



IVINS CITY, UTAH

2014 BUDGET DOCUMENT
July 1, 2013 – June 30, 2014

IVINS CITY, UTAH



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2012 BUDGET DOCUMENT
July 1, 2013 – June 30, 2014

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GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

City of Ivins City

Utah

For the Fiscal Year Beginning

July 1, 2012

Christopher P. Howell *Allyson R. Blum*

President

Executive Director

Officials of Ivins City, Utah

Mayor

Chris Hart

City Council

George E. Elwell Jr.

Cheyne McDonald

Steve Roberts

Ron Densley

Lesley Mendenhall

City Manager

Dale Coulam

City Recorder

Kari Jimenez

City Treasurer

Deborah Bannon

City Engineer

Chuck Gillette

Director of Finance

Alan Rae

Director of Public Safety

Robert Flowers

Public Works Director

Dave Glenn

Parks & Recreation Director

Benny Sorensen

Building & Zoning Administrator

Kevin Rudd

IVINS CITY
Organization of Services Chart

Community Members and Visitors of
Ivins City

Mayor and Council

City Manager

City Boards and Commissions

Planning Commission
 Sensitive Lands Commission

Administration	Public Safety	Building / Code Enforcement	Public Works	Parks & Recreation
Administration Legal Human Resources General Government Finance	Police Fire Emergency Services Animal Control Code Compliance	Development Review Long Range Planning Building Inspection Building Permitting	Street Maintenance Water Distribution Sewer Maintenance Waste Water Engineering	Park Maintenance Recreation Programs Cemetery City Events

OVERVIEW

City Manager Message 2014

In accordance with the requirements of the Utah Uniform Fiscal Procedures Act I hereby submit the tentative budget for the fiscal year ending June 30, 2014 and the estimate to complete the budget for the fiscal year ending June 30, 2013.

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

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

During FYE 2012 and FYE 2013 we have experienced growth in our anticipated and budgeted revenue. Most economic indicators and economists point to a recovering economy. The FYE 2014 budget revenue projections in this budget are conservative, based on FYE 2013 actual revenues and improving current conditions. However, problems with a federal budget could cause unforeseen problems. We do not anticipate adjusting any tax rates but anticipate a growth rate of 3% on most revenues.

Ivins City is financially healthy as a result of fiscal restraint and good planning. The General Fund unrestricted reserves (fund balance) is estimated to remain unchanged during the remainder of 2013 and through 2014 at a level of just over 18% of estimated revenues.

The FYE 2013 estimate to complete and the FYE 2014 budgets project no use of General Fund reserves (fund balance). The proposed Unreserved General Fund Balance for FYE 2014 is \$938,054 and is in compliance with legal requirements.

I appreciate the cooperation and input of all Department Heads and the Director of Finance and the ongoing commitment to fiscal responsibility and their continued commitment to deliver the highest quality services that our residents expect. This budget document was prepared by the Director of Finance and presented to me for changes. Alan Rae, Director of Finance, has provided much needed financial advice and he fully understands the financial needs of Ivins City and I recognize and appreciate his work on this budget presentation.

REVENUE SOURCES

This budget reflects a conservative estimate of revenues and not-to-exceed amounts for expenditures. Major revenue sources include:

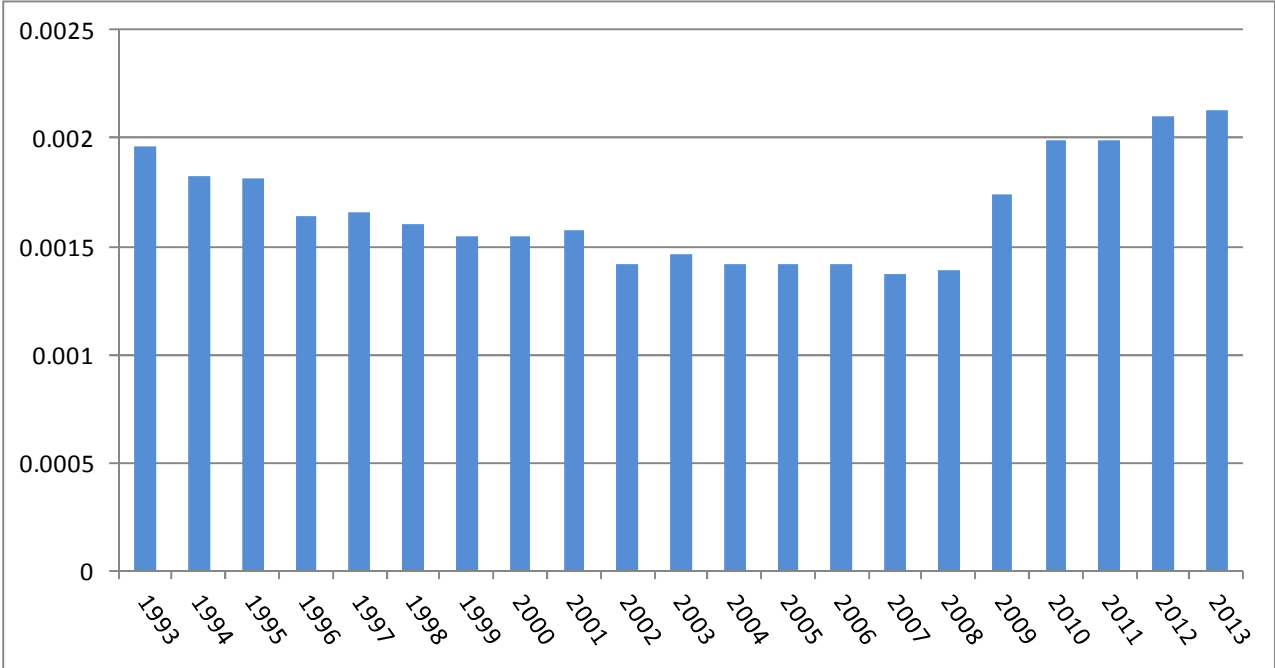
Property Tax

A property tax increase is not proposed in the FYE 2014 budget. When a "Truth in Taxation" hearing is not held, the property tax rate is established by the Utah State Tax Commission based on property valuations and the previous year's revenue. The tax rates will not be

OVERVIEW

available until late May 2013, so some assumptions are necessary. The certified tax rate for 2014 is estimated to be close to the 2013 rate of .002125 as valuations have not been adjusted significantly. The Utah State Tax Commission will calculate the certified tax rate that will allow Ivins City to collect the same revenue as FYE 2013 plus new growth which is estimated to be approximately 3%. The amount of property tax assessed on existing homes has not changed since 2005. All projected increase in property tax revenue is based on new growth. Where the table below show increases in tax rates assessed by the City, the increases are caused by decreases in property values.

Certified Tax Rate History from 1993 to 2013

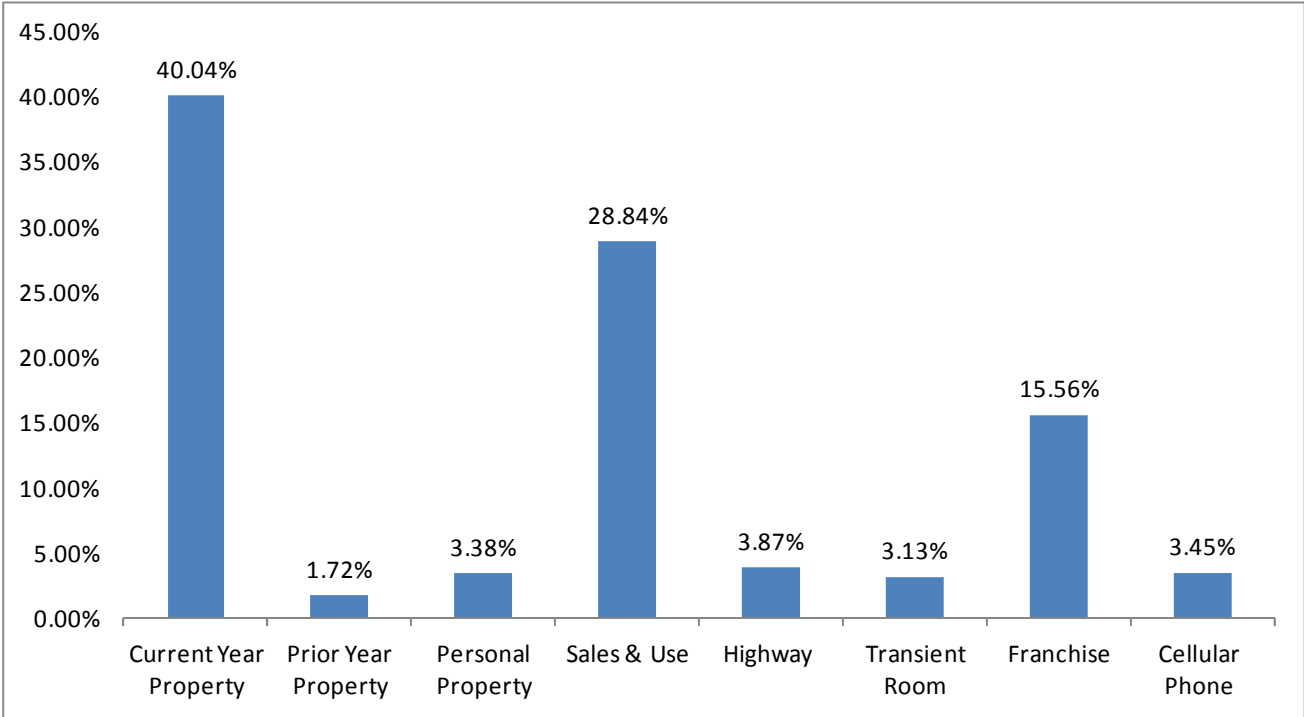


Other Taxes

Sales Taxes continue to increase slowly. Ivins City receives a portion of sales taxes collected throughout the state and a higher percentage of taxes collected for point of sale purchases within Ivins City. Franchise Taxes, Cellular Phone Taxes, and Highway Sales Taxes have increased slightly. Transient Room Taxes are continuing to grow and are paid by Red Mountain Spa and Biggest Loser Resort at Fitness Ridge. Sales taxes were expected to decrease in FYE 2013 due to the change in population obtained through the census which the state uses for general distribution but the revenues have actually grown by approximately 7%.

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Tax Revenue Breakdown



Other Revenue

Planning Fees, Building Permits, Subdivision Fees, and all development application fees were more than anticipated in FYE 2013. Development activity is increasing at approximately 3% and that percentage was used to calculate growth related revenue for FYE 2014. Interest income remains low. Staff will continue to apply for available grant funds and evaluate all charges for service.

REVENUE ASSUMPTIONS

Development/growth related revenue projections in the FYE 2014 budget are based on a growth rate of 3% which is a conservative estimate based upon current building permit applications. Other revenue estimates are based on a combination of growth rate and conservative estimates based on historical collections and anticipated changes.

EXPENDITURES

The FYE 2014 proposed budgets include Department Head requests and City Council priorities that have been discussed. The following are included in the FYE 2013 proposed budget:

General Government

- Snow Canyon/Tuacahn Drive Roundabout Center Piece
- Suntran Bus Service
- 2.5% Pay-for-Performance Increase (not automatic)

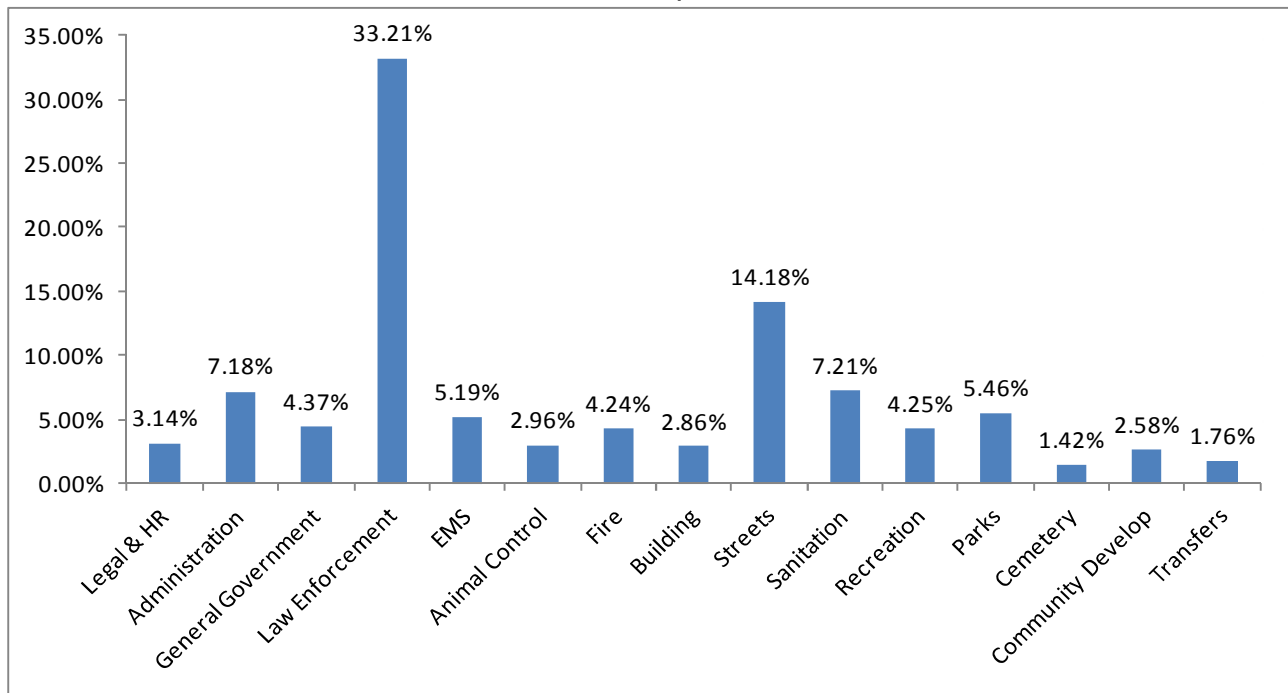
OVERVIEW

Public Safety
New Police Vehicle

Parks & Recreation
New Vehicle
Center Street/Docena Wall & Landscaping
Additional Shade Structure at Unity Park
Update Parks & Recreation Master Plan

Public Works
Center Street Path Lighting
200 E Path
New Vehicle
Replace meter reading mobile collector
Update GPS Equipment

General Fund Expenditures



PROGRAMS

Parks and Recreation Programs

This budget includes recreation programs in youth and adult soccer, basketball, adult softball, flag football, kickball, dance/theatre and other contract classes. This budget includes 24th of July activities, Easter Egg Hunt and Heritage Days special events.

OVERVIEW

Nuisance Abatement and Code Enforcement

Currently Nuisance Abatement and Code Enforcement are performed by the Public Safety Department. Nuisance Abatement and Code Enforcement remain a priority and current staff is committed to the program.

Public Safety

The FYE 2014 budget includes proposed resource sharing with Santa Clara, but directed by Ivins City Public Safety Director. Officers will work in both cities without regard to city boundaries. The objective is to enhance public safety services and lower costs.

SALARIES AND BENEFITS

The current budget proposes a 2.5% pay-for-performance increase; which will not be automatic but awarded based on annual reviews.

STAFFING LEVELS

Since FYE 2008, overall staffing has been reduced by 6.2 full-time equivalent positions which is a 14% reduction. Staff is continuing to operate with reduced staffing levels even after the merger of law enforcement with Santa Clara.

BUDGET FORMAT AND ORGANIZATION

The budget is organized by the following Fund types:

General Fund

The General Fund pays for general government services that are necessary for the overall good of the City. Revenues include property tax, sales tax, energy sales and use tax, B&C road funds, franchise taxes, and other fees. Expenditures include administration, justice court, public safety, parks, cemetery, streets, and community development.

Capital Projects Fund

This fund has multiple revenue sources including transfers from other funds, grants, bond proceeds for construction projects, etc. Funds are used for acquisition, repair or construction of major capital facilities such as streets, sidewalks, trails, and parks. Funds not used during the fiscal year of the budget may be carried over to the next fiscal year. We have a general capital projects fund for construction projects as well as three specific use capital projects for Public Safety, Parks and Streets Impact Fees.

Debt Service Fund

The Debt Service Fund is established specifically for funds set aside to make principal and interest payments on legal debts and obligations (bonds). The appropriations must be sufficient to legally cover debt payments. This budget funds the debt for the Sales Tax Bond (Historic Township) and Excise Tax Bond (Miscellaneous road projects including the Snow Canyon Roundabout).

Enterprise Funds

Enterprise Funds are used to account for activities that are similar to private sector business activities. The focus of these funds is net income and capital maintenance. Revenues are primarily user fees and impact fees.

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Water Enterprise Funds – used to account for revenues and expenditures of the water utility business of the City. Revenue is received primarily from user fees and impact fees. This fund includes an Operating Budget and a Capital Budget.

Waste Water Enterprise Fund – used to account for revenues and expenditures of the sewer and storm drain utility business of the City. Revenue is received primarily from user fees. This fund includes an Operating Budget and a Capital Budget.

Special Revenue Funds

These funds are established with a specific revenue source identified by law, which are to be used for one purpose only. Revenue from these sources cannot be used for anything other than the purpose for which they are collected.

Municipal Building Authority - accounts for funds to acquire, improve or extend one or more construction projects and to finance their costs on behalf of the City –currently used for the construction and financing of UNITY Park.

Fiduciary Fund

The fiduciary fund is used to account for resources held in trust for specific purposes. Ivins City maintains an agency account for development bonds. Since this account cannot be appropriated it is not budgeted.

Long-Term Planning

Utah State law requires that a City must maintain a General Fund balance of at least 5% and may not exceed 25% of budgeted revenue. Currently Ivins City's General Fund balance is 18.6% of budgeted revenues. The fund balance has grown significantly in recent years due to foregoing some expenditures during the slower revenues years.

Ivins City has created Capital Facility Plans for each of the functional areas of the government. Those plans are constantly being reviewed in light of changes in revenues and funding sources. Currently each of the plans is being updated and the completed plans will be made available for public comment and input before final action is taken by the council. As these plans are completed, impact fees will be established to generate revenues required by construction of infrastructure for new growth.

Many of the older roads in the City have deteriorated to the point that major repairs are required. Recently a bond was acquired to provide funds to repair or replace the roads in most need in addition to construction of the Snow Canyon Parkway Round-a-Bout. Center Street will be widened to four lanes on the east end of the City, with the remainder of the road being completed using funds from a grant except for a 10% local match.

Sixteen acres have been acquired along the Snow Canyon Parkway for another City park. The timing of this park will depend on growth in the area. The council continues to investigate option for additional recreation activities in the area.

During the current fiscal year, the staffs of Santa Clara City and Ivins City have met several times to determine cost savings that could be accomplished by combining services. On, July 1, 2012 the law

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enforcement departments of the two cities were combined saving approximately \$200,000 to the City. The two cities have also entered into an agreement to share a sewer cleanout truck; the purchase price of the truck was \$300,000. Ivins City currently has contracted with an outside contractor for this service. Ivins City has also entered into agreement to use the Santa Clara City court which began January 1, 2013.

SUMMARY

This budget includes department budget requests and City Council priority projects where funds are available. The Department Managers do an excellent job of working within the fiscal constraints of a small city with rapidly growing needs and in a challenging economic time. I am very proud of the programs, services, and projects that are provided by Ivins City and I believe the residents of Ivins City receive the highest quality services and programs offered by any city for the tax dollars paid.

I look forward to working with the City Council to complete the projects and provide the services and programs included in the budgets for fiscal year ending June 30, 2013 and June 30, 2014.

DEBT SERVICE

Ivins City has historically used two types of debt to finance improvements in the City. The City has used General Obligation bonds and Revenue bonds. A General Obligation bond is backed by the full faith and credit of the City and its residents. Revenue bonds are backed by an underlying revenue or tax applicable to the financing. Currently Ivins City does not have any General Obligation Debt. A summary of Revenue bonds held by the City are listed below.

GOVERNMENTAL DEBT

UNITY Park

In 2005 a \$2,500,000 bond was funded for the construction of UNITY Park. The bond was secured through the Ivins Municipal Building Authority and is backed by lease revenue received on park property.

Historic Ivins Improvements

In 2010 a \$3,500,000 bond was funded for the construction of improvements in the Historic Township. The bond is backed by sales tax revenues and by a Special Assessment Area. The residents of the Historic Township will be required to repay \$1,500,000 of the bond.

Round A Bout and Road Improvements

In 2012 a \$2,047,000 bond was funded for the construction of a roundabout at the entrance leading to Tuacahn Center for the Performing Arts. The bonds are backed by Class C road revenues that are distributed by the State of Utah.

BUSINESS-TYPE DEBT

Washington County Water Conservancy District

Ivins City participates with the Washington County Water Conservancy District and several other cities in a bonded debt to pay for a regional pipeline for water service. Ivins City's share is approximately 16% of the total. The City will pay \$19,000 per month until 2028.

Storm Drain System

In 2007 a \$3,970,000 bond was funded for construction of the City's storm drain system. The bond is backed by revenues provided by the Storm Drain Utility.

DEBT SERVICE

IVINS CITY Governmental Funds - Debt Service Schedule Fiscal Year Ended June 30, 2014

BOND DEBT

Debt Description	Bond Holder	Payment Month	Fiscal Year 2013-2014			
			Beginning Balance	Principle Amount	Interest Amount	Ending Balance
GOVERNMENTAL						
Municipal Building Authority Lease Revenue Bond 2005	Utah Division of Finance	April	1,974,000	84,000	59,220	1,890,000
Sales Tax Bond Series 2010	Zions Bank	June/December	3,235,000	135,000	105,604	3,100,000
Excise Tax Bond Series 2012	Wells Fargo Bank	Quarterly	1,818,000	188,000	43,688	1,630,000
TOTAL GOVERNMENTAL BOND DEBT			\$ 7,027,000	\$ 407,000	\$ 208,512	\$ 6,620,000
BUSINESS-TYPE						
Washington County Water Conservancy District	Regional Pipeline Bond	Monthly	3,513,505	229,799		3,283,706
Storm Drain Bond Series 2007	US Bank	October/April	3,320,000	145,000	142,078	3,175,000
TOTAL BUSINESS-TYPE BOND DEBT			\$ 6,833,505	\$ 374,799	\$ 142,078	\$ 6,458,706
TOTAL BONDED DEBT			\$ 13,860,505	\$ 781,799	\$ 350,590	\$ 13,078,706

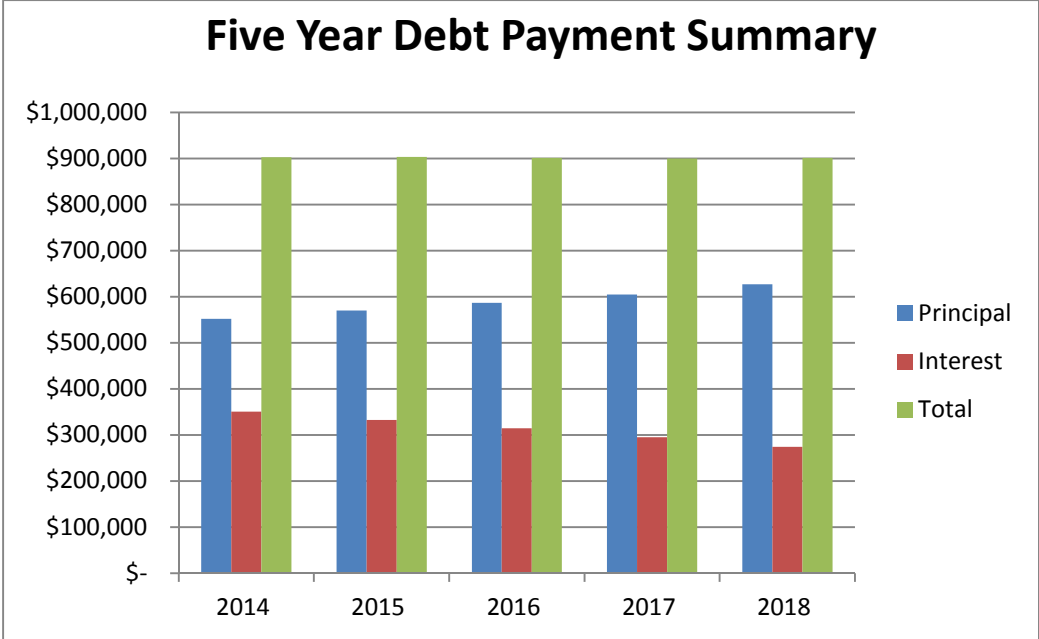
Ivins City's current **allowed debt limit is \$83,668,501.**

Ivins City also has financed equipment through operating leases.

