenges.

We are stewards of public trust, and we take that responsibility seriously to manage public funds wisely and economically in the best interest of those we serve. We cannot do it alone. It takes a genuine working together. This you see in the many cooperative agreements that make service possible at Hildale City. Thank you to all the staff, the boards and commissions, and to you the elected officials for the time and effort given to provide services for our citizens.

Respectfully submitted,

**Richard J. Barlow**

*City Treasurer*

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**CITY OF HILDALE**

**P.O. Box 840490 • 320 E. NEWEL AVE.**

**HILDALE, UT 84784**

# HILDALE CITY MISSION STATEMENT

OUR MISSION IS TO SERVE, PROTECT, PRESERVE, AND PROVIDE FOR THE CITIZENS OF HILDALE AND FACILITATE THEIR HAPPINESS IN HONOR AND CONFIDENCE.

## IT IS THE MISSION OF THE GOVERNMENT OF THE CITY OF HILDALE

First, to **SERVE** our fellow men, to **PROTECT** and **PRESERVE** in full energy their Constitutional rights and liberties<sup>1</sup>; and then to **PROVIDE** for their mutual needs with a sincere desire for their peace and happiness, their honors, and their rewards, seeking nothing more for ourselves than that which we seek for others; and to **FACILITATE** as much as possible space for their enterprise and incentive for their industry<sup>2</sup>, securing to them the four main pillars of prosperity, viz.: agriculture, manufacturing, commerce, and transportation<sup>3</sup>.

To accomplish this mission, we will uphold **HONOR** as the standard<sup>4</sup> and **CONFIDENCE** as the means by practicing economy in expenditures and studying the convenience of the people more than the comforts of the government<sup>5</sup>; by entertaining no local prejudices or attachments, no separate views or party animosities<sup>6</sup>; by practicing equality, honesty, and openness; by fostering pure and immutable principles of private morality<sup>7</sup>; by upholding as essential the pre-eminence of free government<sup>8</sup>; by cherishing peaceful and friendly communications<sup>9</sup>, preferring amicable discussions and reasonable accommodation of differences to contention and discord<sup>10</sup>, and rendering good for evil in all cases; by avoiding the slightest interference with the rights of conscience or the functions of religion<sup>11</sup>; by preferring education and enlightenment to punishment<sup>12</sup>; by encouraging industry rather than idleness; by fostering a spirit of independence so just as to not invade the rights of others nor to surrender our own<sup>13</sup> and so liberal as to allow all men their own principles without compromising the integrity of the whole.

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<sup>1</sup> J. Madison, Inaugural Address

<sup>2</sup> J. Smith, 1844 Presidential Election Campaign

<sup>3</sup> Ibid.

<sup>4</sup> Ibid.

<sup>5</sup> B. Franklin, Plan for Union of the English Colonies

<sup>6</sup> G. Washington, First Inaugural Address

<sup>7</sup> Ibid.

<sup>8</sup> Ibid.

<sup>9</sup> J. Madison, Inaugural Address

<sup>10</sup> Ibid.

<sup>11</sup> Ibid.

<sup>12</sup> J. Smith, 1844 Presidential Election Campaign

<sup>13</sup> J. Madison, Inaugural Address



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## FOREWORD

Important to understanding the city budget is understanding the purpose for government and a little background to the city, the people, and how things grew to be what they are. This budget presentation strives to educate about the city and the departments and their needs as well as present the numbers that make up the budget itself.

## PROVIDING SERVICES

People support services which benefit everyone in one of two ways: freely or by requirement. In an ideal situation, services for everyone would be provided by free offerings and donations; indeed, it would spring from the heart of those serving and be reciprocated by those being served. This type of support is witnessed in the volunteer service on the fire department and is often witnessed in times of disaster or distress. Sometimes services which are not seen, do not become noticed until neglected, then they become dangerous, destructive, obnoxious and often expensive to correct.

People use government in various forms to provide services which protect and promote their health and safety, their liberty, and their property. To spread the weight of the cost of these services equitably is the greatest challenge people face in funding government. The decision whether to place the weight of the cost on property owners, the passing traveler, the service user, or the local citizen is critical.

Utility rates are used to put the cost of providing a utility service where the service is being used. These rates include such services as water, wastewater, gas, solid waste, electric or phone services. These costs may include things seen as well as things unseen, things past, present, or yet to come. For example, every utility deals with the initial planning and development of system infrastructure and equipment, the maintenance and improvement of existing system, the hiring and training of staff, and the exploration of other alternatives for providing service.

In many general government operations, tying the cost to the service is more difficult. For example, having a peace officer or fire fighter with appropriate equipment to meet or prevent emergencies would be extremely difficult to itemize in service like a utility. Public safety and protection service would be more like a punishment than a service if the charges were levied only against those they served in an emergency. Yet some charges for service do happen that way with such things as ambulance services. Insurance helps serve as a buffer in these cases. Yet, services like these often find people who are in need but without the means or insurance to cover the costs. And, again, there is the question: who, really, is being served? The service is for all.

When services to protect life, to promote health and safety, and to preserve or defend liberty and property cannot be properly provided by free will, they still need to be provided. Rather than turning to "every man for himself and *the devil* for all," wise people choose the peaceable alternative, and the costs often become a requirement of the people instead of a free-will gesture of individuals. The people choose to have a charge assessed to their property or their goods or their services to help meet those needs.

Sometimes these choices have been made by others in an earlier time and in a different situation. The reasoning and understanding of the predecessor are frequently lost to the successor. To resolve the difference peaceably, those who provide and those who receive must study the issues and come to a mutual understanding. What served in one situation may not always serve in another. Together they must find the best way to provide the service and properly distribute the cost.

## MUNICIPAL CORPORATIONS

A corporation is a group of people who get a charter granting them as a body certain of the legal powers, rights, and privileges, and liabilities of an individual, distinct from those of the individuals making up the group: a corporation can buy, sell, and inherit property.<sup>14</sup>

A municipal corporation is a public corporation, established by a sovereign act of legislation, uniting the people and land within a given boundary for purposes of local self-government and investing them with powers necessary to so govern.

The city or town is one of the closest forms of government to the people. People group together with some common cause whether it is the need for protection or common family ties, religion, climate, or simply a necessary feature such as water. Historically municipalities started out as self-governing, loosely organized, cities which eventually become more organized to accommodate trade or interchange of ideas.

Early cities were the *state*, governed by the whole body of citizens who were free to discuss the ideas and questions of policy. The idea of a *citi-zen* was derived from someone who was part of the “city.” Recognition of rights such as freedom of speech and the right to hold property, rights that we cherish, but too often treat with complacency, are found in early city states as rights belonging to citizens. Originally, towns were supposed to have been conducted for the personal benefit of the citizens only, while now it is an arm of the state government, governing in its name, and by its authority solely.<sup>15</sup>

Rome became one of the most significant municipal corporations in history. Things changed with those cities that were conquered by Rome. The full powers of government were taken from the cities and moved to the conquering Roman city-state. Former citizens became slaves of the conqueror to serve its purposes. The rights granted by Rome to the conquered city were but local concessions to permit a more flexible administration of those in power.

Under English law, the same order prevailed. Cities were granted charters by the Crown who conceded certain rights of taxation to the cities in return for periodic payments in money and services to the Crown. Originally, in England, the right of government was not given to a corporation, but to select individuals and their heirs.

Parliament took some of the royal power away from the king and granted more of a corporate status to cities and towns in the late 1400s and early 1500s. Parliament assumed more power than the king. In fact, for Parliament, though they considered the will of the inhabitants, no assent of the inhabitants was necessary, for the acts of Parliament were operative without assent. The city or town was simply an arm of the central government.<sup>16</sup>

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<sup>14</sup> *Websters New World Dictionary of the American Language*, Second College Edition, Prentice Hall Press (1986)

<sup>15</sup> Yokley, E. C., LL.B., *Municipal Corporations*, Book Publishing Co., Seattle, WA, (1956), pp. 1-9.

<sup>16</sup> *Ibid.*

Prior to the American Revolution, municipal governments existed by prescription or by special charters granted by the Sovereign. The system of city government in America was adopted from the English, which very closely patterns after the Roman system.<sup>17</sup>

Under our present government, the state legislatures create municipal corporations, define and limit their powers, enlarge and diminish them at their will, and point out the agencies which are to execute them. They supervise cities as they, the legislature, consider proper and necessary for the public good.<sup>18</sup>

Still, municipalities enjoy a considerable amount of autonomy under the sovereignty of the state. The limited right to govern is delegated by the people to the state to protect and defend the people's lives, their liberty, and their property. Municipalities are instruments of the state government in fulfilling its responsibility. Their function and duty it is to relieve the state of the cares entailed in administering the affairs of a large population to smaller areas or smaller population groups, which necessarily have many interests that are peculiar to their situation and environment and that touch only in a remote way, if at all, the interests of the general government over them.<sup>19</sup>

Municipal governments allow the state to decentralize as much as may be safe and convenient the powers of government. They also allow the state to commit to the communities immediately affected the care of concerns peculiar to themselves and at the same time allows the state to maintain power to guard, to check, and to change, as experience may indicate the need and wisdom suggest the means, of betterment.<sup>20</sup>

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<sup>17</sup> Yokley, E. C., LL.B., *Municipal Corporations*, Book Publishing Co., Seattle, WA, (1956), pp. 8-9.

<sup>18</sup> Ibid.

<sup>19</sup> Ibid.

<sup>20</sup> Ibid.

## A CONDENSED HISTORY OF HILDALE CITY

The history of Hildale City, its people, its functions, its relationships, its hardships, its strengths, and its involvements and current efforts reveals itself in the budget process. The past is the foundation of the current, and the current is the foundation of the future. As the city develops its present budget, it is good to remember the past and realize that today's program will one day be part of history.

In the late 1800s and early 1900s, Mormon pioneers established an agrarian and ranching community on the land straddling the Utah/Arizona state line and Short Creek wash at the base of the Canaan Peaks. The pioneers dug water canals and roughed in an infrastructure that supported development of the Short Creek community. In 1914 Mohave County funded a wooden school house on the Arizona side. A post office soon followed, and Short Creek began to grow.

Families seeking refuge from religious persecution relocated to the community. Although prior religious persecution had occurred, none would compare to the raid by the State of Arizona in July of 1953 which separated families and reduced the community population substantially. In 1954, the State of Utah followed up by attempting to separate children from their parents one family at a time, beginning with the family of Vera Black. Newspapers articles and public opinion disapproving of States' attacks diminished persecution efforts for several years. In time, families were reunited, and some families returned to the area. Those events have never been forgotten.

A large portion of the land which makes up the City of Hildale was owned by the Fundamentalist Church of Jesus Christ of Latter Day Saints (FLDS) under a charitable trust called the United Effort Plan Trust (UEP Trust). The UEP Trust held property for the benefit of its beneficiaries, specifically members of the FLDS Church. It was founded to promote a self-sufficient and egalitarian community and supported legitimate business ventures that maintained its charitable and philanthropic mission. Over time, as members consecrated property to the FLDS, that property was placed in the UEP Trust, and the UEP Trust's holdings grew. With FLDS approval, church members built homes and businesses on UEP Trust land. Structures and land remained the property of the UEP Trust. Thus, a large portion of development in the City of Hildale occurred on UEP Trust land.

As the FLDS approved development of its land, it became the de facto land-planning agency for most of the land in Hildale. Most homes were apportioned about an acre of land. Generally, the FLDS approved a low-density development pattern. Seven to ten homes located on ten acre blocks became the dominant residential development pattern. Residential architecture and site layout was inspired by a tradition of self-sufficiency, moral standards, rural living, and agriculture. The combination of home, business, and agriculture supported the community's "self-sufficient" lifestyle.

Citizens on both sides of the state line worked together to develop telephone, irrigation, culinary water, electricity, wastewater, and solid waste services. The need for development and funding



of these services, infrastructures, and utilities grew. By 1962 efforts began for incorporation of the Utah side of Short Creek community, and in 1963 the Town of Hildale incorporated and later become the City of Hildale.

Hildale City took its name from the Hildale Home located at the head of Hildale Street. Hildale Home was the home of the local midwife. The private health services at the Hildale Home grew to become the Hildale Clinic and the Hildale Maternity Home. They provided health services for many years. The clinic closed about 2014. Today, residents seek health services from other private providers or go to clinics in nearby communities.

In 1985 the Town of Colorado City was incorporated. Together, the two cities have developed intergovernmental agreements to provide services for each other and the surrounding areas.

Dirt roads began to give way to paved streets. In time, an IGA between the cities led to the development of a unified Public Works Advisory Board. Street improvements continued as funds became available. As with many Utah rural cities and towns, funding to maintain the roads which have been paved and pave those that need paved has always proved a challenge.

Summer flooding has historically made road maintenance difficult. The dirt streets quickly become a sloppy ratty mess. Even paved streets many times give way to the cutting debris. An extremely powerful storm in 2015 sent a flashflood which caught two families in a flood plain. Thirteen lives were taken. Three young boys survived. This event brought the state and community together as they engaged in search and rescue missions to recover lost bodies. One body remains to be found.

Following the flooding experience, Hildale City obtained grant funding to install a culvert to handle the flood waters coming out of Maxwell Canyon and a canal for the flood waters coming down Willow Street Alley. Since the 2015 flooding, it has obtained funding for flood detention basins at the head of several drainage areas. As an outcome of the 2015 flooding event, Washington County obtained funding for a flood detention basin above the Willow Street Alley which draws from several drainage areas.

Hildale City has an all-volunteer Fire Department with an appointed Fire Chief. Through an interlocal cooperative agreement developed between the Fire Department and the Colorado City Fire District, the department functions as part of the Hildale/Colorado City Fire Department. Also, Hildale Fire Department entered a Mutual Aid Agreement with several of the nearby cities. It is frequently called into Apple Valley and Hurricane. This joint department provides municipal and wildland fire protection, search and rescue services, and emergency medical services.

Recently Hildale City purchased the improvements on one of its industrial lots to house the Fire Department until the Fire District could make other arrangements. The Department works with Hildale City to help provide for the equipment fleet needed to respond to emergencies in the Hildale area. Working with Hildale City the Department has purchased several ambulances. In 2013, Hildale general fund took out a loan from the Wastewater Fund to purchase a used ladder

truck from the City of South Tucson; and in 2014, Hildale took out a loan for the purchase of a new pumper truck, an ambulance, and a rescue vehicle. Events such as the storm in 2015, have shown the value of working together through mutual aid agreements, quality training, and committed volunteers.

Early in the history of Short Creek, builders used available materials and build houses according to their abilities and understanding. Some were sturdy rock structures. Others were fragile and vulnerable structures. Hildale joined with Colorado City in an IGA to provide for a Building Department to ensure safe building practices in the city.

Hildale entered an IGA in which it pays Colorado City for police services. The Colorado City Marshall serves as the Police Chief for Hildale City. Certified officers serve in both Colorado City and Hildale. The Police Department is based from the Colorado City Marshall's Office.

Hildale also entered an IGA to pay Colorado City for Dispatch services. The public safety dispatch center is in Colorado City, but serves Hildale City and the Town of Apple Valley as well as the surrounding area.

The cities set up a Utility Board (originally the Water Board) to manage utility services, primarily water and sewer, for the two cities. Bulk water and irrigation water continued to be provided under the private organizations established before the cities set up a water utility. The cities developed a unified Water Department to purchase, treat, and distribute culinary water to their customers. The department has faced the difficult issue of acquisition, financing, and construction of new quality water sources to meet the demand of a growing community. Recently, the department developed a Water Master Plan with comprehensive strategies for development of additional water sources and water infrastructure to maintain reliability and support new growth.

In the late 1970s, Hildale City obtained funding to install a sewer system and sewer lagoons. The first lagoon system was established in low area southwest of Colorado City. Hildale installed the system to serve both Hildale and Colorado City residents. By the late 1990s the cities had outgrown the system and desired to expand. Centennial Park, a community developed to the southwest of Colorado City desired to connect to an expanded system. Though the loan which established the first system was not yet paid off, Hildale chose to pursue the option of relocating to a site a mile or so west of Hildale. Several more loans made the expansion possible, and the present sewer treatment plant was installed, one of the largest lagoon systems in Utah. An IGA with Centennial Park Wastewater Improvement District allowed Centennial Park to connect into the system.

For several years, the cities attempted to operate a power generation and distribution system under a unified Power Board. Under the Power Board, a high-pressure gas line was installed between Hurricane and Hildale, and natural gas was brought into Hildale. Disagreement over federal regulations prevented natural gas going from Hildale into Colorado City. To serve the Colorado City customers, the Board purchased the assets of a private propane company and

began to provide liquid propane as well as natural gas services to the community. A skyrocket in the natural gas prices coupled with fixed power sales prices caused the power generation and distribution effort to close around 2005, and the power distribution responsibility fell to Garkane Power, a regional cooperative. When the Power Department failed, the gas services which it operated came under the direction of the Utility Board.

Refuse collection or solid waste services began with Hildale Town providing a garbage truck to haul trash to a dump located south of Colorado City. As the need outgrew the Town's service, solid waste services moved to the Arizona Strip Landfill Corporation, which was developed to provide services to Fredonia and Colorado City. Since Hildale provided the payment office for the other utilities in the Hildale/Colorado City area, it became the logical choice to provide a payment office for the Landfill Corporation as well.

Phone service in Hildale was first provided by South Central Telephone Cooperative. With the advent of cellular phones, service is provided by private companies or the South Central Cooperative. South Central Communications installed a fiber optic communications network in Hildale and Colorado City. It maintains its system for the service of the public.

Maxwell Park, located on public land which Hildale leased from the Bureau of Land Management (BLM) in Maxwell Canyon, became Hildale City's first established recreational park. The city developed a baseball field, picnic sites, a sand playground with play-structures, horseshoe pits, swings, restroom facilities, and natural trails. The Parks Department is under the Public Works Advisory Board.

Hildale City has developed several industrial parks. The first industrial park was established on the west side of Hildale City. At this location, Hildale City worked with businessmen to purchase some state trust lands to help bring business into the city. Under leases from Hildale City, the businessmen built buildings and improved the industrial lots. Hildale's second industrial park was developed around the year 2000 on the land which was part of the discontinued sewer plant in Arizona. Business owners leased the land and built their businesses. Though Hildale City is not obligated to sell any lot, it has renewed the effort to assist businessmen in bringing industry into the city by selling the industrial park property to those business owners with the current lease on the industrial lot or their designee.

Three private cemeteries were established on private land in Hildale. The oldest cemetery was developed as a family plot by one of the early pioneers of Hildale, Jacob Lauritzen, just below Utah Avenue west of Central Street in Hildale. The Black Family created a cemetery in far northeast Hildale on their property. The Hildale Cemetery is the only cemetery in Hildale that is not a just a family burial plot. It is located east of Canyon Street just past the end of Jessop Avenue in Hildale is on UEP property. Hildale City does not manage or maintain any of these cemeteries.

Schooling in the early days of the community began with students attending the school on the Arizona side of the line. In the 1980s, Washington County School District opened the Phelps

Elementary School in Hildale. Increasing private and home schooling and corresponding declining public school enrollment in the late 1990s led the District to close the school. The building was used to house a private school for several years. Recently, the District purchased the school land and buildings and established the Water Canyon School which has grown substantially since it began.

Water Canyon School is located on the corner of Jessop Avenue and Carling Street. The school facilities are in excellent condition. The school provides K-12 education for the City of Hildale and the surrounding regions in Utah. The Washington County School District encourages open access to its outdoor school grounds, allowing the Water Canyon School grounds to serve the surrounding neighborhood as a “walkable” park. School grounds are operated and maintained by the Washington County School District.

Distrust and confusion as the lands of the UEP were taken by the state of Utah led to several significant lawsuits against Hildale City and the Town of Colorado City. Many of the citizens of Hildale have been evicted from their homes on the UEP property, and other citizens have taken their place. The change in population affects every department of the city in some way. Today, Hildale City carries an additional financial load because of lawsuits and judgments; however, it still has the responsibility to fulfill its mission honorably.

The City embraces the opportunity to build confidence, to practice economy, to study the convenience of the people, to entertain no local prejudices or party animosities, to practice equality, honesty, and openness, to foster morality, to uphold free government, to cherish peaceful and friendly communications, to prefer amicable discussions and reasonable accommodation of differences, to render good for evil, to avoid the slightest interference with the rights of conscience or religion, to prefer education and enlightenment to punishment, to encourage industry, and to foster independence without compromising integrity.

## **HILDALE CITY BUDGET CONCEPTS**

### **Budget Function**

The city budget expresses a city's values and priorities. Dollars provided through the budgeting process can help policy ideas move from concept to reality. Budget choices affect the quality of life of all the citizens. Consider the quality of our streets, the quality of water we drink, the quality of service provided by public safety departments, the quality of facilities at the city park, and the quality of the feeling of "home." Budgets represent the interactions between citizens who provide the means and goods and services rendered by the government. Operational excellence is the goal of Hildale City in the development of its budget.

Two of the most important purposes of the city budget are to provide a plan for the orderly expenditure of the public funds and to provide a formal process for appropriating the public funds. By state law, funds cannot be spent until they are appropriated as required by the Fiscal Procedures Acts. Since the major purpose of a budget is to appropriate funds, budgets may not be reopened after the end of the fiscal year to cover over-expenditures.

The budget functions as an administration policy guide to meet the public openness and other requirements of state law. It creates the framework for the funding of public services and programs, setting forth the limits of what will be spent and guiding the choices of what will be purchased. The main objective is to require all levels of government organization to establish goals and objectives and determine if those goals and objectives are being met in a fiscally responsible way.

As a matter of policy, the budget is reviewed monthly by each governing body. Along with the budget report is a review of the invoices paid and pending payment for the past month. Important to the review is the cash flow: are revenues meeting expenditures. Changes in revenue must be met by a fiscally responsible change in expenditures to ensure budgetary compliance.

### **Budget Officer**

In Hildale City, the City Manager would be responsible for establishing the city budget. In the absence of a City Manager, the City Treasurer has taken the financial responsibility of preparing the budget and functions as the Budget Officer.

### **Budget Calendar**

#### *Fiscal Year*

Hildale City's fiscal year runs from July 1<sup>st</sup> to June 30<sup>th</sup>. The fiscal year is commonly referred to using the year of the latter half of the fiscal year. For example, the fiscal year 2016-2017 is sometimes referred to as "Fiscal Year 2017" or "FY2017."

#### *Budget Development*

The City budget for a future year begins to be developed by considering the long-term commitments entered by the City and its departments through the preceding years. Specifically, departments have a general framework from prior years which should be consistent for planning

the coming year. Changes from one year to the next based on population trends, growth or decline, customer count, usage levels, and revenues collected are considered.

The budget officer discusses the needs of the departments and works with the department heads to develop the budget for each department. Together, they review charts, graphs, and reports with historical and current data, considering trends in revenues as well as expenditures to develop an educated guess if not an exact value for each budget line item. This often involves dreaming big and then scaling back to rude realities, but always involves responsible consideration of possibilities.

### *Tentative Budget*

Cities are required to have a tentative budget prepared by the first regular meeting of the city council in May each year. The tentative budget should present the needs of each department for the ensuing year. It is still adjustable. This budget report should present the audited actual report for the fiscal year preceding the current year, the anticipated actuals for the current year, and the planned budget for upcoming year.

### *Public Hearing*

Cities are required to have a public hearing for the budget prior to adoption. The public hearing allows the city council to hear and the public to voice support or concerns regarding values expressed, policy, programs, appropriations, rates and fees, and budget management and purposes. The public hearing is an important part of the public's interaction with the government and the services thus provided.

### *Final Budget*

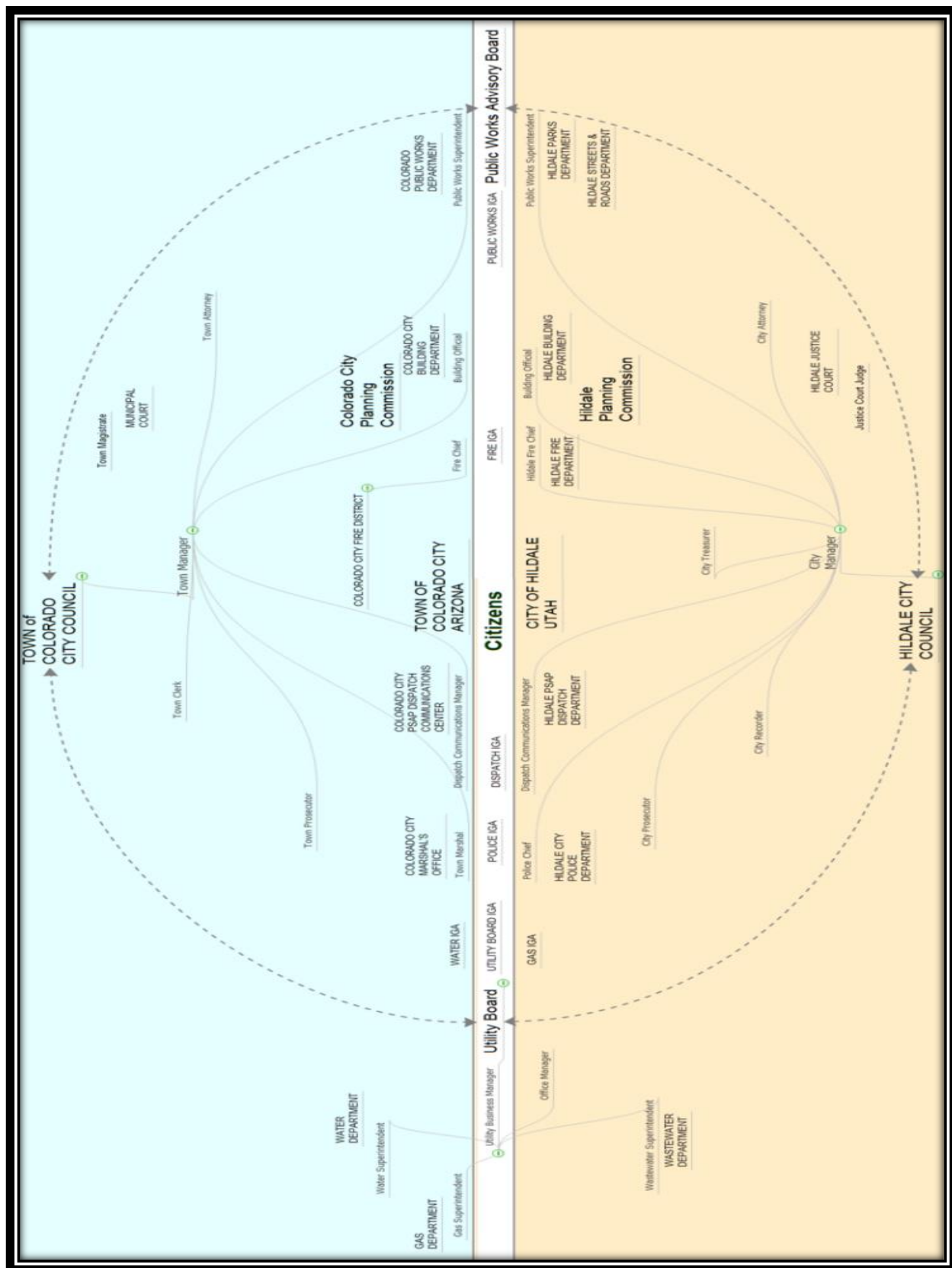
Following the Public Hearing, the city must approve a final budget. The deadline for the final budget adoption is June 22<sup>nd</sup> preceding the beginning of the fiscal year of the budget.

The General Fund Final Budget must be balanced, meaning that the planned revenues must be equal to the planned expenditures. Enterprise fund budgets do not necessarily need to be balanced because they operate more like private businesses; however, they must still show fiscal responsibility in the gain or loss reflected in the proposed budgets.

### *Budget Execution*

The adopted budget goes into effect on July 1<sup>st</sup>, the beginning of the new fiscal year. It then becomes the responsibility of the Budget Officer to work with Department Heads to ensure budgetary compliance. The Budget Officer reports on the budget to the City Council or other governing bodies monthly, so they can stay informed and direct the department heads toward meeting the goals laid out in the budget.

## HILDALE CITY BUDGET



Hildale City and the Town of Colorado City have similar governments but under two different states and two different counties. The state line that separates the two political entities makes for some creative and interesting challenges to provide services. One of the ways Hildale City and Colorado City work together is through Intergovernmental Agreements or IGAs (sometimes called Interlocal Cooperative Agreements or ICAs). Through the agreements which the cities have created, they provide Utility services, Police services, Fire services, Dispatch services, and Public Works services. In many of these functions, there is a department head that is jointly appointed between the cities to provide a consistency of service. Yet there are some departments that are kept quite separate; for example, the justice courts. Colorado City has its own distinct Municipal Court with its appointed judge; Hildale has its own separate Justice Court with its appointed judge.

Not shown on the diagram is the Arizona Strip Landfill Corporation or ASLC. The Town of Colorado City and the Town of Fredonia, Arizona, formed a corporation to assist each other in taking care of their solid waste needs. Through an IGA with the Town of Colorado City and the ASLC, Hildale also receives the benefit of the Arizona Strip Landfill. Hildale/Colorado City Utilities provides the billing services for ASLCs services to the residential and commercial accounts in the Hildale/Colorado City area.

