



# IVINS CITY, UTAH

**2015 BUDGET DOCUMENT**  
**July 1, 2014 – June 30, 2015**

# IVINS CITY, UTAH



4	Budget Message
7	Summary of Funds
22	Fund Budgets
75	Appendix

**2015 BUDGET DOCUMENT**  
**July 1, 2014 – June 30, 2015**

# Table of Contents

Page

## OVERVIEW

Distinguished Budget Presentation Award .....	1
Elected and Appointed Officials .....	2
Organizational Chart .....	3
Budget Message .....	4
Summary of Funds.....	7
Community Profile.....	9
Debt.....	13
Capital Projects.....	14
Budget Process and Schedule .....	15

## BUDGET HIGHLIGHTS

## FUND BUDGETS

General Fund Detail.....	22
City Manager.....	37
Administrative Services .....	38
Building/Zoning .....	42
Public Safety .....	44
Public Works .....	51
Recreation, Parks & Cemetery .....	55
Community and Economic Development.....	61
Other Governmental Funds	
Debt Service Fund .....	62
Municipal Building Authority .....	64
Capital Projects Funds-Impact Fees.....	65
Capital Projects Fund.....	67
Enterprise Funds.....	69
Water Fund .....	70
Waste Water Fund .....	72
Appendix.....	75



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**City of Ivins City**

**Utah**

For the Fiscal Year Beginning

**July 1, 2013**

Executive Director

## Officials of Ivins City, Utah

**Mayor**

**Chris Hart**

**City Council**

**George E. Elwell Jr.  
Cheyne McDonald  
Steve Roberts  
Ron Densley  
Lesley Mendenhall**

### Appointed Officials

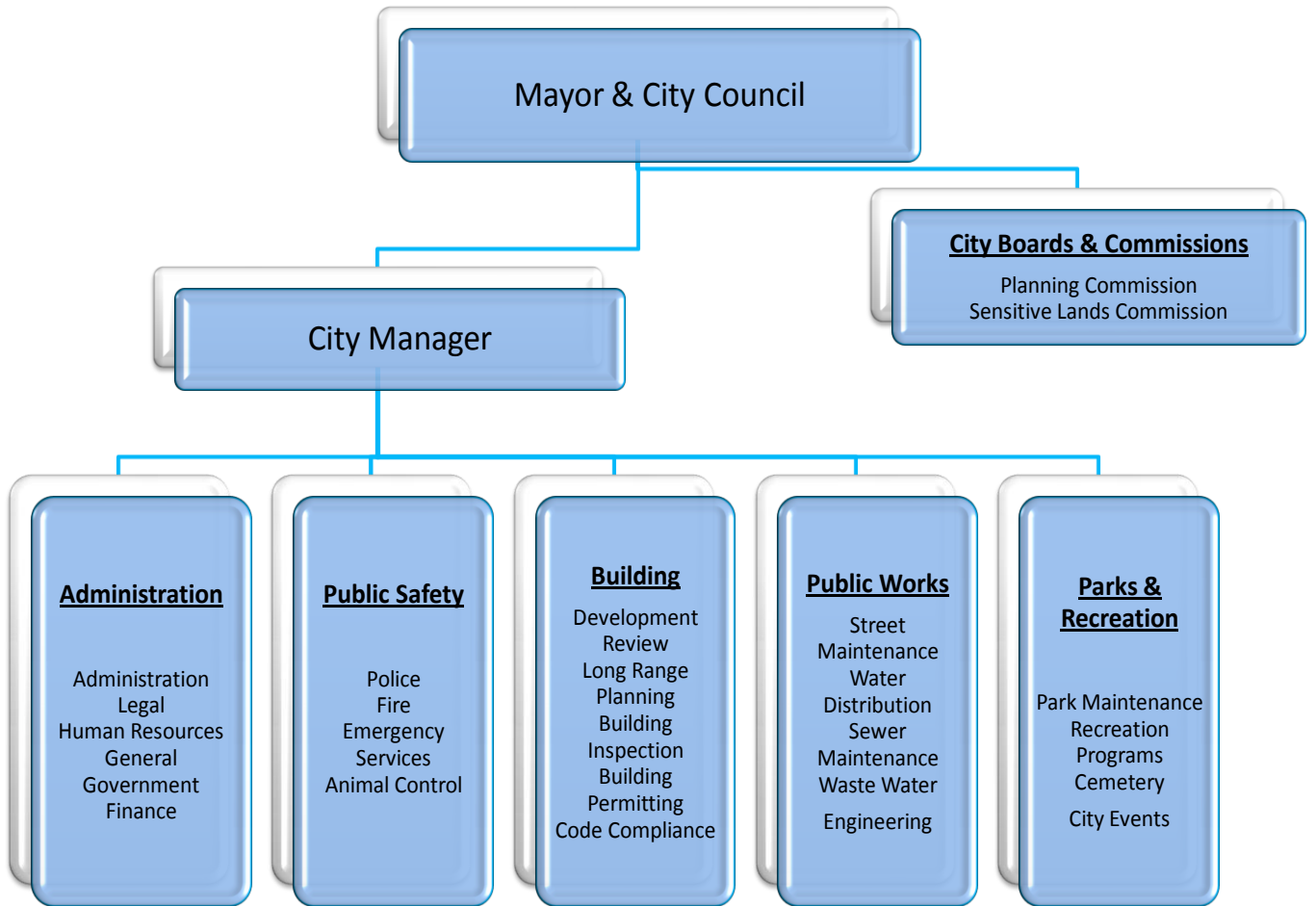
**City Manager  
City Recorder  
City Treasurer**