VEHICLE & EQUIPMENT LEASES

Vehicle/Equipment Description	Payment Number	Due Date	Fiscal Year 2013-2014		
			Principle Amount	Interest Amount	Total Payment
GOVERNMENTAL					
Patrol Cars	Pmts 9-21 of 24	Monthly	23,546	488	1,991
Sweeper	Pmts 9-21 of 60	Monthly	35,165	4,317	39,482
BUSINESS-TYPE					
Water Truck	Payment 4 of 4	October	9,281	932	10,213
Service Truck	Pmts 9-21 of 24	Monthly	15,984	274	16,258
TOTAL LEASES PAYABLE			\$ 83,976	\$ 6,011	\$ 67,944

DEBT SERVICE



	2014	2015	2016	2017	2018
Principal	\$ 552,000	\$ 570,000	\$ 587,000	\$ 605,000	\$ 627,000
Interest	\$ 350,590	\$ 332,969	\$ 314,445	\$ 295,046	\$ 274,513
Total	\$ 902,590	\$ 902,969	\$ 901,445	\$ 900,046	\$ 901,513

CAPITAL INVESTMENT

The FYE 2013 and FYE 2014 budgets include \$2.4 million and \$106 thousand respectively for capital improvement expenditures.

- Routine Capital Expenditures are expenditures that occur on a regular basis and have no significant impact on the operating budget. Examples would include the regular replacement of vehicles and equipment and the regular upsizing of pipes, streets etc.
- Non-routine Capital Expenditures are expenditures that do not happen on a regular basis and impact the operating budget in terms of additional/reduction in personnel, maintenance etc.

Non-Routine Capital Budget Summary

	FYE 2013	FYE 2014
Bike Path & Trail Improvements	49,604	48,000
Road Projects including the Snow Canyon Roundabout	1,548,000	-
Highway 91 Swiss Village to 200 E	-	16,000
Center Street Widening	-	30,000
Unity Park Improvements	11,900	12,000
Tuacahn Detention Basin	700,000	-
	2,309,504	106,000

Road Improvements, including the Snow Canyon roundabout is essentially a series of small projects. Tuacahn Center for the Performing arts is a major draw to the City. The roundabout is completed to facilitate guests coming to the center. Additional smaller road projects are being completed this year that were postponed during the past few years when revenues were depressed. These road projects mostly represent rebuilds of roads that have deteriorated. These road projects will require normal road maintenance.

Two road projects for FYE 2014 will be improvements to Highway 91 (from Swiss Village to 200 east) and the Center Street Widening project, which will be paid for by the Utah State Department of Transportation, except for the local matching amount which is shown in the preceding table.

Tuacahn Detention Basin is a detention basin to contain the runoff water in a 100 year flood. This is preparation for a major flooding event and will require very limited maintenance. Construction was completed in February 2013.

CITY COUNCIL PRIORITIES

City Council Goals and Priorities

The Mayor and City Manager held Neighborhood Meetings to identify neighborhood needs and issues. The City Council held a work meeting on February 7, 2013 to discuss and prioritize staff requests and additional priorities. Fiscal Year Ending 2013 budgets include the following additional equipment and project priorities:

General Government

- Snow Canyon/Tuacahn Drive Roundabout Center Piece
- Suntran Bus Service
- 2.5% Pay-for-Performance Increase (not automatic)

Public Safety

- New Police Vehicle

Parks & Recreation

- New Vehicle
- Center Street/Docena Wall & Landscaping
- Additional Shade Structure at Unity Park
- Update Parks & Recreation Master Plan

Public Works

- Center Street Path Lighting
- 200 E Path
- New Vehicle
- Replace meter reading mobile collector
- Update GPS Equipment

The City Council directed staff to include all items on the list if projected revenues are available and to structure the purchases over several years if needed.

The council also discussed paying for half of the increase in health benefit costs.

It is the objective of the City Council to provide quality services and programs for Ivins City residents and to maintain the quality of life the community treasurers. The budget is the financial plan to achieve the objectives of the General Plan and the Capital Facilities Plans that are revised periodically to reflect the vision for Ivins City.

SUMMARY OF FUNDS

The following two pages summarize the revenues and expenditures of the funds and later in this document detailed information is presented. Notable changes from last year's budget:

General Fund

- \$122,613 increase in tax revenue.
- \$6,228 increase in building permits
- \$789,427 revenue budgeted from Santa Clara City for Law Enforcement.
- \$55,000 revenue budgeted from Washington County School District and \$40,000 from Tuacahn/Vista for School Resource Officer.
- \$126,000 budgeted for bus service to the City. \$61,000 was budgeted in FYE 2013 which was not spent. The \$126,000 represents the \$61,000 budgeted last fiscal year and an additional \$65,000.

Impact Fees

- \$51,025 increase in Public Safety Impact Fee revenue.
- \$162,355 increase in Street Impact Fee Revenue.
- \$358,376 increase in Park Impact Fee Revenue.

Water Fund

- \$3,860 increase in Water Impact Fees.
- \$3,394 increase in Secondary Water Impact Fees.
- \$1,431 increase in Connection Fees
- \$190,000 budgeted to increase water lines according to Capital Facilities Plan.
- \$65,000 budgeted for 200 W Irrigation Line.

SUMMARY OF FUNDS

Waste Water Fund

Sewer

- \$1,646 increase in Sewer Impact Fees

Storm Drain

- \$3,053 increase in Storm Drain Impact Fee

SUMMARY OF FUNDS

	2010 Actual	2011 Actual	2012 Actual	2013 Actual YTD	2013 Original Budget	2013 Estimate to Complete	2014 Budget
REVENUE							
GENERAL REVENUE							
Taxes							
Property Tax	1,221,168	1,261,212	1,310,484	1,296,998	1,376,192	1,339,262	1,396,275
Sales Tax	846,001	874,174	875,379	635,621	884,731	1,063,231	1,105,128
Franchise Tax	402,372	419,465	422,390	344,425	466,891	580,932	604,635
Total Taxes	2,469,540	2,554,851	2,608,253	2,277,043	2,727,814	2,983,425	3,106,038
Other General Revenue							
3330.0 - Federal & FEMA Grants	-	1,488	595	42,167	-	42,167	-
3340.0 - State Grants	88,092	106,800	51,596	59,121	12,000	59,121	-
3358.0 - State Liquor Fund Allotment	8,338	7,975	6,623	6,681	7,000	6,681	7,000
Sale of Capital Assets	-	440,831	-	5,724	-	5,724	-
Interest Earnings	7,857	10,523	24,188	14,319	20,153	25,121	27,000
Transfers In	419,050	311,371	343,394	182,918	389,074	303,520	267,320
Total Other General Revenue	523,337	878,988	426,397	310,930	428,227	442,334	301,320
Total General Revenue	2,992,877	3,433,838	3,034,650	2,587,974	3,156,040	3,425,759	3,407,358
FUNCTIONAL REVENUE							
General Government							
General Government	36,048	43,956	31,005	13,854	37,904	19,680	22,100
Public Safety							
Law Enforcement	55,269	48,767	45,099	453,243	800,290	826,092	934,427
Emergency Medical	126,170	121,074	122,669	74,306	127,500	128,036	130,000
Animal Control	14,064	36,681	39,664	21,647	40,268	39,328	38,750
Fire	25,674	11,773	11,771	16,449	-	16,449	5,000
Building & Zoning	95,668	148,581	178,761	173,790	187,949	247,551	255,000
Public Works							
Streets	288,995	298,810	281,155	184,677	310,065	263,825	270,000
Sanitation	398,822	404,303	412,680	282,236	423,541	470,393	475,000
Parks & Recreation							
Recreation	41,194	26,604	16,607	10,632	23,650	13,560	14,400
Parks	-	640	2,865	3,910	2,650	5,418	5,500
Cemetery	20,400	17,700	18,675	10,950	15,000	14,533	15,000
Total Functional Revenue	1,102,305	1,158,888	1,160,951	1,245,693	1,968,818	2,044,864	2,165,177
Total Revenue	4,095,183	4,592,726	4,195,600	3,833,667	5,124,858	5,470,623	5,572,535
EXPENDITURES							
General Government							
Legal/HR	242,509	242,554	238,210	155,774	318,643	211,200	174,800
Administration	305,119	309,729	344,705	280,599	397,094	405,893	399,850
General Government	112,365	99,547	102,578	78,503	233,862	118,269	243,653
Public Safety							
Law Enforcement	1,820,262	1,038,793	1,076,557	1,228,285	1,654,379	1,709,401	1,850,404
Emergency Medical	-	-	-	184,539	306,384	315,900	289,076
Animal Control	-	154,589	171,662	90,953	154,823	150,950	164,700
Fire	-	591,067	496,675	135,906	207,494	227,925	236,276
Building & Zoning	57,875	74,390	83,100	47,243	60,171	86,750	159,600
Public Works							
Streets	211,449	352,247	502,209	276,954	641,453	632,143	790,350
Sanitation	352,784	362,270	374,340	260,502	384,700	391,750	401,750
Parks & Recreation							
Recreation	204,225	193,674	186,960	153,100	215,536	204,285	237,000
Parks	204,436	220,384	225,671	180,135	279,794	289,739	304,200
Cemetery	57,098	55,538	67,533	60,527	76,568	89,212	79,050
Community & Economic Dev	142,172	118,725	123,883	99,577	138,636	143,554	144,000
Transfers Out	648,438	492,564	56,080	-	100,071	493,652	97,825
Total Expenditures	4,358,731	4,306,071	4,050,164	3,232,596	5,169,608	5,470,623	5,572,534
Excess Revenue Over Expenditures	(263,549)	286,656	145,436	601,071	(44,750)	(0)	0

SUMMARY OF FUNDS

	2010 Actual	2011 Actual	2012 Actual	2013 Actual YTD	2013 Original Budget	2013 Estimate to Complete	2014 Budget
DEBT SERVICE							
Budgeted Revenue:	358,918	246,319	644,072	99,817	471,186	471,865	472,292
Budgeted Expense:	323,129	246,320	305,605	360,414	471,186	471,865	472,292
Budget Totals:	35,789	(0)	338,468	(260,597)	0	-	1
MUNICIPAL BUILDING AUTHORITY							
Budgeted Revenue:	143,694	143,739	143,557	348	144,130	144,130	143,670
Budgeted Expense:	143,610	143,360	143,050	143,680	144,130	144,130	143,670
Budget Totals:	84	379	507	(143,332)	-	-	-
CAPITAL PROJECTS							
Budgeted Revenue:	623,952	3,702,155	2,051,086	5,355	1,092,913	1,606,805	765,850
Budgeted Expense:	918,291	2,232,306	2,241,121	1,237,402	1,092,913	1,606,805	765,850
Budget Totals:	(294,338)	1,469,849	(190,035)	(1,232,047)	-	0	-
PUBLIC SAFETY IMPACT FEES							
Budgeted Revenue:	14,714	26,084	52,513	36,210	39,881	48,400	51,025
Budgeted Expense:	87,736	15,300	-	-	39,881	48,400	51,025
Budget Totals:	(73,022)	10,784	52,513	36,210	-	-	-
STREET IMPACT FEES							
Budgeted Revenue:	299,213	167,446	392,355	233,142	255,248	310,520	358,705
Budgeted Expense:	73,049	68,465	111,525	-	255,248	310,520	358,705
Budget Totals:	226,164	98,981	280,830	233,142	-	0	0
PARK IMPACT FEES							
Budgeted Revenue:	157,298	711,137	389,243	378,535	418,810	505,076	531,596
Budgeted Expense:	143,310	1,047,020	152,050	18,559	418,810	505,076	531,596
Budget Totals:	13,988	(335,883)	237,193	359,976	-	0	(0)
WATER FUND							
Revenue	1,784,933	2,163,196	2,005,230	1,340,748	2,099,910	2,038,576	2,099,733
Operating Expenses	1,912,188	1,840,683	2,155,375	1,474,184	2,091,877	2,085,665	2,491,035
Income (Expense)	(127,255)	322,513	(150,145)	(133,437)	8,033	(47,089)	(391,302)
Capital Expenses & Debt Repayment				37,527	417,500	67,500	516,000
WASTE WATER FUND-SEWER							
Revenue	934,334	1,040,825	1,084,353	878,343	1,148,390	1,311,223	1,337,599
Operating Expenses	1,178,990	1,654,133	1,016,705	729,441	994,739	740,601	851,044
Income (Expense)	(244,657)	(613,308)	67,649	148,902	153,651	570,622	486,554
Capital Expenses & Debt Repayment				140,845	793,500	1,123,810	238,600
WASTE WATER-STORM DRAIN							
Revenue	478,086	914,601	609,298	566,740	894,007	850,110	875,613
Operating Expenses	656,297	615,326	542,121	437,582	567,239	512,920	428,878
Income (Expense)	(178,211)	299,275	67,176	129,157	326,768	337,189	446,735

BUDGET PROCESS & SCHEDULE

Budget Preparation

The budget process provides a time and a vehicle to reassess each of the departments and functions. This is done to determine if the goals of the City Council are being accomplished. All revenues and expenditures are detailed by type and evaluated against prior years and future expectations. As seen in the Budget Summary and as required by State law, the fiscal year 2013 General Fund and Capital Projects Fund budgets are balanced.

Ivins City follows the budgeting requirements set forth in the Utah State Code, Title 10, Chapter 6, entitled Uniform Fiscal Procedures Act. The City also follows standard budgeting principles to forecast revenues and expenditures each year.

Basis of Budgeting & Accounting

Basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurement made, regardless of the measurement focus applied. Measurement focus refers to what is being measured.

Ivins City's Governmental Funds (i.e. General Fund, Capital Projects, Perpetual Care and Special Revenue Funds) are reported using the current financial resources measurement focus and are accounted for using the modified accrual basis of accounting. Under this method revenues are recognized when susceptible to accrual; i.e. when they become both measurable and available. "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Ivins City considers amounts collected within 60 days after year end to be available. Expenditures are recorded when the related fund liability is incurred. However, debt service expenditures, as well as expenditures related to compensated absences are recorded only when payment is due.

Ivins City Enterprise Funds (i.e. Water, Waste Water) are reported using the economic resources measurement focus and the accrual basis of accounting. The economic resources measurement focus means all assets and liabilities (whether current or non-current) are included on the statement of net assets and the operating statements present increases (revenues) and decreases (expenses) in net total assets. Under the accrual basis of accounting, revenues are recognized when earned. Expenses are recognized at the time liabilities are incurred.

BUDGET PROCESS & SCHEDULE

Budget Adoption and Calendar

- General Fund Revenue Estimates March 1
- Detailed Reports and Estimates provided to Department March 10
- Each Department Submits Budget to City Manager March 20
- Presentation of Tentative Budget April 4
- Approval of Tentative Budget May 2
- Public Hearing on Tentative Budget May 16
- Discussion of Tentative Budget June 6
- Adoption of Amended Budget FYE 2013 (Estimate to Complete)
and Final Budget FYE 2014 June 20
- Submit to Utah State Auditor July 31
- Submit to GFOA Aug 31

Budget Amendments

As determined by Utah State law, the level at which expenditures may not legally exceed appropriations is the departmental budget within a given fund. Therefore, the head of the department may transfer funds from one account in their department to another account in the same department. This transfer must be approved by the City Manager.

Reductions in or reallocations of departmental appropriations can be approved by the City Council upon recommendation of the City Manager, but appropriations cannot be increased in a governmental fund without a public hearing. All unexpended budget appropriations lapse at the end of the budget year.

Fund Balances & Net Assets

Fund balance is the difference between revenue and expenditures. The beginning fund balance represents residual funds brought forward from the previous year (ending fund balance).

BUDGET PROCESS & SCHEDULE

In proprietary funds (i.e. Water, Sewer and Storm Drain), net assets reflect the accumulated balance. Net assets include assets purchased by or donated to the proprietary funds less accumulated depreciation.

Utah State law allows cities to accumulate retained earnings or fund balances as appropriate in any fund. However, the law restricts balances in the General Fund as follows: (1) Any fund balance less than 5 percent of estimated revenue may be used for working capital, certain emergency expenditures, or to cover an unexpected revenue shortfall that would result in a year-end excess of expenditures over revenues; (2) Fund balance greater than 5 percent but less than 25 percent may be used for budget purposes; and (3) Any fund balance in excess of 25% must be included in the appropriations of the next fiscal year.

The summary of the General Fund details the changes in fund balance since FYE 2010. Each of the other governmental funds have a new calculated fund balance at the conclusion of each budget.

Fund Balance					
Description	2010 Actual	2011 Actual	2012 Actual	2013 Estimate to Complete	2014 Budget
General Fund					
Beginning	\$ 754,708	\$ 496,349	\$ 792,618	938,054	938,054
Ending	496,349	792,618	938,054	938,054	938,054
Debt Service					
Beginning	(35,789)	(0)	(0)	338,467	338,467
Ending	(0)	(0)	338,467	338,467	335,932
Municipal Building Authority					
Beginning	923	1,007	1,387	1,894	2,344
Ending	1,007	1,387	1,894	2,344	2,794
Capital Projects					
Beginning	323,061	28,723	1,498,571	1,308,536	282,209
Ending	28,723	1,498,571	1,308,536	282,209	59
Special Revenue Funds					
Public Safety Impact Fees					
Beginning	74,024	1,002	11,786	64,299	112,699
Ending	1,002	11,786	64,299	112,699	163,724
Streets Impact Fees					
Beginning	(226,162)	2	98,983	379,813	425,957
Ending	2	98,983	379,813	425,957	588,312
Park Impact Fees					
Beginning	39,292	53,280	(282,604)	(45,410)	185,471
Ending	53,280	(282,604)	(45,410)	185,471	543,847

FUND BUDGETS

The following fund budget reflect four years of actual operations results, current year adopted budget, year to date actual, estimate to complete, and requested budget for fiscal year 2013-2014.

FY 2013 Estimate to Complete represents an amendment to the current adopted budget.

FY 2014 Budget is the proposed budget for the coming fiscal year.

Habitat Impact and Perpetual Care Funds included in previous budgets have been determined not to qualify as separate funds and that information is included in the General Fund in the current budget.

GENERAL FUND

The general fund is the primary operating fund of the government in Ivins City. We have divided the general fund into several operating departments. The general fund is used to provide basic government services as follows.

Unreserved General Fund balance is required by Utah State law to be no less than 5% and no more than 25% of current year projected revenue.

Revenue

General Fund revenues are organized into the following categories:

Taxes

- **Property Tax**-is our largest source of income representing 25% of total General Fund revenue. State law provides that the tax that was collected in the previous year plus normal growth is used to set the new tax rate unless Truth-in-Taxation hearings are held. This budget does not anticipate a rate change.
- **Sales Tax**-includes retail sales, highway and transient room tax represents our second largest revenue source.
- **Franchise Tax**-is a tax on utilities sold in the city which includes natural gas, electricity, cable television and telephone.

Licenses & Permits-includes business, building and animal permits.

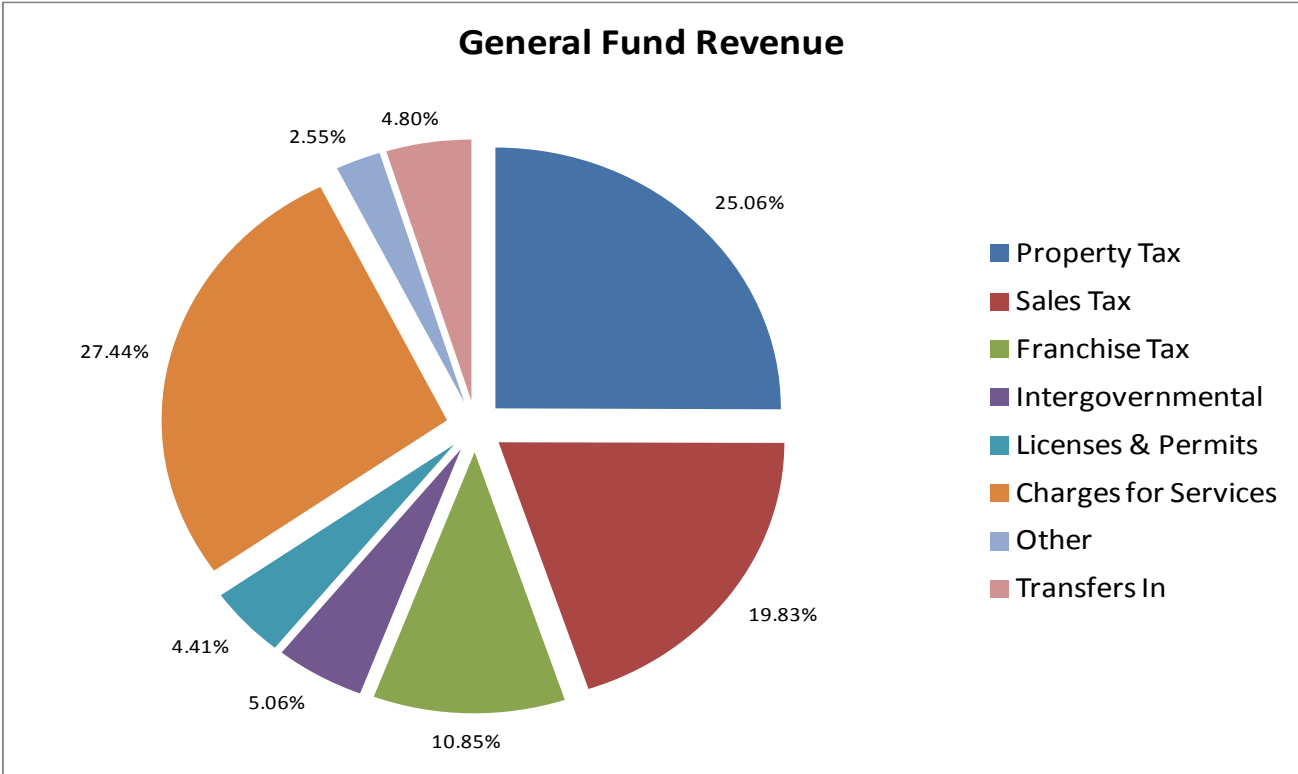
Intergovernmental Revenue-are revenues that we receive from other governmental units and include operating grants and Class "C" road funds.

Charges for Services-include garbage fees, ambulance charges and building inspections.