Though the diagram indicates the city manager being the connecting point for all the city employees, the mayor in Hildale appoints the Manager, the Recorder, and the Treasurer with the approval of the city council. Department heads are appointed by the Mayor or by the governing board and ratified by the City Council of each city where there is a shared department.

## Funds

Each city tracks the financial business of the departments through a group of related accounts called a fund. All the general business functions of the cities which are supported primarily by tax dollars are in the City General Fund. These include such things as administration, justice court, police services, fire and EMS, emergency dispatch, building, planning and zoning, public works, and parks.

Those functions of the cities which are supported like a business with rates and fees are called Enterprise Funds. Each Enterprise Fund is specific to the type of service provided; for example, the Water Fund is particularly supported by water rates and fees and is the accounting group specific to the maintenance and development of the water infrastructure and the business of providing culinary water service. Likewise, the Wastewater and Gas Funds are specific to their infrastructure and services.

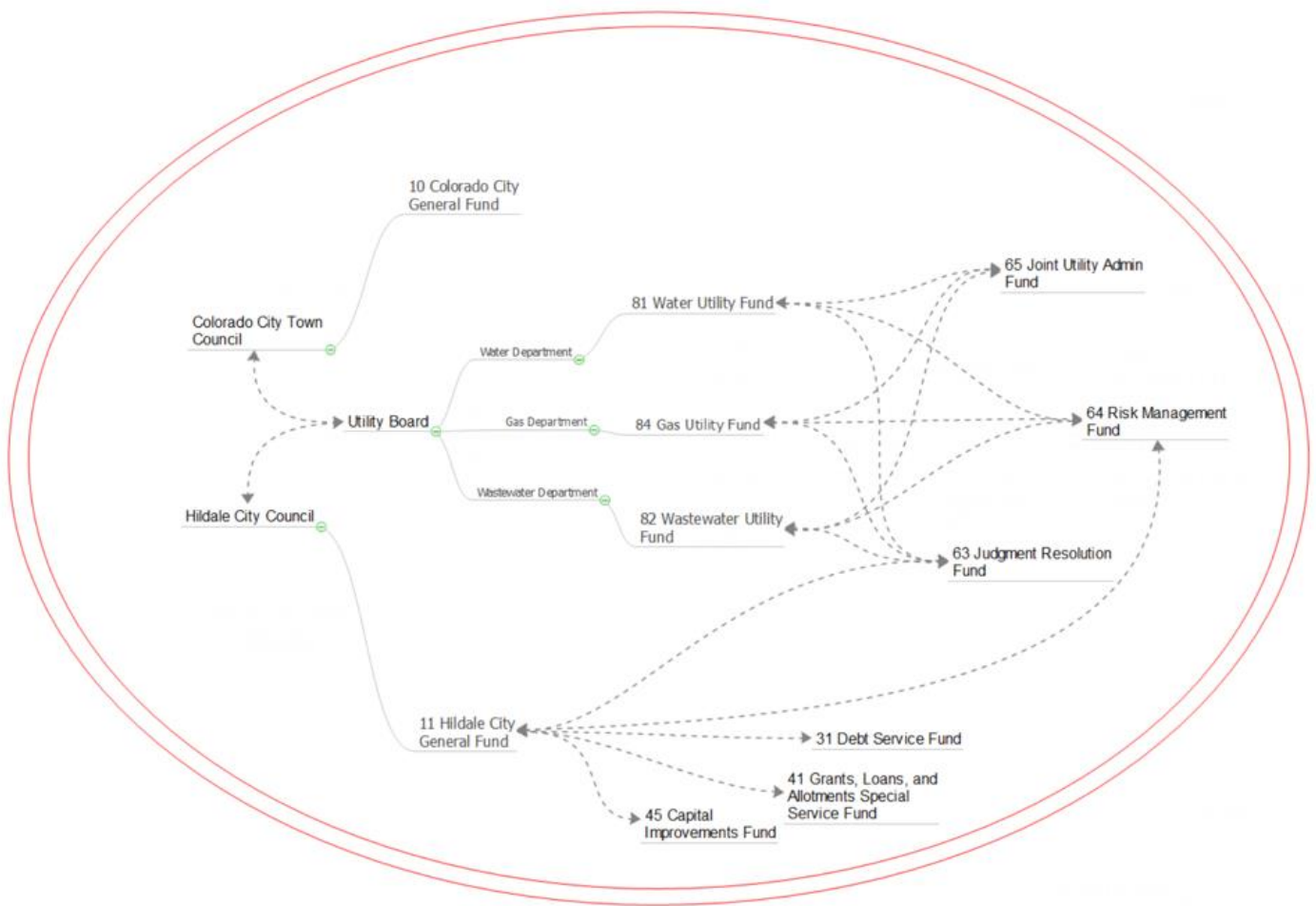
Some of the Funds of Hildale City are called Internal Service Funds. These funds function to support the primary funds such as the General Fund and the Enterprise Funds. Some are specific to just the utility departments; for example, the Joint Utility Administration Fund is used to manage things that



are jointly shared by all the utility departments like payroll and vehicles. Others are specific to just the General Fund departments. These include the Debt Service Fund; the Grants, Loans, and Allotments Fund; and the Capital Improvements Fund.

Other fund functions are shared by all the major departments; for example, the Litigation Risk Management Fund is used by the General Fund and the Utility Funds to help cover the costs of legal attacks against the city and its departments. The Judgment Resolution Fund was established to help manage the costs associated with resolving a federal court judgment requiring specific monitoring, consulting, training, and reviews.

## Funds of Hildale and Colorado City



# HILDALE CITY SUMMARY BUDGET REPORTS

## GENERAL FUND REVENUES and EXPENDITURES

HILDALE CITY				
320 E. NEWEL AVE, HILDALE, UT 84784-0490				
2015-2016 PY ACTUALS, 2016-2017 CY ANTICIPATED ACTUALS and 2017-2018 PROPOSED BUDGET				
Account Number	Description	Prior Year Actual	Current Year Anticipated	Future Year Anticipated
		2015-2016	2016-2017	2017-2018
GENERAL FUND				
Revenues				
11-31-000	GENERAL FUND TAXES	\$ (739,021.81)	\$ (848,000.00)	\$ (980,700.00)
11-32-000	LICENSES AND PERMITS	\$ (14,242.00)	\$ (8,900.00)	\$ (14,000.00)
11-33-000	INTERGOVERNMENTAL REVENUE	\$ (1,235,067.12)	\$ (125,500.00)	\$ (503,200.00)
11-34-000	CHARGES FOR SERVICES	\$ (25,317.73)	\$ (127,400.00)	\$ (169,000.00)
11-35-000	FINES AND FORFEITURES	\$ (9,660.97)	\$ (17,500.00)	\$ (10,000.00)
11-36-000	MISC REVENUE	\$ (181,672.06)	\$ (276,200.00)	\$ (697,100.00)
11-37-000	LOANS	\$ (730,000.00)	\$ -	\$ (450,000.00)
11-38-000	CONTRIBUTIONS AND TRANSFERS	\$ (346,499.88)	\$ (860,100.00)	\$ (504,000.00)
	<b>TOTAL GENERAL FUND REVENUES</b>	<b>\$ (3,281,481.57)</b>	<b>\$ (2,263,600.00)</b>	<b>\$ (3,328,000.00)</b>

Expenditures				
11-41-000	GENERAL FUND ADMINISTRATION	\$ 986,992.11	\$ 848,300.00	\$ 1,388,700.00
11-42-000	JUSTICE COURT	\$ 11,964.25	\$ 17,200.00	\$ 16,000.00
11-43-000	POLICE DEPARTMENT	\$ 207,306.22	\$ 264,500.00	\$ 204,600.00
11-44-000	FIRE DEPARTMENT	\$ 917,089.15	\$ 331,200.00	\$ 382,300.00
11-45-000	BUILDING DEPARTMENT	\$ 23,142.68	\$ 41,100.00	\$ 44,600.00
11-46-000	PUBLIC SAFETY DISPATCH	\$ 17,238.97	\$ 17,000.00	\$ 71,200.00
11-47-000	HIGHWAYS AND PUBLIC IMPROVEMENTS	\$ 1,237,687.80	\$ 709,100.00	\$ 1,163,400.00
11-48-000	PARKS, RECREATION & PUBLIC PROPERTY	\$ 23,462.55	\$ 35,200.00	\$ 57,200.00
	<b>TOTAL GENERAL FUND EXPENDITURES</b>	<b>\$ 3,424,883.73</b>	<b>\$ 2,263,600.00</b>	<b>\$ 3,328,000.00</b>

GENERAL FUND BALANCE				
	Revenue vs Expenditures	\$ 143,402.16	\$ -	\$ -

## INTERNAL SERVICE FUNDS REVENUES and EXPENDITURES

### DEBT SERVICE FUND

HILDALE CITY				
320 E. NEWEL AVE, HILDALE, UT 84784-0490				
2015-2016 PY ACTUALS, 2016-2017 CY ANTICIPATED ACTUALS and 2017-2018 PROPOSED BUDGET				
Account Number	Description	Prior Year Actual	Current Year Anticipated	Future Year Anticipated
		2015-2016	2016-2017	2017-2018
INTERNAL SERVICE FUND: DEBT SERVICE FUND				
	Total Revenues	\$ -	\$ (138,950.00)	\$ (139,000.00)
	Total Expenditures	\$ -	\$ 138,950.00	\$ 139,000.00
	DEBT SERVICE Rev vs Expenditures	\$ -	\$ -	\$ -

### GRANTS, LOANS, AND ALLOTMENTS FUND

HILDALE CITY				
320 E. NEWEL AVE, HILDALE, UT 84784-0490				
2015-2016 PY ACTUALS, 2016-2017 CY ANTICIPATED ACTUALS and 2017-2018 PROPOSED BUDGET				
Account Number	Description	Prior Year Actual	Current Year Anticipated	Future Year Anticipated
		2015-2016	2016-2017	2017-2018
INTERNAL SERVICE FUND: GRANTS, LOANS, AND ALLOTMENTS FUND				
	Total Revenues	\$ -	\$ (13,900.00)	\$ (977,200.00)
	Total Expenditures	\$ -	\$ 13,900.00	\$ 977,200.00
	GRANT, LOAN, AND ALLOTMENT Rev vs Expenditures	\$ -	\$ -	\$ -

### CAPITAL IMPROVEMENTS FUND

HILDALE CITY				
320 E. NEWEL AVE, HILDALE, UT 84784-0490				
2015-2016 PY ACTUALS, 2016-2017 CY ANTICIPATED ACTUALS and 2017-2018 PROPOSED BUDGET				
Account Number	Description	Prior Year Actual	Current Year Anticipated	Future Year Anticipated
		2015-2016	2016-2017	2017-2018
INTERNAL SERVICE FUND: CAPITAL IMPROVEMENT RESERVE FUND				
	Total Revenues	\$ -	\$ -	\$ (536,700.00)
	Total Expenditures	\$ -	\$ -	\$ 536,700.00
	CAPITAL IMP RESERVE FUND Rev vs Expenditures	\$ -	\$ -	\$ -

## 2017 JUDGMENT RESOLUTION FUND

HILDALE CITY				
320 E. NEWEL AVE, HILDALE, UT 84784-0490				
2015-2016 PY ACTUALS, 2016-2017 CY ANTICIPATED ACTUALS and 2017-2018 PROPOSED BUDGET				

Account Number	Description	Prior Year Actual	Current Year Anticipated	Future Year Anticipated
		2015-2016	2016-2017	2017-2018
<b>INTERNAL SERVICE FUND: 2017 JUDGMENT RESOLUTION FUND</b>				
	Total Revenues	\$ -	\$ -	\$ (277,200.00)
	Total Expenditures	\$ -	\$ -	\$ 277,200.00
<b>JUDGMENT RESOLUTION FUND Rev vs Expenditures</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

## RISK MANAGEMENT FUND

HILDALE CITY				
320 E. NEWEL AVE, HILDALE, UT 84784-0490				
2015-2016 PY ACTUALS, 2016-2017 CY ANTICIPATED ACTUALS and 2017-2018 PROPOSED BUDGET				

Account Number	Description	Prior Year Actual	Current Year Anticipated	Future Year Anticipated
		2015-2016	2016-2017	2017-2018
<b>INTERNAL SERVICE FUND: RISK MANAGEMENT</b>				
	OPERATING EXPENSE	\$ 112,743.55	\$ 117,200.00	\$ 116,800.00
	NON-OPERATING REV/EXP & TRANSFERS	\$ (112,743.55)	\$ (117,200.00)	\$ (116,800.00)
<b>RISK MANAGEMENT FUND BALANCE</b>				
<b>RISK MANAGEMENT Rev vs Expenditures</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

## JOINT UTILITY ADMINISTRATION FUND

HILDALE CITY				
320 E. NEWEL AVE, HILDALE, UT 84784-0490				
2015-2016 PY ACTUALS, 2016-2017 CY ANTICIPATED ACTUALS and 2017-2018 PROPOSED BUDGET				

Account Number	Description	Prior Year Actual	Current Year Anticipated	Future Year Anticipated
		2015-2016	2016-2017	2017-2018
<b>INTERNAL SERVICE FUND: JOINT UTILITY ADMINISTRATION</b>				
65-41-000	OPERATING EXPENSE	\$ 601,118.29	\$ 612,900.00	\$ 649,300.00
65-38-000	NON-OPERATING REVENUE	\$ (601,118.29)	\$ (612,900.00)	\$ (649,300.00)
<b>JOINT UTILITY ADMINISTRATION FUND BALANCE</b>				
<b>JOINT ADMIN Revenue vs Expenditures</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

## UTILITY FUNDS

### WATER FUND

HILDALE CITY				
320 E. NEWEL AVE, HILDALE, UT 84784-0490				
2015-2016 PY ACTUALS, 2016-2017 CY ANTICIPATED ACTUALS and 2017-2018 PROPOSED BUDGET				
Account Number	Description	Prior Year Actual	Current Year Anticipated	Future Year Anticipated
		2015-2016	2016-2017	2017-2018
WATER UTILITY FUND				
81-37-000	OPERATING REVENUE	\$ (1,146,616.01)	\$ (1,048,000.00)	\$ (1,195,500.00)
81-41-000	OPERATING EXPENSE	\$ 683,220.44	\$ 387,600.00	\$ 507,600.00
81-38-000	NON-OPERATING REVENUE	\$ (1,584.24)	\$ (6,300.00)	\$ (119,000.00)
81-42-000	NON-OPERATING EXP & TRANSFERS	\$ 360,469.73	\$ 666,700.00	\$ 806,900.00
WATER FUND BALANCE				
	WATER Revenue vs Expenditures	\$ (104,510.08)	\$ -	\$ -

## WASTEWATER FUND

HILDALE CITY				
320 E. NEWEL AVE, HILDALE, UT 84784-0490				
2015-2016 PY ACTUALS, 2016-2017 CY ANTICIPATED ACTUALS and 2017-2018 PROPOSED BUDGET				
Account Number	Description	Prior Year Actual	Current Year Anticipated	Future Year Anticipated
		2015-2016	2016-2017	2017-2018
WASTEWATER UTILITY FUND				
82-37-000	OPERATING REVENUE	\$ (911,355.80)	\$ (923,900.00)	\$ (968,500.00)
82-41-000	OPERATING EXPENSE	\$ 391,503.58	\$ 127,500.00	\$ 174,400.00
82-38-000	NON-OPERATING REVENUE	\$ (28,048.34)	\$ (136,800.00)	\$ (430,800.00)
82-42-000	NON-OPERATING EXP & TRANSFERS	\$ 429,347.66	\$ 933,200.00	\$ 1,224,900.00
WASTEWATER FUND BALANCE				
	WASTEWATER Revenue vs Expenditures	\$ (118,552.90)	\$ -	\$ -

## GAS FUND

<b>HILDALE CITY</b>
<b>320 E. NEWEL AVE, HILDALE, UT 84784-0490</b>
<b>2015-2016 PY ACTUALS, 2016-2017 CY ANTICIPATED ACTUALS and 2017-2018 PROPOSED BUDGET</b>

Account Number	Description	Prior Year Actual	Current Year Anticipated	Future Year Anticipated
		2015-2016	2016-2017	2017-2018
<b>GAS UTILITY FUND</b>				
84-37-000	OPERATING REVENUE	\$ (1,003,034.23)	\$ (888,800.00)	\$ (1,063,800.00)
84-41-000	OPERATING EXPENSE	\$ 664,751.79	\$ 421,200.00	\$ 614,900.00
84-38-000	NON-OPERATING REVENUE	\$ -	\$ (66,500.00)	\$ (141,900.00)
84-42-000	NON-OPERATING EXP & TRANSFERS	\$ 371,601.93	\$ 534,100.00	\$ 590,800.00
<b>GAS FUND BALANCE</b>				
	GAS Revenue vs Expenditures	\$ 33,319.49	\$ -	\$ -

# Hildale City Detail Budget Report

## General Fund Revenues

(For descriptions of the General Fund Revenue sources, see APPENDIX A)

HILDALE CITY				
320 E. NEWEL AVE, HILDALE, UT 84784-0490				
2015-2016 PY ACTUALS, 2016-2017 CY ANTICIPATED ACTUALS and 2017-2018 PROPOSED BUDGET				

Account Number	Description	Prior Year Actual	Current Year Anticipated	Future Year Anticipated
		2015-2016	2016-2017	2017-2018
11-31-100	PROPERTY TAX - CURRENT YEAR	\$ (111,439.60)	\$ (117,500.00)	\$ (94,188.00)
11-31-200	PROP TAX - DELINQUENT PR YR	\$ (72,140.50)	\$ (198,700.00)	\$ (320,312.00)
11-31-300	GENERAL SALES & USE TAX	\$ (351,009.08)	\$ (348,600.00)	\$ (350,000.00)
11-31-301	RAP Tax	\$ (32,948.65)	\$ (33,700.00)	\$ (38,000.00)
11-31-401	ENERGY & USE TAX	\$ (111,909.34)	\$ (92,100.00)	\$ (112,000.00)
11-31-402	TELECOM LICENSE TAX	\$ (9,274.46)	\$ (6,700.00)	\$ (9,000.00)
11-31-403	TRANSIENT ROOM TAX	\$ -	\$ (100.00)	\$ (1,000.00)
11-31-410	EMERGENCY 9-1-1 TAX	\$ (5,291.99)	\$ (3,500.00)	\$ (5,000.00)
11-31-700	FEE-IN-LIEU TX - PERSONAL PROP	\$ (41,469.39)	\$ (38,100.00)	\$ (48,000.00)
11-31-900	PNLTY & INT ON DELINQ TAXES	\$ (3,538.80)	\$ (9,000.00)	\$ (3,200.00)
<b>11-31-000</b>	<b>GENERAL FUND TAXES</b>	<b>\$ (739,021.81)</b>	<b>\$ (848,000.00)</b>	<b>\$ (980,700.00)</b>
11-32-100	BUSINESS LICENSE FEES	\$ (1,880.00)	\$ (2,300.00)	\$ (2,000.00)
11-32-200	BUILDING PERMITS	\$ (12,362.00)	\$ (6,600.00)	\$ (12,000.00)
<b>11-32-000</b>	<b>LICENSES AND PERMITS</b>	<b>\$ (14,242.00)</b>	<b>\$ (8,900.00)</b>	<b>\$ (14,000.00)</b>
11-33-411	2013 FD BEMS GRANT	\$ (11,461.00)	\$ (14,700.00)	\$ (4,500.00)
11-33-421	2013 FD ASSISTANCE GRANT	\$ -	\$ -	\$ (14,700.00)
11-33-431	POLICE DEPT GRANT	\$ (5,000.00)	\$ -	\$ (7,500.00)
11-33-432	POLICE JAG GRANT	\$ -	\$ -	\$ (4,500.00)
11-33-461	USDA GRANT - PSAP DISPATCH	\$ -	\$ -	\$ (27,500.00)
11-33-471	FLOOD MITIGATION GRANT - CIB	\$ (1,111,653.02)	\$ -	\$ -
11-33-472	FLOOD MITIGATION LOAN - CIB	\$ -	\$ -	\$ (336,000.00)
11-33-560	CLASS C" ROAD FUND"	\$ (104,961.08)	\$ (109,200.00)	\$ (106,500.00)
11-33-580	LIQUOR FUND ALLOTMENT	\$ (1,992.02)	\$ (1,600.00)	\$ (2,000.00)
<b>11-33-000</b>	<b>INTERGOVERNMENTAL REVENUE</b>	<b>\$ (1,235,067.12)</b>	<b>\$ (125,500.00)</b>	<b>\$ (503,200.00)</b>



<b>HILDALE CITY</b>
<b>320 E. NEWEL AVE, HILDALE, UT 84784-0490</b>
<b>2015-2016 PY ACTUALS, 2016-2017 CY ANTICIPATED ACTUALS and 2017-2018 PROPOSED BUDGET</b>

Account Number	Description	Prior Year Actual	Current Year Anticipated	Future Year Anticipated
		2015-2016	2016-2017	2017-2018

11-34-120	GRAMA, COPYING, ETC.	\$ (1,198.00)	\$ (400.00)	\$ (1,400.00)
11-34-130	ZONING & SUBDIVISION FEES	\$ -	\$ -	\$ (100,000.00)
11-34-131	INDUSTRIAL PARK LOT SALES FEES	\$ (3,000.00)	\$ (105,900.00)	\$ (32,000.00)
11-34-191	TAX COLLECTION FEES - UT	\$ (185.66)	\$ (200.00)	\$ (200.00)
11-34-192	TAX COLLECTION FEES - AZ	\$ (534.07)	\$ (500.00)	\$ (400.00)
11-34-910	SOLID WASTE - AZ STRIP LANDFILL	\$ (20,400.00)	\$ (20,400.00)	\$ (35,000.00)
<b>11-34-000</b>	<b>CHARGES FOR SERVICES</b>	<b>\$ (25,317.73)</b>	<b>\$ (127,400.00)</b>	<b>\$ (169,000.00)</b>

11-35-110	COURT FINES	\$ (9,080.97)	\$ (17,200.00)	\$ (9,400.00)
11-35-210	BAIL AND BOND FORFEITURE	\$ (580.00)	\$ (300.00)	\$ (600.00)
<b>11-35-000</b>	<b>FINES AND FORFEITURES</b>	<b>\$ (9,660.97)</b>	<b>\$ (17,500.00)</b>	<b>\$ (10,000.00)</b>

11-36-100	INTEREST EARNINGS - GEN FUND	\$ (6,837.28)	\$ (8,300.00)	\$ (6,800.00)
11-36-210	RENTAL - OFFICES IN CITY BLDG	\$ (2,400.00)	\$ (2,400.00)	\$ (2,700.00)
11-36-800	LOT LEASES	\$ (47,500.00)	\$ (47,000.00)	\$ (66,600.00)
11-36-810	LAND SALES - INDUSTRIAL PARK	\$ (20,275.00)	\$ (118,400.00)	\$ (500,000.00)
11-36-910	SUNDRY REV - GEN FUND	\$ (23,269.58)	\$ (31,100.00)	\$ (11,000.00)
11-36-911	CCFD EQUIPMENT REVENUE	\$ (79,449.12)	\$ (68,600.00)	\$ (60,000.00)
11-36-920	SUNDRY REV - FIRE DEPT	\$ (1,941.08)	\$ (400.00)	\$ (50,000.00)
<b>11-36-000</b>	<b>MISC REVENUE</b>	<b>\$ (181,672.06)</b>	<b>\$ (276,200.00)</b>	<b>\$ (697,100.00)</b>

11-37-600	LOAN PROCEEDS	\$ (730,000.00)	\$ -	\$ (450,000.00)
<b>11-37-000</b>	<b>LOANS</b>	<b>\$ (730,000.00)</b>	<b>\$ -</b>	<b>\$ (450,000.00)</b>

11-38-101	TRANSFERS FROM OTHER FUNDS	\$ (344,999.88)	\$ (345,000.00)	\$ (375,000.00)
11-38-700	CONTRIBUTIONS-PRIVATE SOURCES	\$ (1,500.00)	\$ -	\$ -
11-38-910	APPROP - GEN FUND BALANCE	\$ -	\$ (56,400.00)	\$ (50,000.00)
11-38-913	APPROP - LIQUOR FUND FROM PY	\$ -	\$ (800.00)	\$ -
11-38-914	APPROP - GEN FUND BAL - F DEPT	\$ -	\$ (79,000.00)	\$ (79,000.00)
11-38-927	APPROP - 2015 FLOOD GRANT PROJ	\$ -	\$ (378,900.00)	\$ -
<b>11-38-000</b>	<b>CONTRIBUTIONS AND TRANSFERS</b>	<b>\$ (346,499.88)</b>	<b>\$ (860,100.00)</b>	<b>\$ (504,000.00)</b>

	<b>TOTAL GENERAL FUND REVENUES</b>	<b>\$ (3,281,481.57)</b>	<b>\$ (2,263,600.00)</b>	<b>\$ (3,328,000.00)</b>
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## GENERAL FUND EXPENDITURES

The expenditures of the General Fund are divided into eight departments, representing the services provided: Administration, Justice Court, Police, Fire, Dispatch, Building, Streets & Roads, and Parks.

### ADMINISTRATION

Expenses in the Administration Department include all expenses not specific to other departments. Hildale City Administration manages the City Hall, the Utility Payment and Billing Office, office personnel, equipment, payroll, public meetings of the city, general legal counsel, audit functions, and Hildale City Industrial Park.

Hildale City needs a new City Hall. In times of emergency, the city hall serves to begin the process of public safety and services. Although the current city office building is functional, it has some structural flaws which may be an issue in a disaster such as an earthquake. A structural engineer recommended going with new construction. An appropriate reserve would be wise to become the backing for some future construction grant/loan application. At present, the Administration Department has not taken out any loans.