Fines & Forfeitures-includes court fines, animal control fees and code violations.

Miscellaneous-is an assortment of revenues including recreation, town activities and investment earnings.

GENERAL FUND



Expenditures

Administration

Included in the administration department are Legal/Human Resources, Administration Services and General Government.

Public Safety

Included in the public safety department are Law Enforcement, Animal Control and Fire/Emergency Medical Services.

Building & Code Enforcement

Public Works

In the general fund public works comprises Streets and Sanitation. Public Works is also responsible for Water, Sewer and Storm Drain in the Enterprise Funds.

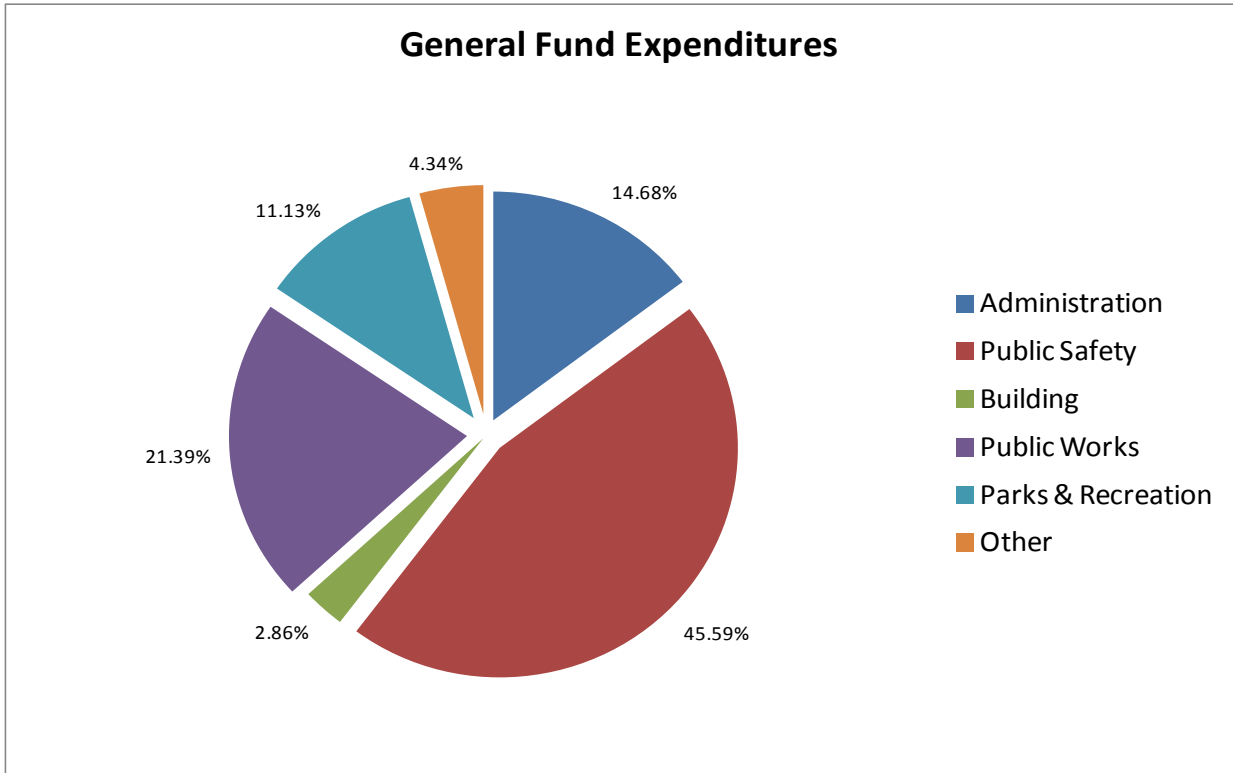
Parks, Recreation AND Cemetery

Maintenance of all public property and right of ways is performed by this department along with operation of recreation and community programs.

Community & Economic Development

Long term planning and economic development.

GENERAL FUND



Ivins City budgets its long-term expenditures based on projected income from recurring revenue sources. Budgets for one-time expenditures are based on growth-related revenue streams.

This budget is made up of carefully planned expenditures that avoid unnecessary or excess spending while continuing to provide the highest level of service funding and resources will allow.

GENERAL FUND

GENERAL FUND							
							2013
				2013 Actual	2013 Original	Estimate to	
	2010 Actual	2011 Actual	2012 Actual	YTD	Budget	Complete	2014 Budget
REVENUE							
TAXES							
10-31-100 Current Year Property Tax	1,070,033	1,119,575	1,151,243	1,189,379	1,187,500	1,187,500	1,234,960
10-31-200 Prior Year Property Tax	57,136	50,602	75,355	38,747	94,969	46,683	53,084
10-31-250 Property Tax Penalty & Inter	3,695	3,619	5,210	3,045	6,482	3,806	3,920
10-31-300 Sales & Use Tax	693,772	702,883	701,997	512,200	708,621	853,666	889,276
10-31-400 Franchise Tax	290,261	306,700	312,192	275,956	352,200	459,927	480,000
10-31-410 Cable TV Franchise Tax	20,236	20,414	21,581	10,586	21,218	17,643	18,173
10-31-420 Cellular Phone Tax	91,874	92,351	88,617	57,882	93,473	103,361	106,462
10-31-500 Fee-In-Lieu of Pers Prop Tax	90,303	87,415	78,677	65,828	87,241	101,273	104,312
10-31-600 Transient Room Tax	73,949	83,131	78,627	56,204	77,264	93,673	96,483
10-31-700 Highway Sales Tax	78,280	88,161	94,755	67,217	98,846	115,892	119,368
	<u>2,469,540</u>	<u>2,554,851</u>	<u>2,608,253</u>	<u>2,277,043</u>	<u>2,727,814</u>	<u>2,983,425</u>	<u>3,106,038</u>
LICENSES & PERMITS							
10-32-100 Business Licenses and Permit	8,280	7,725	7,622	6,616	8,500	8,068	8,000
10-32-210 Building Permits	70,740	112,753	140,472	139,141	146,960	198,772	205,000
10-32-230 Planning Application Fees	450	-	2,923	6,203	3,897	8,000	8,500
10-32-240 Administration Fees	3,325	2,328	4,950	1,224	3,500	1,500	1,500
10-32-250 Animal Licenses	8,287	6,032	4,325	1,553	4,800	2,588	2,500
10-32-260 Subdivision Fees	9,736	12,329	11,122	7,736	11,500	12,000	13,000
10-32-270 Subdiv&Site Devel Const	-	3,926	7,020	5,332	9,093	7,198	7,000
	<u>100,819</u>	<u>145,092</u>	<u>178,433</u>	<u>167,804</u>	<u>188,249</u>	<u>238,126</u>	<u>245,500</u>
INTERGOVERNMENTAL REVENUE							
10-33-300 Federal & FEMA Grants	-	1,488	595	42,167	-	42,167	-
10-33-400 State Grants	88,092	106,800	51,596	59,121	12,000	59,121	-
10-33-420 EMS Grants				-			-
10-33-425 ULGT Safety Grant				336		336	-
10-33-430 Fire Grants	4,170	924		8,527	-	8,527	-
10-33-440 Wildland Fire Reimb's	21,504	10,849	11,771	7,922	-	7,922	5,000
10-33-445 MPO Grant				-			
10-33-560 Class "C" Road Fund Allotm	288,995	298,810	281,155	184,677	310,065	263,825	270,000
10-33-580 State Liquor Fund Allotment	8,338	7,975	6,623	6,681	7,000	6,681	7,000
10-33-590 Fed Treasury Dept INVACC				-			
	<u>411,099</u>	<u>426,846</u>	<u>351,741</u>	<u>309,432</u>	<u>329,065</u>	<u>388,579</u>	<u>282,000</u>
CHARGES FOR SERVICES							
10-34-150 Sale of Maps & Books	130	160	115	60	100	86	100
10-34-160 Newsletter Advertising	-	-	-	800	-	2,000	4,800
10-34-240 Inspection Fees	11,417	17,106	12,275	13,826	13,000	19,751	20,000
10-34-250 Inspection Fees Santa Clara	-	140		330	-	330	-
10-34-430 Sanitation	398,822	404,303	412,680	282,236	423,541	470,393	475,000
10-34-500 Ambulance Fees	116,700	113,704	112,549	74,261	117,500	128,036	130,000
10-34-510 Tuacahn/Vista SRO	-	-	4,830	18,512	-	25,000	40,000
10-34-520 Law Enforcement-Santa Clara	-	-		353,766	700,000	700,000	789,427
Law Enforcement-Washington							
10-34-530 County School District	-	-		50,774	56,000	50,774	55,000
10-34-830 Burial Fees	6,250	6,150	5,675	3,900	5,000	5,200	5,500
79-34-810 Sale of Cemetery Lots	6,400	6,300	7,000	4,100	6,000	5,400	5,500
79-34-820 Perpetual Care	7,750	5,250	6,000	2,950	4,000	3,933	4,000
	<u>547,470</u>	<u>553,113</u>	<u>561,123</u>	<u>805,514</u>	<u>1,325,141</u>	<u>1,410,903</u>	<u>1,529,327</u>

GENERAL FUND

GENERAL FUND

	2010 Actual	2011 Actual	2012 Actual	2013 Actual YTD	2013 Original Budget	2013 Estimate to Complete	2014 Budget
REVENUE							
FINES & FORFEITURES							
10-35-100 Court Fines	55,269	48,767	40,269	30,191	44,290	50,318	50,000
10-35-200 Animal Control Fees	2,350	2,250	3,141	4,090	2,468	6,104	6,000
10-35-300 ACE Penalties & Costs	5,190	-	-	-	-	-	-
	<u>62,809</u>	<u>51,017</u>	<u>43,410</u>	<u>34,281</u>	<u>46,758</u>	<u>56,422</u>	<u>56,000</u>
INTEREST							
10-38-100 Interest Earnings	7,857	10,523	24,188	14,319	20,153	25,121	27,000
	<u>7,857</u>	<u>10,523</u>	<u>24,188</u>	<u>14,319</u>	<u>20,153</u>	<u>25,121</u>	<u>27,000</u>
MISCELLANEOUS REVENUE							
10-38-150 Recreation Xpress Bill Pay							
10-38-200 Youth Basketball	3,466	3,895	4,260	4,425	4,300	4,425	4,400
10-38-220 Youth Baseball & Softball	1,900	2,138	730	265	1,500	1,500	1,500
10-38-225 Adult Softball	-	-	-	-	2,600	-	-
10-38-250 Flag Football	2,750	3,721	3,971	3,403	4,000	3,403	3,500
10-38-255 Kickball	-	-	-	-	1,250	-	-
10-38-257 Soccer Youth							
10-38-258 Soccer Adult							
10-38-260 Contract Classes-Dance	33,078	16,850	7,647	2,539	10,000	4,232	5,000
10-38-270 Heritage Days	-	950	850	-	850	850	850
10-38-280 Movies in the Park	-	-	-	-	500	-	-
10-38-400 Sale of Fixed Assets	-	440,831		5,724	-	5,724	-
Princess Scholarship							
10-38-660 Rev/Donation	-	220	320	340	350	340	350
10-38-680 Recreation Field Trips			250	-		-	-
10-38-720 Restitution Charges	1,739	-	-	-	250	-	-
10-38-750 Town Activies Revenue	-	-	100	-	-	-	-
10-38-755 Pioneer Day Celebration	370	690	738	235	700	700	700
10-38-760 Fitness Festival	7,343	8,599	2,049	-	2,500	-	-
10-38-757 Harvest Moon Festival							
10-38-770 Ball Field/Park Rental	-	80	1,835	2,945	2,000	4,418	4,500
10-38-780 Art Around the Corner							
10-38-800 Cable TV Vault Lease	5,775	6,300	5,775	4,725	6,300	6,300	6,300
Animal Sanctuary Donations-							
10-38-820 Cash	3,427	28,399	32,198	695	750	750	750
Animal Sanctuary Donations-In-							
10-38-821 Kind				11,673	26,250	26,250	26,000
Animal Sanctuary Donations-							
10-38-822 Recycling				3,635	6,000	3,635	3,500
10-38-830 Youth Council							
10-38-850 EMT CPR Class Fees	9,470	7,370	10,120	45	10,000	-	-
10-38-860 Utah Local Govt Trust Dividend	-	9,613	-	-	-	-	-
10-38-870 Community Garden	-	560	1,030	965	650	1,000	1,000
10-38-875 Blue Sky Donations	-	385	10	-	-	-	-
10-38-900 Miscellaneous Revenue	12,411	18,927	13,175	742	17,854	1,000	1,000
	<u>81,729</u>	<u>549,527</u>	<u>85,058</u>	<u>42,356</u>	<u>98,604</u>	<u>64,526</u>	<u>59,350</u>
TRANSFERS FROM OTHER FUNDS							
10-39-125 Transfer from Water Fund	239,280	194,606	214,622	114,324	243,171	189,700	167,075
10-39-126 Transfer from Sewer Fund	71,784	77,843	85,849	45,730	97,269	75,880	66,830
10-39-127 Transfer from Storm Drain	58,186	38,921	42,923	22,864	48,634	37,940	33,415
10-39-128 Transfer from Cemetery							
10-39-130 Transfer from Parks Fund	16,000	-	-	-	-	-	-
10-39-132 Transfer from Habitat Fund	33,800	-	-	-	-	-	-
10-39-133							
10-39-500 Appropriation-Unapprop Bal					54,750		
	<u>419,050</u>	<u>311,371</u>	<u>343,394</u>	<u>182,918</u>	<u>443,824</u>	<u>303,520</u>	<u>267,320</u>
Total General Fund Revenue	4,100,373	4,602,339	4,195,601	3,833,667	5,179,608	5,470,623	5,572,535

GENERAL FUND

GENERAL FUND								
				2013				
				2013 Actual	2013 Original	Estimate to		
				YTD	Budget	Complete	2014 Budget	
				2010 Actual	2011 Actual	2012 Actual		
EXPENDITURES								
Legal & Human Resources								
10-41-110	Salaries & Wages	165,525	162,261	165,310	100,417	177,717	125,000	70,000
10-41-111	Overtime	-	67	-	-	186	100	400
10-41-120	Employee Benefits	42,748	42,562	47,283	38,404	54,593	46,000	28,000
10-41-130	Employer Taxes	10,176	11,732	10,516	1,771	17,046	6,000	8,000
10-41-135	Uniform Expense	-	-	-	15	100	100	100
10-41-140	Outside Counsel	4,922	3,907	4,102	3,000	50,000	15,000	50,000
10-41-210	Books, Subscript, Memberships	1,192	1,974	1,170	881	1,500	1,500	1,500
10-41-230	Travel	2,815	1,893	1,907	2,453	2,000	2,000	2,000
10-41-240	Office Supplies & Expense	1,139	1,102	560	1,513	1,200	1,200	1,500
10-41-250	Equipment Supplies & Maint	68	106	-	229	100	100	100
10-41-310	Professional & Tech	8,310	10,155	5,780	3,976	7,500	7,500	7,500
10-41-315	Recruiting	2,456	4,443	975	944	2,500	2,500	2,000
10-41-330	Education & Training	2,009	1,894	255	949	1,500	1,500	1,000
10-41-420	Witness Fee	-	19	353	-	100	100	100
10-41-610	Miscellaneous	-	-	-	-	100	100	100
10-41-615	Wellness Program	-	439	-	-	500	500	500
10-41-740	Capital Outlay-Equipment	-	-	-	436	1,500	1,500	1,500
10-41-741	Capital Outlay-Furnishings	1,150	-	-	787	500	500	500
		242,509	242,554	238,210	155,774	318,643	211,200	174,800
Administrative								
10-43-110	Salaries & Wages	133,137	134,798	140,196	109,598	159,331	167,000	165,000
10-43-111	Overtime	-	43	-	-	393	393	200
10-43-120	Employee Benefits	33,324	39,371	38,918	33,055	61,922	54,000	60,000
10-43-130	Employer Taxes	8,272	9,909	11,543	9,320	13,448	16,000	15,000
10-43-135	Uniform Expense	-	-	-	14	200	200	200
10-43-210	Books, Subscript, Memberships	1,083	963	1,284	1,120	1,500	1,500	1,500
10-43-214	Computer Software	125	3,292	22,227	5,230	15,000	15,000	10,000
10-43-220	Public Notices	4,463	5,958	6,716	3,414	7,500	7,500	7,500
10-43-225	Elections	5,029	88	7,323	179	7,500	7,500	7,500
10-43-230	Travel	2,247	1,584	3,283	1,785	4,000	4,000	4,500
10-43-240	Office Supplies & Expense	16,800	17,380	17,836	12,446	17,500	17,500	17,500
10-43-250	Equipment Supplies & Maint	608	222	-	-	250	250	200
10-43-260	Bldg & Grounds-Supplies/Maint	15,850	13,373	16,170	25,866	25,000	25,000	20,000
10-43-270	Utilities	7,849	8,915	7,158	4,261	8,500	8,500	8,000
10-43-280	Telephone	12,081	11,805	12,103	9,213	12,000	12,000	12,000
10-43-310	Professional & Tech	23,524	21,774	19,047	20,163	22,000	22,000	22,000
10-43-313	Audit	18,000	18,000	13,850	14,850	14,850	14,850	14,850
10-43-330	Education & Training	3,266	1,365	1,915	2,020	3,800	3,800	3,500
10-43-510	Insurance & Surety Bonds	9,639	6,134	7,394	10,983	7,500	7,500	10,000
10-43-610	Miscellaneous	(925)	83	(99)	-	100	100	100
10-43-620	Bank Analysis Service Fees	385	1,913	5,938	7,113	1,000	7,500	7,500
10-43-700	Newsletter	5,376	6,395	6,225	3,453	7,000	7,000	7,000
10-43-720	Bank Error & Cash Short/Over	3	0	307	(80)	300	300	300
10-43-740	Capital Outlay-Equipment	4,726	6,317	5,005	3,359	6,000	6,000	5,000
10-43-741	Capital Outlay-Furnishings	255	50	367	3,237	500	500	500
		305,119	309,729	344,705	280,599	397,094	405,893	399,850

GENERAL FUND

				GENERAL FUND				
				2013				
				2013 Actual	2013 Original	Estimate to		
				YTD	Budget	Complete	2014 Budget	
				2010 Actual	2011 Actual	2012 Actual		
EXPENDITURES								
General Government								
10-44-110	Salaries & Wages	49,789	49,789	49,942	41,367	54,569	58,000	58,000
10-44-120	Employee Benefits	1,250	297	28	281	-	-	-
10-44-130	Employer Taxes	3,809	3,809	3,290	3,247	5,544	5,544	6,000
10-44-210	Books, Subscript, Memberships	5,162	5,232	5,165	5,391	3,896	3,896	5,000
10-44-230	Travel	-	-	35	-	150	150	150
10-44-240	Office Supplies & Expense	1,421	1,338	3,540	864	1,400	1,400	1,400
10-44-310	Professional & Technical	-	-	-	101	-	101	-
10-44-312	Engineering/Planner Fees	4,000	750	3,000	-	60,000	-	-
10-44-330	Education & Training	3,430	280	3,707	85	4,000	4,000	4,000
10-44-510	Insurance & Surety Bonds	1,709	991	1,717	1,718	1,800	1,800	1,800
10-44-600	Princess Pageant	2,079	1,992	2,690	-	2,700	2,700	2,700
10-44-610	Miscellaneous	36	-	-	66	150	150	150
10-44-611	Town Activities	7,209	3,933	7,926	5,553	7,500	7,500	7,500
10-44-612	Youth Easter Activity	1,912	2,309	2,166	1,924	2,100	2,100	2,100
10-44-613	24th of July Party	1,654	2,139	2,075	1,914	2,500	2,500	2,500
10-44-616	Fitness Festival	16,527	12,152	3,897	-	5,000	5,000	-
10-44-617	Heritage Days	4,474	3,530	3,948	1,845	4,300	4,300	4,300
10-44-619	Scholarships	-	-	200	500	2,000	2,000	2,000
10-44-621	Donations under \$250	-	800	-	675	2,000	2,000	2,000
10-44-622	Donations Tuacahn	-	2,000	-	2,000	2,000	2,000	2,000
10-44-623	Donation Southern Utah Music	-	1,000	1,000	1,000	1,000	1,000	1,000
10-44-626	Dixie Care & Share Donati on	-	-	-	-	1,000	1,000	1,000
10-44-627	Kayenta Street Painting Festival	-	-	-	1,000	1,000	1,000	1,000
10-44-630	Suntran Bus Service	-	-	-	-	61,000	-	126,000
10-44-660	Advertising Coupons	-	-	-	355	-	1,600	4,800
10-44-697	Community TV	7,205	7,205	6,753	6,753	6,753	6,753	6,753
10-44-740	Capital Outlay-Equipment	-	-	1,500	90	-	-	-
10-44-741	Capital Outlay-Furnishings	700	-	-	1,774	1,500	1,774	1,500
		112,365	99,547	102,578	78,503	233,862	118,269	243,653
Law Enforcement								
10-54-110	Salaries & Wages	927,415	532,118	556,354	648,646	746,438	870,000	830,000
10-54-111	Overtime	-	2,276	-	-	56,677	12,000	58,000
10-54-115	Fire/Medical Stipend	32,457	-	-	-	-	-	-
10-54-120	Employee Benefits	277,760	196,221	219,147	266,392	414,976	370,000	455,000
10-54-130	Employer Taxes	63,393	39,757	57,192	70,515	57,103	95,000	92,000
10-54-135	Uniform Expense	18,836	8,395	5,293	12,147	14,778	14,778	16,000
10-54-138	Dixie Ambulance Service	11,970	-	-	-	-	-	-
10-54-210	Books, Subscript, Memberships	1,887	1,135	1,047	1,044	2,333	2,333	1,000
10-54-230	Travel	2,659	3,074	4,616	5,451	4,667	4,667	5,000
10-54-240	Office Supplies & Expense	7,672	7,707	6,158	15,102	13,222	13,222	14,157
10-54-250	Equip/Spplly Fire/Rescue/Animal	32,769	9,185	2,973	1,629	-	1,629	-
10-54-255	Vehicle Maintenance	29,419	16,243	22,509	20,003	23,333	23,333	20,000
10-54-256	Vehicle Fuel	29,558	29,658	30,951	7,122	50,556	50,556	60,000
10-54-260	Bldg & Grounds-Supplies/Maint	15,679	12,354	4,929	3,572	14,000	6,000	6,000
10-54-270	Utilities	16,872	11,021	9,170	6,766	12,000	12,000	12,000
10-54-280	Telephone	13,831	15,580	14,490	17,342	18,667	18,667	19,000
10-54-290	Veterinary Care	939	-	-	-	-	-	-
10-54-300	Vaccinations	196	-	-	-	-	-	-
10-54-310	Professional & Tech	23,224	7,022	8,183	7,825	10,000	10,000	8,400
10-54-315	Contract Services	8,094	7,184	6,938	-	14,200	14,200	14,200
10-54-330	Education & Training	13,794	3,669	4,227	8,551	12,444	12,444	10,000
10-54-480	Special Dept Supplies	-	619	6,948	18,946	14,000	26,000	22,000
10-54-483	S.C.H. Special Function Officer	25,115	28,679	22,691	16,661	26,000	18,000	21,259
10-54-500	St George Police Dispatch	57,191	56,203	55,684	67,886	90,207	90,207	129,324
10-54-510	Insurance & Surety Bonds	22,966	6,080	16,983	20,564	21,000	20,564	20,564
10-54-610	Miscellaneous	5,965	4,082	502	2,109	7,778	7,778	2,500
10-54-615	Medical Supplies	14,314	-	-	-	-	-	-
10-54-625	Fire Prevention	485	-	-	-	-	-	-
10-54-740	Capital Outlay-Equipment	26,892	9,404	19,571	-	-	-	4,000
10-54-742	Capital Outlay-Vehicles	138,911	31,125	-	10,014	30,000	16,023	30,000
		1,820,262	1,038,793	1,076,557	1,228,285	1,654,379	1,709,401	1,850,404

GENERAL FUND

				GENERAL FUND			
				2013			
				2013 Actual	2013 Original	Estimate to	
				YTD	Budget	Complete	2014 Budget
2010 Actual	2011 Actual	2012 Actual	EXPENDITURES				
EMS							
10-55-110	Salaries & Wages		137,790	194,791	195,000	195,000	
10-55-120	Employee Benefits		13,394	35,861	22,000	27,000	
10-55-130	Employer Taxes		11,622	14,932	19,000	17,000	
10-55-135	Uniform Expense		(46)	4,000	4,000	4,000	
10-55-137	Blood Borne Pathogen Testing		-	3,400	3,400		
10-55-230	Travel		117	1,000	1,000	1,000	
10-55-240	Office Supplies & Expense		2,151	800	800	3,000	
10-55-250	Vehicle Maintenance		802	8,000	8,000	10,000	
10-55-256	Vehicle Fuel		3,746	6,250	6,250	6,000	
10-55-260	Bldgs/Grounds - Supplies/Maintenance		56	-	-		
10-55-270	Utilities		28				
10-55-310	Professional & Technical		7,619	12,000	12,000	8,000	
10-55-330	Training & Education		245	10,500	10,500	8,000	
10-55-350	EMT Class Expense		464	1,100	1,100		
10-55-470	Special Dept Supplies		-	3,000	7,100		
10-55-510	Insurance & Surety Bond		576	1,250	1,250	576	
10-55-610	Medical Supplies		5,975	9,500	9,500	9,500	
10-55-742	Capital Outlay-Vehicles				15,000		
			184,539	306,384	315,900	289,076	
Animal Shelter							
10-56-110	Salaries & Wages	-	78,221	88,545	43,513	74,545	65,000
10-56-111	Overtime	-	42	-	-	566	1,000
10-56-120	Employee Benefits	-	29,226	30,783	18,528	23,188	28,000
10-56-130	Employer Taxes	-	5,711	8,486	4,254	7,574	8,000
10-56-135	Uniform Expense	-	1,156	227	926	1,000	1,000
10-56-210	Books, Subscript, Memberships	-	-	195	160	200	200
10-56-230	Travel	-	1,485	318	473	500	500
10-56-240	Office Supplies & Expense Equipment Supplies &	-	1,347	1,079	645	1,000	1,000
10-56-255	Maintenance	-	1,490	431	554	2,000	2,000
10-56-255	Vehicle Maintenance	-	677	1,266	43	1,500	1,500
10-56-256	Vehicle Fuel	-	1,353	2,288	1,793	1,800	1,800
10-56-260	Bldgs & Grounds-Supplies/Maint	-	2,990	2,689	1,743	3,500	3,500
10-56-270	Utilities	-	4,819	4,287	2,953	6,000	6,000
10-56-290	Veterinary Care/Medicine	-	2,690	2,624	558	3,000	3,000
10-56-295	Extra-Ordinary Veterinary Care						750
10-56-300	Trap Neuter Release				-		
10-56-310	Professional & Technical	-	-	726	2,431	-	-
10-56-330	Education & Training	-	595	100	298	1,000	1,000
10-56-485	Food & Supplies	-	22,233	25,951	2	26,000	26,000
10-56-490	Food & Supplies-Donated				11,673		26,000
10-56-510	Insurance & Surety Bonds	-	347	355	335	400	400
10-56-610	Miscellaneous	-	207	38	71	50	50
10-56-740	Capital Outlay-Equipment	-	-	1,275	-	1,000	1,000
10-56-745	Capital Outlay-Other						3,500
			-	154,589	171,662	90,953	154,823
						150,950	164,700

GENERAL FUND

GENERAL FUND							
				2013			
				2013 Actual	2013 Original	Estimate to	
	2010 Actual	2011 Actual	2012 Actual	YTD	Budget	Complete	2014 Budget
EXPENDITURES							
Fire & Rescue							
10-57-110 Salaries & Wages	-	302,280	280,229	64,085	91,666	82,000	92,000
10-57-111 Overtime	-	-	-	-	160	160	200
10-57-115 Stipend Pay-Fire	-	34,725	23,926	26,244	37,500	37,500	37,500
10-57-120 Employee Benefits	-	43,705	37,958	16,324	16,876	34,000	38,000
10-57-130 Employer Taxes	-	25,261	26,864	7,655	7,027	20,000	18,000
10-57-135 Uniform Expense	-	4,940	8,497	1,086	4,000	4,000	4,000
10-57-210 Books, Subscript, Memberships	-	330	150	165	500	500	200
10-57-230 Travel	-	198	543	(10)	1,000	1,000	1,000
10-57-240 Office Supplies & Expense	-	1,341	1,855	866	800	800	1,000
10-57-245 Equipment- Supplies & Maint	-	14,185	12,737	1,357	-	-	1,300
10-57-250 Equipment- Supplies & Maint	-	-	954	588	13,000	13,000	13,000
10-57-255 Vehicle Maintenance	-	12,468	26,800	5,207	12,000	12,000	12,000
10-57-256 Vehicle Fuel	-	7,930	9,742	3,272	5,000	5,000	4,000
10-57-260 Bldg & Grounds-Supplies/Maint	-	-	224	2,120	300	300	2,000
10-57-270 Utilities	-	114	120	19	115	115	-
10-57-310 Professional & Tech	-	19,806	17,264	-	5,000	5,000	4,000
10-57-315 Contract Services	-	997	1,077	4,403	1,300	1,300	-
10-57-330 Education & Training	-	9,481	6,862	485	2,500	2,500	2,500
10-57-335 Educational Supplies	-	-	1,103	50	-	-	-
10-57-350 Class Expense/Rescue	-	-	1,785	-	1,250	1,250	-
10-57-470 Special Dept Supplies	-	2,999	8,932	432	3,000	3,000	3,000
10-57-510 Insurance & Surety Bonds	-	4,057	2,201	576	1,000	1,000	576
10-57-610 Miscellaneous	-	1,437	238	465	500	500	500
10-57-615 Medical Supplies	-	9,791	5,436	33	500	500	-
10-57-625 Fire Prevention	-	500	-	-	1,000	1,000	1,500
10-57-690 CERT Community Prep	-	-	-	-	1,500	1,500	-
10-57-740 Capital Outlay-Equipment	-	21,484	21,177	483	-	-	-
10-57-742 Capital Outlay-Vehicles	-	73,039	-	-	-	-	-
	-	591,067	496,675	135,906	207,494	227,925	236,276
Building							
10-58-110 Salaries & Wages	36,824	47,123	50,005	28,473	35,242	55,000	92,000
10-58-111 Overtime	-	68	-	-	-	1,200	3,500
10-58-120 Employee Benefits	8,226	16,703	20,903	9,010	7,438	17,000	36,000
10-58-130 Employer Taxes	2,690	3,379	5,173	2,881	3,242	5,100	8,500
10-58-135 Uniform Expense	-	-	-	-	200	200	300
10-58-210 Books, Subscript, Memberships	700	512	638	227	1,000	500	2,000
10-58-230 Travel	1,399	694	798	1,295	1,500	900	2,000
10-58-240 Office Supplies & Expense	1,012	1,365	1,382	891	2,000	1,000	2,000
10-58-250 Equipment Supplies & Maint	837	22	59	-	1,000	1,000	1,000
10-58-255 Vehicle Maintenance	206	705	27	462	1,000	500	1,500
10-58-256 Vehicle Fuel	1,100	1,070	1,010	827	2,000	800	3,000
10-58-260 Bldg & Grounds-Supplies/Maint	-	-	-	-	300	300	300
10-58-280 Telephone	649	443	403	589	1,000	400	1,750
10-58-300 Commercial Plan Reviews	-	-	-	50	-	-	-
10-58-310 Professional & Tech	792	725	600	400	1,000	500	1,000
10-58-330 Education & Training	740	590	385	420	1,500	600	3,000
10-58-510 Insurance & Surety Bonds	2,586	991	1,717	1,718	1,750	1,750	1,750
10-58-610 Miscellaneous	114	-	-	-	-	-	-
	57,875	74,390	83,100	47,243	60,171	86,750	159,600

GENERAL FUND

	2010 Actual	2011 Actual	2012 Actual	2013			
				2013 Actual YTD	2013 Original Budget	2013 Estimate to Complete	2014 Budget
EXPENDITURES							
Streets							
10-60-110 Salaries & Wages	94,206	90,602	90,099	68,897	90,684	95,000	93,000
10-60-111 Overtime	-	203		-	1,305	750	2,500
10-60-120 Employee Benefits	30,288	29,012	31,314	25,594	36,465	38,000	44,000
10-60-130 Employer Taxes	6,613	6,749	7,888	6,385	8,699	10,000	10,000
10-60-135 Uniform & Safety Equipment	607	787	890	636	900	900	900
10-60-230 Travel	-	-	978	928	100	930	100
10-60-240 Office Supplies	39	149	109	25	150	150	150
10-60-250 Equipment Supplies & Maint	6,201	7,260	6,823	2,143	7,500	7,500	10,000
10-60-256 Gas/Oil/Diesel	4,272	4,924	6,996	5,060	6,500	6,500	6,500
10-60-260 Bldg & Grounds-Supplies/Maint	289	160	168	6	100	100	100
10-60-270 Utilities	29,497	26,559	27,696	20,067	27,250	30,500	30,500
10-60-280 Telephone	1,098	1,210	1,203	854	1,300	1,300	1,500
10-60-312 Engineering Fees				400	-	400	
10-60-315 Contract Services	90	-		-	-	-	
10-60-316 MPO	9,000	7,000	7,000	7,000	7,000	7,000	5,500
10-60-330 Education & Training	1,375	1,043	750	80	1,000	480	1,000
10-60-480 Materials & Supplies	10,715	7,577	5,062	3,845	7,000	7,000	5,000
10-60-500 Street/Road Repairs	10,120	7,694	5,339	12,282	20,000	20,000	20,000
10-60-510 Insurance & Surety Bonds	7,040	3,761	6,296	6,733	6,500	6,733	7,500
10-60-515 Street Maintenance	-	151,314	285,331	73,927	300,000	270,000	300,000
10-60-520 Street Projects	-	2,416	2,904	14,410	-	-	
10-60-525 Undesignated Street Projects	-	2,857	14,363	5,280	40,000	70,000	40,000
10-60-530 Street Lighting/Signage	-	973	999	3,406	30,000	30,000	165,000
10-60-740 Capital Outlay - Equipment	-	-		18,996	44,000	28,900	39,600
10-60-743 Capital Outlay - Other	-	-		-	5,000	-	7,500
	211,449	352,247	502,209	276,954	641,453	632,143	790,350
Sanitation							
10-62-110 Salaries & Wages	1,849	1,695	1,929	1,631	2,000	2,400	2,400
10-62-120 Employee Benefits	215	235	(104)	356	500	600	600
10-62-130 Employer Taxes	120	126	169	143	200	250	250
10-62-315 Solid Waste Home Collection	333,029	343,000	354,686	245,913	365,000	370,000	380,000
10-62-325 Waste Service Dumpster Pickup	16,664	16,901	17,659	12,459	17,000	18,500	18,500
10-62-350 Write-Off Bad Debt	907	313		-	-	-	
	352,784	362,270	374,340	260,502	384,700	391,750	401,750

GENERAL FUND

	2013						
	2010 Actual	2011 Actual	2012 Actual	2013 Actual YTD	2013 Original Budget	Estimate to Complete	2014 Budget
EXPENDITURES							
Recreation							
10-70-110 Salaries & Wages	83,135	87,443	84,632	69,245	87,874	92,000	98,000
10-70-111 Overtime	-	36		-	-	-	400
10-70-120 Employee Benefits	24,753	25,211	29,855	21,632	30,848	33,000	35,000
10-70-130 Employers Taxes	4,863	6,401	9,524	8,110	8,858	12,000	13,000
10-70-135 Uniform & Safety Equipment	-	-	27	-	250	250	250
10-70-210 Books,Subscript, Memberships	-	220	150	195	250	250	250
10-70-230 Travel & Lodging	-	-	48	-	1,500	-	1,200
10-70-240 Office Supplies	590	990	345	335	1,020	1,500	900
10-70-250 Equipment - Supplies & Maint	1,535	1,787	1,070	690	1,500	1,000	1,500
10-70-251 Equipment Rental	2,805	3,060	3,060	2,295	3,120	3,120	3,120
10-70-256 Vehicle Fuel	832	736	1,678	1,238	1,750	1,900	1,900
10-70-270 Utilities	9,623	9,529	8,487	7,907	10,980	10,980	10,980
10-70-280 Telephone	559	719	2,799	408	2,760	800	800
10-70-310 Professional & Technical	831	696	600	602	1,050	1,050	1,000
10-70-315 Contractor Services	3,580	2,544	2,489	2,042	2,950	2,950	13,150
10-70-330 Education & Training	-	-	130	-	600	250	450
10-70-335 Little League	250	250	250	250	250	250	250
10-70-337 Baseball/Softball 5-8	911	620	633	-	1,775	1,500	1,500
10-70-339 Baseball/Softball 9-10	-	60	814	-	750	-	750
10-70-340 Adult Softball	-	-		-	2,600	-	
10-70-343 Football - Flag	1,578	1,195	1,134	1,175	1,500	1,175	1,500
10-70-345 Basketball	2,140	2,090	2,254	2,445	2,500	2,500	4,250
10-70-346 Running Contract	-	150	450	-	500	500	500
10-70-347 Contract Classes	28,138	12,036	5,600	1,964	7,500	4,000	4,000
10-70-349 Kickball Ages 4	-	-		-	1,250	-	1,250
10-70-350 Sand Hollow Swimming Pool	27,733	28,221	17,592	19,209	25,000	19,209	25,000
10-70-351 Adult Volleyball							2,600
10-70-480 Materials & Supplies	-	105		-	500	500	500
10-70-510 Insurance & Surety Bonds	9,048	4,257	10,734	8,272	10,800	8,300	9,200
10-70-610 Miscellaneous	1,222	1,124	1,327	1,985	2,600	2,000	2,600
10-70-620 Bankcard Fees	-	197	51		200	200	200
10-70-740 Capital Outlay -Equipment	-	4,000		3,101	2,500	3,101	
10-70-760 Christmas Decorations	100	-	1,227		-	-	1,000
	204,225	193,674	186,960	153,100	215,536	204,285	237,000
Parks							
10-75-110 Salaries & Wages	80,278	82,415	77,938	73,692	89,427	100,000	98,000
10-75-111 Overtime	-	34		-	1,133	1,133	3,500
10-75-120 Employee Benefits	27,844	27,746	30,322	29,662	48,122	44,000	57,000
10-75-130 Employers Taxes	5,299	6,166	9,138	8,831	10,082	11,000	12,000
10-75-135 Uniform & Safety Equipment	1,398	1,890	2,181	1,518	2,180	2,350	2,350
10-75-210 Books, Subscript, Memberships	-	-		130	300	300	300
10-75-230 Travel & Lodging	-	171	36	725	600	725	400
10-75-240 Office Supplies	183	301	211	298	250	300	300
10-75-250 Equipment - Supplies & Maint	11,199	10,335	14,303	7,083	12,500	12,500	12,500
10-75-251 Equipment Rental	555	77	1,186	-	1,500	1,500	1,500
10-75-256 Vehicle Fuel	3,370	4,247	3,515	2,953	5,000	5,000	5,000
10-75-280 Telephone	1,325	1,269	1,470	728	2,400	1,200	1,200
10-75-315 Contractor Services	1,321	938	2,098	783	4,900	4,900	4,900
10-75-316 Water	60,664	62,055	56,694	40,034	60,000	60,000	60,000
10-75-330 Training & Education	-	570	470	1,430	1,200	1,430	750
10-75-355 Park Improvements	5,637	16,009	8,793	6,689	16,700	22,451	9,000
10-75-480 Materials & Supplies	5,282	6,161	4,637	5,580	8,500	10,500	10,500
10-75-740 Capital Outlay-Equipment	-	-	12,678	-	15,000	10,450	25,000
10-75-741 Capital Outlay-Furnishings	82	-		-	-	-	
	204,436	220,384	225,671	180,135	279,794	289,739	304,200

GENERAL FUND

	2013						
	2010 Actual	2011 Actual	2012 Actual	2013 Actual YTD	2013 Original Budget	Estimate to Complete	2014 Budget
EXPENDITURES							
Cemetery							
10-77-110 Salaries & Wages	34,107	35,068	31,893	27,815	34,303	39,000	39,000
10-77-111 Overtime	-	23		-	378	378	1,200
10-77-120 Employee Benefits	11,772	11,797	12,417	11,076	17,733	18,000	21,000
10-77-130 Employers Taxes	2,196	2,609	3,697	3,315	3,805	4,500	4,500
10-77-240 Office Supplies	-	-		-	100	100	100
10-77-250 Equipment - Supplies & Maint	354	353	362	583	1,000	1,000	1,000
10-77-251 Equipment - Rental	-	-		534	500	534	500
10-77-256 Vehicle Fuel	25	-	250	-	250	250	250
10-77-310 Professional & Technical				4,271		5,000	500
10-77-316 Water	6,570	5,203	4,228	1,904	7,500	7,500	7,500
10-77-330 Education & Training	-	-		-	500	500	500
10-77-480 Materials & Supplies	409	158		-	500	500	500
10-77-610 Miscellaneous				-			
10-77-740 Capital Outlay - Equipment	555	-		1,950	-	1,950	
10-77-750 Cemetery Improvements	811	326	14,387	6,128	10,000	10,000	2,500
79-40-500 Cemetery Plot Buy Back	300	-	300	2,950	-	-	
	57,098	55,538	67,533	60,527	76,568	89,212	79,050
Community & Economic Development							
10-80-110 Salaries & Wages	103,156	84,384	86,041	74,566	103,318	102,000	102,000
10-80-120 Employee Benefits	27,678	23,216	21,748	18,195	16,263	23,000	23,000
10-80-130 Employers Taxes	6,380	6,174	7,820	6,816	9,801	9,300	9,500
10-80-480 Materials/Supplies	8	-	21	-	-	-	
10-80-611 Washington County Econ Dev	4,951	4,951	4,951	-	4,254	4,254	4,500
10-80-635 Economic Development Project	-	-	3,302	-	5,000	5,000	5,000
	142,172	118,725	123,883	99,577	138,636	143,554	144,000
Transfers to Other Funds							
10-90-105 Transfer Excise Bond-Debt Service				-			
10-90-200 Transfer to Capital Proj Fund	270,813	436,551	-	-	-	392,652	
10-90-215 Transfer to Park Impact Fund				-			
10-90-822 Transfer to Debt Service Fund	174,717	56,013	56,080	-	100,071	101,000	97,825
10-90-825 Transfer to Street Impact	202,908	-	-	-	-	-	
10-90-855 Transfer to MBA Fund				-			
	648,438	492,564	56,080	-	100,071	493,652	97,825
Total General Fund Expenditures	4,358,731	4,306,071	4,050,164	3,232,596	5,169,608	5,470,623	5,572,534
Net Revenue Over Expenditures	(258,359)	296,269	145,436	601,071	10,000	(0)	0
Beginning Fund Balance	754,708	496,349	792,618			938,054	938,054
Ending Fund Balance	496,349	792,618	938,054			938,054	938,054
						18.15%	17.68%

General Fund Departments

Under the direction of the City Manager the following departments operate within the general fund.

Administration

- Legal/Human Resources
- Administration
- General Government

Public Safety

- Law Enforcement
- Emergency Medical Services
- Animal Control
- Fire

Building & Zoning

Public Works

- Streets
- Sanitation.

Recreation, Parks and Cemetery

- Recreation
- Parks
- Cemetery

Community & Economic Development

Long term planning and economic development.

The following department budgets are derived from the preceding General Fund line item budget. The detailed information in the following pages shows revenue and expenses for each functional area of the General Fund with amounts that are required from general revenues to fund those activities.

CITY MANAGER

Mission

It is the mission of the City Manager to work closely with the Mayor and City Council to establish plans and goals and to meet the following administrative responsibilities:

Enforcement of laws, ordinances, rules, and regulations

The City Manager is responsible for the enforcement of all laws and regulations adopted by the City Council including land use regulations, license and permit regulations, health and safety regulations, and all other municipal codes and regulations.

Recommend policy to the City Council

The City Manager is advisory to the City Council and recommends policy and programs to accomplish the work of the City.

Executive oversight of all City personnel

The City Manager is responsible for the direction and supervision of all departments, offices, and agencies of the City, except as otherwise provided by law.

Manage all resources of the City

The City Manager is responsible for containing costs and appropriate management of all monies, buildings, equipment, and other physical holdings of the City.

Develop and implement City budget after City Council approval

The City Manager is required to submit a tentative budget to the City Council by the first meeting in May of each year. Public Hearings are held and the budget is approved by the City Council before June 21 of each year. The City Manager is responsible for the management of all funds in accordance with the approved budget.

Goals and Objectives

The goal of the annual budget is for it to be the working financial plan for all City services, improvements, and all financial decisions.

The goal of this budget is to provide delivery of quality municipal services as cost effectively as possible for the taxpayers and rate payers of Ivins City. It is also the objective of this budget document is to provide sufficient detail to the City Council, City Staff, taxpayers, and rate payers to allow maximum understanding of all aspects of the City's financial decisions.

I have the pleasure to work with an extraordinary city staff. Every staff member is dedicated to "Making Life Better" by working hard to provide the services all residents deserve. Ivins City staff cares, they are dedicated, and their skills and knowledge are superior.

ADMINISTRATIVE SERVICES

Mission

To provide administrative services to the public and city staff in a professional and efficient manner.

Services Provided

The services provided by the Administrative Services Department are very broad and include several professional disciplines. Department personnel include the City Attorney, City Recorder, City Treasurer, Director of Finance, Business License Official and Human Resource Generalist.

Goals & Objectives

Recently, this Department has had, and continues to have, three major goals: 1) raise the bar on the level of professional services provided by the department; 2) increase the level of transparency to the public, particularly regarding financial information; and 3) improve due process for the public and city employees through use of an administrative law judge.

Ivins City's Director of Finance continues to receive recognition from the Government Finance Officers Association (GFOA) for his personal competence and for the quality of information provided in the City's annual financial reports: CAFR, PAFR and Budget. He also serves for GFOA as a reviewer of reports submitted by other cities. The entire staff of the Administrative Services Department continues to attend continuing education in their respective fields of expertise, all in an attempt to fulfill the department's objective to provide a very high level of professional service to the citizens of Ivins.

Our Human Resource Generalist has received her professional designation as a Professional in Human Resources (PHR); our City Recorder and two (2) Deputy City Recorders have received professional designations as Certified Municipal Clerks. Our City Recorder is now working on her Masters Municipal Clerk (MMC) designation and serves on various professional boards in the state for clerks, as well as for paralegals.