## General Fund Admin Expenditures (part 1)

HILDALE CITY				
320 E. NEWEL AVE, HILDALE, UT 84784-0490				
2015-2016 PY ACTUALS, 2016-2017 CY ANTICIPATED ACTUALS and 2017-2018 PROPOSED BUDGET				
Account Number	Description	Prior Year Actual	Current Year Anticipated	Future Year Anticipated
		2015-2016	2016-2017	2017-2018
11-41-110	SALARIES-PERMANENT EMPLOYEES	\$ 560.00	\$ -	\$ -
11-41-111	SECRETARIAL STAFF	\$ 142,013.57	\$ 152,600.00	\$ 181,700.00
11-41-112	MAYOR	\$ 15,984.60	\$ 21,200.00	\$ 21,200.00
11-41-114	TREASURER	\$ 47,728.16	\$ 48,300.00	\$ 55,200.00
11-41-115	RECORDER	\$ 52,197.48	\$ 52,000.00	\$ 52,000.00
11-41-130	PAYROLL TAXES	\$ 19,670.38	\$ 21,100.00	\$ 25,400.00
11-41-140	BENEFITS-OTHER	\$ 6,921.79	\$ 9,800.00	\$ 10,700.00
11-41-151	STIPENDS - CITY COUNCIL	\$ 4,270.00	\$ 9,500.00	\$ 7,600.00
11-41-152	STIPENDS - PLANNING COMMISSION	\$ 204.26	\$ 1,400.00	\$ 3,000.00

# General Fund Admin Expenditures (part 2)

HILDALE CITY				
320 E. NEWEL AVE, HILDALE, UT 84784-0490				
2015-2016 PY ACTUALS, 2016-2017 CY ANTICIPATED ACTUALS and 2017-2018 PROPOSED BUDGET				
Account Number	Description	Prior Year Actual	Current Year Anticipated	Future Year Anticipated
		2015-2016	2016-2017	2017-2018
11-41-210	BOOKS, SUBSCR, & MEMBERSHIPS	\$ 2,523.25	\$ 2,500.00	\$ 2,400.00
11-41-220	PUBLIC NOTICES	\$ 3,241.22	\$ 3,100.00	\$ 5,200.00
11-41-230	TRAVEL	\$ 7,395.46	\$ 12,300.00	\$ 5,400.00
11-41-235	FOOD & REFRESHMENT	\$ 2,444.82	\$ 1,800.00	\$ 200.00
11-41-240	OFFICE EXPENSE & SUPPLIES	\$ 5,386.59	\$ 4,500.00	\$ 4,000.00
11-41-241	COPIER & PRINTER	\$ 4,827.34	\$ 4,400.00	\$ 4,400.00
11-41-242	SERVICE FEES	\$ 3,520.54	\$ 2,700.00	\$ 3,500.00
11-41-244	PRINT & POSTAGE	\$ 9,855.69	\$ 8,600.00	\$ 9,800.00
11-41-250	EQUIPMENT SUPPLIES & MAINT	\$ 854.82	\$ 1,600.00	\$ 3,000.00
11-41-257	FUEL	\$ 4,072.94	\$ 3,700.00	\$ 3,800.00
11-41-260	TOOLS & EQUIPMENT-NON CAPITAL	\$ 1,426.48	\$ 3,200.00	\$ 1,300.00
11-41-271	MAINT & SUPPLY - BUILDING	\$ 2,892.48	\$ 3,000.00	\$ 2,800.00
11-41-272	MAINT & SUPPLY - IT	\$ 2,082.12	\$ 3,500.00	\$ 2,500.00
11-41-273	MAINT & SUPPLY - SYSTEM	\$ 73.54	\$ -	\$ -
11-41-280	UTILITIES	\$ 3,114.62	\$ 3,400.00	\$ 3,300.00
11-41-285	POWER	\$ 8,752.34	\$ 8,200.00	\$ 8,000.00
11-41-287	TELEPHONE	\$ 9,067.64	\$ 12,800.00	\$ 12,000.00
11-41-310	PROFESSIONAL & TECHNICAL	\$ 25,076.06	\$ 12,900.00	\$ 22,900.00
11-41-311	ENGINEER	\$ 1,942.50	\$ -	\$ 3,500.00
11-41-312	CONSULTANT	\$ 32,472.50	\$ -	\$ -
11-41-313	AUDITOR	\$ 41,502.23	\$ 48,300.00	\$ 48,000.00
11-41-315	LEGAL - GENERAL	\$ 23,621.94	\$ 35,900.00	\$ 19,200.00
11-41-317	PROFESSIONAL & TECHNICAL	\$ -	\$ 4,600.00	\$ 10,800.00
11-41-319	CONTINGENCY	\$ -	\$ -	\$ 100,000.00
11-41-330	EDUCATION	\$ 6,793.96	\$ 6,500.00	\$ 5,600.00
11-41-350	ELECTIONS	\$ 1,599.05	\$ -	\$ 3,000.00
11-41-510	INSURANCE	\$ 43,553.24	\$ 48,500.00	\$ 45,400.00
11-41-521	CREDIT CARD EXPENSE	\$ 27,389.51	\$ 22,700.00	\$ 22,000.00
11-41-620	MISC. SERVICES	\$ 4,788.97	\$ -	\$ -
11-41-630	PROPERTY TAX SHORTFALL OFFSET	\$ -	\$ -	\$ 5,100.00
11-41-720	BUILDINGS	\$ 374,230.61	\$ 200.00	\$ -
11-41-741	EQUIPMENT - OFFICE	\$ 1,948.20	\$ 15,000.00	\$ 5,000.00
11-41-900	CASH SHORT & OVER	\$ 31.82	\$ -	\$ -
11-41-911	JUDGEMENTS AND LOSSES	\$ -	\$ 87,100.00	\$ -
11-41-914	TRANSFERS TO POWER FUND	\$ -	\$ -	\$ 138,600.00
11-41-916	TRANSFER TO JOINT LITIGATION	\$ 28,185.89	\$ 29,300.00	\$ 29,200.00
11-41-960	TRANSFERS TO RESERVE FUNDS	\$ -	\$ 8,000.00	\$ 2,000.00
11-41-971	RESTRICTED INDUST PARK RESERVE	\$ 12,773.50	\$ 118,400.00	\$ 500,000.00
11-41-990	APPROPRIATION FOR FUND BALANCE	\$ -	\$ 15,700.00	\$ -
<b>11-41-000</b>	<b>GENERAL FUND ADMINISTRATION</b>	<b>\$ 986,992.11</b>	<b>\$ 848,300.00</b>	<b>\$ 1,388,700.00</b>

## JUSTICE COURT

Expenses of the Justice Court are specific to the costs involved in providing justice services in Hildale City. The Hildale City Justice Court tries cases involving violations of the city code and domestic disputes within the city. The staff consists of justice court judge and a court clerk. Several of the staff in the payment office serve as deputy court clerks.

Because the court is and should be neutral to the issues, the Justice Court budget does not include the expenses of the city prosecutor, nor does it include the costs of defense. Those costs are accounted for in the Police Department budget. The Hildale City Justice Court has not taken out any loans.

# Justice Court Expenditures

HILDALE CITY				
320 E. NEWEL AVE, HILDALE, UT 84784-0490				
2015-2016 PY ACTUALS, 2016-2017 CY ANTICIPATED ACTUALS and 2017-2018 PROPOSED BUDGET				
Account Number	Description	Prior Year Actual	Current Year Anticipated	Future Year Anticipated
		2015-2016	2016-2017	2017-2018
11-42-110	SALARIES-PERMANENT EMPLOYEES	\$ 7,499.96	\$ 7,500.00	\$ 10,400.00
11-42-130	PAYROLL TAXES	\$ 573.56	\$ 600.00	\$ 900.00
11-42-140	BENEFITS-OTHER	\$ -	\$ -	\$ 300.00
11-42-210	BOOKS, SUBSCR, & MEMBERSHIPS	\$ 78.00	\$ 100.00	\$ 100.00
11-42-230	TRAVEL, MEETINGS, AND TRAINING	\$ 106.00	\$ 100.00	\$ 600.00
11-42-330	EDUCATION	\$ 75.00	\$ 400.00	\$ 400.00
11-42-550	FINES, SURCHARGES - AOC	\$ 3,631.73	\$ 8,200.00	\$ 3,000.00
11-42-960	TRANSFERS TO RESERVE FUNDS	\$ -	\$ 300.00	\$ 300.00
<b>11-42-000</b>	<b>JUSTICE COURT</b>	<b>\$ 11,964.25</b>	<b>\$ 17,200.00</b>	<b>\$ 16,000.00</b>

## POLICE DEPARTMENT

The expenses of the Police Department are specific providing for public peace and safety and law enforcement for Hildale City. They include those professional services required to prosecute offenders of the city code and public peace and safety as well as professional services to defend the Constitutional rights of the accused.

The Hildale City Police Department operates under an IGA with the Town of Colorado City. The Town Marshall of the Colorado City is the Chief of Police for Hildale City. The city pays to the town a base rate of \$11,000 plus 5% of its tax revenues each month according to the IGA. Other expenses in this department include Police Department grant expenditures and the Liquor Fund Allotment.

The Hildale City Police Department applied for a Justice Assistance Grant of \$6,000 for equipment in FY2018. This grant has a \$1,500 local participation match.

Hildale City has always been willing to meet the terms of grant funding that is made available to help them meet their responsibilities. Grants make a big difference for agencies such as the Hildale City Police Department where funding is limited. In the past the Police Department has applied for and received grant funding from the Bureau of Emergency Medical Services (BEMS), the Alcohol and Drug Free (ADF) Commission, and the Justice Assistance Grant (JAG).

Last year the Police Department applied to the Utah Alcohol and Drug Free Fund for assistance in obtaining in-car cameras for the Hildale Police Department. The funds were to be distributed according to the following statutory criteria: a) the effectiveness to which the equipment, training, overtime, or DUI related vehicle management funds will be used by the agency seeking to improve enforcement of alcohol or drug related driving laws; b) the effectiveness of the equipment, training, overtime, or DUI related vehicle management funds in enhancing the agency's ability to prosecute impaired drivers; c) indicators of more efficient use of manpower; and d) the completeness of the agency's application.

Notwithstanding the department qualified under the state rules governing eligibility and disbursements of funding, the department was denied funding because it was "under pending litigation" which although not a criterion for funding, was the reason for denial.

In 1990 the Utah State Legislature established the Utah Substance Abuse Advisory Council (USAAV) to coordinate the state's efforts to control substance abuse. Using guidelines established by the USAAV Council, police departments can apply for an allotment from the Beer Tax Fund for prevention, treatment, detection, prosecution, and control of violations of the state laws on alcohol and controlled substances.

The Hildale City Police Department applies for the Beer Tax allotment to assist in covering overtime shifts particularly to control DUI and to detect and prevent underage alcohol consumption. It has also used this allotment to help purchase equipment for detecting

consumption of alcohol or controlled substances. The state typically allots to Hildale City less than \$2,000 per year of this fund.

# Police Department Expenditures

HILDALE CITY				
320 E. NEWEL AVE, HILDALE, UT 84784-0490				
2015-2016 PY ACTUALS, 2016-2017 CY ANTICIPATED ACTUALS and 2017-2018 PROPOSED BUDGET				
Account Number	Description	Prior Year Actual	Current Year Anticipated	Future Year Anticipated
		2015-2016	2016-2017	2017-2018
11-43-110	SALARIES-PERMANENT EMPLOYEES	\$ 666.00	\$ -	\$ -
11-43-287	TELEPHONE	\$ 2,156.41	\$ 2,400.00	\$ 2,000.00
11-43-310	PROFESSIONAL & TECHNICAL	\$ 22,546.56	\$ 9,600.00	\$ 10,000.00
11-43-315	LEGAL - GENERAL	\$ 9,842.94	\$ 2,900.00	\$ 7,000.00
11-43-743	EQUIPMENT - VEHICLE	\$ 494.00	\$ -	\$ -
11-43-820	LIQUOR FUND ALLOTMENT TRANSFER	\$ -	\$ 2,400.00	\$ -
11-43-952	STATE GRANT OFFSET	\$ 5,119.86	\$ -	\$ 14,500.00
11-43-980	INTRA-GOVT CHARGES	\$ 166,480.45	\$ 247,200.00	\$ 171,100.00
<b>11-43-000</b>	<b>POLICE DEPARTMENT</b>	<b>\$ 207,306.22</b>	<b>\$ 264,500.00</b>	<b>\$ 204,600.00</b>



## **FIRE DEPARTMENT**

The expenses for the Fire Department are specific to the costs involved in providing fire protection and EMS services to Hildale City. The Hildale City Fire Department operates under an IGA with the Colorado City Fire District. Hildale City pays to the District \$81,000 per year for the IGA services. Besides the IGA contract expenses, the Fire Department budget includes the contingency for costs related to providing service to entities outside the city, such as wildland fire fighting, as Misc. Services. The budget also includes state and federal grants and equipment purchases.

In 2016, Hildale City entered an interlocal agreement with Washington City and Hurricane Fire District for fire and emergency medical services. Under this agreement, the Fire Department helps provide for automatic and mutual aid response for fire-fighting equipment, rescue equipment, all-hazards equipment, and fire and emergency medical personnel in times of need to promote the health, safety, and welfare of the citizens of the parties and to share their collective capabilities and resources.

Hildale City Fire Department has transported nineteen full cardiac arrests in the past three years. The average CPR time involved is fifty-six minutes, and the total CPR time adds up to over sixteen hours, most of that critical time in a moving ambulance. To better serve the people, the department has applied for a Competitive Grant from the Bureau of Emergency Medical Services and Preparedness (BEMS) for a mechanical CPR device. The total grant application is for \$13,000, which includes a state grant share of \$4,500 and a local share of \$8,500 which can be matched with another grant.

The intent of the department is to match the local share of the Competitive Grant by using the Per Capita Grant. The Per Capita Grant is a state distributed grant for the purchase of fire and EMS equipment. The amount available in the Per Capita Grant is \$7,479. The department expects to apply its portion as a partial match to the local share of \$8,500 of the BEMS Competitive Grant for the mechanical CPR equipment.

The Hildale City Fire Department often receives a wildland fire equipment grant from the U.S. Division of Forestry, Fire, and State Lands. This year, it does not expect any grant revenue from this agency.

Last year, the Hildale City Fire Department completed paying back its lease purchase agreement from the Ford Motor Credit Company for an ambulance. It began in FY2017 to pay back a bonded loan from the Utah Permanent Community Impact Board for three pieces of EMS equipment: a pumper truck, an ambulance, and a rescue vehicle. This bond will continue for nine more years. The Department is also paying back an interdepartmental loan from the Wastewater Fund by which it purchased a Pierce Ladder Truck.

The department debt amounts owing at the beginning of FY2018 are as follows:

1. EMS Equipment (CIB Loan): \$730,000 original loan amount: \$662,000 still owing at 1.5% interest; scheduled payment \$78,950, due October 1, 2017.
2. Ladder Truck: Originally a combination loan of \$175,000 from Wastewater Dept. and \$150,000 from Capital Improvement Reserve making a total loan value of \$325,000: \$134,615.87 still owing at 3.4521% interest; payback rate \$5,000/mo. (\$60,000/year).

## Fire Department Expenditures

HILDALE CITY				
320 E. NEWEL AVE, HILDALE, UT 84784-0490				
2015-2016 PY ACTUALS, 2016-2017 CY ANTICIPATED ACTUALS and 2017-2018 PROPOSED BUDGET				
Account Number	Description	Prior Year Actual	Current Year Anticipated	Future Year Anticipated
		2015-2016	2016-2017	2017-2018
11-44-310	PROFESSIONAL & TECHNICAL	\$ 13,189.00	\$ -	\$ -
11-44-510	INSURANCE	\$ (51.83)	\$ -	\$ 800.00
11-44-620	MISC. SERVICES	\$ 4,879.12	\$ -	\$ 50,000.00
11-44-743	EQUIPMENT - VEHICLE	\$ 807,916.38	\$ 2,700.00	\$ -
11-44-812	DEBT SERVICE TRANSFER	\$ -	\$ 139,000.00	\$ -
11-44-850	DEBT SERVICE - VEHICLE & EQUIP	\$ -	\$ 4,900.00	\$ 139,000.00
11-44-952	STATE GRANT OFFSET	\$ 11,461.00	\$ -	\$ 19,200.00
11-44-960	TRANSFERS TO RESERVE FUNDS	\$ -	\$ 92,300.00	\$ 92,300.00
11-44-980	INTRA-GOVT CHARGES	\$ 79,695.48	\$ 92,300.00	\$ 81,000.00
<b>11-44-000</b>	<b>FIRE DEPARTMENT</b>	<b>\$ 917,089.15</b>	<b>\$ 331,200.00</b>	<b>\$ 382,300.00</b>

## BUILDING DEPARTMENT

The expenses of the Building Department are specific to the costs involved in regulating built-structure safety, planning, and zoning. Hildale City covers the wages of a part-time building official and a part-time planning coordinator and shares costs related to this department with the Town of Colorado City through an IGA. The expenses in this department budget are for salary and wages, equipment, and education pertaining to this service. The Building Department has not taken out any loans.

# Building Department Expenditures

HILDALE CITY				
320 E. NEWEL AVE, HILDALE, UT 84784-0490				
2015-2016 PY ACTUALS, 2016-2017 CY ANTICIPATED ACTUALS and 2017-2018 PROPOSED BUDGET				
Account Number	Description	Prior Year Actual	Current Year Anticipated	Future Year Anticipated
		2015-2016	2016-2017	2017-2018
11-45-110	SALARIES-PERMANENT EMPLOYEES	\$ 21,947.95	\$ 34,400.00	\$ 37,800.00
11-45-210	BOOKS, SUBSCR, & MEMBERSHIPS	\$ 350.50	\$ 2,000.00	\$ 300.00
11-45-250	EQUIPMENT SUPPLIES & MAINT	\$ 644.23	\$ 100.00	\$ 1,900.00
11-45-330	EDUCATION	\$ 200.00	\$ 2,200.00	\$ 2,100.00
11-45-550	SURCHARGES FOR BLDG PERMITS	\$ -	\$ -	\$ 100.00
11-45-960	TRANSFERS TO RESERVE FUNDS	\$ -	\$ 2,400.00	\$ 2,400.00
<b>11-45-000</b>	<b>BUILDING DEPARTMENT</b>	<b>\$ 23,142.68</b>	<b>\$ 41,100.00</b>	<b>\$ 44,600.00</b>



## PUBLIC SAFETY ANSWERING POINT DISPATCH DEPARTMENT

Hildale City Public Safety Answering Point (PSAP), also referred to as the Dispatch Department, operates under an IGA with the Town of Colorado City to provide police, fire, and EMS dispatch services through the Hildale/Colorado City Communications Center (HCCCC). Hildale City pays a base rate of \$6,400 per year (paid monthly) and 1% of specified tax revenues per the IGA.

The Public Safety Dispatch Department has not taken out any loans; however, in 2013, Hildale City entered an IGA with the Town of Colorado City in which the base rate payment was \$95,000 for the first year. The subsequent three years were \$15,000, less a discount of \$20,000 as a base rate, plus 2.5% of the property taxes and the various sales taxes, plus all of the Emergency 9-1-1 revenues. This IGA was modified in FY2016 increasing the base amount to a base rate of \$26,400 less the discount of \$20,000 and reducing the percentage tax amount to 1% of specified taxes. FY2018 is the last year of this base rate discount. Beginning FY2019, the base rate will be \$26,400 (without a discount) and the percent tax amount paid monthly.

The Dispatch department in conjunction with the Colorado City Dispatch Department has applied for one USDA grant for \$50,0000 for a dispatch logging recorder. This grant requires a match of 35%. The amount of the match will be split between Colorado City and Hildale City. Hildale's portion will be around \$13,000.

## PSAP Dispatch Expenditures

HILDALE CITY				
320 E. NEWEL AVE, HILDALE, UT 84784-0490				
2015-2016 PY ACTUALS, 2016-2017 CY ANTICIPATED ACTUALS and 2017-2018 PROPOSED BUDGET				
Account Number	Description	Prior Year Actual	Current Year Anticipated	Future Year Anticipated
		2015-2016	2016-2017	2017-2018
11-46-910	TRANSFERS OF 911 REVENUE	\$ 3,012.27	\$ 3,500.00	\$ 5,300.00
11-46-951	USDA GRANT TRANSFER	\$ -	\$ -	\$ 50,300.00
11-46-980	INTRA-GOVT CHARGES	\$ 14,226.70	\$ 13,500.00	\$ 15,600.00
<b>11-46-000</b>	<b>PUBLIC SAFETY DISPATCH</b>	<b>\$ 17,238.97</b>	<b>\$ 17,000.00</b>	<b>\$ 71,200.00</b>

## STREETS & ROADS DEPARTMENT

The expenses in the Streets and Roads Department are specific to the costs of providing for the roads and public properties of Hildale City. Hildale City has entered an IGA with the Town of Colorado City for Public Works services. This department covers the costs of personnel, street maintenance and improvement, street equipment, street lights, and the costs relating to the Flood Mitigation grant/loan.

The Utah Code established a fuel tax and statutes to regulate the revenues received from this funding. Under the code a fuel tax is assessed on fuel used for motor vehicle operation on Utah public highways or waterways and on fuel used in aircraft. Effective January 1, 2016, the tax on motor vehicle fuel (including gasoline and clear diesel) was \$0.294/gallon.

The funding is applied to State roads (Class A), County roads (Class B), City roads (Class C), and other roads not of the preceding classifications (Class D). Hildale City deals primarily with Class C roads, though there is a short section of Highway 59 (a Class A road) which cuts through the west side of Hildale City. The revenues are distributed by the state based on a formula which considers the amount of improvement on each mile of roadway within each governmental jurisdiction.

Municipal roads (or Class C roads) consist of any highway, road, or street within the city limits that are not designated as a class A, B, or D road. The municipal governing body exercises sole jurisdiction and control of all Class C roads. The streets and roads department cooperates with the city council in the construction and maintenance of the class C roads within the municipality. Funds received by the city from the State Transportation Fund must be used for the maintenance of Class C roads within the city.

Hildale City Streets and Roads Department receives from the Class C Road Fund allotment nearly \$100,000 annually. This accounts for about a third of the department's operational revenue.

On September 14, 2015, a severe storm caused flash flooding in Hildale, costing the lives of thirteen people and damage to public and private property. Because of the floods, Hildale City applied for and received a grant from the CIB for emergency flood mitigation assistance for a bridge structure on Canyon Street at the Maxwell Wash crossing and for a flood containment culvert and channel in Willow Street Alley.

Those projects were completed in the first part of FY2017. The structures installed by the CIB emergency flood mitigation grant require the protection of flood water catch basins to control the debris and help regulate the flow of the flood waters. Hildale City assisted Washington County in putting in a flood catchment pond at the head of Willow Street Alley.

Hildale City applied for and received award of a grant/loan from the CIB to assist in putting three other catchment basins in place. One at the head of Central Street, one at the head of Carling Street, and one at the head of Canyon Street. The department expects these projects to move forward in FY2018.

Hildale City completed a lease purchase for a road grader in FY2016. The city annually leases a backhoe for public works use. The cost of the lease is typically \$14,400.00.

# Streets & Roads Expenditures

HILDALE CITY				
320 E. NEWEL AVE, HILDALE, UT 84784-0490				
2015-2016 PY ACTUALS, 2016-2017 CY ANTICIPATED ACTUALS and 2017-2018 PROPOSED BUDGET				
Account Number	Description	Prior Year Actual	Current Year Anticipated	Future Year Anticipated
		2015-2016	2016-2017	2017-2018
11-47-110	SALARIES-PERMANENT EMPLOYEES	\$ 41,654.05	\$ 60,700.00	\$ 78,000.00
11-47-130	PAYROLL TAXES	\$ 2,711.82	\$ 3,700.00	\$ 14,400.00
11-47-140	BENEFITS-OTHER	\$ -	\$ 100.00	\$ -
11-47-230	TRAVEL	\$ 400.00	\$ -	\$ 500.00
11-47-250	EQUIPMENT SUPPLIES & MAINT	\$ 5,187.95	\$ 9,400.00	\$ 10,000.00
11-47-255	EQUIPMENT RENT OR LEASE	\$ 11,400.00	\$ 14,400.00	\$ 15,000.00
11-47-257	FUEL	\$ 4,108.29	\$ 5,400.00	\$ 5,600.00
11-47-258	BULK OIL	\$ 4,183.05	\$ -	\$ -
11-47-260	TOOLS & EQUIPMENT-NON CAPITAL	\$ -	\$ -	\$ 3,000.00
11-47-273	MAINT & SUPPLY - SYSTEM	\$ 10,954.00	\$ 101,500.00	\$ 11,600.00
11-47-285	POWER	\$ 436.97	\$ -	\$ -
11-47-286	STREET LIGHTS	\$ 4,783.44	\$ 5,400.00	\$ 5,300.00
11-47-311	ENGINEER	\$ 219,823.01	\$ -	\$ 5,600.00
11-47-330	EDUCATION	\$ 590.00	\$ 1,200.00	\$ 800.00
11-47-410	SPEC DEPT MATERIALS & SUPPLIES	\$ -	\$ 55,000.00	\$ 80,400.00
11-47-411	GRANT - FLOOD MITIGATION	\$ 929,919.76	\$ -	\$ -
11-47-510	INSURANCE	\$ 1,535.46	\$ 300.00	\$ 3,600.00
11-47-817	2015 CIB GRANT PROJ TRANSFER	\$ -	\$ 443,400.00	\$ -
11-47-850	DEBT SERVICE	\$ -	\$ -	\$ 25,100.00
11-47-952	STATE GRANT OFFSET	\$ -	\$ -	\$ 892,500.00
11-47-960	TRANSFERS TO RESERVE FUNDS	\$ -	\$ 8,600.00	\$ 12,000.00
<b>11-47-000</b>	<b>HIGHWAYS AND PUBLIC IMPROVEMENTS</b>	<b>\$ 1,237,687.80</b>	<b>\$ 709,100.00</b>	<b>\$ 1,163,400.00</b>

## PARKS & PUBLIC PROPERTIES DEPARTMENT

The expenses in the Parks and Public Properties Department are specific to the costs of providing for the Maxwell Park and the beautification around Hildale City Hall, including the costs of personnel, equipment, maintenance, and other improvements.

RAP Tax moneys are specifically for the maintenance and improvement of the parks. In 2016 recognizing the need for safe access to and egress from the park, the city approved the use of \$14,800 of the RAP tax dollars to assist in the crossing at Maxwell Wash. There are currently no loans to the Hildale City Parks Department.

# Parks Expenditures

HILDALE CITY				
320 E. NEWEL AVE, HILDALE, UT 84784-0490				
2015-2016 PY ACTUALS, 2016-2017 CY ANTICIPATED ACTUALS and 2017-2018 PROPOSED BUDGET				
Account Number	Description	Prior Year Actual	Current Year Anticipated	Future Year Anticipated
		2015-2016	2016-2017	2017-2018
11-48-110	SALARIES-PERMANENT EMPLOYEES	\$ 6,174.53	\$ 10,300.00	\$ 15,900.00
11-48-130	PAYROLL TAXES	\$ 552.60	\$ 800.00	\$ 2,700.00
11-48-140	BENEFITS-OTHER	\$ -	\$ 200.00	\$ -
11-48-210	BOOKS, SUBSCR, & MEMBERSHIPS	\$ -	\$ 400.00	\$ 400.00
11-48-230	TRAVEL, MEETINGS, AND TRAINING	\$ 2,030.90	\$ 1,000.00	\$ 200.00
11-48-250	EQUIPMENT SUPPLIES & MAINT	\$ 54.58	\$ 1,300.00	\$ 1,300.00
11-48-257	FUEL	\$ -	\$ 100.00	\$ 300.00
11-48-260	TOOLS & EQUIPMENT-NON CAPITAL	\$ -	\$ 4,000.00	\$ 200.00
11-48-272	MAINT & SUPPLY - OTHER	\$ -	\$ 4,400.00	\$ 3,500.00
11-48-273	MAINT & SUPPLY - SYSTEM	\$ 5,613.70	\$ 2,500.00	\$ 5,000.00
11-48-280	UTILITIES	\$ 3,456.00	\$ 3,600.00	\$ 3,300.00
11-48-285	POWER	\$ 2,575.44	\$ 3,200.00	\$ 2,600.00
11-48-287	TELEPHONE	\$ 70.25	\$ -	\$ -
11-48-330	EDUCATION	\$ 730.00	\$ 1,000.00	\$ 200.00
11-48-510	INSURANCE	\$ 1,255.50	\$ -	\$ 1,600.00
11-48-743	EQUIPMENT - VEHICLE	\$ 949.05	\$ -	\$ -
11-48-960	TRANSFERS TO RESERVE FUNDS	\$ -	\$ 2,400.00	\$ 20,000.00
<b>11-48-000</b>	<b>PARKS, RECREATION &amp; PUBLIC PROPERTY</b>	<b>\$ 23,462.55</b>	<b>\$ 35,200.00</b>	<b>\$ 57,200.00</b>

## INTERNAL SERVICE FUNDS

Hildale City has established several internal service funds to meet specific purposes. These funds do not generate money themselves, but rather operate by transfers from participating revenue generating funds. Some of these are operational funds to track the use of grants, loans, and allotments. Others are specific to mutual service needs. These include the Debt Service Fund, the Grants, Loans, and Allotments Fund, the Capital Improvements Fund, the 2017 Judgment Resolution Fund, the Risk Management Fund, and the Joint Utility Administration Fund.

### DEBT SERVICE FUND DETAIL

## ISF: Debt Service Fund

HILDALE CITY				
320 E. NEWEL AVE, HILDALE, UT 84784-0490				
2015-2016 PY ACTUALS, 2016-2017 CY ANTICIPATED ACTUALS and 2017-2018 PROPOSED BUDGET				
Account Number	Description	Prior Year Actual	Current Year Anticipated	Future Year Anticipated
		2015-2016	2016-2017	2017-2018
INTERNAL SERVICE FUND: DEBT SERVICE FUND				
31-44-711	FIRE EQ 2015 BOND DEBT SERVICE	\$ -	\$ 68,000.00	\$ 69,000.00
31-44-712	FIRE EQ 2015 BOND INTEREST	\$ -	\$ 10,950.00	\$ 10,000.00
31-44-721	LADDER TRUCK DEBT PRINCIPAL	\$ -	\$ 54,332.00	\$ 56,200.00
31-44-722	LADDER TRUCK DEBT INTEREST	\$ -	\$ 5,668.00	\$ 3,800.00
	<b>OPERATING EXPENSE</b>	<b>\$ -</b>	<b>\$ 138,950.00</b>	<b>\$ 139,000.00</b>
31-34-801	TRANS FOR LADDER TRUCK PMT	\$ -	\$ (60,000.00)	\$ (60,000.00)
31-34-802	TRANS FOR CIB EQUIP BOND PMT	\$ -	\$ (78,950.00)	\$ (79,000.00)
	<b>NON-OPERATING REV/EXP &amp; TRANSFERS</b>	<b>\$ -</b>	<b>\$ (138,950.00)</b>	<b>\$ (139,000.00)</b>
DEBT SERVICE FUND BALANCE				
	Total Revenues	\$ -	\$ (138,950.00)	\$ (139,000.00)
	Total Expenditures	\$ -	\$ 138,950.00	\$ 139,000.00
	<b>DEBT SERVICE Rev vs Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>



GRANTS, LOANS, AND ALLOTMENTS FUND DETAIL

# ISF: Grants, Loans, and Allotments

HILDALE CITY				
320 E. NEWEL AVE, HILDALE, UT 84784-0490				
2015-2016 PY ACTUALS, 2016-2017 CY ANTICIPATED ACTUALS and 2017-2018 PROPOSED BUDGET				

Account Number	Description	Prior Year Actual	Current Year Anticipated	Future Year Anticipated
		2015-2016	2016-2017	2017-2018

**INTERNAL SERVICE FUND: CAPITAL IMPROVEMENT RESERVE FUND**

45-41-990	APPROPRIATION FOR FUND BALANCE	\$ -	\$ -	\$ 2,000.00
45-42-990	APPROPRIATION FOR FUND BALANCE	\$ -	\$ -	\$ 300.00
45-45-990	APPROPRIATION FOR FUND BALANCE	\$ -	\$ -	\$ 2,400.00
45-47-990	APPROPRIATION FOR FUND BALANCE	\$ -	\$ -	\$ 12,000.00
45-48-990	APPROPRIATION FOR FUND BALANCE	\$ -	\$ -	\$ 20,000.00
45-49-990	APPROPRIATION FOR FUND BALANCE	\$ -	\$ -	\$ 500,000.00
	<b>OPERATING EXPENSE</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 536,700.00</b>

45-31-800	CAP PROJ TRANS ADMIN DEPT	\$ -	\$ -	\$ (2,000.00)
45-32-800	CAP PROJ TRANS JUSTICE COURT	\$ -	\$ -	\$ (300.00)
45-35-800	CAP PROJ TRANS BUILDING DEPT	\$ -	\$ -	\$ (2,400.00)
45-37-800	CAP PROJ TRANS STREETS & ROADS	\$ -	\$ -	\$ (12,000.00)
45-38-800	CAP PROJ TRANS PARKS DEPT	\$ -	\$ -	\$ (20,000.00)
45-39-800	CAP PROJ TRANS INDUSTRIAL PARK	\$ -	\$ -	\$ (500,000.00)
	<b>NON-OPERATING REV/EXP &amp; TRANSFERS</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (536,700.00)</b>

**CAPITAL IMPROVEMENT RESERVE FUND BALANCE**

	Total Revenues	\$ -	\$ -	\$ (536,700.00)
	Total Expenditures	\$ -	\$ -	\$ 536,700.00
	<b>CAPITAL IMPROVEMENT RESERVE FUND R</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

## CAPITAL IMPROVEMENTS FUND DETAIL

# ISF: Capital Improvements Fund

HILDALE CITY				
320 E. NEWEL AVE, HILDALE, UT 84784-0490				
2015-2016 PY ACTUALS, 2016-2017 CY ANTICIPATED ACTUALS and 2017-2018 PROPOSED BUDGET				
Account Number	Description	Prior Year Actual	Current Year Anticipated	Future Year Anticipated
		2015-2016	2016-2017	2017-2018
45-41-990	APPROPRIATION FOR FUND BALANCE	\$ -	\$ -	\$ 2,000.00
45-42-990	APPROPRIATION FOR FUND BALANCE	\$ -	\$ -	\$ 300.00
45-45-990	APPROPRIATION FOR FUND BALANCE	\$ -	\$ -	\$ 2,400.00
45-47-990	APPROPRIATION FOR FUND BALANCE	\$ -	\$ -	\$ 12,000.00
45-48-990	APPROPRIATION FOR FUND BALANCE	\$ -	\$ -	\$ 20,000.00
45-49-990	APPROPRIATION FOR FUND BALANCE	\$ -	\$ -	\$ 500,000.00
	<b>OPERATING EXPENSE</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 536,700.00</b>
45-31-800	CAP PROJ TRANS ADMIN DEPT	\$ -	\$ -	\$ (2,000.00)
45-32-800	CAP PROJ TRANS JUSTICE COURT	\$ -	\$ -	\$ (300.00)
45-35-800	CAP PROJ TRANS BUILDING DEPT	\$ -	\$ -	\$ (2,400.00)
45-37-800	CAP PROJ TRANS STREETS & ROADS	\$ -	\$ -	\$ (12,000.00)
45-38-800	CAP PROJ TRANS PARKS DEPT	\$ -	\$ -	\$ (20,000.00)
45-39-800	CAP PROJ TRANS INDUSTRIAL PARK	\$ -	\$ -	\$ (500,000.00)
	<b>NON-OPERATING REV/EXP &amp; TRANSFERS</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (536,700.00)</b>
CAPITAL IMPROVEMENT RESERVE FUND BALANCE				
	Total Revenues	\$ -	\$ -	\$ (536,700.00)
	Total Expenditures	\$ -	\$ -	\$ 536,700.00
	<b>CAPITAL IMPROVEMENT RESERVE FUND R</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
INTERNAL SERVICE FUND: 2017 JUDGMENT RESOLUTION FUND				
63-41-310	PROFESSIONAL & TECHNICAL	\$ -	\$ -	\$ 217,200.00
63-41-315	LEGAL - GENERAL	\$ -	\$ -	\$ 60,000.00
	<b>OPERATING EXPENSE</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 277,200.00</b>
63-38-101	TRANSFER FROM GENERAL FUND	\$ -	\$ -	\$ (138,600.00)
63-38-102	TRANSFER FROM WATER FUND	\$ -	\$ -	\$ (46,200.00)
63-38-103	TRANSFER FROM WASTEWATER	\$ -	\$ -	\$ (46,200.00)
63-38-105	TRANSFER FROM GAS FUND	\$ -	\$ -	\$ (46,200.00)
	<b>NON-OPERATING REV/EXP &amp; TRANSFERS</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (277,200.00)</b>
2017 JUDGMENT RESOLUTION FUND BALANCE				
	Total Revenues	\$ -	\$ -	\$ (277,200.00)
	Total Expenditures	\$ -	\$ -	\$ 277,200.00
	<b>JUDGMENT RESOLUTION FUND Rev vs Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

## 2017 JUDGMENT RESOLUTION FUND DETAIL

In the April 2017, Judge Holland issued a Judgment and Decree<sup>21</sup> granting injunctive relief involving Hildale City and the Town of Colorado City. Involved in the Judgment are the costs associated with a police consultant, a review of police policies and procedures, the hiring of two additional police officers, the purchase and implementation of body cameras for police officers, a mentor for the Chief Marshal, the review and approval of Building Department Policies and Procedures, a review of Water Service Regulations, an engineer's review of the Culinary Water Impact Fee Facilities Plan and Impact Fee Analysis, the implementation of websites for the cities, a staff training consultant, the review and renewal of the subdivision process in Colorado City, and a monitor over the cities.

Hildale City and Colorado City have entered a Memorandum of Understanding (MoU) to comply with the court order and provide the municipal services thus decreed. Cost sharing will provide for better budgeting, monitoring, and tracking of the fulfillment of the court order. Cost estimates are jointly made and the cost will be shared 45% from the Town of Colorado City, 27.5% from Hildale City, and 27.5% split equally between the Water, Wastewater, and Gas Departments. Agreed upon costs will be paid for by the Town of Colorado City and 55% billed to Hildale City for the city and utilities' share.

## ISF: 2017 Judgment Resolution Fund

HILDALE CITY				
320 E. NEWEL AVE, HILDALE, UT 84784-0490				
2015-2016 PY ACTUALS, 2016-2017 CY ANTICIPATED ACTUALS and 2017-2018 PROPOSED BUDGET				
Account Number	Description	Prior Year Actual	Current Year Anticipated	Future Year Anticipated
		2015-2016	2016-2017	2017-2018
INTERNAL SERVICE FUND: 2017 JUDGMENT RESOLUTION FUND				
63-41-310	PROFESSIONAL & TECHNICAL	\$ -	\$ -	\$ 217,200.00
63-41-315	LEGAL - GENERAL	\$ -	\$ -	\$ 60,000.00
	<b>OPERATING EXPENSE</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 277,200.00</b>
63-38-101	TRANSFER FROM GENERAL FUND	\$ -	\$ -	\$ (138,600.00)
63-38-102	TRANSFER FROM WATER FUND	\$ -	\$ -	\$ (46,200.00)
63-38-103	TRANSFER FROM WASTEWATER	\$ -	\$ -	\$ (46,200.00)
63-38-105	TRANSFER FROM GAS FUND	\$ -	\$ -	\$ (46,200.00)
	<b>NON-OPERATING REV/EXP &amp; TRANSFERS</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (277,200.00)</b>
2017 JUDGMENT RESOLUTION FUND BALANCE				
	Total Revenues	\$ -	\$ -	\$ (277,200.00)
	Total Expenditures	\$ -	\$ -	\$ 277,200.00
<b>JUDGMENT RESOLUTION FUND Rev vs Expenditures</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

<sup>21</sup> United States of America vs. Town of Colorado City, Arizona, *et al.*, Case 3:12-cv-08123-HRH, Document 1053, Filed 4/18/17, In the United States District Court for the District of Arizona, Prescott Division



### RISK MANAGEMENT FUND

The Risk Management Fund is a fund established particularly for the management of litigation risk and for litigation defense expenses. The primary payments are to attorneys. However, this fund also covers travel costs associated with meeting court hearings, trials, and other litigation-related meetings. The General Fund, the Water Fund, the Wastewater Fund, and the Gas Fund all participate equally in the transfers to meet the expenses of this fund. This fund is not intended to hold any assets.

## ISF: Litigation Risk Management Fund

HILDALE CITY				
320 E. NEWEL AVE, HILDALE, UT 84784-0490				
2015-2016 PY ACTUALS, 2016-2017 CY ANTICIPATED ACTUALS and 2017-2018 PROPOSED BUDGET				
Account Number	Description	Prior Year Actual	Current Year Anticipated	Future Year Anticipated
		2015-2016	2016-2017	2017-2018
INTERNAL SERVICE FUND: RISK MANAGEMENT				
64-41-230	TRAVEL, MEETINGS, AND TRAINING	\$ 9,366.28	\$ -	\$ 2,600.00
64-41-310	PROFESSIONAL & TECHNICAL	\$ 238.61	\$ -	\$ -
64-41-316	LEGAL - LITIGATION DEFENSE	\$ 103,138.66	\$ 117,200.00	\$ 114,200.00
	<b>OPERATING EXPENSE</b>	<b>\$ 112,743.55</b>	<b>\$ 117,200.00</b>	<b>\$ 116,800.00</b>
64-38-101	TRANSFER FROM GENERAL FUND	\$ (28,185.89)	\$ (29,300.00)	\$ (29,200.00)
64-38-102	TRANSFER FROM WATER FUND	\$ (28,185.89)	\$ (29,300.00)	\$ (29,200.00)
64-38-103	TRANSFER FROM WASTEWATER	\$ (28,185.87)	\$ (29,300.00)	\$ (29,200.00)
64-38-105	TRANSFER FROM GAS FUND	\$ (28,185.90)	\$ (29,300.00)	\$ (29,200.00)
	<b>NON-OPERATING REV/EXP &amp; TRANSFERS</b>	<b>\$ (112,743.55)</b>	<b>\$ (117,200.00)</b>	<b>\$ (116,800.00)</b>
RISK MANAGEMENT FUND BALANCE				
	Total Revenues	\$ (112,743.55)	\$ (117,200.00)	\$ (116,800.00)
	Total Expenditures	\$ 112,743.55	\$ 117,200.00	\$ 116,800.00
	<b>RISK MANAGEMENT Rev vs Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

## **JOINT UTILITY ADMINISTRATION FUND**

The Joint Utility Administration Fund is a fund specific to managing the expenses that affect all the utility departments (Water, Wastewater, and Gas) generally rather than one utility department specifically. This fund covers costs associated with personnel and payroll. It covers the costs of the Utility Board stipend pay, the costs associated with the public meetings of the Utility Board, utility vehicle fuel and maintenance, and the utility shop building and maintenance.

In years past, the General Fund participated in this fund; however, now this fund is specific to the Utility funds only. The Joint Utility Administration Fund may hold assets; however, the intent is that, where possible, the Funds that contribute to the Joint Fund hold those assets that are associated with their service.

The allocations of the expenses of this fund varies by the projects anticipated to be performed. In FY2016, the projects managed under the Joint Utility Administration Fund included improvements on a Utility Shop building. The allocation was relative to those funds which were most capable of assisting. In FY2017, the departments chose to distribute the costs equally between departments: one third to each department. The plan for FY2018 is based on the premise of estimated man-hours (which includes vehicle and equipment time) spent in each department. The Water and Wastewater Departments consume most of the time of the field crew and equipment of the utility departments. This resulted in a ratio of 44% Water, 41% Wastewater; and 15% Gas.

# ISF: Joint Utility Administration Fund

HILDALE CITY				
320 E. NEWEL AVE, HILDALE, UT 84784-0490				
2015-2016 PY ACTUALS, 2016-2017 CY ANTICIPATED ACTUALS and 2017-2018 PROPOSED BUDGET				
Account Number	Description	Prior Year Actual	Current Year Anticipated	Future Year Anticipated
		2015-2016	2016-2017	2017-2018
INTERNAL SERVICE FUND: JOINT UTILITY ADMINISTRATION				
65-41-110	SALARIES-PERMANENT EMPLOYEES	\$ 327,333.53	\$ 345,500.00	\$ 360,000.00
65-41-130	PAYROLL TAXES & BENEFITS	\$ 33,736.23	\$ 34,500.00	\$ 27,900.00
65-41-140	BENEFITS-OTHER	\$ 13,609.60	\$ 25,500.00	\$ 13,100.00
65-41-150	STIPENDS	\$ 6,340.00	\$ 13,500.00	\$ 13,500.00
65-41-235	REFRESHMENTS FOOD & DRINK	\$ 2,194.04	\$ 1,000.00	\$ 3,900.00
65-41-250	EQUIPMENT SUPPLIES & MAINT	\$ 21,417.76	\$ 22,500.00	\$ 37,000.00
65-41-257	FUEL	\$ 26,731.56	\$ 21,000.00	\$ 32,700.00
65-41-260	TOOLS & EQUIPMENT-NON CAPITAL	\$ -	\$ 900.00	\$ -
65-41-271	MAINT & SUPPLY - OFFICE	\$ 1,229.95	\$ 2,000.00	\$ 2,000.00
65-41-280	UTILITIES	\$ 3,749.34	\$ 5,300.00	\$ 4,800.00
65-41-285	POWER	\$ 5,567.44	\$ 7,600.00	\$ 6,900.00
65-41-310	PROFESSIONAL & TECHNICAL	\$ 1,989.54	\$ 3,500.00	\$ 5,300.00
65-41-330	EDUCATION	\$ 2,550.54	\$ 2,100.00	\$ 2,100.00
65-41-510	INSURANCE	\$ 95,727.31	\$ 81,100.00	\$ 98,800.00
65-41-600	DEPRECIATION	\$ 35,006.19	\$ -	\$ -
65-41-720	BUILDINGS	\$ -	\$ 25,000.00	\$ -
65-41-741	EQUIPMENT - OFFICE	\$ 14,272.48	\$ 6,200.00	\$ 2,700.00
65-41-780	RESERVE PURCHASES	\$ -	\$ 3,000.00	\$ -
65-41-820	INTEREST	\$ 268.40	\$ -	\$ -
65-41-850	DEBT SERVICE - VEHICLE & EQUIP	\$ 9,394.38	\$ 7,700.00	\$ 11,000.00
65-41-960	TRANSFERS TO RESERVE FUNDS	\$ -	\$ 5,000.00	\$ 27,600.00
<b>65-41-000</b>	<b>OPERATING EXPENSE</b>	<b>\$ 601,118.29</b>	<b>\$ 612,900.00</b>	<b>\$ 649,300.00</b>
65-38-102	TRANSFER FROM WATER FUND	\$ (215,242.96)	\$ (204,300.00)	\$ (284,100.00)
65-38-103	TRANSFER FROM WASTEWATER	\$ (187,772.79)	\$ (204,300.00)	\$ (263,700.00)
65-38-105	TRANSFER FROM GAS FUND	\$ (198,102.54)	\$ (204,300.00)	\$ (101,500.00)
<b>65-38-000</b>	<b>NON-OPERATING REVENUE</b>	<b>\$ (601,118.29)</b>	<b>\$ (612,900.00)</b>	<b>\$ (649,300.00)</b>
JOINT UTILITY ADMINISTRATION FUND BALANCE				
	Total Revenues	\$ (601,118.29)	\$ (612,900.00)	\$ (649,300.00)
	Total Expenditures	\$ 601,118.29	\$ 612,900.00	\$ 649,300.00
	<b>JOINT ADMIN Revenue vs Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

## ENTERPRISE FUNDS

Enterprise funds operate much like a business, though they are government funds. They may operate at a profit or a loss; however, they do have a responsibility to operate openly and transparently as does the General Fund. The Enterprise Funds of Hildale City are the Water Fund, the Wastewater Fund, and the Gas Fund. Each of these Funds generates its own revenue; however, the Wastewater Fund depends upon the water service to provide the basis of fund generation.

The utility funds operate under the direction of the Utility Board. The Utility Board consists of four members appointed by Hildale City and four members appointed by the Town of Colorado City and one member jointly appointed between the cities. The actions of the Utility Board must be ratified by the respective city councils.

## WATER FUND

The Water Fund represents the Water Department of Hildale City and the Water Department of the Town of Colorado City functioning as one joint Water Department. It operates under an IGA between Hildale City and the Town of Colorado City and is managed by a Utility Board which consists of members appointed by each city. The Water Fund is the financial umbrella over a single culinary water distribution system which serves both Hildale City and the Town of Colorado City. It does not fund an irrigation water system.

The twelve-month average number of Water customers in Hildale in FY2016-2017 was 343, and the twelve-month average number of Water customers in the Town of Colorado City for FY 2016-2017 was 618, which is a ratio of 36% for Hildale and 64% for the Town of Colorado City. The number of gallons sold to water customers in Hildale in FY 2016-2017 was 139,202 thousand, and the number of gallons sold to water customers in the Town of Colorado City in FY 2016-2017 was 261,472 thousand, which is a ratio of 35% Hildale and 65% Colorado City. The distribution of this Fund between Hildale and Colorado City has been pretty consistent at 35% Hildale and 65% Colorado City.

In Utah, water is not owned by anyone, but rather owned by “the people.” People can only buy the right to use the water (a “Water Right”). Arizona’s water laws allow people drill wells in certain areas and use the water according to its availability and their ability to access it.

The Water Department utilizes water from both states to provide water to the customers in the respective cities. The Water Department uses water rights owned by Hildale City and also purchases water from a wholesale distributor. The Water Fund operates on the funds received from customers who connect to the water system and use the services thus provided.

Recently Hildale City and the Town of Colorado City did a water system analysis and impact fee study. The Water Fund depends upon the payments of utility bills and upon the payments of impact fees and connection fees. It does not receive any tax revenue.

The expenses of the water system include some personnel costs, the cost of repair, maintenance, and improvements to the distribution and storage systems, and the setting aside of reserve funds to meet future equipment maintenance and purchase costs.

The main projects facing the Water Department include drilling more wells, improving the water treatment plant, and providing connections between existing wells and the water treatment plant.

Aging infrastructure is an issue throughout the nation. The Water Department is working to maintain and improve the system throughout the community. The Water Fund anticipates a \$30,000 grant from the State of Arizona (WIFA) with a \$10,000 match for an evaluation of the water treatment plant to reduce the brown water.

Debt Service for the Water Department includes an interdepartmental loan from the Gas Fund to purchase some water rights.

Loan from Gas Dept: \$345,600 original loan value; at the beginning of FY2018, \$314,792.48 owing at 2.5% interest; payback rate \$3,257.97/mo. (\$39,095.64/year for ten years).



# Water Fund

HILDALE CITY				
320 E. NEWEL AVE, HILDALE, UT 84784-0490				
2015-2016 PY ACTUALS, 2016-2017 CY ANTICIPATED ACTUALS and 2017-2018 PROPOSED BUDGET				
Account Number	Description	Prior Year Actual	Current Year Anticipated	Future Year Anticipated
		2015-2016	2016-2017	2017-2018
WATER UTILITY FUND				
81-37-111	WATER SALES - METERED	\$ (588,671.60)	\$ (523,000.00)	\$ (554,000.00)
81-37-115	WATER SALES - UNASSURED	\$ (0.99)	\$ -	\$ -
81-37-121	WATER SALES - FLAT RATE	\$ (398,214.14)	\$ (410,800.00)	\$ (413,700.00)
81-37-160	CONSTRUCTION REVENUE	\$ (2.00)	\$ -	\$ -
81-37-331	CONNECTION CHARGES	\$ (42,524.43)	\$ (30,200.00)	\$ (31,800.00)
81-37-332	CONSTRUCTION	\$ (71,628.09)	\$ (14,000.00)	\$ (62,400.00)
81-37-411	INTEREST	\$ (2,157.44)	\$ (2,900.00)	\$ (3,600.00)
81-37-412	PENALTIES	\$ (43,307.32)	\$ (67,100.00)	\$ (60,000.00)
81-37-451	IMPACT FEE UT	\$ (110.00)	\$ -	\$ (35,000.00)
81-37-452	IMPACT FEE AZ	\$ -	\$ -	\$ (35,000.00)
<b>81-37-000</b>	<b>OPERATING REVENUE</b>	<b>\$ (1,146,616.01)</b>	<b>\$ (1,048,000.00)</b>	<b>\$ (1,195,500.00)</b>
81-41-110	SALARIES-PERMANENT EMPLOYEES	\$ 2,982.94	\$ 3,600.00	\$ -
81-41-210	BOOKS, SUBSCR, & MEMBERSHIPS	\$ 1,305.32	\$ 100.00	\$ 1,500.00
81-41-230	TRAVEL	\$ 3,324.29	\$ 2,200.00	\$ 8,100.00
81-41-235	FOOD & REFRESHMENT	\$ 123.98	\$ -	\$ 500.00
81-41-250	EQUIPMENT SUPPLIES & MAINT	\$ 1,912.08	\$ 200.00	\$ 1,000.00
81-41-257	FUEL	\$ 11.42	\$ 200.00	\$ 200.00
81-41-260	TOOLS & EQUIPMENT-NON CAPITAL	\$ 9,939.63	\$ 5,500.00	\$ 5,600.00
81-41-273	MAINT & SUPPLY - SYSTEM	\$ 43,752.46	\$ 30,300.00	\$ 50,000.00
81-41-285	POWER	\$ 73,075.95	\$ 58,500.00	\$ 121,200.00
81-41-311	ENGINEER	\$ 64,739.75	\$ -	\$ 5,000.00
81-41-314	LABORATORY & TESTING	\$ 4,448.07	\$ 10,300.00	\$ 8,000.00
81-41-315	LEGAL - GENERAL	\$ -	\$ -	\$ 5,000.00
81-41-330	EDUCATION	\$ 3,872.50	\$ 3,000.00	\$ 5,000.00
81-41-340	SYSTEM CONSTRUCTION SERVICES	\$ 25,617.88	\$ 6,400.00	\$ 5,000.00
81-41-341	CONST-CUSTOMER'S INSTALLATION	\$ 55,075.95	\$ 15,500.00	\$ 59,000.00
81-41-431	COMMODITY SUPPLY	\$ 271,459.00	\$ 240,200.00	\$ 204,000.00
81-41-432	SPECIAL DEPT SUPPLIES	\$ 17,790.96	\$ 11,600.00	\$ 28,500.00
81-41-600	DEPRECIATION	\$ 103,788.26	\$ -	\$ -
<b>81-41-000</b>	<b>OPERATING EXPENSE</b>	<b>\$ 683,220.44</b>	<b>\$ 387,600.00</b>	<b>\$ 507,600.00</b>
81-38-102	TRANSFERS FROM R&R RESERVE	\$ -	\$ -	\$ (14,000.00)
81-38-440	SUNDRY NON-OPERATING REVENUE	\$ (1,584.24)	\$ (6,300.00)	\$ (5,000.00)
81-38-999	CONTINGENCY	\$ -	\$ -	\$ (100,000.00)
<b>81-38-000</b>	<b>NON-OPERATING REVENUE</b>	<b>\$ (1,584.24)</b>	<b>\$ (6,300.00)</b>	<b>\$ (119,000.00)</b>
81-42-560	BAD DEBT EXPENSE	\$ 318.92	\$ 5,100.00	\$ 2,000.00
81-42-730	IMPROVEMENTS OTHER THAN BLDGS	\$ -	\$ 159,100.00	\$ 30,000.00
81-42-742	EQUIPMENT - FIELD	\$ 1,722.00	\$ -	\$ 5,500.00
81-42-750	SP PROJECTS CAPITAL	\$ -	\$ 3,000.00	\$ 10,000.00
81-42-760	INVENTORY	\$ -	\$ -	\$ 10,000.00
81-42-780	RESERVE PURCHASES	\$ -	\$ -	\$ 14,000.00
81-42-815	PRINC. & INT W.RIGHTS LOAN	\$ -	\$ 41,300.00	\$ 41,300.00
81-42-911	TRANSFERS TO JOINT ADMIN FUND	\$ 215,242.96	\$ 204,300.00	\$ 284,100.00
81-42-912	TRANSFERS TO LITIGATION	\$ 28,185.89	\$ 29,300.00	\$ 29,200.00
81-42-913	TRANSFERS TO GF ADMIN	\$ 114,999.96	\$ 115,000.00	\$ 125,000.00
81-42-914	TRANSFERS TO 2017 JMT RES FUND	\$ -	\$ -	\$ 46,200.00
81-42-960	TRANSFERS TO RESERVE FUNDS	\$ -	\$ 109,600.00	\$ 109,600.00
81-42-999	CONTINGENCY	\$ -	\$ -	\$ 100,000.00
<b>81-42-000</b>	<b>NON-OPERATING EXP &amp; TRANSFERS</b>	<b>\$ 360,469.73</b>	<b>\$ 666,700.00</b>	<b>\$ 806,900.00</b>
WATER FUND BALANCE				
	Total Revenues	\$ (1,148,200.25)	\$ (1,054,300.00)	\$ (1,314,500.00)
	Total Expenditures	\$ 1,043,690.17	\$ 1,054,300.00	\$ 1,314,500.00
	<b>WATER Revenue vs Expenditures</b>	<b>\$ (104,510.08)</b>	<b>\$ -</b>	<b>\$ -</b>

## WASTEWATER FUND

The Wastewater Fund is an entity solely representing the Wastewater Department of Hildale City; however, it is managed by a Utility Board which consists of members appointed by the Town of Colorado City and Hildale City. The Wastewater Fund is responsible to care for the sanitary sewer which serves Hildale City, the Town of Colorado City, and (by IGA) the Mohave County Centennial Park Waste Water Improvement District.

The revenues for the Wastewater Fund come from customer rates which are based on their water usage during the winter months of December, January, and February and from connection fees and impact fees. The expenses of the wastewater system include personnel costs, the cost of repair, maintenance, and improvements to the collection and treatment systems, and the setting aside of reserve funds to meet future equipment maintenance and purchase costs.

Hildale City and the Town of Colorado City recently completed a Wastewater Facilities Analysis and Master Plan. The main projects facing the Wastewater Fund include improving the current wastewater treatment facility to keep up with the Total Dissolved Solids (TDS) which is the main factor in the life of the facility. It also has the responsibility of keeping the system cleared and functional which requires annual inspections and maintenance. The section of the system called "A Line" is in serious need of repair and maintenance.

Last year the Wastewater Fund received a planning grant from the Utah Department of Water Quality to develop a Wastewater Masterplan. That project is complete.

The Fund is currently paying for a Rural Development loan used to finance the construction of a sewer treatment plant on Mohave Avenue in Colorado City in 1979. That treatment plant has since been replaced with a plant on Uzona Avenue. The department intends to pay off the 1979 Bond in July 2018. The replacement sewer treatment plant was constructed using two bonded loans from the Rural Development Administration and one bond from the Utah Division of Water Quality. All the Rural Development loans accrue interest on a daily amortization rate (the amounts shown here are based on the amortization rates calculated on a regular amortization schedule which is frequently less than the actual).