A greater effort has been undertaken to provide information to our citizens by way of our website. Recently the Sutherland Institute graded the cities on Utah on their transparency by looking at information available on the City website. There were only eighteen cities who graded higher. We have since taken steps to correct all deficiencies that were identified. We have also complied with the requirements of the new Utah State Transparency website and have provided all revenues and expenditures for this current fiscal year.

Finally, city ordinances have recently been changed to now provide for an Administrative Law Judge to hear appeals from decisions that may adversely affect the public, as well as employees. Previously, adversely affected parties were often left with the District Court as their only remedy.

ADMINISTRATIVE SERVICES

LEGAL/HUMAN RESOURCES

	2010	2011	2012	2013	2013	Estimate	2014
	Actual	Actual	Actual	Actual YTD	Original	to	2014
					Budget	Complete	Budget
EXPENDITURES							
4111.0 - Salaries & Wages	165,525	162,261	165,310	100,417	177,717	125,000	70,000
4111.1 - Overtime	-	67	-	-	186	100	400
4112.0 - Employee Benefits	42,748	42,562	47,283	38,404	54,593	46,000	28,000
4113.0 - Employers Taxes	10,176	11,732	10,516	1,771	17,046	6,000	8,000
4113.5 - Uniform Expense	-	-	-	15	100	100	100
4114.0 - Outside Counsel	4,922	3,907	4,102	3,000	50,000	15,000	50,000
4121.0 - Books, Subscript, Memberships	1,192	1,974	1,170	881	1,500	1,500	1,500
4123.0 - Travel	2,815	1,893	1,907	2,453	2,000	2,000	2,000
4124.0 - Office Supplies & Expense	1,139	1,102	560	1,513	1,200	1,200	1,500
4125.0 - Equipment Supplies & Maint	68	106	-	229	100	100	100
4131.0 - Professional & Technical	8,310	10,155	5,780	3,976	7,500	7,500	7,500
4131.5 - Recruiting	2,456	4,443	975	944	2,500	2,500	2,000
4133.0 - Education & Training	2,009	1,894	255	949	1,500	1,500	1,000
4142.0 - Witness Fees	-	19	353	-	100	100	100
4161.0 - Miscellaneous	-	-	-	-	100	100	100
4161.5 - Wellness Program	-	439	-	-	500	500	500
4174.0 - Capital Outlay - Equipment	-	-	-	436	1,500	1,500	1,500
4174.1 - Capital Outlay - Furnishing	1,150	-	-	787	500	500	500
Total	242,509	242,554	238,210	155,774	318,643	211,200	174,800
REVENUE							
NO REVENUE							
Required General Revenues	242,509	242,554	238,210	155,774	318,643	211,200	174,800

ADMINISTRATIVE SERVICES

ADMINISTRATION

	2010	2011	2012	2013	2013	2013	2014
	Actual	Actual	Actual	Actual YTD	Original	Estimate	Budget
					Budget	to	
						Complete	
EXPENDITURES							
4311.0 - Salaries & Wages	133,137	134,798	140,196	109,598	159,331	167,000	165,000
4311.1 - Overtime	-	43	-	-	393	393	200
4312.0 - Employee Benefits	33,324	39,371	38,918	33,055	61,922	54,000	60,000
4313.0 - Employers Taxes	8,272	9,909	11,543	9,320	13,448	16,000	15,000
4313.5 - Uniform Expense	-	-	-	14	200	200	200
4321.0 - Books, Subscript, Memberships	1,083	963	1,284	1,120	1,500	1,500	1,500
4321.4 - Computer Software Purchases	125	3,292	22,227	5,230	15,000	15,000	10,000
4322.0 - Public Notices	4,463	5,958	6,716	3,414	7,500	7,500	7,500
4322.5 - Elections	5,029	88	7,323	179	7,500	7,500	7,500
4323.0 - Travel	2,247	1,584	3,283	1,785	4,000	4,000	4,500
4324.0 - Office Supplies & Expense	16,800	17,380	17,836	12,446	17,500	17,500	17,500
4325.0 - Equipment - Supplies & Maint	608	222	-	-	250	250	200
4326.0 - Bldgs & Grounds - Supplies/Mnt	15,850	13,373	16,170	25,866	25,000	25,000	20,000
4327.0 - Utilities	7,849	8,915	7,158	4,261	8,500	8,500	8,000
4328.0 - Telephone	12,081	11,805	12,103	9,213	12,000	12,000	12,000
4331.0 - Professional & Technical	23,524	21,774	19,047	20,163	22,000	22,000	22,000
4331.3 - Audit	18,000	18,000	13,850	14,850	14,850	14,850	14,850
4333.0 - Education & Training	3,266	1,365	1,915	2,020	3,800	3,800	3,500
4351.0 - Insurance & Surety Bonds	9,639	6,134	7,394	10,983	7,500	7,500	10,000
4361.0 - Miscellaneous	(925)	83	(99)	-	100	100	100
4362.0 - Bank Analysis Service Fees	385	1,913	5,938	7,113	1,000	7,500	7,500
4370.0 - Newsletter	5,376	6,395	6,225	3,453	7,000	7,000	7,000
4372.0 - Bank Error & Cash Short/Over	3	0	307	(80)	300	300	300
4374.0 - Capital Outlay - Equipment	4,726	6,317	5,005	3,359	6,000	6,000	5,000
4374.1 - Capital Outlay - Furnishing	255	50	367	3,237	500	500	500
Total	305,119	309,729	344,705	280,599	397,094	405,893	399,850
REVENUE							
NO REVENUE							
Required General Revenues	305,119	309,729	344,705	280,599	397,094	405,893	399,850

ADMINISTRATIVE SERVICES

GENERAL GOVERNMENT

	2010 Actual	2011 Actual	2012 Actual	2013 Actual YTD	2013 Original Budget	2013 Estimate to Complete	2014 Budget
EXPENDITURES							
4411.0 - Salaries & Wages	49,789	49,789	49,942	41,367	54,569	58,000	58,000
4412.0 - Employee Benefits	1,250	297	28	281	-	-	-
4413.0 - Employers Taxes	3,809	3,809	3,290	3,247	5,544	5,544	6,000
4421.0 - Books, Subscript, Memberships	5,162	5,232	5,165	5,391	3,896	3,896	5,000
4423.0 - Travel	-	-	35	-	150	150	150
4424.0 - Office Supplies & Expenses	1,421	1,338	3,540	864	1,400	1,400	1,400
4431.0 - Professional & Technical	-	-	-	101	-	101	-
4431.2 - Engineering / Planner Fees	4,000	750	3,000	-	60,000	-	-
4433.0 - Education & Training	3,430	280	3,707	85	4,000	4,000	4,000
4451.0 - Insurance & Surety	1,709	991	1,717	1,718	1,800	1,800	1,800
4460.0 - Princess Pageant	2,079	1,992	2,690	-	2,700	2,700	2,700
4461.0 - Miscellaneous	36	-	-	66	150	150	150
4461.1 - Town Activities	7,209	3,933	7,926	5,553	7,500	7,500	7,500
4461.2 - Youth Easter Activty	1,912	2,309	2,166	1,924	2,100	2,100	2,100
4461.3 - 24th of July Party	1,654	2,139	2,075	1,914	2,500	2,500	2,500
4461.6 - Fitness Festival	16,527	12,152	3,897	-	5,000	5,000	-
4461.7 - Heritage Days	4,474	3,530	3,948	1,845	4,300	4,300	4,300
4461.9 - Scholarships	-	-	200	500	2,000	2,000	2,000
4462.1 - Donations Under \$250	-	800	-	675	2,000	2,000	2,000
4462.2 - Donation Tuacahn	-	2,000	-	2,000	2,000	2,000	2,000
4462.3 - Donation Southern Utah Music	-	1,000	1,000	1,000	1,000	1,000	1,000
4462.6 - Dixie Care & Share Donation	-	-	-	-	1,000	1,000	1,000
4462.7 - Kayenta Street Painting Festival	-	-	-	1,000	1,000	1,000	1,000
4463.0 - Suntran Bus Service	-	-	-	-	61,000	-	126,000
4466.0 - Advertising Coupon	-	-	-	355	-	1,600	4,800
4469.7 - Community T.V.	7,205	7,205	6,753	6,753	6,753	6,753	6,753
4474.0 - Capital Outlay - Equipment	-	-	1,500	90	-	-	-
4474.1 - Capital Outlay - Furnishing	700	-	-	1,774	1,500	1,774	1,500
Total	112,365	99,547	102,578	78,503	233,862	118,269	243,653
REVENUE							
3342.5 - ULGT Safety Grant	-	-	-	336	-	336	-
3415.0 - Sale of Maps & Books	130	160	115	60	100	86	100
3416.0 - Newsletter Advertising	-	-	-	800	-	2,000	4,800
3210.0 - Business Licenses & Permits	8,280	7,725	7,622	6,616	8,500	8,068	8,000
3827.0 - Heritage Days	-	950	850	-	850	850	850
3828.0 - Movies in the Park	-	-	-	-	500	-	-
3866.0 - Princess Scholarship Rev/Donat	-	220	320	340	350	340	350
3872.0 - Restitutions charges	1,739	-	250	-	250	-	-
3875.0 - Town Activities Revenue/Donati	-	-	100	-	-	-	-
3875.5 - Pioneer Day Celebration	370	690	738	235	700	700	700
3876.0 - Fitness Festival	7,343	8,599	2,049	-	2,500	-	-
3880.0 - Cable TV Vault Lease	5,775	6,300	5,775	4,725	6,300	6,300	6,300
3887.5 - Blue Sky Donations	-	385	10	-	-	-	-
3890.0 - Miscellaneous Revenues	12,411	18,927	13,175	742	17,854	1,000	1,000
Total	36,048	43,956	31,005	13,854	37,904	19,680	22,100
Required General Revenues	76,316	55,590	71,573	64,649	195,958	98,588	221,553

BUILDING & ZONING

To ensure safe, legal, and appropriate building practices are implemented according to Utah State adopted building codes. Implement and enforce Ivins City Land Use Ordinances, including the Zoning Ordinance, Subdivision Ordinance, and other City Codes as authorized.

SERVICES PROVIDED

- To provide helpful information and answers to questions from residents and property owners related to land use, building codes, and zoning regulations.
- Process applications and permits, including plan reviews in a timely manner
- Provide building inspections
- Investigate complaints and take appropriate action as required
- Develop knowledgeable staff through continuous education and training

GOALS

Bring Cody Mitchell back full-time. *Objective – To meet work load from significant increase in building permits and help re-energize code and zoning enforcement*

Help with Code Enforcement by providing supervision and training to Ken Campbell. *Objective – To jump start lagging code enforcement and train Ken in the proper procedures of Ivins City code enforcement.*

Revise website information with handouts, applications, frequently asked questions, etc. *Objective – To provide as much information a possible online and as it appears to be a preferred method used by the public to gather information.*

Continue review of the entire Zoning Ordinance with the Planning Commission and update sections as required. *Objective- The Zoning Ordinance has not been reviewed since its adoption in 2005. It will be a good exercise for the Planning Commission and needs to be done.*

BUILDING & ZONING

BUILDING/ZONING							
	2010	2011	2012	2013	2013	2013	2014
	Actual	Actual	Actual	Actual YTD	Original	Estimate	2014
					Budget	to	Budget
						Complete	
EXPENDITURES							
5811.0 - Salaries & Wages	36,824	47,123	50,005	28,473	35,242	55,000	92,000
5811.1 - Overtime	-	68	-	-	-	1,200	3,500
5812.0 - Employee Benefits	8,226	16,703	20,903	9,010	7,438	17,000	36,000
5813.0 - Employers Taxes	2,690	3,379	5,173	2,881	3,242	5,100	8,500
5813.5 - Uniform Expense	-	-	-	-	200	200	300
5821.0 - Books, Subscript, Memberships	700	512	638	227	1,000	500	2,000
5823.0 - Travel	1,399	694	798	1,295	1,500	900	2,000
5824.0 - Office Supplies & Expense	1,012	1,365	1,382	891	2,000	1,000	2,000
5825.0 - Equipment-Supplies & Maint	837	22	59	-	1,000	1,000	1,000
5825.5 - Vehicle Maintenance	206	705	27	462	1,000	500	1,500
5825.6 - Vehicle Fuel	1,100	1,070	1,010	827	2,000	800	3,000
5826.0 - Bldg Dept. Buildings & Grounds	-	-	-	-	300	300	300
5828.0 - Telephone	649	443	403	589	1,000	400	1,750
5830.0 - Commercial Plan Review	-	-	-	50	-	-	-
5831.0 - Professional & Technical Svcs	792	725	600	400	1,000	500	1,000
5833.0 - Education & Training	740	590	385	420	1,500	600	3,000
5851.0 - Insurance & Surety Bonds	2,586	991	1,717	1,718	1,750	1,750	1,750
5861.0 - Miscellaneous	114	-	-	-	-	-	-
Total	57,875	74,390	83,100	47,243	60,171	86,750	159,600
REVENUE							
3221.0 - Building Permits	70,740	112,753	140,472	139,141	146,960	198,772	205,000
3223.0 - Planning Application Fees	450	-	2,923	6,203	3,897	8,000	8,500
3224.0 - Administration Fees	3,325	2,328	4,950	1,224	3,500	1,500	1,500
3226.0 - Subdivision Fees	9,736	12,329	11,122	7,736	11,500	12,000	13,000
3227.0 - Subdiv&Site Devel Const Permit	-	3,926	7,020	5,332	9,093	7,198	7,000
3424.0 - Inspection Fees	11,417	17,106	12,275	13,826	13,000	19,751	20,000
3425.0 - Inspection Fees Santa Clara	-	140	-	330	-	330	-
Total	95,668	148,581	178,761	173,790	187,949	247,551	255,000
Required General Revenues	(37,793)	(74,191)	(95,661)	(126,547)	(127,778)	(160,801)	(95,400)

PUBLIC SAFETY

Mission

To promote and deliver professional police, fire, animal control and emergency medical services within the City of Ivins. This is done through effective communication, unity, leadership, and community involvement.

The specific services provided are:

Emergency Medical Services that include response and transport 24 hours a day, 7 days a week. The service level is EMT Intermediate. This service is provided by 2 full time employees supported by a part-time staff. There are two ambulances currently that meet all standards for the service provided.

Animal Control services are provided by 1 full-time and 1 part-time employee. Ivins Animal Shelter is a no kill shelter that is extremely successful and has accomplished the goal of adopting each animal out. This has been successful through a strong partnership with citizens and groups such as FIAS and INKAS.

Fire fighting services are provided by a volunteer department with a full-time fire chief. It is also supported by cross trained police officers.

Police services include patrol, investigations, drug task force, school programs, community involvement, and other services as needed. Officers are EMT certified and fully support the EMS services as well as fire. One officer currently serves as the code enforcement officer.

Described below are the goals, objectives and performance indicators that are in place to support the mission.

Goal:

1. To respond to all calls for services within 90 seconds and arrive within 5 - 8 minutes unless unusual circumstance are occurring, or within an acceptable time given the travel distance.
 - a. Objectives
 - i. To respond to all calls within 90 seconds,
 - ii. Communicate the importance of quick and efficient response throughout the department,
 - iii. Each department has a specific set of goals for responding and reported to the director.
 - b. Performance Indicators:
 - i. Response times evaluated on a monthly basis, a report provided to the Department Head.
 - ii. Feedback provided to department.
2. Provide contemporary training in all departments to support the ever changing requirements and provide a professional service as expected.
 - a. Objective:

PUBLIC SAFETY

- i. Have at least 10 training days per year within the department for appropriate personnel.
 - ii. Each employee has at least 80 hours of training per year.
 - iii. Have monthly training meetings with staff to discuss progress on training needs.
 - iv. Each department should have a training plan for each employee at the evaluation and goal setting time.
 - b. Performance Indicators:
 - i. A review provided to the Director from each supervisor on training status and hours of each employee provided quarterly.
 - ii. Scheduled training days yearly which are focused to maintain contemporary services.
3. To meet all budgetary requirements and expenditures within guidelines provided by City Manager.
 - a. Objective:
 - i. Conduct a monthly budget meeting to evaluate budget status.
 - ii. Meet guidelines as provided at the beginning of budget year.
 - b. Performance indicators:
 - i. Budget is within guidelines.
 - ii. Report to the City Manager on a quarterly status concerning budget management.
4. To maintain all equipment in operational condition at all times.
 - a. Objective:
 - i. All emergency equipment will be maintained in an operational ready status.
 - ii. All emergency equipment will meet professional standards or will not be utilized.
 - b. Performance indicators:
 - i. A log will be maintained on emergency equipment and reviewed quarterly.
 - ii. Emergency equipment will checked against inventory and operational sheet quarterly.
 - iii. All equipment will receive scheduled service on time and supervisors will be responsible to ensure this occurs.

PUBLIC SAFETY

LAW ENFORCEMENT

	2010	2011	2012	2013 Actual	2013 Original	2013	2014
	Actual	Actual	Actual	YTD	Budget	Estimate to Complete	Budget
EXPENDITURES							
5411.0 - Salaries & Wages	927,415	532,118	556,354	648,646	746,438	870,000	830,000
5411.1 - Overtime	-	2,276	-	-	56,677	12,000	58,000
5411.5 - Fire/Medical Stipend Pay	32,457	-	-	-	-	-	-
5412.0 - Employee Benefits	277,760	196,221	219,147	266,392	414,976	370,000	455,000
5413.0 - Employers Taxes	63,393	39,757	57,192	70,515	57,103	95,000	92,000
5413.5 - Uniform Expense	18,836	8,395	5,293	12,147	14,778	14,778	16,000
5413.8 - Dixie Ambulance Services	11,970	-	-	-	-	-	-
5421.0 - Books, Subscript, Memberships	1,887	1,135	1,047	1,044	2,333	2,333	1,000
5423.0 - Travel	2,659	3,074	4,616	5,451	4,667	4,667	5,000
5424.0 - Office Supplies & Expense	7,672	7,707	6,158	15,102	13,222	13,222	14,157
5425.0 - Equip/Splys Fire/Rescue/Animal	32,769	9,185	2,973	1,629	-	1,629	-
5425.5 - Vehicle Maint	29,419	16,243	22,509	20,003	23,333	23,333	20,000
5425.6 - Vehicle Fuel	29,558	29,658	30,951	7,122	50,556	50,556	60,000
5426.0 - Bldgs/Grounds - Supplies/Maint	15,679	12,354	4,929	3,572	14,000	6,000	6,000
5427.0 - Utilities	16,872	11,021	9,170	6,766	12,000	12,000	12,000
5428.0 - Telephone	13,831	15,580	14,490	17,342	18,667	18,667	19,000
5429.0 - Veterinary Care/Medicine	939	-	-	-	-	-	-
5430.0 - Vaccinations	196	-	-	-	-	-	-
5431.0 - Professional & Technical	23,224	7,022	8,183	7,825	10,000	10,000	8,400
5431.5 - Contract Services - Spillman	8,094	7,184	6,938	-	14,200	14,200	14,200
5433.0 - Education & Training	13,794	3,669	4,227	8,551	12,444	12,444	10,000
5448.0 - Special Department Supplies	-	619	6,948	18,946	14,000	26,000	22,000
5448.3 - S.C.H. Special Funct Officer	25,115	28,679	22,691	16,661	26,000	18,000	21,259
5450.0 - St George Police Dispatch	57,191	56,203	55,684	67,886	90,207	90,207	129,324
5451.0 - Insurance & Surety Bonds	22,966	6,080	16,983	20,564	21,000	20,564	20,564
5461.0 - Miscellaneous	5,965	4,082	502	2,109	7,778	7,778	2,500
5461.5 - Medical Supplies	14,314	-	-	-	-	-	-
5462.5 - Fire Prevention	485	-	-	-	-	-	-
5474.0 - Capital Outlay - Equipment	26,892	9,404	19,571	-	-	-	4,000
5474.2 - Capital Outlay - Vehicles	138,911	31,125	-	10,014	30,000	16,023	30,000
Total	1,820,262	1,038,793	1,076,557	1,228,285	1,654,379	1,709,401	1,850,404
REVENUE							
34510 - Tuacahn/Vista SRO	-	-	4,830	18,512	-	25,000	40,000
3452.0 - Law Enforcement Santa Clara	-	-	-	353,766	700,000	700,000	789,427
3453.0 - SRO Washington County School D	-	-	-	50,774	56,000	50,774	55,000
3510.0 - Court Fines	55,269	48,767	40,269	30,191	44,290	50,318	50,000
Total	55,269	48,767	45,099	453,243	800,290	826,092	934,427
Required General Revenues	1,764,992	990,027	1,031,457	775,042	854,089	883,309	915,978

PUBLIC SAFETY

EMERGENCY MEDICAL SERVICES

	2010	2011	2012	2013	2013	2013	2014
	Actual	Actual	Actual	Actual YTD	Original	Estimate	Budget
					Budget	to	Budget
						Complete	
EXPENDITURES							
5511.0 - Salaries & Wages				137,790	194,791	195,000	195,000
5512.0 - Employee Benefits				13,394	35,861	22,000	27,000
5513.0 - Employer Taxes				11,622	14,932	19,000	17,000
5513.5 - Uniform Expense				(46)	4,000	4,000	4,000
5513.7 - Vaccinations				-	3,400	3,400	-
5523.0 - Travel				117	1,000	1,000	1,000
5524.0 - Offices Supplies & Expense				2,151	800	800	3,000
5525.0 - Vehicle Maintenance				802	8,000	8,000	10,000
5525.6 - Vehicle Fuel				3,746	6,250	6,250	6,000
5526.0 - Supplies/Maint				56	-	-	-
5527.0 - Utilities				28	-	-	-
5531.0 - Professional & Technical				7,619	12,000	12,000	8,000
5533.0 - Training & Education				245	10,500	10,500	8,000
5535.0 - EMT Class Expenses				464	1,100	1,100	-
5547.0 - Special Dept Supplies				-	3,000	7,100	-
5551.0 - Insurance & Surety Bonds				576	1,250	1,250	576
5561.0 - Medical Supplies				5,975	9,500	9,500	9,500
5574.2 - Capital Outlay - Vehicles						15,000	
Total				184,539	306,384	315,900	289,076
REVENUE							
3450.0 - Ambulance Fees	116,700	113,704	112,549	74,261	117,500	128,036	130,000
3885.0 - EMT, CPR Class Fees	9,470	7,370	10,120	45	10,000	-	-
Total	126,170	121,074	122,669	74,306	127,500	128,036	130,000
Required General Revenues	(126,170)	(121,074)	(122,669)	110,233	178,884	187,865	159,076