The debt service amounts (as calculated using the typical amortization schedule) as of the beginning of the 2018 fiscal year are as follows:

1. Loan A: \$50,959.41<sup>22</sup> still owing; 5% interest; payback rate \$2,435/mo. (\$29,220/year)
2. Loan B: \$1,586,555.98 still owing; 4.5% interest; payback rate \$8,564/mo. (\$102,768/year)
3. Loan C: \$294,060.50 still owing; 4.5% interest; payback rate \$1,620/mo. (\$19,440/year)
4. DWQ Parity Sewer Revenue Bond: \$395,000 still owing; 0% interest; payback rate \$79,000/year

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<sup>22</sup> Actual payoff amount verified by Area Specialist, RDA USDA, Richfield, Utah, for July 6, 2017

# Wastewater Fund

HILDALE CITY				
320 E. NEWEL AVE, HILDALE, UT 84784-0490				
2015-2016 PY ACTUALS, 2016-2017 CY ANTICIPATED ACTUALS and 2017-2018 PROPOSED BUDGET				
Account Number	Description	Prior Year Actual 2015-2016	Current Year Anticipated 2016-2017	Future Year Anticipated 2017-2018
<b>WASTEWATER UTILITY FUND</b>				
82-37-311	SERVICE CHARGES	\$ (761,010.88)	\$ (737,500.00)	\$ (778,800.00)
82-37-312	SERVICE CHARGES - CPMCWD	\$ (117,999.88)	\$ (128,100.00)	\$ (145,500.00)
82-37-331	CONNECTION CHARGES	\$ -	\$ (200.00)	\$ (800.00)
82-37-332	SERVICING CUSTOMER INSTALL	\$ (4,569.96)	\$ (4,500.00)	\$ (30,000.00)
82-37-411	INTEREST	\$ (3,894.68)	\$ (4,500.00)	\$ (3,400.00)
82-37-412	INTEREST EARNINGS (LOAN)	\$ (1,171.31)	\$ -	\$ -
82-37-451	IMPACT FEE	\$ (6,984.09)	\$ (9,000.00)	\$ (5,000.00)
82-37-452	IMPACT FEE - CPMCWD	\$ (15,725.00)	\$ (40,100.00)	\$ (5,000.00)
<b>82-37-000</b>	<b>OPERATING REVENUE</b>	<b>\$ (911,355.80)</b>	<b>\$ (923,900.00)</b>	<b>\$ (968,500.00)</b>
82-41-110	SALARIES-PERMANENT EMPLOYEES	\$ 2,699.33	\$ 7,800.00	\$ -
82-41-210	BOOKS, SUBSCR. & MEMBERSHIPS	\$ -	\$ 500.00	\$ 500.00
82-41-230	TRAVEL	\$ 1,215.49	\$ 2,800.00	\$ 6,500.00
82-41-235	FOOD & REFRESHMENT	\$ 89.30	\$ 200.00	\$ 800.00
82-41-250	EQUIPMENT SUPPLIES & MAINT	\$ 3,996.25	\$ 2,000.00	\$ 13,000.00
82-41-257	FUEL	\$ 2,283.44	\$ 600.00	\$ 3,000.00
82-41-260	TOOLS & EQUIPMENT-NON CAPITAL	\$ 8,209.56	\$ 5,500.00	\$ 6,000.00
82-41-273	MAINTENANCE & SUPPLY - SYSTEM	\$ 18,725.62	\$ 45,900.00	\$ 60,000.00
82-41-285	POWER	\$ 53,732.15	\$ 55,500.00	\$ 54,600.00
82-41-311	ENGINEER	\$ 28,048.34	\$ 1,200.00	\$ 3,000.00
82-41-314	LABORATORY & TESTING	\$ -	\$ -	\$ 1,000.00
82-41-315	LEGAL - GENERAL	\$ -	\$ -	\$ 1,000.00
82-41-330	EDUCATION	\$ 2,767.50	\$ 1,300.00	\$ 5,000.00
82-41-340	SYSTEM CONSTRUCTION SERVICES	\$ 5,050.00	\$ 1,600.00	\$ 5,000.00
82-41-341	CONST-CUSTOMER'S INSTALLATION	\$ 3,043.38	\$ 2,600.00	\$ 15,000.00
82-41-600	DEPRECIATION	\$ 257,386.75	\$ -	\$ -
82-41-780	RESERVE PURCHASES	\$ 4,256.47	\$ -	\$ -
<b>82-41-000</b>	<b>OPERATING EXPENSE</b>	<b>\$ 391,503.58</b>	<b>\$ 127,500.00</b>	<b>\$ 174,400.00</b>
82-38-102	TRANSFERS FROM R&R RESERVE	\$ -	\$ (85,000.00)	\$ (317,000.00)
82-38-440	SUNDRY NON-OPERATING REVENUE	\$ (28,048.34)	\$ (51,800.00)	\$ (36,000.00)
82-38-901	APPROP - UTILITY FUND BALANCE	\$ -	\$ -	\$ (17,600.00)
82-38-999	CONTINGENCY	\$ -	\$ -	\$ (60,200.00)
<b>82-38-000</b>	<b>NON-OPERATING REVENUE</b>	<b>\$ (28,048.34)</b>	<b>\$ (136,800.00)</b>	<b>\$ (430,800.00)</b>
82-42-560	BAD DEBT EXPENSE	\$ 218.40	\$ 1,300.00	\$ 1,000.00
82-42-720	BUILDINGS	\$ 2,684.18	\$ 5,600.00	\$ 10,000.00
82-42-742	EQUIPMENT - FIELD	\$ 1,551.77	\$ 15,000.00	\$ 5,000.00
82-42-760	INVENTORY	\$ 2,900.00	\$ 5,000.00	\$ 5,000.00
82-42-780	RESERVE PURCHASES	\$ -	\$ 85,000.00	\$ 305,000.00
82-42-811	PRINCIPAL ON BONDS - RDA A	\$ -	\$ 26,300.00	\$ 44,400.00
82-42-812	PRINCIPAL ON BONDS - RDA B	\$ -	\$ 32,100.00	\$ 33,500.00
82-42-813	PRINCIPAL ON BONDS - RDA - C	\$ -	\$ 6,100.00	\$ 6,400.00
82-42-816	PRINCIPAL ON BONDS - DWQ	\$ -	\$ 79,000.00	\$ 79,000.00
82-42-821	INTEREST ON BONDS - RDA A	\$ 4,515.46	\$ 3,000.00	\$ -
82-42-822	INTEREST ON BONDS - RDA - B	\$ 71,914.24	\$ 70,800.00	\$ 69,300.00
82-42-823	INTEREST ON BONDS - RDA - C	\$ 13,604.99	\$ 13,400.00	\$ 13,100.00
82-42-890	OTHER DEBT SERVICE	\$ 1,000.00	\$ -	\$ -
82-42-911	TRANSFERS TO JOINT ADMIN FUND	\$ 187,772.79	\$ 204,300.00	\$ 263,800.00
82-42-912	TRANSFERS TO LITIGATION	\$ 28,185.87	\$ 29,300.00	\$ 29,200.00
82-42-913	TRANSFERS TO GF ADMIN	\$ 114,999.96	\$ 115,000.00	\$ 125,000.00
82-42-914	TRANSFERS TO 2017 JMT RES FUND	\$ -	\$ -	\$ 46,200.00
82-42-960	TRANSFERS TO RESERVE FUNDS	\$ -	\$ 242,000.00	\$ 128,800.00
82-42-999	CONTINGENCY	\$ -	\$ -	\$ 60,200.00
<b>82-42-000</b>	<b>NON-OPERATING EXP &amp; TRANSFERS</b>	<b>\$ 429,347.66</b>	<b>\$ 933,200.00</b>	<b>\$ 1,224,900.00</b>
<b>WASTEWATER FUND BALANCE</b>				
	Total Revenues	\$ (939,404.14)	\$ (1,060,700.00)	\$ (1,399,300.00)
	Total Expenditures	\$ 820,851.24	\$ 1,060,700.00	\$ 1,399,300.00
	<b>WASTEWATER Revenue vs Expenditures</b>	<b>\$ (118,552.90)</b>	<b>\$ -</b>	<b>\$ -</b>



## **GAS FUND**

The Gas Fund represents the Gas Department of Hildale City and the Gas Department of the Town of Colorado City. It operates under an IGA between Hildale City and the Town of Colorado City and is managed by a Utility Board which consists of members appointed by each city.

The Gas Fund provides natural gas services to Hildale City and propane gas to the Town of Colorado City. It also delivers liquid propane gas to both cities. The Gas Fund operates on the funds received from customers who connect to the gas systems and use the services provided. Natural Gas is shipped via Questar's pipeline from Summit Energy to Hurricane City. It comes from Hurricane to Hildale in a high pressure line owned by Hildale City. The City is setting a reserve aside to replace that line sometime around the year 2036. In 2016, the Gas Fund loaned a portion of that reserve to the Water Fund for the purchase of water rights.

There are no loans out on the Gas Fund. However, the Gas Fund does pre-pay to secure a contracted gas price for the winter months to possibly stabilize the best gas price for its customers.

# Gas Fund

HILDALE CITY				
320 E. NEWEL AVE, HILDALE, UT 84784-0490				
2015-2016 PY ACTUALS, 2016-2017 CY ANTICIPATED ACTUALS and 2017-2018 PROPOSED BUDGET				
Account Number	Description	Prior Year Actual	Current Year Anticipated	Future Year Anticipated
		2015-2016	2016-2017	2017-2018
<b>GAS UTILITY FUND</b>				
84-37-111	GAS SALES - METERED NAT GAS	\$ (130,647.26)	\$ (228,900.00)	\$ (142,200.00)
84-37-112	GAS SALES - METERED PROPANE	\$ (359,297.99)	\$ (458,900.00)	\$ (310,700.00)
84-37-113	GAS SALES - CYLINDER	\$ (5,858.26)	\$ (12,800.00)	\$ (6,500.00)
84-37-114	GAS SALES - CYLINDER EXCHANGE	\$ (6,929.41)	\$ (6,700.00)	\$ (7,400.00)
84-37-121	NATURAL GAS SALES - FLAT RATE	\$ (184,573.76)	\$ (32,800.00)	\$ (171,000.00)
84-37-122	PROPANE GAS - FLAT RATE	\$ (242,284.58)	\$ (50,500.00)	\$ (229,000.00)
84-37-160	CONSTRUCTION REVENUE	\$ (46,494.75)	\$ (15,000.00)	\$ (125,000.00)
84-37-331	CONNECTION CHARGES	\$ (6,560.30)	\$ (8,600.00)	\$ (3,000.00)
84-37-351	SUNDRY OPERATING REVENUE	\$ -	\$ (46,300.00)	\$ (46,300.00)
84-37-411	INTEREST	\$ (3,669.95)	\$ (1,100.00)	\$ (1,700.00)
84-37-412	PENALTIES	\$ (16,717.97)	\$ (27,200.00)	\$ (21,000.00)
<b>84-37-000</b>	<b>OPERATING REVENUE</b>	<b>\$ (1,003,034.23)</b>	<b>\$ (888,800.00)</b>	<b>\$ (1,063,800.00)</b>
84-41-110	SALARIES-PERMANENT EMPLOYEES	\$ 1,635.06	\$ 1,700.00	\$ -
84-41-140	BENEFITS-OTHER	\$ 964.78	\$ 700.00	\$ 2,000.00
84-41-210	BOOKS, SUBSCR, & MEMBERSHIPS	\$ 2,510.00	\$ 3,400.00	\$ 2,000.00
84-41-230	TRAVEL	\$ 246.56	\$ 1,000.00	\$ 1,300.00
84-41-235	FOOD & REFRESHMENT	\$ 196.22	\$ 200.00	\$ 500.00
84-41-250	EQUIPMENT SUPPLIES & MAINT	\$ 4,163.24	\$ 1,300.00	\$ 5,000.00
84-41-257	FUEL	\$ 1,007.01	\$ 1,200.00	\$ 1,100.00
84-41-260	TOOLS & EQUIPMENT-NON CAPITAL	\$ 2,424.17	\$ 4,700.00	\$ 2,600.00
84-41-273	MAINT & SUPPLY SYSTEM	\$ 39,614.61	\$ 28,500.00	\$ 29,900.00
84-41-285	POWER	\$ 1,580.10	\$ 1,600.00	\$ 1,800.00
84-41-311	ENGINEER	\$ 517.50	\$ -	\$ -
84-41-330	EDUCATION	\$ 112.50	\$ 5,800.00	\$ 6,500.00
84-41-340	SYSTEM CONSTRUCTION SERVICES	\$ 308.73	\$ 700.00	\$ -
84-41-341	CONST-CUSTOMER'S INSTALLATION	\$ 36,635.82	\$ 10,800.00	\$ 100,000.00
84-41-431	NATURAL GAS COMMODITY SUPPLY	\$ 98,126.51	\$ 91,700.00	\$ 108,400.00
84-41-432	PROPANE GAS COMMODITY SUPPLY	\$ 287,306.00	\$ 239,200.00	\$ 310,700.00
84-41-434	NAT GAS COMMODITY TRANSPORT	\$ 38,343.10	\$ 24,500.00	\$ 33,900.00
84-41-440	SPECIAL UTILITY PROJECTS	\$ 558.54	\$ -	\$ -
84-41-510	INSURANCE	\$ 714.92	\$ -	\$ -
84-41-580	RENT OR LEASE	\$ 3,912.25	\$ 4,200.00	\$ 4,200.00
84-41-600	DEPRECIATION	\$ 143,874.17	\$ -	\$ -
84-41-610	MISC. SUPPLIES	\$ -	\$ -	\$ 5,000.00
<b>84-41-000</b>	<b>OPERATING EXPENSE</b>	<b>\$ 664,751.79</b>	<b>\$ 421,200.00</b>	<b>\$ 614,900.00</b>
84-38-102	TRANSFERS FROM R&R RESERVE	\$ -	\$ (66,500.00)	\$ (41,900.00)
84-38-999	CONTINGENCY	\$ -	\$ -	\$ (100,000.00)
<b>84-38-000</b>	<b>NON-OPERATING REVENUE</b>	<b>\$ -</b>	<b>\$ (66,500.00)</b>	<b>\$ (141,900.00)</b>
84-42-560	BAD DEBT EXPENSE	\$ 187.64	\$ 2,800.00	\$ 500.00
84-42-750	SP PROJECTS CAPITAL	\$ 23,869.07	\$ -	\$ 22,000.00
84-42-760	INVENTORY	\$ 107.27	\$ -	\$ 2,000.00
84-42-780	RESERVE PURCHASES	\$ 6,149.55	\$ 66,500.00	\$ 36,900.00
84-42-890	OTHER DEBT SERVICE	\$ -	\$ 29,000.00	\$ -
84-42-911	TRANSFERS TO JOINT ADMIN FUND	\$ 198,102.54	\$ 204,300.00	\$ 101,500.00
84-42-912	TRANSFERS TO LITIGATION	\$ 28,185.90	\$ 29,300.00	\$ 29,200.00
84-42-913	TRANSFERS TO GF ADMIN	\$ 114,999.96	\$ 115,000.00	\$ 125,000.00
84-42-914	TRANSFERS TO 2017 JMT RES FUND	\$ -	\$ -	\$ 46,200.00
84-42-960	TRANSFERS TO RESERVE FUNDS	\$ -	\$ 87,200.00	\$ 127,500.00
84-42-999	CONTINGENCY	\$ -	\$ -	\$ 100,000.00
<b>84-42-000</b>	<b>NON-OPERATING EXP &amp; TRANSFERS</b>	<b>\$ 371,601.93</b>	<b>\$ 534,100.00</b>	<b>\$ 590,800.00</b>
<b>GAS FUND BALANCE</b>				
Total Revenues		\$ (1,003,034.23)	\$ (955,300.00)	\$ (1,205,700.00)
Total Expenditures		\$ 1,036,353.72	\$ 955,300.00	\$ 1,205,700.00
<b>GAS Revenue vs Expenditures</b>		<b>\$ 33,319.49</b>	<b>\$ -</b>	<b>\$ -</b>

## End of the Year Balances

State Law requires that there be maintained a General Fund balance between 5% and 25% of the actual revenues. At the end of last fiscal year, we had a General Fund balance (assigned and unassigned) of \$363,461. Of that balance the following draws and additions have taken place, bringing the anticipated balance at the end of FY2017 to \$128,106:

1. Restricted Reserve to insure payment of 2015 CIB Fire Equipment Bond
  - \$13,368 Restricted Reserve beginning balance
  - a. \$13,368 Added to reserve per Bond Document Requirements
  - \$26,736 New Restricted Reserve balance
2. Assigned Reserve set aside by the City to insure payments of 2015 CIB Fire Equipment Bond
  - \$71,400 Assigned 2015 CIB Bond Payment Reserve beginning balance
  - a. \$78,930 Draw as first payment of 2015 CIB Fire Equipment Bond (10/01/16)
  - b. \$78,950 Added to complete first payment and set aside for 10/1/17 payment
  - \$71,420 New 2015 CIB Fire Equipment Payment Reserve balance
3. Assigned Reserve set aside by the City for Risk Management expenses
  - \$68,132 Assigned Risk Management Reserve beginning balance
  - a. \$31,378 Draw for Willow Street Alley Project (approved HC 5/26/16)
  - b. \$25,000 Draw for Willow Street Alley Project (approved HC 6/10/16)
  - c. \$7,549 Added contribution through FY 2017
  - d. \$8,100 Proposed addition to ensure adequate 5% minimum fund balance
  - \$27,403 New Risk Management balance
4. Unassigned Fund Balance
  - \$28,623 Unassigned Fund Balance beginning of FY2017
  - a. \$0.00 No draws or additions pending end of year actuals. This may increase or decrease depending on actuals versus budget expectations
  - \$28,623 New unchanged Unassigned Fund Balance
5. Assigned Reserve set aside by the City for General Fund R&R expenses
  - \$24,800 Assigned R&R Reserve beginning balance
  - a. \$14,410 Added from various departments for R&R purposes
  - b. \$39,210 R&R balance moved to new Capital Projects Fund
  - \$0.00 Remaining General Fund Reserve Balance
6. Assigned Reserve set aside by the City for Industrial Park Capital Improvements (from lot sales)
  - \$157,138 Assigned Industrial Park Capital Improvement Reserve beginning balance
  - a. \$32,000 Added from the sale of Industrial Park Lot
  - b. \$21,340 Added from the sale of Industrial Park Lot
  - c. \$16,830 Added from the sale of Industrial Park Lot
  - d. \$18,914 Added from the sale of Industrial Park Lot
  - e. \$7,029 Added from the sale of Industrial Park Lot
  - f. \$22,216 Added from the sale of Industrial Park Lot
  - g. \$275,467 Industrial Park Capital Improvements Reserve transferred to new Capital Projects Fund
  - \$0.00 Remaining General Fund Reserve Balance

## CAPITAL PROJECTS

### ONE-YEAR PROJECTIONS

This table is the projected projects and costs which Hildale City is considering to undertake in the next year or so (2017 or 2018). The projects are rated by priority as follows: H-High; M-Medium; and L-Low. The ratings are then arranged in number order. Some of these projects are already in process.

# Capital Projects: 1 Year Projections

Local Priority	Project Description	Estimated Total Cost	Funding Source(s) or Type(s)	Funding Amount	Year to Apply
2017:H-1	Public Works: Project - Sidewalks - SRTS Project	30,000.00	Cap Proj Res	300,000.00	2017
2017:H-4	Admin: Equipment - Computer Server & Network Storage	15,000.00	R&R Reserve	15,000.00	2017
2017:H-5	Public Works: Project - Utah Ave (Redwood St. to Pinion St.)	40,000.00	R&R Reserve	40,000.00	2017
2017:H-6	Admin - Indust Park: Engineer - Industrial Park Plan	20,000.00	Cap Proj Res	40,000.00	2017
2017:H-7	Public Works: Project - Additional Street Lights	50,000.00	Cap Proj Res	50,000.00	2017
2018:M-1	Water Dept.: System Improvements - Treatment Plant Upgrade	250,000.00	G/L / Impact Fees/ Customer Revenue	250,000.00	2018
2018:M-2	Wastewater Dept.: Equipment - Vac Truck	350,000.00	Reserve/ Customer Revenue/ Grant/Loan	350,000.00	2018
2018:M-3	Wastewater Dept.: System Repair and Upgrade - "A" Line Repair, manhole linings	175,000.00	Reserve Funds	175,000.00	2018
2018:M-4	Justice Court: Equipment - Court Security Scanner (Walk Through)	15,000.00	Cap Proj Res	15,000.00	2018
2018:M-5	Justice Court: Equipment - Court Recording System	15,000.00	Cap Proj Res	15,000.00	2018
2018:M-6	Admin - Indust Park: Project - Industrial Park Curb, Gutter, Sidewalks	540,000.00	Cap Proj Res & G/L	540,000.00	2018
2018:M-7	Admin - Indust Park: Project - Industrial Park Chip Seal	1,080,000.00	Cap Proj Res & G/L	1,080,000.00	2018
2018:M-8	Parks Dept.: Vehicle - Utility Truck	48,000.00	Cap Proj Res	48,000.00	2018



## Capital Projects: 1 Year Projections (cont)

Local Priority	Project Description	Estimated Total Cost	Funding Source(s) or Type(s)	Funding Amount	Year to Apply
2018:M-9	Parks Dept.: Vehicle - Gator	20,000.00	R&R Reserve	20,000.00	2018
2018:M-10	Water Dept.: Source Development - Jan's Canyon	100,000.00	GL/Impact Fees/ Cust. Revenues	100,000.00	2018
2018:L-1	Public Works: Project - ADA Compliant Intersection Crossings	250,000.00	Cap Proj Res	250,000.00	2018
2018:L-2	Gas Dept.: CNG System Improvements - Install Nat. Gas 4" looping	150,000.00	GL/Reserve/ Customer Revenue	150,000.00	2018
2018:L-3	Public Works: Project - Redwood Street (Utah Ave to Newel Ave)	75,000.00	Cap Proj Res	75,000.00	2018
2018:L-4	Parks Dept.: Improvements - Erosion Control Armoring	75,000.00	Cap Proj Res	125,000.00	2018
2018:L-5	Parks Dept.: Equipment - Mowers	20,000.00	R&R Reserve	18,000.00	2018
2018:L-6	Parks Dept.: Equipment - Tractor	30,000.00	R&R Reserve	30,000.00	2018
2018:L-7	Public Works: Project - Lauritzen Street (Ut Ave to Uzona Ave)	70,000.00	R&R Reserve	65,000.00	2018
2018:L-8	Wastewater Dept.: System Expansion - Collection System extension into NW section of City	150,000.00	Customer Revenues/ Impact Fees/ Grant/Loan	150,000.00	2018

## FIVE YEAR PROJECTIONS

This table is the projected projects and costs which Hildale City is considering to undertake in the next five years. The projects are rated by priority as follows: H-High; M-Medium; and L-Low. The ratings are then arranged in number order. Some of these projects are already in process.



# Capital Projects: 5 Year Projections

Local Priority	Project Description	Estimated Total Cost	Funding Source(s) or Type(s)	Funding Amount	Year to Apply
2019:H-1	Fire Dept.: Equipment - SCBA	136,000.00	R&R Reserve	13,600.00	2019
2019:H-2	Fire Dept.: Vehicle - Water Tender	300,000.00	Cap Proj Res	30,000.00	2019
2019:H-3	Public Works: Vehicle - Loader	80,000.00	R&R Reserve	85,000.00	2019
2019:H-4	Fire Dept.: Vehicle - Ambulance	230,000.00	R&R Reserve	230,000.00	2019
2019:H-5	Police Dept.: Vehicle - Police Car	50,000.00	Cap Proj Res	50,000.00	2019
2019:H-6	Public Works: Project - Memorial St. Stormwater Crossing	50,000.00	Cap Proj Res	50,000.00	2019
2019:H-7	Parks Dept.: Project - Maxwell Parkway Median Trail	75,000.00	Cap Proj Res	150,000.00	2019
2019:H-8	Parks Dept.: Building - Maxwell Park Pavilion #1 and #2	100,000.00	Cap Proj Res	200,000.00	2019
2019:H-9	Parks Dept.: Improvements - Maxwell Parkway Curb, Gutter, Chip	100,000.00	Cap Proj Res	500,000.00	2019
2019:H-10	Parks Dept.: Project - Picnic Sites	20,000.00	R&R Reserve	20,000.00	2019
2019:M-1	Water Dept.: System Expansion - Water Storage Tank	385,000.00	Impact Fees/ Customer Revenues/ Grant/Loan	385,000.00	2019
2019:M-2	Water Dept.: System Expansion - Distribution System expansion to Include more Fire Hydrants along Maxwell Parkway	240,000.00	Reserve/ Grant/Loan	240,000.00	2019
2019:M-3	Wastewater Dept.: Expansion of Treatment Plant Water Disposal Pivot Field	800,000.00	Reserve, DEQ	500,000.00	2019
2019:M-4	Water Dept.: Water System Improvements - Development of New Water Sources	500,000.00	RDA	500,000.00	2019
2019:M-5	Water Dept.: Water System Improvements - Canyon Street water lines upgrade 2" to 8", Fire Hydrants on North Canyon Street	120,000.00	Reserve, DDW G/L	100,000.00	2019
2020:M-6	Fire Dept.: Vehicle - Rescue	75,000.00	R&R Reserve	75,000.00	2020
2020:M-7	Police Dept.: Equipment - AEDs	1,000.00	R&R Reserve	1,000.00	2020

# Capital Projects: 5 Year Proj (cont)

Local Priority	Project Description	Estimated Total Cost	Funding Source(s) or Type(s)	Funding Amount	Year to Apply
2020:M-8	Public Works: Vehicle - Water Truck	60,000.00	R&R Reserve	58,500.00	2020
2020:M-9	Public Works: Vehicle - Utility Pick-up Truck	45,000.00	R&R Reserve	48,000.00	2020
2020:M-10	Public Works: Project - Richard Street (Utah Ave to Uzona Ave)	250,000.00	R&R Reserve	250,000.00	2020
2020:M-11	Parks Dept.: Building - Restroom Building #2	40,000.00	Cap Proj Res	80,000.00	2020
2020:M-12	Parks Dept.: Improvements - Fire Hydrants on Canyon Street	20,000.00	Cap Proj Res	20,000.00	2020
2020:M-13	Parks Dept.: Project - Additional Picnic Sites	25,000.00	Cap Proj Res	75,000.00	2020
2020:M-14	Gas Dept.: System Improvements - Radio Read Meters	250,000.00	Reserve/ Grant/Loan	250,000.00	2020
2020:M-15	Parks Dept.: Improvements - Curb & Gutter & Chip Seal in Park	125,000.00	Cap Proj Res	250,000.00	2020
2020:L-1	Wastewater Dept.: System Improvements - Treatment Plant Upgrade	2,100,000.00	Reserve, DEQ	2,000,000.00	2020
2020:L-2	Gas Dept.: System Expansion - Natural Gas system extended into Colorado City and Reg System upgrade	825,000.00	Reserve/ Customer Revenue/ Grant/Loan	825,000.00	2020
2020:L-3	Gas Dept.: System Maintenance - SMARTPIG Inspection of high pressure line	2,000,000.00	Reserve/G/L	2,000,000.00	2020
2020:L-4	Gas Dept.: System Expansion - High Pressure Gas Line service into Apple Valley	140,000.00	Customer Revenues	140,000.00	2020
2020:L-5	Parks Dept.: Building - Work Shop	35,000.00	R&R Reserve	35,000.00	2020
2021:L-6	Fire Dept.: Vehicle - Brush Truck	55,000.00	R&R Reserve	54,500.00	2021
2021:L-7	Admin: Equipment - Copy Machine (B&W)	11,000.00	R&R Reserve	11,000.00	2021

# Capital Projects: 5 Year Proj (cont)

Local Priority	Project Description	Estimated Total Cost	Funding Source(s) or Type(s)	Funding Amount	Year to Apply
2021:L-8	Parks Dept.: Project - Additional Playgrounds	25,000.00	Cap Proj Res	200,000.00	2021
2021:L-9	Public Works: Project - Hometown Image & Beautification Project	375,000.00	Cap Proj Res	375,000.00	2021
2022:L-10	Public Works: Project - Sidewalks - SR59 Pedestrian Crossing	250,000.00	Cap Proj Res	250,000.00	2022
2022:L-11	Public Works: Project - Maple Street (Field Ave to Uzona Ave)	70,000.00	R&R Reserve	65,000.00	2022
2022:L-12	Public Works: Project - Utah Ave (Central St. to Hildale St.)	120,000.00	R&R Reserve	120,000.00	2022
2022:L-13	Fire Dept.: Facilities - Fire Station & Training Center	1,200,000.00	Cap Proj Res	1,500,000.00	2022
2022:L-14	Public Works: Vehicle - Sign Truck	48,000.00	R&R Reserve	50,000.00	2022
2022:L-15	Public Works: Project - Pinion Street (Utah Ave to Uzona Ave)	70,000.00	R&R Reserve	65,000.00	2022

## Schedule of Rates and Fees



**HILDALE CITY**

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### Hildale City Schedule of Rates and Fees

Hildale City code addresses many areas where there are rates or fees involved. Some of the rates are internal designations such as a per diem rate. Other areas are rates and fees charged to customers for services, such as the water or gas rates, building permit fees, etc. Other rates and fees are fines charged by the court for violations of the code. All these fees are reviewed annually. Hildale City desires to be open and transparent in the presentation of its rates and fees. Presented here are the rates and fees that apply to Hildale Residents and to the customers of Hildale/Colorado City Utilities.

## Perdiem and Travel Reimbursement

If the conference/training registration includes meals such as lunch or dinner, the traveler does not receive a per diem for those meals. Continental breakfast is not considered a meal. A copy of the registration or agenda will be required to process a travel claim.

Current Rate	Proposed Rate	Difference	Date Reviewed	Description
\$ 10.00	\$ 10.00	\$ -	06/30/17	Perdiem - Breakfast Eligibility: On Government Travel - depart before 7:00 a.m. and return after 9:00 a.m.; Copy of Conf. Agenda
\$ 12.00	\$ 12.00	\$ -	06/30/17	Perdiem - Lunch Eligibility: On Government Travel - depart before 11:00 a.m. and return after 2:00 p.m.; Copy of Conf. Agenda
\$ 24.00	\$ 24.00	\$ -	06/30/17	Perdiem - Dinner Eligibility: On Government Travel - depart before 6:00 p.m. and return after 7:00 p.m.; Copy of Conf. Agenda
\$ 0.55	\$ 0.55	\$ -	06/30/17	Mileage Reimbursement Reimbursement rate per mile for authorized Private Vehicle use on government business
State Gov Rate	State Gov Rate	\$ -	06/30/17	Lodging Reimbursement Reimbursement rate for Private Payment of lodging on authorized government business



## Hildale City Schedule of Rates and Fees

### Taxes

Current Rate	Proposed Rate	Difference	Date Reviewed	Description
0.620%	set by County	-0.03770%	06/13/17	Utah Property Tax
4.700%	set by State	0.000%	NA	State Sales Tax Rate
0.250%	set by County	0.000%	NA	County Sales Tax Rate
1.000%	1.000%	0.000%	06/30/17	Local Sales Tax Rate
0.100%	0.100%	0.000%	06/30/17	RAP (Recreation, Arts, and the Parks) Tax
<b>6.050%</b>	<b>6.050%</b>	<b>0.000%</b>	<b>NA</b>	<b>Combined (Non-Food) Sales Tax Rate</b>
1.750%	set by State	0.000%	NA	State Food Sales Tax Rate
0.250%	set by County	0.000%	NA	County Food Sales Tax Rate
1.000%	1.000%	0.000%	06/30/17	Local Food Sales Tax Rate
<b>3.000%</b>	<b>3.000%</b>	<b>0.000%</b>	<b>NA</b>	<b>Combined Food and Food Ingredients Sales Tax Rate (Statewide Rate)</b>
-2.700%	set by State	0.000%	NA	Statewide Residential Energy Sales Tax Rate Reduction
1.000%	1.000%	0.000%	06/30/17	Municipal Tax - Transient Room (for Room Rental 30 days or less)
4.000%	4.000%	0.000%	06/30/17	Municipal Tax - Municipal Energy & Use Tax
1.000%	1.000%	0.000%	06/30/17	Municipal Tax - Telecom License Tax
2.000%	2.000%	0.000%	NA	Arizona Rental Tax Rate (only on real estate rental)(payable to TOCC)

### Administration Fees (Internal)

Current Rate	Proposed Rate	Difference	Date Reviewed	Description
\$ 115,000.00	\$ 125,000.00	\$ 10,000.00	06/30/17	Administration Annual Fee - Utility Department payment to General Fund Administration to cover office and staff costs
\$ 20,400.00	\$ 35,000.00	\$ 14,600.00	06/30/17	Administration Annual Fee - Arizona Strip Landfill Corp payment to General Fund Administration to cover office and staff costs

### Administration Fees

Current Rate	Proposed Rate	Difference	Date Reviewed	Description
At Cost	At Cost	\$ -	06/30/17	Attorney Fees - Fees for Attorney Counsel
33%	33%	\$ -	06/30/17	Collection Fee - Fee applied to Accounts that go to Collections
5%	5%	\$ -	06/30/17	Late Payment Fee
\$ 200.00	\$ 200.00	\$ -	06/30/17	Office Bldg Rental Fee Per Month
At Cost	At Cost	\$ -	06/30/17	Recovery of Expenses - Contractual Violations - All Costs of Termination of Contract, including Attorney Fees and General Damages
At Cost	At Cost	\$ -	06/30/17	Recovery of Expenses - Hazardous Materials Violations - All Costs of Recovery, including Attorney Fees and General Damages

## Hildale City Schedule of Rates and Fees

### Office Services Rates and Fees

Current Rate	Proposed Rate	Difference	Date Reviewed	Description
0.10	0.10	\$ -	06/30/17	Office - Copy Fees - Black & White - charge per page beyond 5 pages
0.20	0.20	\$ -	06/30/17	Office - Copy Fees - Color - charge per page
-	0.10	\$ -	06/30/17	Office - Fax Transmission - each page beyond three (3) (incoming or outgoing)
35.00	35.00	\$ -	06/30/17	Office - Returned Check Charge

### GRAMA (Gov't Records Access Management Administration) Rates and Fees Schedule

Current Rate	Proposed Rate	Difference	Date Reviewed	Description
0.40	0.40	\$ -	06/30/17	GRAMA Requests - copies - (first three (3) pages free)
0.40	0.60	\$ -	06/30/17	GRAMA Requests - copies - 8 1/2 x 11
0.40	0.80	\$ -	06/30/17	GRAMA Requests - copies - 11 x 17
At Cost	At Cost	\$ -	06/30/17	GRAMA Requests - data - Magnetic media, CDs, DVDs, Thumb Drives, Travel Drives, etc. (Media must be Provided by the City)
18.00	18.00	\$ -	06/30/17	GRAMA Requests - research - Request for Records (\$/hour)(First 15 minutes no charge)

### Court Fines

Current Rate	Proposed Rate	Difference	Date Reviewed	Description
(As provided by UCA 1953 76-3-301)	(Maximum Fine \$1,000)	\$ -	06/30/17	Penalties - Code Violations - Misdemeanor - Class B
(As provided by UCA 1953 76-3-301)	(Maximum Fine \$750)	\$ -	06/30/17	Penalties - Code Violations - Misdemeanor - Class C
(As provided by UCA 1953 76-3-301)	(Maximum Fine \$750)	\$ -	06/30/17	Penalties - Code Violations - Infraction

## Hildale City Schedule of Rates and Fees

### Animal Control Fees

Current Rate	Proposed Rate	Difference	Date Reviewed	Description
10.00	\$ 10.00	\$ -	06/30/17	Dogs License Fee
5.00	\$ 5.00	\$ -	06/30/17	Dogs License Fee (Replacement Tag)
20.00	\$ 20.00	\$ -	06/30/17	Domestic Animal (Small Animals) - Impound Pickup Fee
10.00	\$ 10.00	\$ -	06/30/17	Domestic Animal (Small Animals) - Impound Daily Care Fee
40.00	\$ 40.00	\$ -	06/30/17	Livestock (Large Animal: Horses, Cattle, Goats, Emu, Swine, etc.) - Impound Pickup Fee
20.00	\$ 20.00	\$ -	06/30/17	Livestock (Large Animal: Horses, Cattle, Goats, Emu, Swine, etc.) - Impound Daily Care Fee
10.00	\$ 10.00	\$ -	06/30/17	Adoption Fee
40.00	\$ 40.00	\$ -	06/30/17	Vaccination Deposit
65.00	\$ 65.00	\$ -	06/30/17	Annual Kennel Fee (for more than four dogs)

### Garbage Rates and Fees (set by ASLC)

Current Rate	Proposed Rate	Difference	Date Reviewed	Description
67.00	67.00	\$ -	NA	Garbage - 4 yard Dumpster - First Dumpster Charge Per Month
55.00	55.00	\$ -	NA	Garbage - 4 yard Dumpster - Each Additional Dumpster Charge Per Month
87.00	87.00	\$ -	NA	Garbage - 6 yard Dumpster - First Dumpster Charge Per Month
75.00	75.00	\$ -	NA	Garbage - 6 yard Dumpster - Each Additional Dumpster Charge Per Month
18.00	18.00	\$ -	NA	Garbage - Canister - First Canister Charge Per Month
12.00	12.00	\$ -	NA	Garbage - Canister - Each Additional Canister Charge Per Month
20.00	20.00	\$ -	NA	Garbage - Extra Pickup - Charge per Additional Pickup Per Month



## Hildale City Schedule of Rates and Fees

### Building Permit & Inspection Fees

Current Rate	Proposed Rate	Difference	Date Reviewed	Description
30.00	30.00	-	06/30/17	Bracket I: Building Valuation \$1 to \$500 - Straight Base Rate
25.00	25.00	-	06/30/17	Bracket II: Building Valuation \$501 to \$2,000
2.50	2.50	-	06/30/17	- Rate each additional \$100 Valuation from \$501 to \$2,000
60.00	60.00	-	06/30/17	Bracket III: Building Valuation \$2,001 to \$25,000 - Base Rate for First \$2000 Valuation
11.00	11.00	-	06/30/17	- Rate each additional \$1,000 Valuation from \$2,001 to \$25,000
250.00	250.00	-	06/30/17	Bracket IV: Building Valuation \$25,001 to \$50,000 - Base Rate for First \$25,000 Valuation
7.50	7.50	-	06/30/17	- Rate each additional \$1,000 Valuation from \$25,001 to \$50,000
500.00	500.00	-	06/30/17	Bracket V: Building Valuation \$50,001 to \$100,000 - Base Rate for First \$50,000 Valuation
5.50	5.50	-	06/30/17	- Rate each additional \$1,000 Valuation from \$50,001 to \$100,000
750.00	750.00	-	06/30/17	Bracket VI: Building Valuation \$100,001 to \$500,000 - Base Rate for First \$100,000 Valuation
4.50	4.50	-	06/30/17	- Rate each additional \$1,000 Valuation from \$100,001 to \$500,000
2,350.00	2,350.00	-	06/30/17	Bracket VII: \$500,001 to \$1,000,000 - Base Rate for First \$500,000 Valuation
4.00	4.00	-	06/30/17	- Rate each additional \$1,000 Valuation from \$500,001 to \$1,000,000
4,500.00	4,500.00	-	06/30/17	Bracket VIII: \$1,000,001 and up - Base Rate for First \$1,000,000 Valuation
2.50	2.50	-	06/30/17	- Rate each additional \$1,000 Valuation from \$1,000,001 and up
20%	20%	0%	06/30/17	Factory Built - Percent of New Site-Built Valuation
35.00	35.00	-	06/30/17	Fence/Retaining Wall Permit Fee
(Based on Bracket Value of Work Done)	(Based on Bracket Value of Work Done)	-	06/30/17	Fire Alarm Permit Fee

## Hildale City Schedule of Rates and Fees

### Building Permit & Insp. Fees (cont'd)

Current Rate	Proposed Rate	Difference	Date Reviewed	Description
(Based on Bracket Value of Work Done)	(Based on Bracket Value of Work Done)	\$ -	06/30/17	Sprinkler System Permit Fee
25%	25%	\$ -	06/30/17	Footing/Foundation Only - Percent of Regular Valuation
20%	20%	\$ -	06/30/17	Interior Remodel - Percent of New Valuation
At Cost	At Cost	\$ -	06/30/17	Outside Consultants - Plan Check or Inspections Requiring Consultants beyond the Building Department
50%	50%	\$ -	06/30/17	Penalty - Work without a Permit - Percentage Added Based on Required Permit
85%	85%	\$ -	06/30/17	Percentage Refund - No Construction Work Done Under Permit (Must Be Applied For Within 90 Days of Permit Payment; Voids Permit) - Percent of Permit Payment
25.00	25.00	\$ -	06/30/17	Petition for Exception and Appeal of Building Official's Decision on Construction Codes
65.00	65.00	\$ -	06/30/17	Re-Inspection - Fee when Construction is not in Compliance with Code for third and subsequent Inspections (Per Hour Rate)
65.00	65.00	\$ -	06/30/17	Plan Review Fee - Additional Plan Review for Changes and Revisions to Plans (Rate Per
45%	45%	\$ -	06/30/17	Plan Review Fee - Commercial - Percentage of Building Permit Fee
25%	25%	\$ -	06/30/17	Plan Review Fee - Residential - Percentage of Building Permit Fee
50%	50%	\$ -	06/30/17	Residential basement, second floor, and third floor - Percent of Regular Valuation
70%	70%	\$ -	06/30/17	Shell Only - Percent of Full Valuation
65.00	65.00	\$ -	06/30/17	Signs and Other Miscellaneous - per bracket value or at rate/hour
100.00	100.00	\$ -	06/30/17	Temporary Certificate of Occupancy - Forty-five (45) days
300.00	300.00	\$ -	06/30/17	Temporary Certificate of Occupancy - Ninety (90) days
600.00	600.00	\$ -	06/30/17	Temporary Certificate of Occupancy - One Hundred Eighty (180) days
100.00	100.00	\$ -	06/30/17	Temporary Trailers or Recreational Vehicles (RV) Utility Line Installation Permit (No Plan Review Fee Required)

## Hildale City Schedule of Rates and Fees

### Business License Fees

Current Rate	Proposed Rate	Difference	Date Reviewed	Description
\$ 40.00	\$ 40.00	\$ -	06/30/17	Business - General Services Business License Fee/ per Year Business & Professional Personal Construction Contracted Services)
\$ 40.00	\$ 40.00	\$ -	06/30/17	Business - General Business License Renewal Fee/ per Year
\$ 10.00	\$ 10.00	\$ -	06/30/17	Business - Duplicate/Replacement License Fee/ per request
\$ 30.00	\$ 30.00	\$ -	06/30/17	Business - Fire Inspection Fee/ per event or business location (if needed)
\$ 100.00	\$ 100.00	\$ -	06/30/17	Business - Fireworks Fee/ per event
\$ 40.00	\$ 40.00	\$ -	06/30/17	Business - Home Occupation (if required)/ per year
\$ 120.00	\$ 120.00	\$ -	06/30/17	Business - Motorized Street Vendors (including Food Trucks)/ per year
\$ 40.00	\$ 40.00	\$ -	06/30/17	Business - Non-Profit Special Events/ per event
\$ 30.00	\$ 30.00	\$ -	06/30/17	Business - Special Events Application Fee/ per event
\$ 100.00	\$ 100.00	\$ -	06/30/17	Business - Special Events Large (200 & up Anticipated Participants or Spectators)/ per event
\$ 50.00	\$ 50.00	\$ -	06/30/17	Business - Special Events Small (up to 200 Anticipated Participants or Spectators)/ per event
\$ 25.00	\$ 25.00	\$ -	06/30/17	Business - Special Event Vendor at Event License Fee (per Vendor)/ per event
\$ 150.00	\$ 150.00	\$ -	06/30/17	Business - Solicitor License (includes one Solicitor Badge)/ per year
\$ 15.00	\$ 15.00	\$ -	06/30/17	Business - Solicitor Badge (for additional employees or members)/ per year
\$ 15.00	\$ 15.00	\$ -	06/30/17	Business - Solicitor Replacement Badge Fee/ per year
\$ 40.00 + \$10.00/day	\$ 40.00 + \$10.00/day	\$ -	06/30/17	Business - Temporary Business License Fee/ per event

## Hildale City Schedule of Rates and Fees

### Gas Rates and Fees

Current Rate	Proposed Rate	Difference	Date Reviewed	Description
14.50	14.50	\$ -	06/30/17	Gas - Base Rate - Commercial Per Month
7.50	7.50	\$ -	06/30/17	Gas - Base Rate - Residential Per Month
As Determined between Parties Involved	As Determined between Parties Involved	\$ -	06/30/17	Gas - Construction on Private/Owner/Developer Property (Including Engineering Costs)
1.00	1.00	\$ -	06/30/17	Gas - Cylinder/Tank - Flat Rate per Gallon Cost
38.13	38.13	\$ -	06/30/17	Gas - Cylinder - 10 Gallon Propane Exchange
134.85	134.85	\$ -	06/30/17	Gas - Cylinder - 10 Gallon Propane Purchase
27.32	27.32	\$ -	06/30/17	Gas - Cylinder - 7 Gallon Propane Exchange
99.98	99.98	\$ -	06/30/17	Gas - Cylinder - 7 Gallon Propane Purchase
27.32	27.32	\$ -	06/30/17	Gas - Cylinder - 7 Gallon (43#) Forklift Propane Exchange
201.66	201.66	\$ -	06/30/17	Gas - Cylinder - 7 Gallon (43#) Forklift Propane Purchase
225.66	225.66	\$ -	06/30/17	Gas - Cylinder - 7 Gallon (33#)Forklift Propane Purchase (Aluminum)
19.99	19.99	\$ -	06/30/17	Gas - Cylinder - 5 Gallon Propane Exchange
50.00	50.00	\$ -	06/30/17	Gas - Cylinder - 5 Gallon Propane Purchase
30.00	30.00	\$ -	06/30/17	Gas - Meter Connect or Reconnect
150.00	150.00	\$ -	06/30/17	Gas - Meter Fee (Tap-in Fee)
0.65500	0.65500	\$ -	06/30/17	Gas - Price per Gallon - Propane Base Rate or Non-Gas Cost
Variable	Variable	\$ -	06/30/17	Gas - Price per Gallon - Propane Commodity Cost as Approved on Tariff Sheets
0.41472	0.41472	\$ -	06/30/17	Gas - Price per Therm - Natural Gas Base Rate or Non-Gas Cost
Variable	Variable	\$ -	06/30/17	Gas - Price per Therm - Natural Gas Commodity Cost as Approved on Tariff Sheets
Variable	Variable	\$ -	06/30/17	Gas - Price per Therm - Natural Gas Supplier Cost
0.41472	0.41472	\$ -	06/30/17	Gas - Price per Therm - Propane Base Rate or Non-Gas Cost
Variable	Variable	\$ -	06/30/17	Gas - Price per Therm - Propane Commodity Cost as Approved on Tariff Sheets

## Hildale City Schedule of Rates and Fees

### Gas Rates and Fees (cont'd)

Current Rate	Proposed Rate	Difference	Date Reviewed	Description
At Cost	At Cost	\$ -	06/30/17	Gas - Recovery of Expenses - System Damage Violations - All Costs of System Repair, including Attorney Fees and General Damages
At Cost	At Cost	\$ -	06/30/17	Gas - Penalty - Unauthorized Connection - Charge Calculated to Compensate City for All Unauthorized Re-Metering, Sale, Extension, or Other Unlawful Acts, Including Costs of Investigation
At Cost	At Cost	\$ -	06/30/17	Gas - Penalty - Unauthorized Connection - Charge Calculated to Compensate City for All Expenses Incurred on Account of the Tampering, including Costs of Investigation
2x Fees	2x Fees	\$ -	06/30/17	Gas - Penalty - Unauthorized Connection - Charge Calculated to Compensate City for Estimated or Calculated Unbilled Usage Losses Incurred on Account of the Tampering
At Cost	At Cost	\$ -	06/30/17	Gas - Penalty - Unauthorized Connection - Charge Calculated to Compensate City for System Damages Incurred on Account of the Tampering



## Hildale City Schedule of Rates and Fees

Land Use Fees				
Current Rate	Proposed Rate	Difference	Date Reviewed	Description
500.00	500.00	\$ -	06/30/17	Abandonment (Easement or Right of Way) Base Fee (Plus Staff Time Fee)
25.00	25.00	\$ -	06/30/17	Staff Time per hour fee
same as original plat fee	same as original plat fee	\$ -	06/30/17	Amended Plat (after Council approval)
500.00	500.00	\$ -	06/30/17	Annexation - up to 200 Acres
100.00	100.00	\$ -	06/30/17	Annexation - per acre over 200 Acres
150.00	150.00	\$ -	06/30/17	Appeals
250.00	250.00	\$ -	06/30/17	Conditional Use Permit
5,000.00	5,000.00	\$ -	06/30/17	General Plan Amendment
650.00	650.00	\$ -	06/30/17	Lot Line Adjustment Fee
900.00	900.00	\$ -	06/30/17	Minor Land Division
30.00	30.00	\$ -	06/30/17	Recording Fees charge per page
500.00	500.00	\$ -	06/30/17	Reversion to Acreage Base Fee (Plus Staff Time Fee)
300.00	300.00	\$ -	06/30/17	Revision of Plat
1,000.00	1,000.00	\$ -	06/30/17	Re-Zoning Application Base Fee (Plus the Re-Zoning Per Acre Fee)
15.00	15.00	\$ -	06/30/17	Re-Zoning Application Per Acre Fee (Plus the Re-Zoning Base Fee)
600.00	600.00	\$ -	06/30/17	Sketch Plan Base Fee (Plus the Sketch Plan Per Acre Fee)
20.00	20.00	\$ -	06/30/17	Sketch Plan Per Acre Fee (Plus the Sketch Plan Base Fee)
250.00	250.00	\$ -	06/30/17	Special Use Permit
1,400.00	1,400.00	\$ -	06/30/17	Subdivision Final Plat Base Fee (Plus the Subdivision Final Plat Per Acre Fee)
25.00	25.00	\$ -	06/30/17	Subdivision Final Plat Per Acre Fee (Plus the Subdivision Final Plat Base Fee)
1,600.00	1,600.00	\$ -	06/30/17	Subdivision Preliminary Plat Base Fee (Plus the Subdivision Preliminary Plat Per Acre Fee)
35.00	35.00	\$ -	06/30/17	Subdivision Preliminary Plat Per Acre Fee (Plus the Subdivision Preliminary Plat Base Fee)
50.00	50.00	\$ -	06/30/17	Variance Application Fee (Commercial) Rate per square foot
25.00	25.00	\$ -	06/30/17	Variance Application Fee (Residential) Rate per square foot
50.00	50.00	\$ -	06/30/17	Zoning Verification Fee



## Hildale City Schedule of Rates and Fees

# Water Rates and Fees

Current Rate	Proposed Rate	Difference	Date Reviewed	Description
300.00	300.00	\$ -	06/30/17	Water - ¾" Meter Install Fee for New Customers
360.00	360.00	\$ -	06/30/17	Water - 1" Meter Install Fee for New Customers
650.00	650.00	\$ -	06/30/17	Water - 1-1/2" Meter Install Fee for New Customers
850.00	850.00	\$ -	06/30/17	Water - 2" Meter Install Fee for New Customers
50.00	50.00	\$ -	06/30/17	Water - Application Fee for New Service Location Due at time of Completed Application
28.50	28.50	\$ -	06/30/17	Water - Base Rate ¾" Meter/month
54.00	54.00	\$ -	06/30/17	Water - Base Rate 1" Meter/month
80.00	80.00	\$ -	06/30/17	Water - Base Rate 1 ½" Meter/month
105.00	105.00	\$ -	06/30/17	Water - Base Rate 2" Meter/month
At Cost	At Cost	\$ -	06/30/17	Water - Construction Costs Including Engineering Costs
As Determined between Parties Involved	As Determined between Parties Involved	\$ -	06/30/17	Water - Construction on Private/Owner/Developer Property (Including Engineering Costs)
75.00	75.00	\$ -	06/30/17	Water - Existing Meter Testing Rate
700.00	700.00	\$ -	06/30/17	Water - Fire Hydrant Meter Refundable Deposit
2x Fees	2x Fees	\$ -	06/30/17	Water - Illegal Connection to Water Main
12,000.00	12,000.00	\$ -	06/30/17	Water - Impact Fee per ¾" connection (one time fee)
23,000.00	23,000.00	\$ -	06/30/17	Water - Impact Fee per 1" connection (one time fee)
34,000.00	34,000.00	\$ -	06/30/17	Water - Impact Fee per 1-1/2" connection (one time fee)
45,000.00	45,000.00	\$ -	06/30/17	Water - Impact Fee per 2" connection (one time fee)
5%	5%	\$ -	06/30/17	Water - Late payment charge of delinquent amount
90.00	90.00	\$ -	06/30/17	Water - Meter Connect Fee at Service Locations with an Existing Meter During non-working hours
75.00	75.00	\$ -	06/30/17	Water - Meter Connect Fee at Service Locations with an Existing Meter During Working Hours

## Hildale City Schedule of Rates and Fees

### Water Rates and Fees (cont'd)

Current Rate	Proposed Rate	Difference	Date Reviewed	Description
110.00	110.00	\$ -	06/30/17	Water - Monthly Fire Hydrant Meter Fee
20.00	20.00	\$ -	06/30/17	Water - Monthly private fire protection demand charge. ( A fire sprinkler connection shall have its own dedicated service.)
200.00	200.00	\$ -	06/30/17	Water - New Account Security Deposit Due Upon Application and refundable after twelve months from application or last delinquency. (Represents Two months Average Usage.)
\$100 per month until equal to two months of Water Usage	\$100 per month until equal to two months of Water Usage	\$ -	06/30/17	Water - Security Deposit (Additional Requirement for Accounts that have been shut off for non-payment and reconnected)
5.00	5.00	\$ -	06/30/17	Water - Standpipe, fire hydrant rate per thousand gallons
1.20	1.20	\$ -	06/30/17	Water - Usage Rate ¾" Meter 0 – 20,000 gallons/month
1.50	1.50	\$ -	06/30/17	Water - Usage Rate ¾" Meter 20,000-60,000 gallons/month
1.80	1.80	\$ -	06/30/17	Water - Usage Rate ¾" Meter 60,000 & over gallons/month
1.20	1.20	\$ -	06/30/17	Water - Usage Rate 1" Meter 0 – 20,000 gallons/month
1.50	1.50	\$ -	06/30/17	Water - Usage Rate 1" Meter 20,000-60,000 gallons/month
1.80	1.80	\$ -	06/30/17	Water - Usage Rate 1" Meter 60,000 & over gallons/month
1.20	1.20	\$ -	06/30/17	Water - Usage Rate 1-1/2" Meter 0 – 20,000 gallons/month
1.50	1.50	\$ -	06/30/17	Water - Usage Rate 1-1/2" Meter 20,000-60,000 gallons/month
1.80	1.80	\$ -	06/30/17	Water - Usage Rate 1-1/2" Meter 60,000 & over gallons/month
1.20	1.20	\$ -	06/30/17	Water - Usage Rate 2" Meter 0 – 20,000 gallons/month
1.50	1.50	\$ -	06/30/17	Water - Usage Rate 2" Meter 20,000-60,000 gallons/month
1.80	1.80	\$ -	06/30/17	Water - Usage Rate 2" Meter 60,000 & over gallons/month

## Hildale City Schedule of Rates and Fees

# Wastewater Rates and Fees

Current Rate	Proposed Rate	Difference	Date Reviewed	Description
64.00	64.00	\$ -	06/30/17	Wastewater - Sewer Base Rate - Charge per first 10,000 Gallons Water Use (Based on Usage December, January, and February)
1.20	1.20	\$ -	06/30/17	Tier 1 Rate Wastewater - Sewer Rate Charge per each 1,000 Gallons 10,001 to 30,000 Gallons Water Use (Based on Usage December, January, February)
1.25	1.25	\$ -	06/30/17	Tier 2 Rate Wastewater - Sewer Rate Charge per each 1,000 Gallons 30,001 to 60,000 Gallons Water Use (Based on Usage December, January, February)
1.30	1.30	\$ -	06/30/17	Tier 3 Rate Wastewater - Sewer Rate Charge per each 1,000 Gallons 60,001 and up Gallons Water Use (Based on Usage December, January, February)
6,000.00	6,000.00	\$ -	06/30/17	Zone A Impact Fee
3,000.00	3,000.00	\$ -	06/30/17	Zone B Impact Fee
2,500.00	2,500.00	\$ -	06/30/17	Zone C Impact Fee
As Determined between Parties Involved	As Determined between Parties Involved	\$ -	06/30/17	Wastewater - Construction on Private/Owner/Developer Property (Including Engineering Costs)
As Determined between Parties Involved	As Determined between Parties Involved	\$ -	06/30/17	Wastewater - Construction of New Mainlines Serving Properties (Including Engineering Costs) Chargeable to the Properties Served
150.00	150.00	\$ -	06/30/17	Wastewater - Hook up or Tap-in or Connection Fee - Residential and Commercial

## GLOSSARY<sup>23</sup>

### Term

### Definition

*Ad valorem:* In proportion to the value; refers to the calculated value based on the market value, typically in dealing with taxes and the values set by the county assessor.

*Administrative Rules:* The detailed procedures established by the governing body to implement the Hildale City Code and the department programs.

*Allocation:* The division of an appropriation into parts and the designation of each part for expenditure by specific units or for specific purposes.

*Appropriation:* An authorization or allocation by the governing body to make specific expenditures and incur specific obligations.

*Bond:* A certificate of indebtedness issued by a government entity as evidence of money borrowed. It is a written promise to pay a specified sum at a specified date or dates, together with specific periodic interest at a specified rate. The primary bonds used by Hildale City are Revenue Bonds and Parity Bonds.

*Budget:* A plan of financial operations for a fiscal period which involves an itemized summary of estimated or intended expenditures for given purposes and the proposed means of financing them. Budget may refer to the budget of a particular fund for which a budget is required by law or it may refer collectively to the budgets for all such funds.

*Budgetary Fund:* A fund for which a budget is required.

*Budget Officer:* The mayor or some person appointed by the mayor with the approval of the city council in a city of the third, fourth, or fifth class.

*Budget Period:* The fiscal period for which a budget is prepared.

*Building Blocks:* Funding increases or decreases to existing programs.

*Calendar Year:* The year beginning January 1st and ending December 31st.

*Capital Outlay:* Expenditures which result in the acquisition or replacement of fixed assets other than computers and related hardware.

*Centrally Assessed Property:* In property taxation, mine property, utility property, airline property, and railroad property that spread over several taxing entities but operate as a unit.

*CDRA:* Community Development and Renewal Agency

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<sup>23</sup> <https://site.utah.gov/gomb/wp-content/uploads/sites/7/2017/01/Budget-Glossary.pdf>

*Check:* An order in a specific amount drawn upon a depository by an authorized officer of the city.

*City General Fund:* The general fund used by the city.

*Current Expense:* An expenditure category which includes general operational expenses of the programs including: consultants, contracts, building maintenance, small office supplies, etc.

*Current Period:* The fiscal period in which a budget is prepared and adopted, i.e., the fiscal period next preceding the budget period.

*Data Processing Capital:* The expenditure category that includes computer hardware, support equipment, systems, and software over \$5,000.