PUBLIC SAFETY

ANIMAL SHELTER							
	2010	2011	2012	2013	2013	2013	2014
	Actual	Actual	Actual	Actual YTD	Original	Estimate	2014
					Budget	to	Budget
						Complete	
EXPENDITURES							
5611.0 - Salaries & Wages		78,221	88,545	43,513	74,545	65,000	77,000
5611.1 - Overtime		42	-	-	566	1,000	1,000
5612.0 - Employee Benefits		29,226	30,783	18,528	23,188	28,000	28,000
5613.0 - Employers Taxes		5,711	8,486	4,254	7,574	8,000	10,000
5613.5 - Uniform Expense		1,156	227	926	1,000	1,000	750
5621.0 - Books, Subscript, Memberships		-	195	160	200	200	200
5623.0 - Travel		1,485	318	473	500	500	500
5624.0 - Office Supplies & Expense		1,347	1,079	645	1,000	1,000	600
5625.0 - Equipment Supplies & Maint		1,490	431	554	2,000	2,000	1,000
5625.5 - Vehicle Maintenance		677	1,266	43	1,500	1,500	1,000
5625.6 - Vehicle Fuel		1,353	2,288	1,793	1,800	1,800	2,500
5626.0 - Bldgs & Grounds - Supplies/Mnt		2,990	2,689	1,743	3,500	3,500	2,000
5627.0 - Utilities		4,819	4,287	2,953	6,000	6,000	3,000
5629.0 - Veterinary Care/Medicine/TNR		2,690	2,624	558	3,000	3,000	500
5629.5 - Extra Ordinary Veterinarian		-	726	2,431	-	-	750
5631.0 - Professional & Technical		-	726	2,431	-	-	3,000
5633.0 - Education & Training		595	100	298	1,000	1,000	1,000
5648.5 - Food & Supplies		22,233	25,951	2	26,000	26,000	-
5649.0 - Food & Supplies Donated		-	-	11,673	-	-	26,000
5651.0 - Insurance & Surety Bonds		347	355	335	400	400	400
5661.0 - Miscellaneous		207	38	71	50	50	-
5674.0 - Capital Outlay - Equipment		-	1,275	-	1,000	1,000	2,000
5674.5 - Capital Outlay - Other		-	-	-	-	-	3,500
Total		154,589	171,662	90,953	154,823	150,950	164,700
REVENUE							
3225.0 - Animal Licenses	8,287	6,032	4,325	1,553	4,800	2,588	2,500
3520.0 - Animal Control Fees	2,350	2,250	3,141	4,090	2,468	6,104	6,000
3882.0 - Animal Shelter Donations-Cash	3,427	28,399	32,198	695	750	750	750
3882.1 - Animal Shelter Donations-In-Kind				11,673	26,250	26,250	26,000
3882.2 - Animal Shelter Donations=Recycling				3,635	6,000	3,635	3,500
Total	14,064	36,681	39,664	21,647	40,268	39,328	38,750
Required General Revenues	(14,064)	117,909	131,998	69,306	114,555	111,622	125,950

Animal Shelter was Combined with Public Safety-Law Enforcement in FY 2010

PUBLIC SAFETY

FIRE							
	2010	2011	2012	2013	2013	2013	2014
	Actual	Actual	Actual	Actual YTD	Original Budget	Estimate to Complete	Budget
EXPENDITURES							
5711.0 - Salaries & Wages		302,280	280,229	64,085	91,666	82,000	92,000
5711.1 - Overtime		-	-	-	160	160	200
5711.5 - Stipend Pay - Fire		34,725	23,926	26,244	37,500	37,500	37,500
5712.0 - Employee Benefits		43,705	37,958	16,324	16,876	34,000	38,000
5713.0 - Employers Taxes		25,261	26,864	7,655	7,027	20,000	18,000
5713.5 - Uniform Expense		4,940	8,497	1,086	4,000	4,000	4,000
5721.0 - Books, Subscript, Memberships		330	150	165	500	500	200
5723.0 - Travel		198	543	(10)	1,000	1,000	1,000
5724.0 - Office Supplies & Expense		1,341	1,855	866	800	800	1,000
5724.5 - Equip Maint & Splys/Rescue		14,185	12,737	1,357	-	-	1,300
5725.0 - Equipment - Supplies & Maint		-	954	588	13,000	13,000	13,000
5725.5 - Vehicle Maintenance		12,468	26,800	5,207	12,000	12,000	12,000
5725.6 - Vehicle Fuel		7,930	9,742	3,272	5,000	5,000	4,000
5726.0 - Bldg Grounds- Supplies/Maint		-	224	2,120	300	300	2,000
5727.0 - Utilities		114	120	19	115	115	-
5731.0 - Professional & Technical		19,806	17,264	-	5,000	5,000	4,000
5731.5 - Fire & Rescue Spillman		997	1,077	4,403	1,300	1,300	-
5733.0 - Education & Training		9,481	6,862	485	2,500	2,500	2,500
5733.5 - Education Supplies		-	1,103	50	-	-	-
5735.0 - Class Expense/Rescue		-	1,785	-	1,250	1,250	-
5747.0 - Special Dept Supplies/Rescue		2,999	8,932	432	3,000	3,000	3,000
5751.0 - Insurance & Surety Bonds		4,057	2,201	576	1,000	1,000	576
5761.0 - Miscellaneous		1,437	238	465	500	500	500
5761.5 - Medical Supplies		9,791	5,436	33	500	500	-
5762.5 - Fire Prevention		500	-	-	1,000	1,000	1,500
5769.0 - C.E.R.T Community Preparedness		-	-	-	1,500	1,500	-
5774.0 - Capital Outlay - Fire		21,484	21,177	483	-	-	-
5774.2 - Capital Outlay - Vehicles		73,039	-	-	-	-	-
Total		591,067	496,675	135,906	207,494	227,925	236,276
REVENUE							
3343.0 - Fire Grants	4,170	924	-	8,527	-	8,527	-
3344.0 - Wildland Fire Reimb't	21,504	10,849	11,771	7,922	-	7,922	5,000
Total	25,674	11,773	11,771	16,449	-	16,449	5,000
Required General Revenues	(25,674)	579,294	484,904	119,456	207,494	211,476	231,276

Fire was combined with Public Safety Law Enforcement in FY 2010 and included EMS in FY 2011 and 2012

PUBLIC WORKS/WATER/WASTE WATER

Mission

Meet the needs and provide the citizens of Ivins City exceptional public services in the most economical and feasible way.

Services Provided

The Public Works Department provides a variety of services to the citizens of Ivins City including maintaining and operating a culinary water system, sanitary sewer system, and storm drain system, road maintenance, street signage and lighting, and engineering design and review.

Our water is purchased from the Washington County Water Conservancy District and the City of St. George from different sources. These sources include the Quail Creek Water Treatment Plant and the Snow Canyon and Gunlock Wells. We operate and maintain our own sanitary sewer collection system but we contract with the City of St. George for treatment at the Wastewater Treatment Plant. The installations of new storm drains have dramatically decreased flooding issues in specific areas of the City. Storm drain pipe varies in size from twelve-inch to seventy-two inch and is maintained by the City. Our street network consists of over fifty miles of paved streets of various classifications. These streets are a valuable asset and must be maintained to protect their integrity and structure. The majority of the street lights in the City are owned and maintained by Rocky Mountain Power. As funding becomes available, these lights will be replaced with our new standardized lights.

Goals and Objectives

Current goals and objectives of the department include:

- Roads
 - Finish widening Center Street using the funds allocated from the MPO
 - Install bollard lighting along the Center Street path from the Snow Canyon roundabout to the 200 East roundabout
 - Install ten foot wide path on 200 East between 400 South and 600 South to accommodate pedestrian traffic
 - Continue applying treatments to existing roads to increase the service life
- Water System
 - Repaint the interior of the Taviawk water tank
 - Upsize the water main on 400 West between 400 South and Highway 91
 - Upsize the Taviawk pumps to accommodate demand
 - Install irrigation line on 200 West between Highway 91 and Unity Park
 - Install SCADA system to pump stations
- Sewer System
 - Install controls in the Tuacahn Wash to protect the sewer system
- Storm Drain
 - Repair Main Street outfall that was damaged during the September 2012 flood

PUBLIC WORKS/WATER/WASTE WATER

STREETS							
	2010	2011	2012	2013	2013	2013	2014
	Actual	Actual	Actual	Actual YTD	Original Budget	Estimate to Complete	Budget
EXPENDITURES							
6011.0 - Salaries & Wages	94,206	90,602	90,099	68,897	90,684	95,000	93,000
6011.1 - Overtime	-	203	-	-	1,305	750	2,500
6012.0 - Employee Benefits	30,288	29,012	31,314	25,594	36,465	38,000	44,000
6013.0 - Employers Taxes	6,613	6,749	7,888	6,385	8,699	10,000	10,000
6013.5 - Uniform & Safety Equipment	607	787	890	636	900	900	900
6023.0 - Travel & Lodging	-	-	978	928	100	930	100
6024.0 - Office Supplies	39	149	109	25	150	150	150
6025.0 - Equipment - Supplies & Maint	6,201	7,260	6,823	2,143	7,500	7,500	10,000
6025.6 - Gas/Oil/Diesel	4,272	4,924	6,996	5,060	6,500	6,500	6,500
6026.0 - Bldg, Grounds Supplies & Maint	289	160	168	6	100	100	100
6027.0 - Utilities	29,497	26,559	27,696	20,067	27,250	30,500	30,500
6028.0 - Telephone	1,098	1,210	1,203	854	1,300	1,300	1,500
6031.2 - Engineering Fees	-	-	-	400	-	400	-
6031.5 - Contract Services	90	-	-	-	-	-	-
6031.6 - MPO	9,000	7,000	7,000	7,000	7,000	7,000	5,500
6033.0 - Education & Training	1,375	1,043	750	80	1,000	480	1,000
6048.0 - Materials & Supplies	10,715	7,577	5,062	3,845	7,000	7,000	5,000
6050.0 - Street/Road Repairs	10,120	7,694	5,339	12,282	20,000	20,000	20,000
6051.0 - Insurance & Surety Bonds	7,040	3,761	6,296	6,733	6,500	6,733	7,500
6051.5 - Road Maintenance	-	151,314	285,331	73,927	300,000	270,000	300,000
6052.0 - Road Projects	-	2,416	2,904	14,410	-	-	-
6052.5 - Undesignated Street Projects	-	2,857	14,363	5,280	40,000	70,000	40,000
6053.0 - Street Lighting/Signage	-	973	999	3,406	30,000	30,000	165,000
6074.0 - Capital Outlay - Equipment	-	-	-	18,996	44,000	28,900	39,600
6074.3 - Capital Outlay - Other	-	-	-	-	5,000	-	7,500
Total	211,449	352,247	502,209	276,954	641,453	632,143	790,350
REVENUE							
3356.0 - Class C" Road Fund Allotment"	288,995	298,810	281,155	184,677	310,065	263,825	270,000
Total	288,995	298,810	281,155	184,677	310,065	263,825	270,000
Required General Revenues	(77,547)	53,438	221,054	92,277	331,388	368,318	520,350

PUBLIC WORKS/WATER/WASTE WATER

SANITATION

	2010 Actual	2011 Actual	2012 Actual	2013 Actual YTD	2013 Original Budget	2013 Estimate to Complete	2014 Budget
EXPENDITURES							
6211.0 - Salaries & Wages	1,849	1,695	1,929	1,631	2,000	2,400	2,400
6212.0 - Employee Benefits	215	235	(104)	356	500	600	600
6213.0 - Employers Taxes	120	126	169	143	200	250	250
6231.5 - Solid Waste Home Collection	333,029	343,000	354,686	245,913	365,000	370,000	380,000
6232.5 - Waste Service Dumpster Pickup	16,664	16,901	17,659	12,459	17,000	18,500	18,500
6235.0 - Write-off Bad Debt	907	313	-	-	-	-	-
Total	352,784	362,270	374,340	260,502	384,700	391,750	401,750
REVENUE							
3443.0 - Sanitation	398,822	404,303	412,680	282,236	423,541	470,393	475,000
Total	398,822	404,303	412,680	282,236	423,541	470,393	475,000
Required General Revenues	(46,038)	(42,032)	(38,339)	(21,734)	(38,841)	(78,643)	(73,250)

Budget information for Water and Waste Water (Sewer/Storm Drain) will be shown in the Enterprise Fund Section.

RECREATION, PARKS AND CEMETERY

Mission

The Ivins City Parks & Recreation Department seeks to Make Life Better for all residents of Ivins by providing quality services that connect the community through people, parks, trails and programs.

The Parks & Recreation Department is responsible for maintaining current facilities and for the planning of future park and recreation facilities. The department is also responsible for planning and implementing current and future leisure and recreation programs and special events.

Services Provided:

Recreation: Ivins City Parks & Recreation Department provides the following services in our community;

Youth Basketball for grades 2 through 6

Youth Baseball for ages 5 to 9

Youth Flag football for ages 6 to 12

We support Ivins Soccer by providing facilities and field preparation.

Youth Tennis lessons

Adult Yoga

Dance Fitness/Weight Training – adult

Personal Training classes – adult

We host other adult classes during the year such as Geology, Photography and Firearm Safety.

Schedule park pavilions for use by the community.

Movies in the Park

Trick or Treat at City Hall

Adult Volleyball (new Program)

Special Events:

Easter Egg Hunt – with Easter

Pioneer Day Celebration - July

Heritage Days - October

Running Events: We partner with Red Mountain Running to host four running events.

Sweetheart Half Marathon - February

Dirty Hurty – March

Red Mountain 50k/30k

Run Run Reindeer – December

RECREATION, PARKS AND CEMETERY

We also provide facilities and support for non Ivins City events such as the Huntsman World Senior Games.

Softball/Baseball & Soccer Tournaments:

We help host Snow Canyon High Schools Spring Girls Softball Tournament - March

Rocky Mountain School of Baseball – February and March

Southern Utah Baseball association – January, March and April

Ivins Soccer League Tournament – May

We also try to make facilities available to citizens who get together informally to play. Almost every Wednesday night, a group of about 20 something young men get together to play flag football after work; we make the lights available for them.

Parks Maintenance: Ivins City Parks Division provides the following services in our community:

Maintenance of approximately 22.25 acres of traditional park land, which includes four play structures, three restrooms, two tennis courts, 3.5 basketball courts, 3 baseball/softball fields, 9 acres of turf area, many trees and plants

Maintenance of 3.5 acres of landscape buffer areas.

Maintenance of approximately 8 miles of paved trails.

Field preparation for Softball/baseball tournaments, The Ivins Soccer league and all Ivins City leagues.

Ivins City Cemetery Maintenance: This includes mowing, trimming, tree maintenance, irrigation maintenance and preparing graves for a burial.

We also sell burial plots and maintain the records of all transactions.

Our Parks & Recreation goals include:

Providing quality leisure time activities for residents of all ages by continuing to offer our existing programs and to improve existing program and to add programs to fill needs that are expressed by our citizens. We plan to focus more on adult recreation opportunities.

Plan for future facilities and programs to meet the needs of our community as it grows by updating our Parks & Recreation Master plan with current community input.

Provide clean, safe, well maintained parks, trails, landscaped areas and water efficient irrigation systems by having well trained staff who schedule regular maintenance and safety inspection of all facilities and adhere strictly to the work schedule.

To be as water efficient as we can be by regularly inspecting our irrigation systems for issues that waste water. We also plan to install irrigation water meters at the Cemetery, UNITY Park, Ivins City Park and Megan Fitness area this year to help us better conserve.

RECREATION, PARKS AND CEMETERY

RECREATION

	2010 Actual	2011 Actual	2012 Actual	2013 Actual YTD	2013 Original Budget	2013 Estimate to Complete	2014 Budget
EXPENDITURES							
7011.0 - Salaries & Wages	83,135	87,443	84,632	69,245	87,874	92,000	98,000
7011.1 - Overtime	-	36	-	-	-	-	400
7012.0 - Employee Benefits	24,753	25,211	29,855	21,632	30,848	33,000	35,000
7013.0 - Employers Taxes	4,863	6,401	9,524	8,110	8,858	12,000	13,000
7013.5 - Uniform & Safety Equipment	-	-	27	-	250	250	250
7021.0 - Books,Subscript, Membership	-	220	150	195	250	250	250
7023.0 - Travel & Lodging	-	-	48	-	1,500	-	1,200
7024.0 - Office Supplies	590	990	345	335	1,020	1,500	900
7025.0 - Equipment - Supplies & Maint	1,535	1,787	1,070	690	1,500	1,000	1,500
7025.1 - Equipment Rental	2,805	3,060	3,060	2,295	3,120	3,120	3,120
7025.6 - Vehicle Fuel	832	736	1,678	1,238	1,750	1,900	1,900
7027.0 - Utilities	9,623	9,529	8,487	7,907	10,980	10,980	10,980
7028.0 - Telephone	559	719	2,799	408	2,760	800	800
7031.0 - Professional & Technical	831	696	600	602	1,050	1,050	1,000
7031.5 - Contractor Services	3,580	2,544	2,489	2,042	2,950	2,950	13,150
7033.0 - Education & Training	-	-	130	-	600	250	450
7033.5 - Little League	250	250	250	250	250	250	250
7033.7 - Baseball/Softball 5-8	911	620	633	-	1,775	1,500	1,500
7033.9 - Baseball/Softball 9-10	-	60	814	-	750	-	750
7034.0 - Adult Softball	-	-	-	-	2,600	-	-
7034.3 - Football - Flag	1,578	1,195	1,134	1,175	1,500	1,175	1,500
7034.5 - Basketball	2,140	2,090	2,254	2,445	2,500	2,500	4,250
7034.6 - Running Contract	-	150	450	-	500	500	500
7034.7 - Contract Classes	28,138	12,036	5,600	1,964	7,500	4,000	4,000
7034.9 - Kickball Ages 4	-	-	-	-	1,250	-	1,250
7035.0 - Sand Hollow Swimming Pool	27,733	28,221	17,592	19,209	25,000	19,209	25,000
7035.1 - Adult Volleyball	-	-	-	-	-	-	2,600
7048.0 - Materials & Supplies	-	105	-	-	500	500	500
7051.0 - Insurance & Surety Bonds	9,048	4,257	10,734	8,272	10,800	8,300	9,200
7061.0 - Miscellaneous	1,222	1,124	1,327	1,985	2,600	2,000	2,600
7062.0 - Bankcard Fees	-	197	51	-	200	200	200
7074.0 - Capital Outlay - Equipment	-	4,000	-	3,101	2,500	3,101	-
7076.0 - Christmas Decorations	100	-	1,227	-	-	-	1,000
Total	204,225	193,674	186,960	153,100	215,536	204,285	237,000
REVENUE							
3820.0 - Youth Basketball	3,466	3,895	4,260	4,425	4,300	4,425	4,400
3822.0 - Youth Baseball/Softball	1,900	2,138	730	265	1,500	1,500	1,500
3822.5 - Adult Softball	-	-	-	-	2,600	-	-
3825.0 - Flag Football	2,750	3,721	3,971	3,403	4,000	3,403	3,500
3825.5 - Kickball	-	-	-	-	1,250	-	-
3826.0 - Contract Classes-Dance, Yoga	33,078	16,850	7,647	2,539	10,000	4,232	5,000
Total	41,194	26,604	16,607	10,632	23,650	13,560	14,400
Required General Revenues	163,032	167,070	170,354	142,468	191,886	190,725	222,600

RECREATION, PARKS AND CEMETERY

PARKS

	2010 Actual	2011 Actual	2012 Actual	2013 Actual YTD	2013 Original Budget	2013 Estimate to Complete	2014 Budget
EXPENDITURES							
7511.0 - Salaries & Wages	80,278	82,415	77,938	73,692	89,427	100,000	98,000
7511.1 - Overtime	-	34	-	-	1,133	1,133	3,500
7512.0 - Employee Benefits	27,844	27,746	30,322	29,662	48,122	44,000	57,000
7513.0 - Employers Taxes	5,299	6,166	9,138	8,831	10,082	11,000	12,000
7513.5 - Uniform & Safety Equipment	1,398	1,890	2,181	1,518	2,180	2,350	2,350
7521.0 - Books, Subscript, Memberships	-	-	-	130	300	300	300
7523.0 - Travel & Lodging	-	171	36	725	600	725	400
7524.0 - Office Supplies	183	301	211	298	250	300	300
7525.0 - Equipment - Supplies & Maint	11,199	10,335	14,303	7,083	12,500	12,500	12,500
7525.1 - Equipment Rental	555	77	1,186	-	1,500	1,500	1,500
7525.6 - Vehicle Fuel	3,370	4,247	3,515	2,953	5,000	5,000	5,000
7528.0 - Telephone	1,325	1,269	1,470	728	2,400	1,200	1,200
7531.5 - Contractor Services	1,321	938	2,098	783	4,900	4,900	4,900
7531.6 - Water	60,664	62,055	56,694	40,034	60,000	60,000	60,000
7533.0 - Training & Education	-	570	470	1,430	1,200	1,430	750
7535.5 - Park Improvements	5,637	16,009	8,793	6,689	16,700	22,451	9,000
7548.0 - Materials & Supplies	5,282	6,161	4,637	5,580	8,500	10,500	10,500
7574.0 - Capital Outlay - Equipment	-	-	12,678	-	15,000	10,450	25,000
7574.1 - Capital Outlay - Furnishing	82	-	-	-	-	-	-
Total	204,436	220,384	225,671	180,135	279,794	289,739	304,200
REVENUE							
3877.0 - Ball Field/Park Rental	-	80	1,835	2,945	2,000	4,418	4,500
3887.0 - Community Garden	-	560	1,030	965	650	1,000	1,000
Total	-	640	2,865	3,910	2,650	5,418	5,500
Required General Revenues	204,436	219,744	222,806	176,225	277,144	284,322	298,700

RECREATION, PARKS AND CEMETERY

CEMETERY

	2010	2011	2012	2013	2013	2013	2014
	Actual	Actual	Actual	Actual YTD	Original	Estimate	Budget
					Budget	to	
						Complete	
EXPENDITURES							
7711.0 - Salaries & Wages	34,107	35,068	31,893	27,815	34,303	39,000	39,000
7711.1 - Overtime	-	23	-	-	378	378	1,200
7712.0 - Employee Benefits	11,772	11,797	12,417	11,076	17,733	18,000	21,000
7713.0 - Employers Taxes	2,196	2,609	3,697	3,315	3,805	4,500	4,500
7724.0 - Office Supplies	-	-	-	-	100	100	100
7725.0 - Equipment - Supplies & Maint	354	353	362	583	1,000	1,000	1,000
7725.1 - Equipment - Rental	-	-	-	534	500	534	500
7725.6 - Vehicle Fuel	25	-	250	-	250	250	250
7731.0 - Professional & Technical	-	-	-	4,271	-	5,000	500
7731.6 - Water	6,570	5,203	4,228	1,904	7,500	7,500	7,500
7733.0 - Education & Training	-	-	-	-	500	500	500
7748.0 - Materials & Supplies	409	158	-	-	500	500	500
7761.0 - Miscellaneous	-	-	-	-	-	-	-
7774.0 - Capital Outlay - Equipment	555	-	-	1,950	-	1,950	-
7775.0 - Cemetery Improvements	811	326	14,387	6,128	10,000	10,000	2,500
4050.0 - Cemetery Plot Buy Back	300	-	300	2,950	-	-	-
Total	57,098	55,538	67,533	60,527	76,568	89,212	79,050
REVENUE							
3483.0 - Burial Fees	6,250	6,150	5,675	3,900	5,000	5,200	5,500
3481.0 - Sale of Cemetery Lots	6,400	6,300	7,000	4,100	6,000	5,400	5,500
3482.0 - Perpetual Care	7,750	5,250	6,000	2,950	4,000	3,933	4,000
Total	20,400	17,700	18,675	10,950	15,000	14,533	15,000
Required General Revenues	36,698	37,838	48,858	49,577	61,568	74,679	64,050

DEBT SERVICE FUND

The debt service fund is used to accumulate funds to pay debt service in governmental funds. Ivins City has paid off their Water Revenue and both Sewer Revenue Bonds from the previous year. During FYE 2012 the City bonded for road improvements with an Excise Tax Revenue Bond. The debt service fund is used to account for payments that will be made for the Historic Township Special Assessment Area to pay for a portion of the Sales Tax Revenue Bond. The following tables show current Ivins City governmental fund debt.

Municipal Building Authority is a blended component unit as it is completely dependent upon Ivins City and maintains a board of directors which is currently filled by the Ivins City Council. Since it is a component unit the debt is reported in a separate fund from this debt service fund.

IVINS CITY
Governmental Funds - Debt Service Schedule
Fiscal Year Ended June 30, 2014

BOND DEBT						
Debt Description	Bond Holder	Payment Month	Fiscal Year 2013-2014			Ending Balance
			Beginning Balance	Principle Amount	Interest Amount	
GOVERNMENTAL						
Municipal Building Authority Lease Revenue Bond 2005	Utah Division of Finance	April	1,974,000	84,000	59,220	1,890,000
Sales Tax Bond Series 2010	Zions Bank	June/December	3,235,000	135,000	105,604	3,100,000
Excise Tax Bond Series 2012	Wells Fargo Bank	Quarterly	1,818,000	188,000	43,688	1,630,000
TOTAL GOVERNMENTAL BOND DEBT			\$ 7,027,000	\$ 407,000	\$ 208,512	\$ 6,620,000

DEBT SERVICE FUND

Debt Service

	2010 Actual	2011 Actual	2012 Actual	2013 Actual YTD	2013 Original Budget	2013 Estimate to Complete	2014 Budget
Revenue							
Interest and Assessments							
3810.0 - Interest Earnings	-	-	12,874	17,991	30,000	30,000	30,000
3820.0 - Historic Township SAA Assess.	-	37,816	462,586	81,523	145,000	145,000	145,000
3825.0 - Ivins Good Samaritan Fund	-	261	1,007	303	750	500	500
Contributions and transfers							
3910.0 - Transfer From General Fund	174,717	56,013	56,080	-	100,071	101,000	97,825
3920.0 - Transfer from Road Impact Fund	68,449	68,465	111,525	-	195,365	195,365	196,350
3930.0 - Transfer from Storm Drain Fund	68,449	68,465		-	-		
3932.0 - Transfer From Sewer Fund	36,383	-		-	-		
3940.0 - Transfer from Publ/Safety Fund	10,920	15,300		-	-		
3951.0 Appropriated Fund Balance							2,617
Total Revenue:	358,918	246,319	644,072	99,817	471,186	471,865	472,292
EXPENDITURES							
4041.0 Good Samaritan Expense				1,348		1,348	
4063.3 - SID Expenses	1,000	125				-	
4083.1 - G O Bond Principal Payment 96	183,000	189,000				-	
4083.2 - G O Bond Interest Payment 96	12,563	6,615				-	
4083.6 - 2000 Excise (B&C) Road Princ	122,000	-				-	
4083.7 - 2000 Excise (B&C) road interes	4,567	-				-	
4085.5 - Sales Tax Bond 2010 Principal	-	-	135,000	130,000	130,000	130,000	135,000
4085.6 - Sales Tax Bond 2010 Interest	-	50,580	112,664	55,397	109,117	109,117	105,604
4086.0 - Excise Tax Bond 2012 Principal	-	-	46,000	137,000	183,000	183,000	188,000
4086.1 - Excise Tax Bond 2012 Interest	-	-	11,941	36,669	48,319	48,319	43,688
4063.4 Budgeted Surplus					750	81	
Total Expenditures	323,129	246,320	305,605	360,414	471,186	471,865	472,292
Total Change In Net Position	35,789	(0)	338,468	(260,597)	0	-	1

MUNICIPAL BUILDING AUTHORITY

Ivins City created a Municipal Building Authority to finance the construction of UNITY Park. It is reported in the City financials as a blended component unit. The board of directors of the building authority is the Ivins City Council. It is completely dependent upon the City for its existence and financial support.

The debt service for this fund is listed previously with the Debt Service Fund; the debt is funded by the city as a lease payment for park property.

Municipal Building Authority							
	2010	2011	2012	2013	2013	2013	2014
	Actual	Actual	Actual	Actual	Original	Estimate to	Budget
				YTD	Budget	Complete	Budget
Revenue							
3310.0 - Interest Earnings	384	379	507	348	450	450	450
3920.0 - Trans from Park Impact Fees	143,310	143,360	143,050	-	143,680	143,680	143,220
3940.0 Appropriated Fund Balance					-	-	-
Total Revenue	143,694	143,739	143,557	348	144,130	144,130	143,670
EXPENDITURES							
4089.0 Budgeted Surplus					450	450	450
4120.0 - Bond Payment - Principal	75,000	77,000	79,000	82,000	82,000	82,000	84,000
4125.0 - Bond Payment - Interest	68,610	66,360	64,050	61,680	61,680	61,680	59,220
Total Expenditures	143,610	143,360	143,050	143,680	144,130	144,130	143,670
Total Change In Net Position	84	379	507	(143,332)	-	-	-
Beginning Fund Balance	923	1,007	1,387			1,894	2,344
Ending Fund Balance	1,007	1,387	1,894			2,344	2,794

CAPITAL PROJECTS

Ivins City has created several capital project funds to account for Impact Fee revenue and expenditures. The Impact Fees are set to help the City pay for new growth infrastructure. The following funds have been established for the Impact Fees. Eligible expenditures have been designated in the Ivins City Capital Facilities Plans for each of the affected funds. These funds are used to account for revenues the expenditures are accounted for in our general capital projects fund and monies are transfer from the impact fee funds to cover eligible expenditures.

Public Safety Impact Fee – This fund is used to fund Police, Fire/Emergency Medical Service and Animal Control capital expenditures.

Street Impact Fee – This fund is used to fund new road construction related to new growth.

Park Impact Fee – This fund is used for new park construction and for debt service on the Unity Park through the Municipal Building Authority.

In 2012, the purchase of the Center Street park property was completed; however to complete the purchase of the park property, the Park Impact fund secured a loan of \$500,000 from the Water Fund. It is scheduled that the Park Impact Fund will pay the Water Fund with annual payments over 5 years at the prevailing interest rate set by the Utah State Treasurer’s PTIF fund. As this payment is between funds it does not represent income to the Water Fund or expense to the Park Impact Fund but will affect fund balances.

The Habitat Impact Fee that was reported in previous budgets has been determined not to be an impact fee and also not qualified to be a separate fund and the information has been included with the current General Fund Budget.

Public Safety Impact Fees							
	2010	2011		2013 Actual	2013 Original	2013	2014
	Actual	Actual	2012 Actual	YTD	Budget	Estimate to Complete	Budget
Revenue							
3810.0 - Interest Earnings	264	70	302	331	250	400	500
3820.0 - Public Safety Impact Fees	14,450	26,013	52,211	35,879	39,631	48,000	50,525
3850.0 Appropriated Fund Balance					-	-	-
Total Revenue:	14,714	26,084	52,513	36,210	39,881	48,400	51,025
EXPENDITURES							
4089.0 Budgeted Surplus					39,881	48,400	51,025
4089.3 - Animal Shelter Improvements	61,148	-			-		
4089.4 - Emergency Generator	15,668	-			-		
4082.2 - Transfer To Debt Service Fund	10,920	15,300			-		
Total Expenditures	87,736	15,300	-	-	39,881	48,400	51,025
Total Change In Net Position	(73,022)	10,784	52,513	36,210	-	-	-
Beginning Fund Balance	74,024	1,002	11,786			64,299	112,699
Ending Fund Balance	1,002	11,786	64,299			112,699	163,724

CAPITAL PROJECTS

Street Impact Fees

	2010 Actual	2011 Actual	2012 Actual	2013 Actual YTD	2013 Original Budget	2013 Estimate to Complete	2014 Budget
Revenue							
3810.0 - Interest Earnings	2,265	232	1,627	2,502	500	3,000	35,000
3820.0 - Street Impact Fees	94,039	167,214	390,728	230,640	254,748	307,520	323,705
3820.5 - Transfer From General Fund	202,908	-	-	-	-	-	-
Total Revenue:	299,213	167,446	392,355	233,142	255,248	310,520	358,705
EXPENDITURES							
4020.5 Transfer to Capital Projects	-	-	-	-	-	69,011	-
4084.5 - Road Master Plan/ Model	4,600	-	-	-	-	-	-
4082.2 - Transfer to Debt Service	68,449	68,465	111,525	-	195,365	195,365	196,350
4089.0 Budgeted Surplus	-	-	-	-	59,883	46,144	162,355
Total Expenditures	73,049	68,465	111,525	-	255,248	310,520	358,705
Total Change In Net Position	226,164	98,981	280,830	233,142	-	0	0
Beginning Fund Balance	(226,162)	2	98,983	-	-	379,813	425,957
Ending Fund Balance	2	98,983	379,813	-	-	425,957	588,312

Park Impact Fees

	2010 Actual	2011 Actual	2012 Actual	2013 Actual YTD	2013 Original Budget	2013 Estimate to Complete	2014 Budget
Revenue							
3810.0 - Interest Earnings	469	604	1,889	628	1,400	1,200	1,200
3820.0 - Parks Impact Fees	156,829	273,982	387,355	377,907	417,410	503,876	530,396
3920.0 - Transfer from General Fund	-	436,551	-	-	-	-	-
Total Revenue:	157,298	711,137	389,243	378,535	418,810	505,076	531,596
EXPENDITURES							
4067.5 - East Center St Park	-	903,660	-	860	-	-	-
4071.0 - Park & Trail Improvements	-	-	9,000	17,699	7,500	17,699	-
4082.3 - Unity Park-Playgrnd/SkatePark	-	-	-	-	11,900	-	-
4020.5 Transfer to Capital Projects	-	-	-	-	-	112,816	30,000
4061.0 - Transfer to MBA	143,310	143,360	143,050	-	143,680	143,680	143,220
4089.0 - Budgeted Surplus	-	-	-	-	255,730	230,881	358,376
Total Expenditures	143,310	1,047,020	152,050	18,559	418,810	505,076	531,596
Total Change In Net Position	13,988	(335,883)	237,193	359,976	-	0	(0)
Beginning Fund Balance	39,292	53,280	(282,604)	-	-	(45,410)	185,471
Ending Fund Balance	53,280	(282,604)	(45,410)	-	-	185,471	543,847

CAPITAL PROJECTS

Capital Projects Fund is used for construction and purchase of major capital expenditures of the governmental funds. During FYE 2012 construction of the Historic Township Improvements were completed and bonding was secured and construction begun on road construction including the Snow Canyon roundabout.

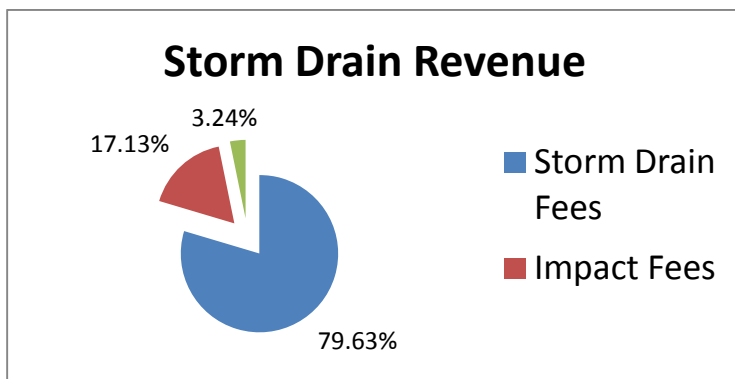
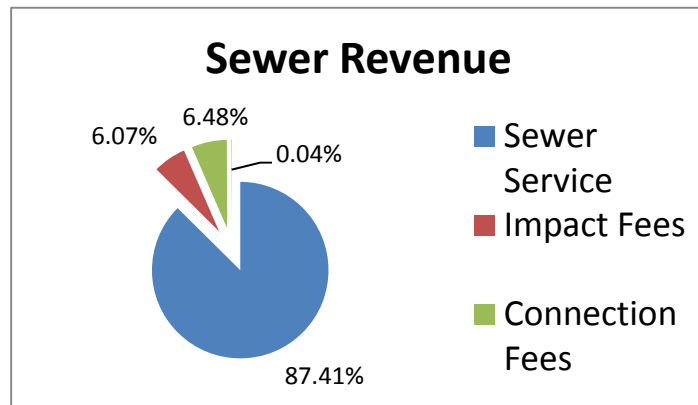
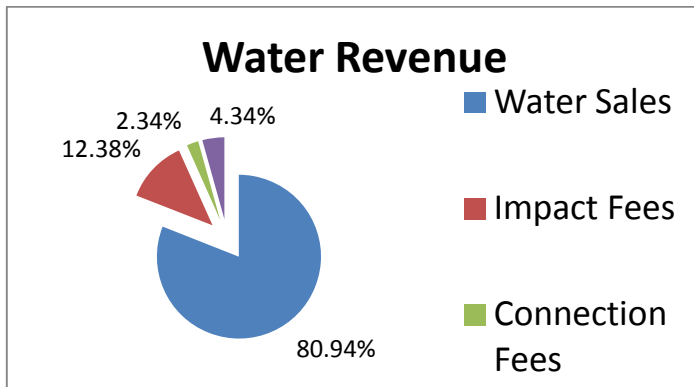
CAPITAL PROJECTS

Capital Projects							
	2010			2013 Actual	2013 Original	2013	
	Actual	2011 Actual	2012 Actual	YTD	Budget	Estimate to	2014 Budget
						Complete	
Revenue							
3840.0 - Blue Sky Grant RMP	-	110,000				-	
3845.0 - State Grant	-	194,922				-	
3845.5 - CDBG Grant	186,371	-				-	
3310.0 - Interest Earnings	768	7,233	4,086	5,355	4,000	6,000	1,850
3320.0 - Bond Proceeds	-	3,500,000	2,047,000			-	
3920.0 - Transfer From Gen Fund	270,813	-				-	392,652
3922.0 - Transfer From Park Impact Fund							112,816
3935.0 - Transfer from Water Fund	166,000	-				-	450,000
3940.0 - Transfer from Street Impact Fund							69,011
3946.0 Appropriated Fund Balance					1,088,913	1,026,327	284,000
Total Revenue:	623,952	3,702,155	2,051,086	5,355	1,092,913	1,606,805	765,850
EXPENDITURES							
40686 - City Office Windows	-	-	3,916			-	
4065.5 - Roundabout	-	-				-	
4066.0 - Special Projects - Bike Path							30,000
4066.5 - Center Street Widening						4,000	38,000
4068.0 - Solar Project-Blue Sky	-	110,767				-	
4068.5 - Solar Project-USEP	-	203,721				-	
4068.6 - SC / Tuacahn Center Piece							21,000
4069.0 - Historic Township Improvements	-	1,798,303	1,567,326			-	
4069.1 - Highway 91 Swiss Village to 200 E							16,000
4069.9 - Park & Trail Improvements	-	-				31,905	18,000
4071.0 - Road Projects	370,207	-	620,553	1,235,402	1,081,013	1,538,000	450,000
4071.1 - Undesignated Street Projects	10,944	-				-	
4071.3 - Unity Park-Playgrnd/SkatePark	-	-			11,900	11,900	12,000
4071.5 - Road Maintenance	36,739	-				-	
4072.5 - Street Lighting/Signage	117,892	-				-	
4082.5 - 200 E Road Improvements	339,530	-				-	
4083.5 - SID Engineering	42,979	83,516	1,300			-	
4064.0 - Cost of Issuance	-	36,000	48,027	2,000		-	
4084.0 - Transfer to General Fund	-	-				-	
4089.0 Budgeted Surplus							1,850
Total Expenditures	918,291	2,232,306	2,241,121	1,237,402	1,092,913	1,606,805	765,850
Total Change In Net Position	(294,338)	1,469,849	(190,035)	(1,232,047)	-	0	-
Beginning Fund Balance	323,061	28,723	1,498,571			1,308,536	282,209
Ending Fund Balance	28,723	1,498,571	1,308,536			282,209	59

ENTERPRISE FUNDS

Proprietary fund or Enterprise fund statements offer short and long-term financial information about the activities the government operates *like businesses*. Ivins City, utilizing three proprietary funds, manages three business activities: water and waste water (sewer, storm drain).

With each of the Enterprise funds we have presented proposed capital expenditures even though they will not affect fund balance.



Water Fund

Water Fund							
	2010 Actual	2011 Actual	2012 Actual	2013 Actual YTD	2013 Original Budget	2013 Estimate to Complete	2014 Budget
Revenue							
Operating Revenue							
3710.0 - Water Sales	1,528,331	1,506,371	1,590,178	1,065,506	1,788,386	1,650,000	1,699,500
3720.0 - Connection Fees	22,585	38,500	33,515	33,780	47,188	47,689	49,120
3730.0 - Penalties & Forfeitures	53,101	57,803	60,419	48,015	68,783	67,786	69,820
3740.0 - Return Check Charges	780	620	720	280	800	395	407
Contributions and transfers							
3610.0 - Impact Fees - Water	34,757	67,007	93,521	91,132	89,588	128,657	132,517
3640.0 - Secondary Water Impact Fee	26,154	48,076	108,548	80,126	86,165	113,119	116,513
3645.0 - Taviawk Zonal Water Impact Fee	2,250	6,750	6,000	7,500	5,000	10,588	10,906
3810.0 - Interest Earnings	19,546	24,141	16,831	9,984	14,000	14,095	14,518
3830.0 - Irrigation Revenue	39	39	-	-	-	-	-
3850.0 - Subdividers Contribution	90,289	157,062	91,000	-	-	-	-
3890.0 - Miscellaneous	7,103	5,168	4,497	4,424	-	6,245	6,433
3916.0 - Transfer From Sewer Fund	-	251,660	-	-	-	-	-
Total Revenue:	1,784,933	2,163,196	2,005,230	1,340,748	2,099,910	2,038,576	2,099,733
Expenses							
Operating Expenses							
4011.0 - Salaries & Wages	349,071	352,775	373,907	283,361	375,717	375,717	340,000
4011.1 - Overtime	-	454	-	-	5,504	5,504	7,500
4012.0 - Employee Benefits	93,534	107,389	115,540	91,199	153,493	153,493	155,000
4013.0 - Employers Taxes	21,867	26,202	32,195	26,465	28,742	28,742	31,000
4013.5 - Uniform & Safety Equipment	1,914	1,627	1,610	1,456	2,000	2,000	2,000
4021.0 - Books, Subscript, Memberships	2,111	2,061	2,054	853	2,100	2,100	2,300
4023.0 - Travel & Lodging	471	137	58	-	100	-	250
4024.0 - Office Supplies	5,454	12,669	8,047	5,952	7,000	7,500	7,000
4025.0 - Equipment - Supplies & Maint	2,498	4,127	4,104	8,728	10,000	10,000	5,000
4025.1 - Equipment Rental/Lease	14,250	14,622	15,000	17,000	16,000	17,000	18,000
4025.6 - Gas/Oil/Diesel	6,616	7,614	10,347	8,138	8,500	10,200	10,500
4026.0 - Bldgs & Grounds - Supplies/Mnt	1,209	717	353	757	500	800	750
4027.0 - Utilities	5,756	5,435	6,053	3,780	4,500	5,220	5,500
4028.0 - Telephone	1,978	1,936	1,949	1,366	2,250	2,250	2,500
4031.0 - Professional & Technical	8,783	5,378	6,814	11,863	13,000	13,000	6,200
4031.5 - Contractor Services	29,185	31,398	29,729	17,439	32,550	32,550	22,500
4031.6 - Water Purchase	331,402	297,030	391,166	341,732	350,000	405,000	400,000
4032.0 - Irrigation Water Shares Assess	11,060	7,723	7,093	1,375	6,950	6,950	7,000
4033.0 - Education & Training	1,379	2,183	4,593	3,771	5,000	5,000	3,000
4035.0 - Write-off Bad Debt	31,472	2,069	-	-	1,000	1,000	-
4048.0 - Material & Supplies	6,383	2,562	2,321	918	3,000	3,000	2,500
4049.0 - Landfill Charges	-	804	-	-	1,000	500	1,000
4051.0 - Insurance & Surety Bonds	11,195	5,657	9,514	9,308	9,500	9,308	9,500
4061.0 - Miscellaneous	125	-	-	50	500	500	500
4062.0 - Bankcard Fees	5,071	5,393	5,766	3,041	8,000	8,000	8,000
4065.0 - Depreciation	449,862	460,946	476,913	319,240	450,000	478,860	480,000
4260.0 - Trans To General Fund	239,280	194,606	214,622	114,324	245,171	189,700	167,075
4261.0 -Trans to Capital Projects	-	-	-	-	-	-	450,000
4274.0 - New Water Meters Purchased	33,213	51,439	47,533	38,679	50,000	50,000	50,000
4274.1 - Capital Outlay Tools	10,716	5,358	6,890	2,905	10,000	10,000	10,000
4274.2 - Capital Outlay Vehicles	-	-	-	6,774	-	21,460	21,460
4274.4 - Capital Outlay - Other	7,777	3,065	5,207	512	60,000	512	10,000
4274.5 - Regional Pipeline	228,553	227,308	375,997	153,199	229,799	229,799	255,000
Total Expenditures	1,912,188	1,840,683	2,155,375	1,474,184	2,091,877	2,085,665	2,491,035
Total Change In Net Position	(127,255)	322,513	(150,145)	(133,437)	8,033	(47,089)	(391,302)

Water Fund

	Capital Budget Capital Expenses			
4282.5 - Water System Upgrades	23,535	30,000	30,000	30,000
4283.8 - Water Road Repairs	3,931	5,000	5,000	5,000
4284.0 - Culinary Water Master Plan	-	2,500		2,500
4284.1 - Secondary Water Master Plan	-	2,500		2,500
4284.3 - Telemetry System	631	50,000	5,000	50,000
4285.5 - Water Tank Repairs	7,633	50,000	25,000	80,000
4286.0 - 200 W Irrigation Line	-	75,000		75,000
4287.0 - Upsizing Lines per CFP	-	190,000		190,000
4287.5 - GIS Mapping	1,796	2,500	2,500	16,000
4287.9 - Irrigation System	-	10,000		65,000
Total Capital Requirements	37,527	417,500	67,500	516,000
Total Long Term Debt Repayment Requirement	-	-	-	-
Total Capital & Debt Repayment	37,527	417,500	67,500	516,000
Resources to be Provided				
Changes in Net Positions	(133,437)	8,033	(47,089)	(391,302)
Depreciation	319,240	450,000	478,860	480,000
Provided/Required from Operations	185,803	458,033	431,771	88,698
Resources Remaining to be Provided	148,277	40,533	364,271	(427,302)