*Data Processing Current Expense:* An expenditure category which includes costs incurred to operate information technology (IT) systems, such as software support, connections, supplies, and software under \$5,000.

*Debt (General Obligation):* A bond backed by the full faith and credit of the City. Property taxes secure general obligation debt, and general tax revenue pays for the debt service.

*Debt (Revenue):* A bond that does not carry the “full faith and credit” of the City but rather pledges a revenue or lease stream to pay for the debt service.

*Debt Limit (Constitutional):* A debt cap set by the Utah Constitution set at 1.5% of fair market value of taxable property.

*Debt Service:* The money required to pay the current outstanding principle and interest payments on existing obligations according to the terms of the obligation.

*Dedicated Revenue:* Money that is received for a specific expenditure purpose in a specific department and not available for general distribution.

*Department:* Any functional unit within a fund that carries on a specific activity, such as fire or police within a city general fund.

*Encumbrance:* An obligation in the form of a purchase order, contract, or salary commitment which commits a portion of the appropriated funds of the city or any department.

*Encumbrance System:* A method of budgetary control in which part of an appropriation is reserved to cover a specific expenditure by charging obligations, such as purchase orders, contracts, or salary commitments to an appropriation account at their time of origin. Such obligations cease to be encumbrances when paid or when the actual liability is entered on the city's books of account.

*Enterprise Fund:* A fund, as defined by the Governmental Accounting Standards Board, that is used by a municipality to report an activity for which a fee is charged to users for goods or services.

Generally, it is a fund which operates like a business. This type of fund is used for governmental units which cover all or most of their operating costs through user rates and fees.

*Estimated Revenue:* The amount of revenue estimated to be received from all sources during the budget period in each fund for which a budget is being prepared.

*Expenditures:* Expense categories for personnel, goods, and services needed by the City or any of its departments. These include personnel services, travel, current expenses, data processing current expenses, data processing capital, capital outlay, pass through, and many other categories of money passing from revenue to some allocation.

*Federal Funds:* Money made available to the City by an act of the Federal Congress. Federal assistance funds often come with requirements such as in-kind services or matching City funds. These are usually part of grants or loans.

*Fee:* A fixed charge for a good or service, usually recorded as a dedicated revenue for a specific purpose.

*Fee-in-Lieu of Personal Property Tax:* The fee collected in lieu of taxes on personal property (i.e. autos, boats, R.V.s, etc.)

*Financial Officer:* The mayor in the council-mayor optional form of government or the city official as authorized by Utah Code, Section 10-6-158.

*Fiscal Period:* The annual or biennial period for accounting for fiscal operations in each city.

*Fiscal Year (FY):* An accounting period of twelve months at the end of which the organization ascertains its financial conditions. The City fiscal year (FY) runs from July 1st to December 31st.

*Fixed Assets:* Long-term assets which will normally last more than one year, such as land, buildings, machinery, furniture, etc.

*Franchise Tax:* Tax imposed on a privately-owned utility which has been given a franchise to operate in the governmental entity, using the governmental unit's property for standards, wiring, underground pipes, etc.

*Full Faith and Credit:* A pledge of the governing taxing power of the government for the payment of debt obligation which puts the burden of debt service upon the tax payers.

*Full Time Equivalent (FTE):* A method of standardizing the personnel count, such that one (1) FTE is equal to any combination of hours that equals a full-time 40-hour a week employee. One person working 40 hours per week for one year is equal to one (1) FTE. Two people working 20 hours each per week for one year are equal to one (1) FTE.

*Fund:* An independent fiscal and accounting entity with a self-balancing set of accounts.



*GAAP:* Generally Accepted Accounting Principles established by the Governmental Accounting Standards Board for state and local governments.

*GASB:* The Governmental Accounting Standards Board, established in April 1984, consisting of two full-time and three part-time members, to develop, promulgate, and interpret standards of accounting, financial reporting, and related financial management activities for state and local governmental agencies. It also develops and promulgates appropriate methods, practices, and procedures for effective implementation of such standards.

*General Fund (GF):* The primary fund of a government. It is similar to a firm's general ledger account, and records all assets and liabilities of the entity that are not assigned to a special purpose fund. It provides the resources necessary to sustain the day-to-day activities of the City government. When governments or administrators talk about "balancing the budget," they typically mean balancing the budget for the general fund. The primary source of revenue for the general fund is sales tax revenue, although there are several types of taxes that contribute to the General Fund.

*Governing Body:* A city council or any board or commission with the authority to make financial decisions or make recommendations to the city council regarding financial decisions.

*Grant:* A contribution by one entity to another without expectation of repayment. This is usually made in support of some specified function or goal.

*Indirect Charges:* Costs that are not directly accountable to the cost of an object, project, or service. These costs are also referred to as Overhead Expenses, and are often allocated rather than computed and can be either fixed or variable.

*Initiative:* A procedure by which citizens can propose a law or code and ensure its submission to the electorate (to be put before the voters).

*Interfund Loan:* A loan of cash from one fund to another, subject to future repayment.

*Internal Service Fund:* A fund established by a governmental unit, the City, to provide goods and services primarily to other governmental agencies. User charges usually finance these funds. Hildale City uses these funds to manage functions where the expenditures are jointly shared by other funds.

*Lapsing Funds:* Unspent money remaining at the end of the year in internal service funds that revert to the originating fund unless otherwise designated.

*Lease Revenue Bonds:* An entity created by the City, called a Building Authority, is given ownership responsibility of the City Buildings. The Building Authority issues lease revenue bonds against the leases being paid for the use of those buildings. Debt service (usually paid over 20 years) comes from the rents collected from user agencies and carries an interest rate slightly higher than general obligation debt.

*Line Item:* Each specific line in a department budget representing a planned revenue or expenditure of the department. Line Items may be modified through the year to adapt to current needs by the department head if the total department budget expenditure or revenue amount does not increase.

*Non-Lapsing Funds:* Unused funds received from other funds that are not intended to be returned at the end of the fiscal year.

*Obligations:* Required amounts that a government must pay out of its resources.

*One-time vs. Ongoing Funding:* Both revenue and expenditures may be allocated as single purpose (one-time or a short period) or ongoing (lasting from year to year or for a long period).

*Operating Expenses:* Those costs that are necessary to the operations of a department or its programs.

*Operating Surplus:* The amount by which annual revenues exceed the annual outlays or expenditures.

*Operations and Maintenance (O&M):* Expenses to clean and maintain facilities on a regular basis.

*Pass-through:* A category for money collected by one fund or department and “passed-through” to another fund or department.

*Per Diem:* Daily allowance for living expenses that is provided to employees when they are required to travel for work-related purposes.

*Personal Property:* In property taxation, a lengthy list of items such as motor vehicles, computer equipment, heavy equipment, business and manufacturing equipment, trucks and trailers, recreational vehicles, medical and dental equipment, water craft, power generation equipment and fixtures.

*Personnel Services:* An expenditure category which includes all personnel costs, including salaries, taxes, and benefits.

*Public Funds:* Any money or payment collected or received by an officer or employee of the city acting in an official capacity and includes money or payment to the officer or employee for services or goods provided by the city, or the officer or employee while acting within the scope of employment or duty; however, public funds do not include money or payments collected or received by an officer or employee of a city for charitable purposes if the mayor or city council has consented to the officer's or employee's participation in soliciting contributions for a charity.

*Real Property:* In property taxation, residential property, commercial property, farm land, and vacant land

*Referendum:* A measure adopted by the governing body and referred to the ballot to be acted upon by the electorate.

*Regulation:* A rule or order of the City or any department promulgated under the authority of a City Code or State Statute.

*Restricted Fund:* Any account consisting of revenues restrained from or for use by a governing bond or contract. These funds can only be used according to governing documents.

*Retained Earnings:* The accumulated earnings of an internal service fund (ISF) or enterprise fund (EF) still in the fund and not reserved or restricted for any specific purpose.

*Revenue Bonds:* A bond for which the governmental unit guarantees repayment with revenues generated by a specific revenue generating activity associated with the purpose of the bond. Hildale City has several bonds which are tied to the Sales Tax revenues of the city.

*Revenue:* The yield of taxes and other sources of income to a governmental unit.

*Sales Tax:* Transactional tax imposed on the sale of goods or services and paid by the general public as an addition to the sale price of retail purchases.

*Shared Revenue:* Revenue levied by one governmental unit and distributed to one or more other governmental units.

*Short-term Debt:* Debt of less than one year.

*Special Fund:* Any fund other than the city general fund.

*Statute:* A written law enacted by a duly organized and constituted legislative body and approved by the governor.

*Supplemental Appropriation:* The adjustment of funds allocated over or under the original appropriation. Generally, this is used to increase current year appropriations above original governing body appropriations.

*Surety Bond:* A written commitment to pay for damages or losses caused by the parties named due to non-performance or default.

*Tax:* A compulsory charge or contribution levied by the government on persons or organizations for financial support.

*Transfers:* Movement of money from one governmental unit account to another governmental unit account. This usually reflects the exchange of funds between line items.

*Transient Room Tax:* Tax imposed upon the rental of suites or rooms of motor courts, motels, hotels, inns, home rentals of less than a month duration, etc.

*Use Tax:* Transactional tax imposed on the use or consumption of goods or services and paid by the public as an addition to the sale price of retail purchases. Particularly refers to items that are delivered.

*Utility:* A service provided by the city, in whole or in part, that provides water, wastewater, sewer, solid waste, or any combination of them.

*Warrant:* an order drawn upon the city treasurer, in the absence of sufficient money in the city's depository, by an authorized officer of a city for paying a specified amount out of the city treasury to the person named or to the bearer as money becomes available.

## APPENDIX A

### General Fund Revenue Detail

The General Fund receives revenue from seven groups of funding sources: Taxes, Licenses and Permits, Intergovernmental Revenue (grants and loans), Charges for Services, Fines and Forfeitures, Miscellaneous Revenue, and Contributions and Transfers.

#### TAXES

Taxes are the basic funding source for the general operations of Hildale City. Taxes used by Hildale City come in two basic varieties: Property Taxes and Sales Taxes.

##### *Property Taxes<sup>24</sup>*

Property taxes are ad valorem taxes levied on an assessed valuation of real and personal property in the current year. These taxes are collected by the county treasurer and remitted by him to the taxing unit for which they were collected. Property taxes are one of the primary sources of funds for local governments, counties, school districts, cities, towns, and special districts. State and national governments do not receive any revenue from property taxes. The following are examples of local services funded by property taxes: fire and police protection, libraries, schools, streets and roads, and correctional facilities.

In Hildale City, property tax revenues have been a bit unpredictable. Since the State of Utah seized the property of the UEP, the largest landholder in Hildale City, property tax collection rates have been through an extreme decline. In 2016, the five-year average collection rate for Hildale City was 29.37%. Property goes up for tax sale if the taxes are not paid in five years, so typically, over a five-year swing, the property taxes do come in, but mostly as delinquent tax collections. Current year tax collections are generally near the budgeted rate, sometimes exceeding the set rate. The city has budgeted to receive delinquent taxes, but, as stated, the amount is highly unpredictable. When the tax rate is high and tax collection increases, the effect is a bit of a balloon. The increase becomes part of the next year calculations. (see Chart 4 in the Appendix)

##### Market Value and Taxable Value of Property

Property taxes are based upon the market value of real property. The county assessor has the responsibility of determining the market value and the taxable value of property. Utah law requires that county assessors annually update property values. They are also required to complete a detailed review of property characteristics for each property at least once every five years. The Tax Commission may take corrective action if county assessment levels do not meet established standards.

The county assessor sets the market value of each piece of property as of January 1<sup>st</sup> each year. The county assessor determines the price the property would sell for if it were offered for a

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<sup>24</sup> Tax.utah.gov/forms/pubs/pub-27.pdf

reasonable amount of time on the open market to establish market value. Market value assumes neither the buyer nor seller were related and both were well informed and under no pressure to buy or sell the property.

Taxable value is the value used to calculate taxes on the property. A primary residence including both buildings and land (maximum one acre) receives a 45% exemption from market value. For most other classes of real property, the taxable value is the same as the market value. Therefore, a primary residence (as describe above) with a market value of \$100,000 would have a taxable value \$55,000.

### Appeals of Property Valuation

A “Notice of Property Valuation and Tax Changes” is mailed to every property owner each summer. It shows the market value and the proposed changes in property tax rates. If a property owner disagrees with the county assessor’s valuation, the property owner has 45 days to file an appeal to the County Board of Equalization. In Washington County, the board is comprised of the County Commissioners. Appeal instructions are provided on the “Notice of Property Valuation and Tax Changes.”

The appeal must address the issue of property valuation, not tax rate. Evidence supporting your estimation of market value must be included in your appeal. The decision of the County Board of Equalization may be appealed to the Utah State Tax Commission. The appeal to the Tax Commission must be filed with the County Auditor within 30 days after the final action of the County Board of Equalization.

### Fee-in-Lieu of Personal Property Tax

The Fee-in-Lieu Tax is a fee collected in lieu of taxes on Personal Property (i.e. autos, boats, R.V.s, etc.). This tax is collected by the county and distributed by the county to the various entities, including cities. Hildale City receives between \$40,000 and \$50,000 annually from the Fee-in-Lieu tax.

### Property Tax Rates<sup>25</sup>

Tax rates are set by the various entities with the legal power to levy property taxes. These entities include counties, school districts, cities and towns, and special service districts. The formula for calculating property tax rates uses five elements to establish a rate necessary to provide the services which the local governments are intended to provide:

1. The Total Market Value of Real, Personal, and Central Property: The County Assessor sets the market value of real, personal, and central property.
  - a. Real Property is residential property, commercial property, farm land, and vacant land.

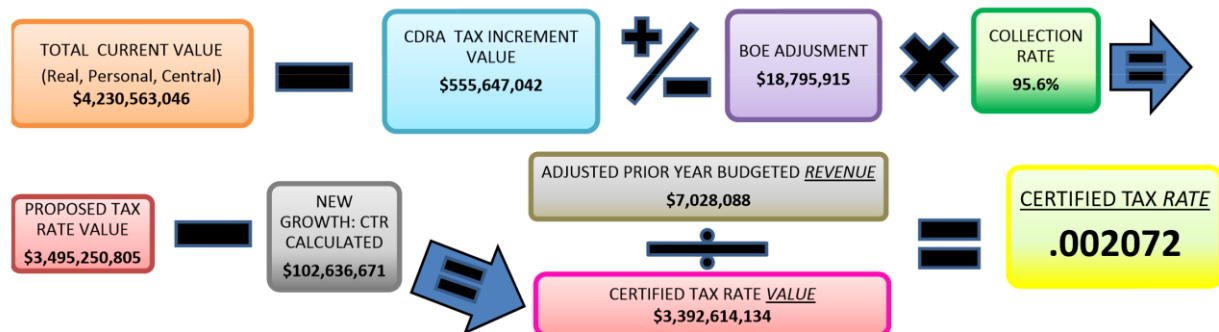
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[Propertytax.utah.gov/library/pdf/taxrate\\_pdfs/truthintaxation\\_pdfs/Certified\\_Tax\\_Rate\\_Quick\\_Reference.pdf](http://Propertytax.utah.gov/library/pdf/taxrate_pdfs/truthintaxation_pdfs/Certified_Tax_Rate_Quick_Reference.pdf)



- b. Personal Property includes a lengthy list of items such as motor vehicles, computer equipment, heavy equipment, business and manufacturing equipment, trucks and trailers, recreational vehicles, medical and dental equipment, water craft, power generation equipment and fixtures.
    - c. Centrally Assessed Property is mine property, utility property, airline property, and railroad property that spread over several taxing entities but operate as a unit.
  2. The Community Development and Renewal Agencies<sup>26</sup> (CDRA) Tax Increment Value Adjustment
  3. Board of Equalization (BOE) Adjustment
    - a. Adjustments considering adjustments such as tax relief
  4. Collection Rate
    - a. Five-year Rolling Average Rate of Current Year Property Tax Collections
  5. Calculated New Growth: Current Tax Rate (CTR) Calculated
    - a. Current Year New Growth Adjustment <minus> Prior Year New Growth Adjustment <multiplied by> Collection Rate <equals> Calculated New Growth



### Truth in Taxation

When a government finds that the calculated rate is insufficient to fund the operations of the government, it may raise the rate by a “Truth in Taxation” hearing and disclosure process. Successive rates will be based on the rate set by the Truth in Taxation process. The government may lower the tax rate without a separate hearing process. In 2014, the Hildale City Council voluntarily lowered the budgeted revenue expected from property taxes (effectually lowering the tax rate).

<sup>26</sup> [le.utah.gov/interim/2013/pdf/00003453.pdf](http://le.utah.gov/interim/2013/pdf/00003453.pdf)

### Calculation of Tax Due

To calculate your property tax due, multiply your taxable value by the tax rate. For example, using the property with a market value of \$100,000 (\$55,000 taxable value) and using the tax rate in Hildale City in 2016 for this exercise:  $55,000 \times .006577 = 361.735$ ; therefore, the taxes due would be \$361.74.

### Property Tax Relief and Exemption

Those who qualify for Tax Relief may receive up to total taxable value exemption of the primary residential property. Applications for tax relief must be filed annually with the appropriate county (Washington County) by September 1<sup>st</sup> each year.

#### *Veterans and Active Duty*

Veterans with a disability and their surviving spouses and orphans are eligible for tax relief. Those who serve in active duty in the Armed Forces qualify for active or reserved Armed Forces Exemption are eligible for tax relief. Active duty means that they spend at least 200 days in the calendar year outside the state (Utah) or 200 consecutive days outside the state (Utah) beginning in the year prior to the tax year being considered.

#### *Blind Exemption*

Tax relief is available to the visually impaired and their surviving spouses and orphans who obtain a Blind Exemption, according to state law. Utah law defines the qualifying vision impairments.

#### *Indigent Abatement/Deferral*

In consideration of the indigent, Utah law allows the county to abate up to one-half the tax due. The abatement applies only to the applicant's residence. To qualify, household income must be less than an amount specified by the legislature, and applicants must be 65 years of age or older. Applicants under age 65 may qualify if they are disabled or can show circumstances of extreme hardship.

#### *Circuit Breaker Credit*

A Circuit Breaker tax credit applies to both homeowners and renters. To qualify an applicant must be at least 66 years of age or a widow or widower whose income does not exceed the amount specified by the state legislature.

### Delinquent Taxes

Property Taxes become delinquent if they are not paid by November 30<sup>th</sup> each year. The penalty is 2.5% or \$10 (whichever is greater) for each parcel. The penalty will be reduced to the greater of 1% or \$10 if all delinquent taxes and the 1% (or \$10) are paid on or before January 31<sup>st</sup> of the following year. Unless taxes and penalties are paid before January 31<sup>st</sup> of the following year, the amount of taxes and penalty accrue interest from January 1<sup>st</sup> following the delinquency date.

### For More Information

For questions regarding real/personal property values or residential exemptions, contact:

#### Washington County Assessor

Tom Durrant, Assessor  
87 N. 200 E., Suite 201  
St. George, UT 84770  
Phone: (435) 634-5703  
Fax:  
Email: Tom.Durrant@washco.utah.gov

For questions regarding tax relief programs, tax rates, or valuation appeals, contact:

#### Washington County Clerk/Auditor

Kim M. Hafen, Auditor  
197 E. Tabernacle St.  
St. George, UT 84770  
Phone: (435) 634-5712  
Fax: (435) 634-5763  
Email: Kim.Hafen@washco.utah.gov

For questions regarding ownership, mailing address, or legal description, contact:

#### Washington County Recorder

Russell Shirts, Recorder  
87 N. 200 E., Suite 101  
St. George, UT 84770  
Fax:  
Email: Russell.Shirts@washco.utah.gov

For questions regarding delinquent taxes or tax payments, contact:

#### Washington County Treasurer

David Whitehead, Treasurer  
197 E. Tabernacle St.  
St. George, UT 84770  
Phone: (435) 634-5711  
Fax:  
Email: Kim.Hafen@washco.utah.gov

## *Sales Taxes*

Sales Taxes come in various forms: Sales & Use Tax; Energy & Use Tax; Recreation, Arts, & the Parks (RAP) Tax; Telecommunications Tax, Transient Room Tax, etc. Sales taxes are a percentage of the revenue generated from the sales of goods and services. These taxes rates are set by the voters or by the elected governing body over the taxing district. Special-purpose sales taxes fund specific operations of the City; for example, the 9-1-1 Tax is specific to dispatching services, the RAP Tax is specific to the Parks. In Hildale City, sales taxes make up more than half of the revenues for General Fund activities.

## *Sales and Use Tax<sup>27</sup>*

The State of Utah has a Sales Tax and Use Tax that is uniform throughout the state. The State tax rate is 4.70%. Counties and Cities have the option of imposing a local option Sales and Use Tax. The maximum rate set by law is 0.25% for counties and 1.00% for cities. Washington County has used that option to impose a Sales and Use Tax at the rate of 0.25%. Hildale City has also used its option. Its Sales and Use Tax rate is 1.00%. Hildale City puts the Sales Tax and the Use Tax together as one group tax, Sales and Use Tax, because they function the same and have the same rules which attend. Hildale City receives around \$350,000 annually in Sales and Use Tax revenues. This is the single largest revenue source in the Hildale City budget. Hildale seeks to support businesses that make providing public services possible.

Both state and city Sales Tax and Use Tax have the same exemptions and tax rates, and either Sales Tax or Use Tax applies to any transaction, but not both. Sales Taxes and Use Taxes are transaction taxes. This means that the transaction is taxed, not the actual goods or services. The buyer is the actual taxpayer. The seller holds the tax received in trust until paid to the Utah Tax Commission. Sales and Use Taxes are collected by the Utah Tax Commission and distributed according to law to the proper locations including a portion to Hildale City.

There are subtle differences between Sales Tax and Use Tax. Sales Tax is applied to retail sales and leases of tangible personal property, products transferred electronically, and certain services. Use Tax is applied to purchases of tangible personal property, products transferred electronically, and certain services when sales tax is due but not collected by the seller. Examples of Use Tax include using items from resale inventories, buying goods or services tax-free for personal or business use, and buying products from unlicensed out-of-state sellers.

Every seller with an established presence (a *nexus*) in Utah must have a Utah Sales Tax License. The point of sale is the *nexus*. Nexus means a business has a direct or representational presence in a certain state (in this case, Utah). Forms and information for obtaining a Sales Tax License are available at [osbr.utah.gov](https://tax.utah.gov/forms/pubs/pub-25.pdf). Sales Tax Licenses are not transferable. Businesses that typically must register for a Sales Tax License include retailers selling tangible goods, products, or services; wholesalers purchasing resale inventory; manufacturers; leasing companies; and consumers such as professional firms and construction contractors.

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<sup>27</sup> [Tax.utah.gov/forms/pubs/pub-25.pdf](https://tax.utah.gov/forms/pubs/pub-25.pdf)

### Municipal Energy & Use Tax<sup>28</sup>

Hildale City adopted a 6% Municipal Energy and Use Tax on gas and electricity delivered in the city limits (with the exemption of motor vehicle fuel). This is in addition to the local-option Sales and Use Tax which the city imposes. Sales and Use Tax exemptions do not apply to this tax. Except for the tax revenues received from sales made by the Gas Department of Hildale City, the taxes are collected by the Utah Tax Commission and distributed back to the City.

### Transient Room Tax (TRT)

Transient Room Tax (TRT) can be imposed by a county, city, or town to temporary lodging stays of less than 30 consecutive days at Hotels, Motels, Inns, Bed-and-Breakfast facilities, Air B&Bs, Trailer Courts, Campgrounds, Tourist Homes, or similar accommodations. It is charged in addition to sales and other applicable taxes; however, it does not apply to charges for admission to exercise facilities, dry-cleaning services, safety deposit box rentals, telephone charges, vending machine sales, video or movie charges, or for rooms not used for lodging (meeting or convention rooms, etc.).

### Recreation, Arts, and the Parks Tax

Hildale City joined with Washington County to put an item on the ballot for a Recreation, Arts, and the Parks Tax (RAP Tax) in 2014. The voters approved the tax which is a sales tax of 10 cents per hundred dollars spent on non-food items. This tax revenue is to be used for improvements of recreational trails and parks and facilities and for the promotion of the Arts. The distribution of RAP Tax dollars according to state law<sup>29</sup> and the Joint Resolution between Washington County and the municipalities within the county<sup>30</sup> is as follows:

1. 15% Cultural Organizations, distributed by Washington County
2. 85% Distributed as follows:
  - a. 67% Divided by population among the participating Cities and Washington County
  - b. 33% Distributed to the Cities and Washington County based on Point of Sale

### 911 Tax (Statewide Public Safety Radio System Tax)

The 911 Tax is assessed on sales of landlines, cellular lines, Voice-Over-Internet Protocol (VOIP), other types of phone lines, and pre-paid cell phones. Telecommunications providers and phone sellers collect these fees and remit them to the Tax Commission, from which the revenues are distributed to the entities for state and local 911 services and statewide public-safety radio systems. Exemptions to the Sales & Use Tax do not apply to this tax. Revenue from the 911 Tax has fallen drastically in Hildale because of the distribution factors used at the state. Hildale receives around \$5,300 from this tax.

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<sup>28</sup> Tax.utah.gov/forms/pubs/pub-54.pdf

<sup>29</sup> Utah Code Section 59-12-701 et seq.

<sup>30</sup> Washington County Resolution No. R-2014-1812

### **Municipal Telecommunications License Tax**

The Telecom License Tax is imposed by the municipality using the tax. The tax is on the gross receipts of the telecommunications service provider. The provider may either pay the tax themselves or collect the tax from their customers. The tax is collected by the state and distributed to the cities imposing the tax. Exemptions from Sales and Use Taxes do not apply to this tax. Hildale receives around \$9,500 annually from this tax.

## **LICENSES and PERMITS**

Hildale City obtains revenues from Animal Control Licenses and Fees, Business Licenses, and Building Permits to help defray the cost of providing the service of caring for stray animals, reviewing businesses, and inspecting buildings and structures. The rates and any proposed changes can be seen in the section on Rates and Fees.

### ***Animal Control Licenses and Fees***

Hildale City is interested in protecting the health and safety of its citizens as well as the freedom of the citizens to own animals. Animals-at-large pose differing degrees of compromise of that health and safety. For example, a loose dog may be a threat to another person's chickens. A loose horse could lead to a vehicle accident or destroy someone's garden. Hildale City offers dog licenses which help the owner and the dog find each other in the case the animal is picked up. The city also charges a Daily Care Fee for the animals pending the owner's claim. The city also offers an adoption fee to allow unlicensed animals to find an owner who will properly care for the stray. For the safety of the citizens, before stray dogs are released, a refundable Vaccination Deposit or proof of vaccination is required.

### ***Business Licenses***

Hildale City offers a variety of Business Licenses to meet the variety of enterprise needs. The purpose of the licenses is to help ensure the safety and order in the city both for the business owner and for the public who may visit the business. These are signed off by each of the departments who manage an area of public safety concern. Hildale City desires to be a friend to industry, safety, and good order.

General Service Business Licenses are yearly licenses for such typical businesses as professional services, personal businesses, construction companies, and contracted services. As needed, there is a Fire Inspection Fee to ensure public safety. Other licenses and fees attend such things as fireworks stands and fireworks events, motorized street vendors, special events, home-based businesses, solicitor-type businesses, and temporary businesses.

### ***Building Permits***

Hildale City offers a variety of Building Permits to meet the variety of building needs. The purpose of the permits is two-fold: first, to ensure the safety of the building for both the construction



worker, the anticipated occupant, any future occupant, the city infrastructure, and the other citizens in the neighborhood and community; and second, to ensure order so that buildings, fences, and other built structures are not outside of property lines or on utility easements.

Many building features are eventually buried under dirt, concrete, or sheetrock. If they are unsafe, there could be a threat to the safety of life and property. Authorized timely inspections are essential to help make both the building and the city a safer and more orderly place to live and work.

## **INTERGOVERNMENTAL REVENUE**

Intergovernmental Revenue for Hildale City is primarily grants, loans, and allotments that are department specific and for a specific purpose. Intergovernmental revenue is revenue that is usually distributed by other governmental agencies such as the county, the state, or the nation or any subdivision of these. Some of the grants have matching requirements which the city must fund from some other funding source. Sometimes two grants may be paired to help meet the matching requirements. Loans, of course, will be followed up by future year debt service payments and possibly debt payment reserve requirements. Allotments are special funds derived from a tax, but distributed by a legislatively approved formula from a tax pool.

### *BEMS Grant and Per Capita Grant*

The Hildale City Fire Department has applied for a Competitive Grant from the Bureau of Emergency Medical Services and Preparedness. The application is for a mechanical CPR device. The department has transported nineteen full cardiac arrests in the past three years. The average CPR time involved is fifty-six minutes, and the total CPR time adds up to over sixteen hours, most that critical time in a moving ambulance. The total grant application is for \$13,000, which includes a local share of \$8,500 and state grant share of \$4,500.