WASTE WATER FUND

Waste Water Fund-Sewer

	2010 Actual	2011 Actual	2012 Actual	2013 Actual YTD	2013 Original Budget	2013 Estimate to Complete	2014 Budget
Revenue							
Operating Revenue							
3710.0 - Sewer Services	899,972	914,369	935,680	741,436	1,075,325	1,112,155	1,145,519
3720.0 - Connection Fees	14,500	26,935	40,000	58,435	32,425	87,653	90,282
Contributions and transfers							
3610.0 - Ivins Impact Fees-Sewer	17,230	24,849	79,519	55,330	38,340	82,995	85,485
3810.0 - Interest Earnings	2,631	2,147	2,153	358	2,300	537	553
3850.0 - Subdividers Contribution	-	72,525	27,000	10,200	-	15,300	15,759
3890.0 - Miscellaneous			1	12,583	-	12,583	-
Total Revenue:	934,334	1,040,825	1,084,353	878,343	1,148,390	1,311,223	1,337,599
Expenses							
Operating Expenses							
4011.0 - Salaries & Wages	105,164	105,569	113,108	115,240	111,926	111,926	102,000
4011.1 - Overtime	-	140	-	-	1,694	1,694	1,900
4012.0 - Health Insurance/Retirement	28,890	32,029	35,225	37,113	46,389	46,389	48,000
4013.0 - Employers Taxes	6,589	7,841	9,761	10,567	8,562	8,562	11,000
4013.5 - Uniform & Safety Equipment	486	552	752	1,246	1,000	1,300	1,300
4021.0 - Books, Subscript, Memberships	-	-	-	25	100	100	100
4023.0 - Travel & Lodging	108	-	12	-	100	-	250
4024.0 - Office Supplies	529	3,528	468	2,909	500	3,000	2,000
4025.0 - Equipment - Supplies & Maint	2,051	1,212	1,936	4	8,000	2,000	2,000
4025.6 - Gas/Oil/Diesel	3,296	3,807	6,401	8,699	5,500	7,500	7,500
4026.0 - Bldgs & Grounds - Supplies/Mnt	459	75	38	679	250	250	250
4027.0 - Utilities	2,150	3,103	4,818	1,562	4,000	4,000	4,000
4028.0 - Telephone	878	988	1,203	1,245	1,400	1,400	1,500
4031.0 - Professional & Technical	1,653	987	3,141	6,161	8,300	8,300	3,900
4031.5 - Contract Services	30,297	32,874	33,821	1,339	1,000	1,000	12,000
4031.6 - St George Sewer Treatment Plnt	458,921	463,729	471,375	248,085	480,000	250,000	250,000
4033.0 - Education & Training	270	-	25	-	250	-	1,000
4035.0 - Write-off Bad Debt	1,276	393	-	-	500	500	-
4048.0 - Materials & Supplies	1,000	867	674	636	500	750	1,000
4051.0 - Insurance & Surety Bonds	4,181	2,483	4,366	3,850	4,500	3,850	4,150
4061.0 - Miscellaneous	136	20	-	-	200	200	500
4062.0 - Bankcard Fees	2,881	3,236	3,401	1,823	5,000	5,000	5,000
4065.0 - Depreciation	223,389	218,955	215,700	216,576	207,000	207,000	324,864
4135.0 - 1991A Sewer Parity Bonds Int.	-	-	-	-	-	-	-
4136.5 - 1991B Sewer Parity Bonds Int.	30,220	29,285	23,266	-	-	-	-
4137.0 - Interest on Capital Lease	-	1,779	1,365	1,444	-	-	-
4260.0 - Transfer to General Fund	71,784	77,843	85,849	70,238	98,068	75,880	66,830
4261.0 - Transfer to Capital Proj. Fund	166,000	-	-	-	-	-	-
4262.0 - Transfer to Debt Service	36,383	-	-	-	-	-	-
4263.0 - Transfer to Water Fund	-	251,660	-	-	-	-	-
4264.01 - Transfer to Storm Drain Fund	-	411,177	-	-	-	-	-
Total Expenditures	1,178,990	1,654,133	1,016,705	729,441	994,739	740,601	851,044
Total Change In Net Position	(244,657)	(613,308)	67,649	148,902	153,651	570,622	486,554

WASTE WATER FUND

Waste Water Fund-Storm Drain

	2010 Actual	2011 Actual	2012 Actual	2013 Actual YTD	2013 Original Budget	2013 Estimate to Complete	2014 Budget
Revenue							
Operating Revenue							
3710.0 - Storm Drain Fees	408,025	421,870	425,357	441,786	452,733	662,679	682,559
Contributions and transfers							
3610.0 - Impact Fees-Storm Drain	31,009	52,521	102,474	103,003	72,774	154,505	159,140
3620.0 - Interest Income- Impact Fees	11	-	-	-	-	-	-
3810.0 - Interest Income	4,806	3,237	3,974	3,836	3,500	5,754	5,926
3820.0 - Grants	-	-	-	-	365,000	-	-
3850.0 - Subdividers Contribution	33,765	23,970	76,000	7,500	-	11,250	11,588
3890.0 - Miscellaneous	470	1,826	1,493	10,615	-	15,922	16,400
3916.0 - Trans from Sewer Fund	-	411,177	-	-	-	-	-
Total Revenue:	478,086	914,601	609,298	566,740	894,007	850,110	875,613
Expenses							
Operating Expenses							
4011.0 - Salaries & Wages	88,622	79,508	85,528	88,864	91,013	91,013	76,000
4011.1 - Overtime	-	105	-	-	1,305	1,305	1,500
4012.0 - Health Insurance/Retirement	25,242	24,425	25,160	28,016	36,486	36,486	34,000
4013.0 - Employers Taxes	5,566	5,905	7,344	8,195	8,194	8,194	8,000
4013.5 - Uniform & Safety Equipment	364	387	296	312	400	325	400
4023.0 - Travel & Lodging	72	-	-	-	-	-	-
4024.0 - Office Supplies	93	1,271	-	47	-	47	-
4025.0 - Equipment - Supplies & Maint	683	280	-	-	-	-	-
4025.6 - Gas/Oil/Diesel	2,472	2,855	2,560	2,872	2,000	3,000	3,000
4026.0 - Bldgs & Grounds - Supplies/Mnt	37	-	-	263	-	-	-
4027.0 - Utilities	849	839	385	273	450	450	450
4028.0 - Telephone	659	706	481	498	550	550	550
4031.0 - Professional & Technical	685	540	770	850	700	800	1,000
4031.5 - Contract Services	63	125	84	839	200	800	2,000
4033.0 - Education & Training	-	170	522	300	250	300	200
4035.0 - Write-off Bad Debt	419	270	-	-	250	250	-
4048.0 - Materials & Supplies	1,044	747	453	10	1,000	500	1,000
4051.0 - Insurance & Surety Bonds	1,617	970	1,545	1,546	1,545	1,546	1,675
4052.3 - Storm Drain Bond Expenses	1,500	1,500	1,500	1,500	1,500	1,500	1,500
4061.0 - Miscellaneous	(1,281)	707	500	500	750	750	750
4062.0 - Bankcard Fees	1,793	2,141	2,158	1,212	3,300	3,300	3,300
4065.0 - Depreciation	210,030	222,014	213,263	114,994	220,000	172,491	115,000
4142.0 - 2007 Storm Drain Bond Int.	186,074	159,414	153,590	148,313	148,313	148,313	142,078
4142.5 - Cost of Issuance	3,060	3,060	3,060	3,060	-	3,060	3,060
4143.0 - Trans to Debt Serv Fund	68,449	68,465	-	-	-	-	-
4260.0 - Transfer to General Fund	58,186	38,921	42,923	35,119	49,034	37,940	33,415
Total Expenditures	656,297	615,326	542,121	437,582	567,239	512,920	428,878
Total Change In Net Position	(178,211)	299,275	67,176	129,157	326,768	337,189	446,735

WASTE WATER FUND

	Capital Budget Capital Expenses			
4274.0 - Capital Outlay - Equipment	-	46,000	26,200	51,200
4274.4 - Capital Outlay - Other	735	7,500	257,500	25,000
4287.5 - Sewer Master Plan				2,500
4274.0 - Capital Outlay - Equipment	-	-		
4274.3 - Capital Outlay - Special Proj	-	-		14,900
4274.4 - Capital Outlay - Other	110	-	110	
4287.6 - Storm Drain Master Plan	-	-		
4287.7 - Center Storm Drain Collec Syst	-	-		
4287.8 - Tuachn Wash Detention Basins	(1,965)	600,000	700,000	
4289.4 600 W/Center St Storm Drain	1,965			
Total Capital Requirements	845	653,500	983,810	93,600
Total Long Term Debt Repayment Requirement	140,000	140,000	140,000	145,000
Total Capital & Debt Repayment	140,845	793,500	1,123,810	238,600
Resources to be Provided				
Changes in Net Positions	278,059	480,418	907,811	933,289
Depreciation	331,571	427,000	379,491	439,864
Provided/Required from Operations	609,630	907,418	1,287,302	1,373,154
Resources Remaining to be Provided	468,785	113,918	163,492	1,134,554
Resources Remaining or to be Provided				
Beginning Capital Resources	1,241,641	1,241,641	1,241,641	1,405,133
Ending Capitl Resources	1,710,426	1,355,559	1,405,133	2,539,687

APPENDIX

The following serves only as a general overview of established policies and procedures governing daily operations at Ivins City.

Balanced Budget

Pursuant to §10-6-109, Utah Code Annotated, Ivins City will adopt a balanced General Fund budget under normal circumstances by June 22. Full disclosure will be provided via public notice any time deviation from the policy is planned or occurs.

Long-Range Planning

Ivins City supports a financial planning process that assesses the long-term financial implications of current and proposed operating and capital budgets, budget policies, cash management and investment policies, programs and assumptions.

Asset Inventory

Each department manager is responsible to take all reasonable measures available to prolong and assess the condition of major capital assets in their department on an annual basis. Methods of doing so may include such things as the procurement of insurance, regular testing of water and sewer systems, street and sidewalk replacement plans, procurement of secondary and tertiary water systems, etc.

Ivins City Director of Finance under the direction of the City Manager is responsible for the diversification of investments.

REVENUE POLICIES

Revenue Diversification

Ivins City is dependent on a variety of revenue sources to cover expenditures. The burden of supporting City non-enterprise services will be equitably distributed and will protect the City from short-term fluctuations in any one revenue source.

The City maintains timely collection systems and implements necessary enforcement strategies to collect revenues from available sources.

The City actively supports economic development, recruitment, and retention efforts to provide for a solid revenue base.

The City budgets conservatively and forecasts accurately, such that actual revenues meet or exceed budgeted revenues.

The City maintains a budgetary control system and prepares reports that compare actual revenues to budgeted amounts throughout the year.

Fees and Charges

Fees and charges are based on the estimated cost of providing the associated service. Costs associated with the service include the use of human and capital resources and the depreciation of assets. The fee schedule is evaluated annually to extrapolate future trends.

Use of One-Time Revenues

Ivins City is committed to minimizing the portion of operating expenditures that are funded by one-time growth revenues. To support this policy, the City analyzes current and historical operating trends annually.

EXPENDITURE POLICIES

Debt Capacity, Issuance, and Management

Ivins City maintains a policy of full disclosure on financial reports and bond prospectus.

The City pays for all capital projects on a pay-as-you-go basis using current revenues when possible and practical. If a project or improvement cannot be financed with current revenues, debt will be considered.

The City refrains from issuing debt for a period in excess of the expected useful life of the capital project.

The City uses Special Assessment revenue or other self-supporting bonds instead of general obligation bonds, when feasible.

The City will seek the refinancing of outstanding debt if it is determined that the City will benefit by reducing interest expense over the remaining life of the debt.

The City will comply with State Law which limits total bond obligation to 12 percent of the prior year's total assessed value for tax purposes of real and personal property, as determined by the most recent tax assessment.

Reserve or Stabilization Accounts

Ivins City will maintain a minimum unrestricted general fund balance of at least 5 percent (not to exceed 25 percent) of current year operating revenues. If existing reserves exceed the required level, such funds may be used to balance the budget or meet needs that may arise during the year.

The City will use funds from the reserve only in times of emergency or fiscal and economic hardship.

Fund balance in excess of 5 percent may only be transferred to another fund with City Council approval of a budget amendment.

Operating/Capital Expenditure Accountability

Ivins City will maintain a budgetary control system to ensure adherence to the adopted budget and will prepare monthly reports that compare actual expenditures to budgeted amounts.

The City has an established Purchasing Policy that regulates the procurement process.

Investment and Cash Management Policy

All unused cash is invested in a PTIF account or other approved financial institution. By so doing, the issues of safety, liquidity, and yield are addressed.

Interest earned from investments of available cash is distributed to budgetary funds according to ownership of the investments and are reflected in the annual budget.

The City deposits all receipts according to the requirements of State law.

Investments made by the City are in conformity with all requirements of the State of Utah Money Management Act and City Ordinance.

Financial Reporting Policy

Ivins City accounting system will maintain records in accordance with accounting standards and principles outlined in the Governmental Accounting Standards Board (GASB), Financial Accounting Standards Board (FASB), and the State of Utah.

Financial reports are printed monthly and distributed to the City Manager and Department Managers. Financial reports are reviewed by the City Council at least quarterly.

The City employs an independent accounting firm to perform an annual audit of the City's finances, and make the annual audit available to all required and interested parties. The audit shall be completed and submitted to the State of Utah within 180 days of the close of the fiscal year.

Copies of the annual budget and financial statements are available at the City Offices or on the City's website, www.ivins.com.

The City will seek annually to qualify for the Government Finance Officers Association's (GFOA) Distinguished Budget Presentation Award.

CITY HISTORY



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

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

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

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

It was decided that this town should have a name other than Santa Clara bench. Several names were submitted by the new settlers, however, the name chosen was sent in by Edward H. Snow, President of the St. George Stake. He suggested the new settlement be named after President Anthony W. Ivins, who had endeared himself to the people in this part of the country through his missionary work with the Indians. A short time after this, President Ivins met with the



people and when they asked him if he objected to the town being named Ivins, he said, “No, as long as they spell it Ivins, instead of Ivens.” At that time he contributed one hundred dollars in cash toward a new chapel and promised to send them a bell. This he did, and the bell still hangs in the belfry of the old church. (History of the Town of Ivins, by Myrtle L. Gubler, 1914-1966, page 3-4).

The city slowly grew in population until it was designated a Class 3 city in 1998 by the State of Utah.

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

GLOSSARY

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

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

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

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

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

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

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

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

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

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

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

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

Capital Outlay – the initial lump-sum expense for a significant purchase such as a vehicle or computer.

Cash Basis of Accounting – the basis of accounting under which revenues are recorded when received in cash and expenditures (expenses) are recorded when paid. To be in conformity with

generally accepted accounting principles (GAAP), local governments must use the accrual or modified accrual basis rather than cash basis of accounting.

City Manager's Budget Message – the City Manager's memorandum to the City Council summarizing the most important aspects of the budget, including changes from the current fiscal year and the goals, themes, and priorities that are encompassed within the City's budget.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Operating Budget – Authorized expenditures for ongoing municipal services.

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

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

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

Reserve – An account used to indicate that a portion of a fund's balance is legally restricted for a specific purpose and is, therefore, not available for general appropriation.

Revenue – funds received from various sources and treated as income to the City which is used to finance expenditures.

Signage – A system of signs.

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

TRANSFERS FY 2013

	TRANSFERS IN		TRANSFERS OUT		DIFFERENCE
	ACCOUNT NUMBER	AMOUNT	ACCOUNT NUMBER	AMOUNT	
GENERAL FUND					
Transfer from Water Fund	10-39-125	189,700.00	51-42-600	189,700.00	-
Transfer from Sewer Fund	10-39-126	75,880.00	52-42-600	75,880.00	-
Transfer from Storm Drain	10-39-127	37,940.00	53-42-600	37,940.00	-
DEBT SERVICE FUND					
Transfer From General Fund	31-39-100	101,000.00	10-90-822	101,000.00	-
Transfer from Streets Impact Fund	31-39-200	195,365.00	44-40-822	195,365.00	-
Transfer from Storm Drain Fund	31-39-300		53-41-430	-	-
Transfer from Publ/Safety Fund	31-39-400		43-40-822	-	-
MUNICIPAL BULDING AUTHORITY FUND					
Trans from Park Impact Fees	36-39-200	143,680.00	45-40-610	143,680.00	-
CAPITAL PROJECTS FUND					
Transfer From Gen Fund	49-39-200	392,652.00	10-90-200	392,652.00	-
Transfer From Park Impact Fund	49-39-220	112,815.69	45-40-205	112,815.69	-
Transfer from Streets Impact Fund	49-39-400	69,011.00	44-40-205	69,011.00	-
		\$ 1,318,043.69		\$ 1,318,043.69	-

TOTAL NET TRANSFERS	TRANSFERS IN	TRANSFERS OUT	DIFFERENCE
General Fund	303,520.00	493,652.00	(190,132.00)
Debt Service Fund	296,365.00		296,365.00
MBA Fund	143,680.00		143,680.00
Public Safety Impact Fee		-	-
Streets Impact Fee		264,375.69	(264,375.69)
Parks Impact Fee	-	143,680.00	(143,680.00)
Habitat Impact Fee		-	-
Capital Projects	461,662.69		461,662.69
Water		189,700.00	(189,700.00)
Sewer		75,880.00	(75,880.00)
Storm Drain		37,940.00	(37,940.00)
Perpetual Care		-	-
	\$ 1,205,227.69	\$ 1,205,227.69	\$ -

TRANSFERS FY 2014

	TRANSFERS IN		TRANSFERS OUT		DIFFERENCE
	ACCOUNT NUMBER	AMOUNT	ACCOUNT NUMBER	AMOUNT	
GENERAL FUND					
Transfer from Water Fund	10-39-125	167,075.00	51-42-600	167,075.00	-
Transfer from Sewer Fund	10-39-126	66,830.00	52-42-600	66,830.00	-
Transfer from Storm Drain	10-39-127	33,415.00	53-42-600	33,415.00	-
DEBT SERVICE FUND					
Transfer From General Fund	31-39-100	97,825.00	10-90-822	97,825.00	-
Transfer from Streets Impact Fund	31-39-200	196,350.00	44-40-822	196,350.00	-
Transfer from Storm Drain Fund	31-39-300		53-41-430		-
Transfer from Publ/Safety Fund	31-39-400		43-40-822		-
MUNICIPAL BULDING AUTHORITY FUND					
Trans from Park Impact Fees	36-39-200	143,220.00	45-40-610	143,220.00	-
CAPITAL PROJECTS FUND					
Transfer From Gen Fund	49-39-200	-	10-90-200		-
Transfer From Park Impact Fund	49-39-220	30,000.00	45-40-205	30,000.00	
Transfer from Water Fund	49-39-350	450,000.00	51-42-610	450,000.00	
		\$ 1,184,715.00		\$ 1,184,715.00	-

TOTAL NET TRANSFERS	TRANSFERS IN	TRANSFERS OUT	DIFFERENCE
General Fund	267,320.00	97,825.00	169,495.00
Debt Service Fund	294,175.00		294,175.00
MBA Fund	143,220.00		143,220.00
Public Safety Impact Fee		-	-
Streets Impact Fee		196,350.00	(196,350.00)
Parks Impact Fee	-	143,220.00	(143,220.00)
Habitat Impact Fee		-	-
Capital Projects	450,000.00		450,000.00
Water		617,075.00	(617,075.00)
Sewer		66,830.00	(66,830.00)
Storm Drain		33,415.00	(33,415.00)
Perpetual Care		-	-
	\$ 1,154,715.00	\$ 1,154,715.00	\$ -

GL Items	General Fund Expenditure to Distribute		2013 Distribution				2014 Distribution				
	2013	2014	2013 Admin	2013 Water	2013 Storm		2014 Admin	2014 Water	2014 Sewer	2014 Storm	
					2013 Sewer	Drain				2014 Sewer	Drain
Uniforms	200	200	40	100	40	20	40	100	40	20	
Books/Subscript	1,500	1,500	300	750	300	150	300	750	300	150	
Software	15,000	10,000	3,000	7,500	3,000	1,500	2,000	5,000	2,000	1,000	
Notices	7,500	7,500	1,500	3,750	1,500	750	1,500	3,750	1,500	750	
Travel	4,000	4,500	800	2,000	800	400	900	2,250	900	450	
Office Supplies	17,500	17,500	3,500	8,750	3,500	1,750	3,500	8,750	3,500	1,750	
Equipment Supplies	250	200	50	125	50	25	40	100	40	20	
Bldg supplies/maint	25,000	20,000	5,000	12,500	5,000	2,500	4,000	10,000	4,000	2,000	
Utilities	8,500	8,000	1,700	4,250	1,700	850	1,600	4,000	1,600	800	
Telephone	12,000	12,000	2,400	6,000	2,400	1,200	2,400	6,000	2,400	1,200	
Professional/Tech	22,000	22,000	4,400	11,000	4,400	2,200	4,400	11,000	4,400	2,200	
Audit	14,850	14,850	2,970	7,425	2,970	1,485	2,970	7,425	2,970	1,485	
Education/training	3,800	3,500	760	1,900	760	380	700	1,750	700	350	
Insurance/surety	7,500	10,000	1,500	3,750	1,500	750	2,000	5,000	2,000	1,000	
Misc	100	100	20	50	20	10	20	50	20	10	
Bank Fees	7,500	7,500	1,500	3,750	1,500	750	1,500	3,750	1,500	750	
Newsletter	7,000	7,000	1,400	3,500	1,400	700	1,400	3,500	1,400	700	
CO Equipment	6,000	5,000	1,200	3,000	1,200	600	1,000	2,500	1,000	500	
CO - Furnishing	500	500	100	250	100	50	100	250	100	50	
Legal/HR	211,200	174,800	42,240	105,600	42,240	21,120	34,960	87,400	34,960	17,480	
Planner	-	-	-	-	-	-	-	-	-	-	
Town Activities	7,500	7,500	1,500	3,750	1,500	750	1,500	3,750	1,500	750	
Debt Service	-	-	-	-	-	-	-	-	-	-	
			75,880	189,700	75,880	37,940	66,830	167,075	66,830	33,415	

Full Time Equivalent Employees

Function	Fiscal Year									
	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
General Government										
Administration	3.2	3.3	2.8	2.7	3.1	2.7	2.4	2.2	2.2	1.5
Legal/HR	-	-	0.3	1.0	1.3	2.0	2.1	2.0	2.0	2.1
Total General Government	3.2	3.3	3.1	3.7	4.4	4.7	4.5	4.2	4.2	3.6
Public Safety										
Law Enforcement	1.8	1.7	3.6	8.3	7.9	11.0	11.9	10.9	11.5	11.4
Animal Control	1.0	0.8	0.5	1.0	2.8	1.6	1.7	2.1	2.3	2.4
Fire/Rescue	-	0.1	-	0.7	1.5	6.0	10.2	10.7	10.3	8.2
Public Safety	2.8	2.6	4.1	10.0	12.2	18.6	23.8	23.7	24.1	22.0
Building/Zoning	1.9	1.6	2.1	1.9	1.7	2.1	2.0	1.2	0.9	0.9
Community Development	0.2	0.7	1.0	1.7	1.9	1.9	1.7	1.8	1.3	0.9
Public Works										
Streets	1.8	1.8	1.7	2.1	2.5	2.3	1.9	1.9	1.8	1.6
Water	3.4	4.0	4.7	5.4	6.7	5.4	5.3	6.7	6.5	5.8
Sewer	2.5	1.6	1.6	2.3	2.6	2.2	1.8	2.0	2.0	1.8
Storm Drain	-	-	-	-	1.1	2.0	2.2	1.5	1.4	1.3
Total Public Works	7.7	7.4	8.0	9.8	12.9	11.9	11.2	12.1	11.7	10.5
Parks & Recreation										
Parks	0.9	1.3	1.7	3.0	3.3	2.0	1.6	1.4	2.3	2.2
Recreation	-	-	-	-	0.6	3.0	2.5	2.2	1.6	1.1
Cemetery	0.6	0.3	0.4	0.6	0.5	0.7	0.9	0.9	0.9	0.8
Total Parks & Recreation	1.5	1.6	2.1	3.6	4.4	5.7	5.0	4.5	4.8	4.1
Total Primary Government	17.3	17.2	20.4	30.7	37.5	44.9	48.2	47.5	47.0	42.0