The intent of the department is to match the local share of the Competitive Grant by using a Per Capita Grant. A Per Capita Grant is a state distributed grant based on the number of people being served and is typically for the purchase of fire and EMS equipment. The amount applied for in the Per Capita Grant equipment portion is \$7,479; the amount applied for as competitive portion is \$7,200, which the department expects to apply as a partial match to the BEMS Competitive Grant for mechanical CPR equipment.

### *Liquor Fund Allotment (Beer Tax)*

The Beer Tax is a state imposed tax on the manufacture or importation of alcoholic beverages for sale, use, or distribution in the State of Utah. The brewer, importer, or distributor first owning the beer in the state pays the tax. The purpose of the tax is for alcoholic beverage law enforcement, treatment, and education.

In 1990 the Utah State Legislature established the Utah Substance Abuse Advisory Council (USAAV) to coordinate the state's efforts to control substance abuse. Using guidelines

established by the USAAV Council, police departments can apply for funds for prevention, treatment, detection, prosecution, and control of violations of the state laws on alcohol and controlled substances.

Beer tax funds are intended to supplement local budgets, not supplant the funding that otherwise would be allocated for alcohol and substance abuse related purposes. Beer tax funds must be financially accounted for separately from all other funds with a separate account number or restricted line item to properly track the activities financed with these moneys and the amounts spent for each activity.

The Hildale City Police Department applies for the Beer Tax allotment to assist in covering overtime shifts particularly to control DUI and to detect and prevent underage alcohol consumption. It has also used this allotment to help purchase equipment for detecting consumption of alcohol or controlled substances.

The state typically allots to Hildale City less than \$2,000 per year of this fund. Hildale City tracks the allotment revenue in a single line item and tracks the expenditure in a line item specific to the function of the allotment (typically the salaries and wages used to fund overtime shifts or the equipment line item for the equipment purchases).

#### *Police BEMS, ADF, and Other Grants*

Hildale City has always been willing to meet the terms of grant funding that is made available to help them meet their responsibilities. Grants make a big difference for agencies such as the Hildale City Police Department where funding is limited. In the past the Police Department has applied for and received grant funding from the Bureau of Emergency Medical Services (BEMS), the Alcohol and Drug Free (ADF) Commission, Justice Assistance Grant (JAG), and United States Department of Agriculture (USDA) and other sources.

Last year the Police Department applied to the Utah Alcohol and Drug Free Fund for assistance in obtaining in-car cameras for the Hildale Police Department. The funds were to be distributed according to the following statutory criteria: a) the effectiveness to which the equipment, training, overtime, or DUI related vehicle management funds will be used by the agency seeking to improve enforcement of alcohol or drug related driving laws; b) the effectiveness of the equipment, training, overtime, or DUI related vehicle management funds in enhancing the agency's ability to prosecute impaired drivers; c) indicators of more efficient use of manpower; and d) the completeness of the agency's application.

Notwithstanding the department qualified under the state rules governing eligibility and disbursements of funding, the department was denied funding because it was "under pending litigation" which although not a criterion for funding, was the reason for denial.

Hildale City Police Department has applied for a \$6,000 JAG grant. This often has a 25% match. At present, we do not know if this has been approved or not.

The department in conjunction with the Colorado City Police Department has applied for one USDA grant for around \$50,000 for a dispatch logging recorder. This grant requires a match of 25%. The amount of the match will be split between Colorado City and Hildale City. Hildale's portion will be around \$13,000.

#### *Class C Road Fund Allotment*

The Utah Code established a fuel tax and statutes to regulate the revenues received from this funding. Under the code a fuel tax is assessed on fuel used for motor vehicle operation on Utah public highways or waterways and on fuel used in aircraft. Effective January 1, 2016, the tax on motor vehicle fuel (including gasoline and clear diesel) was \$0.294/gallon.

The funding is applied to State roads (Class A), County roads (Class B), City roads (Class C), and other roads not of the preceding classifications (Class D). Hildale City deals primarily with Class C roads, though there is a short section of Highway 59 (a Class A road) which cuts through the west side of Hildale City. The revenues are distributed by the state based on a formula which considers the amount of improvement on each mile of roadway within each governmental jurisdiction.

Municipal roads (or Class C roads) consist of any highway, road, or street within the city limits that are not designated as a class A, B, or D road. The municipal governing body exercises sole jurisdiction and control of all Class C roads. The streets and roads department cooperates with the city council in the construction and maintenance of the class C roads within the municipality. Funds received by the city from the State Transportation Fund must be used for the maintenance of Class C roads within the city.

Hildale City Streets and Roads Department receives from the Class C Road Fund allotment nearly \$100,000 annually. This accounts for about a third of the department's operational revenue.

### **CHARGES FOR SERVICES**

Hildale City serves as the billing office for the Colorado City/Hildale City Utilities and for the Hildale/Colorado customers of the Arizona Strip Landfill Corporation. The city is allowed to retain a small percentage for collecting taxes on utility accounts. The GRAMA law also allows the city to charge a fee for GRAMA requests. Hildale City collects fees to cover legal reviews, recording, and other administrative costs pertaining to the sales of the properties in the Hildale Industrial Park. The Zoning and Subdivision fees are a contingency for the revenues that may be received should there be some zoning and subdividing.

### **FINES AND FORFEITURES**

The Hildale City Justice Court receives payments for violations of City Code as Court Fines and receives Bail and Bond Forfeiture for failures to appear after posting bail.

## **MISC. REVENUE**

Hildale City receives interest on the dollars invested in savings accounts and in the State Public Treasurer's Investment Fund (PTIF). The city also receives rental payments for a small office building south of the City Hall. The city also receives payments for lot leases on city owned property in the Hildale Industrial Park and the South Industrial Park in Colorado City, Arizona. The city is in the process of selling some of the land in the Hildale Industrial Park. This constitutes the largest potential source of revenue in this category. The revenue from land sales in the Industrial Park is intended to be used specifically for the improvements in the Industrial Park. There is a contingency for sundry revenues for the general fund which may come from various sources to meet various purposes. The city also is completing the purchases associated with a 2015 loan from the CIB for some fire equipment. The only piece of equipment that is still in the process of being completed is an ambulance which is anticipated to be delivered in August. The Sundry Revenue for the Fire Department is a line item for potential money received in the event that the Fire Department responds to wildland fires or other compensated response situations.

## **CONTRIBUTIONS and TRANSFERS**

As compensation for its service to the Utility Departments in attending to the functions of utility accounts receivable and accounts payable and the general functions of the payment office, the Hildale City General receives \$115,000 per year from each of the utility funds: Water, Wastewater, and Gas. The city anticipates drawing from fund balance \$79,000 for a bond fund offset pertaining to the Fire Department Equipment Loan from the CIB.

## APPENDIX B: Charts & Graphs

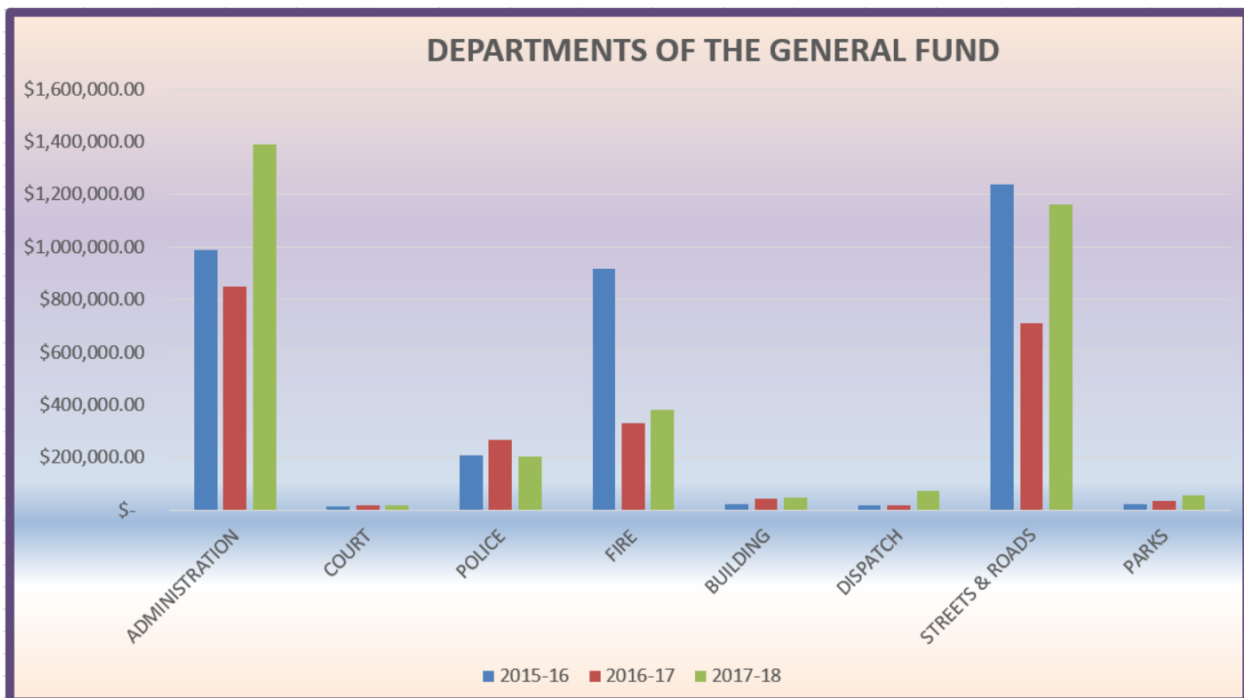
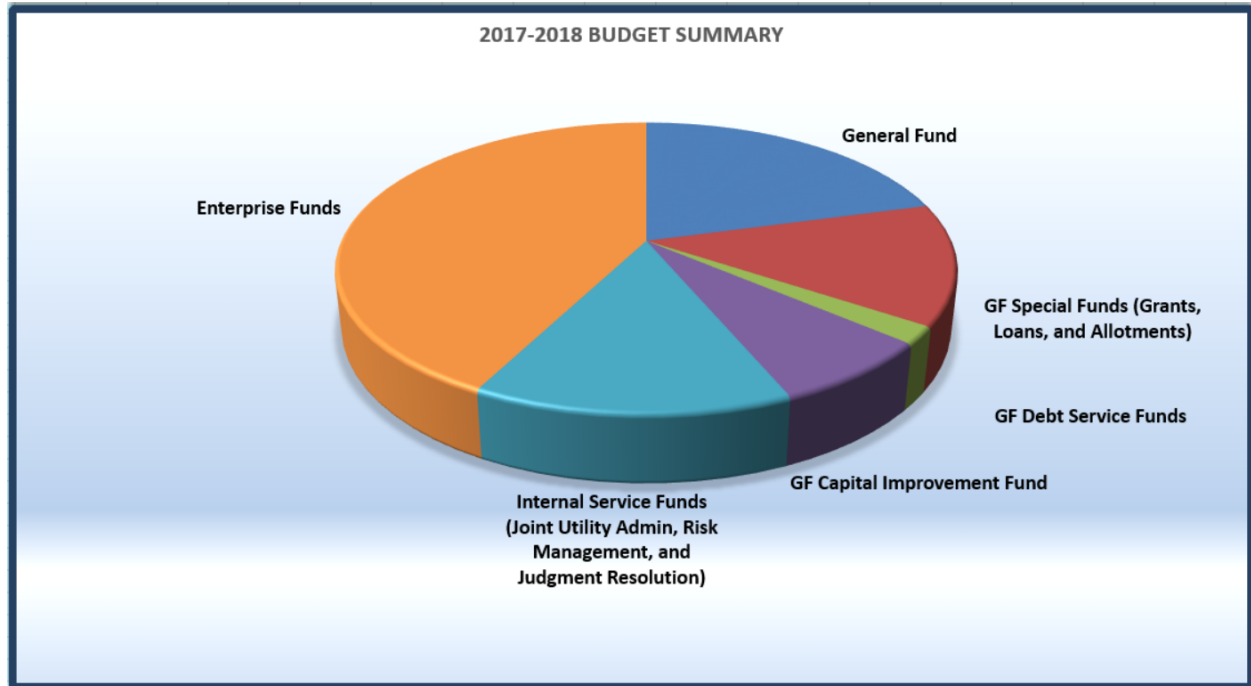


Chart 1

Property Tax Levies with Statutory Authority and Maximums<sup>31</sup>

Property Tax Levies Statutory Authority and Maximums				
Revised 10/7/2016				
County Entity Property Tax Rates				
Budget Name	Budget Number	Code Reference	Maximum Rate	Notes
County General	10	59-2-908	0.003200	If total taxable value is more than \$100,000,000
			0.003600	If total taxable value is less than \$100,000,000 (Piute)
Interest & Sinking Fund	20	17-12-1	Sufficient	
County Library	30	9-7-501	0.001000	
Flood Control	40	17-8-6	Sufficient	
Tort Liability	50	63G-7-704	0.000100	Revenues are restricted
Discharge of Judgment	190	59-2-1328 & 1330	Sufficient	Subject to Truth in Taxation
County Health	540	26A-1-117	0.000400	
Paramedic Services	550	17-34-3	Sufficient	
Municipal Type Service	560	17-34	Sufficient	Separate from Co Max, usually set up as 6000 entity but may be a special district
Multicounty A & C	950	59-2-1602(2)&(3)		Set by the State Tax Commission .000013 in 2014 per SB 180
County A & C	955	59-2-1602(4)		The rate set differently per 2014 Legislation SB 180
City & Town Property Tax Rates				
Budget Name	Budget Number	Code Reference	Maximum Rate	Notes
City General	10	10-6-133	0.007000	
Town General	10	10-5-112	0.007000	
Interest & Sinking	20	10-8-6	Sufficient	
City Library	30	9-7-401	0.001000	
Hospitals	80	10-8-91	0.001000	City of the 3rd, 4th or 5th class
Recreation	90	11-2-7	none	
Water, Light, Power	140	10-7-14.2	0.000800	Purify drinking water, sewage above .007 ten year limit
Special Improvement Guaranty	200	11-42-701	0.000200	
Tort Liability	50	63G-7-704	0.000100	
Discharge of Judgment	190	59-2-1328 & 1330	Sufficient	Subject to TNT
School District Property Tax Rates				
Budget Name	Budget Number	Code Reference	Maximum Rate	Notes
Basic School Levy	210			
Board Local Levy .0018	525	53A-17a-164	0.001800	Combined 50, 90, 220, 515, 516, 517, 521 for tax year 2012
Board Local Levy .0025	526	53A-17a-164	0.002500	Combined 50, 90, 220, 515, 516, 517, 521 for tax year 2012
General Obligation Debt	230	51-5-4	Sufficient	Check debt payment to tax rate
Capital Local Levy	246	53A-16-113	0.003000	Combined 240 & 520
Capital Outlay Equalized	245	53A-16-113	0.000600	County of the 1st class only (Salt Lake)
Voted Local Levy	510	53A-17a-133	0.002000	District holds an election to set initial rate
Discharge of Judgment	190	59-2-1328 & 1330	Sufficient	Subject to Truth in Taxation
Local Districts, Specialized Local District, & Special Service Districts Property Tax Rates				
Budget Name	Budget Number	Code Reference	Maximum Rate	Notes
Fire Protection-Local	70	17B-1-1002	0.000800	
Fire Protection-Special Service	70	17D-1-105	voted	
Hospital District	80			
Cemetery Maintenance	100	17B-1-1002	0.000400	
Mosquito Abatement District	110	17B-1-1002	0.000400	
Metropolitan Water District	120	17B-1-1002	0.000500	
Water Improvement District	140	17B-1-1002	0.000800	
Water Conservancy District	150	17B-1-1006	0.000100	Before planning, acquisition, commencement of construction
	150	17B-1-1006	0.000200	After planning, acquisition, and commencement of construction
			0.001000	Land in the Lower Colorado River Basin
			0.000400	Colorado River Compact to Upper Basin
			0.000100	Extra to pay for maturing bonds or other debts
Special Service District Voted Levy	160	17D-1-105	Voted	
County Service Area	570	17B-1-1002	0.002300	1st or 2nd class county fire protection, paramedic, emergency services, law enforcement
County Service Area	570	17B-1-1002	0.001400	Each other service area
Basic Local District		17B-1-1002	0.000800	Local district that is not cemetery, drainage, fire, improvement, irrigation, metropolitan water, mosquito, public transit, service area, or water conservancy
Interest & Sinking	20		Sufficient	
Municipal Type Service	560	17-34	Sufficient	Municipal -Type Services to Unincorporated Areas in County
Discharge of Judgment	190	59-2-1328 & 1330	Sufficient	Subject to Truth in Taxation Notice Requirements 59-2-918.5

<sup>31</sup> [propertytax.utah.gov/library/pdf/taxrate\\_pdfs/PropertyTaxLevies.pdf](http://propertytax.utah.gov/library/pdf/taxrate_pdfs/PropertyTaxLevies.pdf)



Chart 2  
Property Tax Calendar<sup>32</sup>

COUNTY / ENTITY DATA REPORTED ANNUALLY TO THE TAX COMMISSION PROPERTY TAX DIVISION							
DUE DATE	RESPONSIBLE PARTY	DATA COLLECTION	DATA DESCRIPTION	DATA USED FOR	IN TAX RATES APP?	DATA ORGANIZED HOW?	SUBMITTED HOW?
January 31	County Assessor	Prior-Year Parcel Count (pacman 233x)	Total county parcel count.	Published in the Property Tax Division Annual Statistical Report.	Yes	Property Category	Tax Rates App* , Excel spreadsheet, or report
January 31	County Auditor or County Treasurer	Prior-Year Tax Relief (Tax Relief Form)	Relief counts and amounts by relief type.	Published in the Property Tax Division Annual Statistical Report.	Yes	Relief Type	Tax Rates App* , Excel Spreadsheet, Report
March 31	County Treasurer	Treasurer's Year-End Property Values, Taxes Charged, Taxes Collected (750)	Year-end property values, taxes charged and collected, unpaid taxes, relief, abatement, CDRA increment paid, and refunds.	Taxes charged and collected information is used to calculate the <b>annual</b> collection rate, which is used to calculate of the five year <b>average</b> collection rate, a key part of the certified tax rate calculation. <b>YEAR-END VALUES SHOULD EQUAL AUDITOR'S</b>	Yes	Taxing Entity	Tax Rates App* , Excel spreadsheet
March 31	County Auditor	CDRA Increments Paid (700)	Redevelopment Area total values, marginal values, participation percentages, and increments available and paid.	Used to validate the certified tax rate calculations.	No	CDRA Agency, Project Area, Taxing Entity	Various forms
Before June 1	County Assessor and County Auditor	Assessor's Original (Current-Year) Property Values and Auditor adjustments. (697, 695, 710, 714 )	Original (current-year) values, project increment values, reappraisal values, factoring, legislative adjustments and net annexation.	This information is used to calculate certified rates and later used to calculate the <b>annual</b> BOE adjustment amount, which is used to calculate the 3-year BOE <b>adjustment</b> (average). This <b>adjustment</b> is used in the certified tax rate calculation. also used to calculate new growth.	Yes	Taxing Entity	Tax Rates App* , Excel spreadsheet
June 22	Taxing Entity and/or County Auditor	Tax Rate Summary (693)	Proposed tax rates and budgeted property tax revenues.	Proposed tax rates appear on tax notices and bills to generate revenue. Compare the certified and the proposed rates to determine if taxes are increasing.	Yes	Taxing Entity	Tax Rates App*
July 10	County Auditor	Copies or Proofs of Valuation Notice(s)	Initial property value notice mailed to all property owners.	Validation of complete and accurate information.	No	Property Parcel	Email, snail mail
August 17	Taxing Entity and/or County Auditor	Resolution Adopting Final Tax Rates and Budgets (Report 800)	Entity name, list of budgets and tax rates, authorized signature.	Finalization of certified tax rates.	Yes	Taxing Entity	Email, snail mail
Before November 1	County Treasurer	Copies or Proofs of Tax Bill (Tax Notice)	Notice of taxes due mailed to all property owners.	Validation of complete and accurate information.	No	Property Parcel	Email, snail mail
December 31	County Auditor	Auditor's Year-End Property Values and Property Counts (233b)	Year-End (post BOE) adjusted property values and counts by county, tax area, and property type.	Used to calculate the <b>annual</b> BOE adjustment amount, which is used to calculate the 3-year BOE <b>adjustment</b> (average). This <b>adjustment</b> is used in the certified tax rate calculation. Published in the Property Tax Division Annual Statistical Report. <b>YEAR-END VALUES SHOULD EQUAL TREASURER'S</b>	Yes	Tax Area and Property Type	Tax Rates App* , Excel Spreadsheet, CSV File

\*taxrates.utah.gov

Utah State Tax Commission - Property Tax Division

<sup>32</sup> propertytax.utah.gov/library/pdf/taxrate\_pdfs/data\_collections\_qr\_guide.pdf

Chart 3

Compare the collections for Hildale against some of the other cities in Washington County in the report for the 2016 Tax Year from the Utah State Tax Commission Property Tax Division below:

<b>*** UTAH STATE TAX COMMISSION - PROPERTY TAX DIVISION ***</b> <b>WASHINGTON COUNTY</b> <b>2016 TAX YEAR</b> <b>2015 Comparison of Calculated Budgeted Revenue and Actual Taxes Collected</b>				
<b>ENTITY: 3020 HILDALE CITY</b>				
BUDGET	CALCULATED BUDGETED REVENUE	ACTUAL TAXES COLLECTED	NUMERIC DIFFERENCE	PERCENTAGE DIFFERENCE
10	\$89,642	\$116,253	\$26,611	29.69%
<b>TOTALS</b>	<b>\$89,642</b>	<b>\$116,253</b>	<b>\$26,611</b>	<b>29.69%</b>
<b>ENTITY: 3030 HURRICANE CITY</b>				
BUDGET	CALCULATED BUDGETED REVENUE	ACTUAL TAXES COLLECTED	NUMERIC DIFFERENCE	PERCENTAGE DIFFERENCE
10	\$1,785,556	\$1,833,517	\$47,961	2.69%
<b>TOTALS</b>	<b>\$1,785,556</b>	<b>\$1,833,517</b>	<b>\$47,961</b>	<b>2.69%</b>
<b>ENTITY: 3040 IVINS TOWN</b>				
BUDGET	CALCULATED BUDGETED REVENUE	ACTUAL TAXES COLLECTED	NUMERIC DIFFERENCE	PERCENTAGE DIFFERENCE
10	\$1,266,315	\$1,267,812	\$1,498	0.12%
<b>TOTALS</b>	<b>\$1,266,315</b>	<b>\$1,267,812</b>	<b>\$1,498</b>	<b>0.12%</b>
<b>ENTITY: 3050 LA VERKIN CITY</b>				
BUDGET	CALCULATED BUDGETED REVENUE	ACTUAL TAXES COLLECTED	NUMERIC DIFFERENCE	PERCENTAGE DIFFERENCE
10	\$325,197	\$331,284	\$6,087	1.87%
<b>TOTALS</b>	<b>\$325,197</b>	<b>\$331,284</b>	<b>\$6,087</b>	<b>1.87%</b>
<b>ENTITY: 3060 LEEDS TOWN</b>				
BUDGET	CALCULATED BUDGETED REVENUE	ACTUAL TAXES COLLECTED	NUMERIC DIFFERENCE	PERCENTAGE DIFFERENCE
10	\$54,638	\$57,344	\$2,706	4.95%
<b>TOTALS</b>	<b>\$54,638</b>	<b>\$57,344</b>	<b>\$2,706</b>	<b>4.95%</b>
<b>ENTITY: 3070 NEW HARMONY TOWN</b>				
BUDGET	CALCULATED BUDGETED REVENUE	ACTUAL TAXES COLLECTED	NUMERIC DIFFERENCE	PERCENTAGE DIFFERENCE
10	\$20,190	\$20,639	\$449	2.22%
<b>TOTALS</b>	<b>\$20,190</b>	<b>\$20,639</b>	<b>\$449</b>	<b>2.22%</b>
<b>ENTITY: 3075 ROCKVILLE TOWN</b>				
BUDGET	CALCULATED BUDGETED REVENUE	ACTUAL TAXES COLLECTED	NUMERIC DIFFERENCE	PERCENTAGE DIFFERENCE
10	\$75,042	\$72,122	-\$2,919	-3.89%
<b>TOTALS</b>	<b>\$75,042</b>	<b>\$72,122</b>	<b>-\$2,919</b>	<b>-3.89%</b>

Chart 4

## Property Tax Rates and Collection Amounts for Hildale City

Low property tax collection rates<sup>33</sup> affects the tax rate for Hildale City. Notice that the lower the collection rate, the higher the tax rate. The combined effect is a greater range of unpredictability of actual property tax revenue for any given year. Note that in 2001 and in 2010, the City increased the rate through "Truth in Taxation." Note that in 2013, the City Council voted to show the public that they were willing to decrease the tax rate as well, dropping the calculated budgeted revenue to the level three years previous.

<i>Tax Year</i>	<i>Calculated Budgeted Revenue</i>	<i>Actual CY Prop Tax Revenue</i>	<i>Actual PY Prop Tax Revenue</i>	<i>5Yr Avg Collection Rate</i>	<i>Certified Tax Rate</i>	<i>Proposed Tax Rate</i>	<i>Tax Rate Change</i>
<i>2016</i>	91,599	111,439.60	72,140.50	29.37%	0.006577	0.006577	-11.91%
<i>2015</i>	89,642	118,901.83	77,651.87	28.66%	0.007466	0.007466	-10.48%
<i>2014</i>	106,723	85,723.93	96,948.39	31.60%	0.00834	0.00834	-1.91%
<b><i>2013</i></b>	100,006	67,051.09	433,202.63	35.51%	<b>0.009698</b>	<b>0.008502</b>	<b>27.99%</b>
<i>2012</i>	113,776	59,937.37	31,163.47	45.28%	0.007577	0.007577	17.55%
<i>2011</i>	110,087	71,112.88	12,183.71	50.84%	0.006446	0.006446	13.85%
<b><i>2010</i></b>	100,006	68,062.58	23,199.10	53.37%	<b>0.00168</b>	<b>0.005662</b>	<b>-52.04%</b>
<i>2009</i>	66,145	48,409.29	7,290.16	57.88%	0.003503	0.003503	30.86%
<i>2008</i>	65,583	71,364.50	10,917.53	65.32%	0.002677	0.002677	8.47%
<i>2007</i>	65,586	62,680.51	23,956.92	68.81%	0.002468	0.002468	14.47%
<i>2006</i>	65,588	29,181.35	35,089.58	75.31%	0.002156	0.002156	2.52%
<i>2005</i>	63,258	50,825.51	5,340.24	83.27%	0.002103	0.002103	-1.27%
<i>2004</i>	57,802	31,980.92	15,728.93	85.53%	0.00213	0.00213	2.19%
<i>2003</i>	51,658	40,070.82	5,286.36	84.68%	0.002075	0.002075	5.16%
<i>2002</i>	40,710	37,193.56	17,940.68	84.29%	0.001989	0.001989	-3.96%
<b><i>2001</i></b>	35,216	31,400.12	16,457.99	83.83%	<b>0.001502</b>	<b>0.00198</b>	<b>-5.00%</b>
<i>2000</i>	21,957	17,092.67	44,061.95	83.69%	0.001472	0.001472	-2.53%

<sup>33</sup> [taxrates.utah.gov/RateDetail.aspx](http://taxrates.utah.gov/RateDetail.aspx)

Chart 5

This table shows the 2016 complete report of certified tax rates for Hildale City.

	<b>Utah State Tax Commission</b> <b>Property Tax Division</b> <b>2016 Complete Report of Certified Tax Rates</b>
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3020 HILDALE CITY		WASHINGTON COUNTY				
VALUES	2015 Original		2016 Original		% Change	
Real	\$34,580,025		\$39,832,525		15.19%	
Personal*	\$6,301,581		\$6,193,116		-1.72%	
Central	\$1,006,204		\$1,410,425		40.17%	
TOTAL	\$41,887,810		\$47,436,066		13.25%	
CDRA Real & CA						
CDRA Personal*						
Total CDRA	\$0		\$0		0.00%	
Total Values - CDRA	\$41,887,810		\$47,436,066		13.25%	
BOE Adjustment	-\$5,706		\$16,530		-389.70%	
Value - BOE	\$41,893,516		\$47,419,536		13.19%	
Collection Rate	28.66%		29.37%		2.50%	
Proposed Tax Rate Value	\$12,006,682		\$13,927,118		15.99%	
Value Adjustments	-\$293,075		\$0		-100.00%	
Calculated New Growth	\$1,651,030		\$5,608,476		239.70%	
Calculated New Growth * Coll. Rate	\$473,185		\$1,647,209		248.11%	
Certified Tax Rate Value	\$11,531,861		\$12,284,763		6.53%	
Value Check For Tax Rate Change	\$12,006,682		\$12,284,763		2.32%	
* "Personal" and "CDRA Personal" show Year-End values only and are one year earlier than Real and Centrally Assessed values						
DETAIL FOR EACH BUDGET						
Budget Code / Name	Adj. PY Bud. Revenue	CY Calc Bud. Revenue	Revenue Change %	PY CTR	CY CTR	Tax Rate Change %
10 General Operations	\$80,763	\$91,599	13.42%	0.007466	0.006577	-11.91%