**Dale Coulam  
Kari Jimenez  
Deborah Bannon**

### Staffing Summary Information

	Fiscal Year								Projected	Proposed
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
General Government	3.7	4.4	4.7	4.5	4.2	4.2	3.6	4.1	4.1	4.6
Public Safety*	10.0	12.2	18.6	23.8	23.7	24.1	22.0	29.4	29.4	29.9
Building/Zoning	1.9	1.7	2.1	2.0	1.2	0.9	0.9	0.9	0.9	1.4
Community Development	1.7	1.9	1.9	1.7	1.8	1.3	0.9	1.3	1.3	1.5
Public Works	9.8	12.9	11.9	11.2	12.1	11.7	10.5	11.4	11.4	11.4
Parks & Recreation	3.6	4.4	5.7	5.0	4.5	4.8	4.1	4.8	4.4	6.8
<b>Total</b>	<b>30.7</b>	<b>37.5</b>	<b>44.9</b>	<b>48.2</b>	<b>47.5</b>	<b>47</b>	<b>42</b>	<b>51.9</b>	<b>51.5</b>	<b>55.6</b>

\*Law Enforcement Combined with Santa Clara City July 1st, 2013



# OVERVIEW

## **Honorable Mayor, Ivins City Council and Residents**

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, 2015 and the estimate to complete the budget for the fiscal year ending June 30, 2014.

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 2013 and FYE 2014 we have experienced growth in our anticipated and budgeted revenue. Most economic indicators and economists point to a recovering economy. The FYE 2015 budget revenue projections in this budget are conservative, based on FYE 2014 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 2014 and through 2015 at a level of just over 19% of estimated revenues.

The FYE 2014 estimate to complete and the FYE 2015 budgets project no use of General Fund reserves (fund balance). The proposed Unreserved General Fund Balance for FYE 2015 is \$1,072,544 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.

### **Conservative Revenue Growth**

Development/growth related revenue projections in the FYE 2015 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. We expect general fund revenues in 2015 to increase by \$243,299 over our final 2014 budget.

### **Providing Core Services**

We continue to place high priority on providing core municipal services to our nearly 8,000 residents. As a result this budget shows the funding of programs and resources across all operating departments which will allow the City to maintain levels of service. Some of the most significant changes in this year's budget are set forth below.

# OVERVIEW

## **Staffing Levels**

- City Treasurer becoming full-time with benefits
- Parks Superintendent
- Additional Park employee
- 2 Part-time Park employees-no benefits
- 1 Part-time animal control officer will become full-time and be funded by Santa Clara City
- 1 Part-time Public Works intern-no benefits

## **Capital Improvements and Equipment**

- Public Safety-2 Patrol Cars to be leased on 2 year leases
- Public Safety-Firehouse remodel
- Upgrade all Windows XP computers to Windows 7 Professional
- Public Works-Bus for public transportation

## **Projects**

- Parks & Recreations-Park and Trail Improvements  
Center Street Landscape  
Desert Rose Park  
Red Rock Park  
Recreation Center Design  
Ivins Reservoir-Causeway design and build
- Skate Park
- Cemetery driveway, landscape and fencing
- Public Works-Upsize Water Tank
- Public Works-Engineering for Secondary Water System
- Public Works-400 East 900 South Widening
- Public Works-Street Lighting/Signage
- Public Works-Cathodic Protection for regional pipeline
- Public Works-Upsize Taviawk pump stations
- Public Works-200 West Secondary Water line

## **Public Infrastructure Development and Maintenance**

As would be expected public infrastructure development and maintenance remains a very high priority. In 2007, the City prepared Capital Facilities Plans (CFP) for Public Safety, Parks, Streets, Water, Secondary Water, Sewer and Storm Drain facilities. Those CFPs provide the direction for what facilities are required and when they will be required, they also provide the basis for calculation of the various impact fees charged by the City. During 2014, the Water CFP and impact fee study were completed, issued for public hearing and enacted by the City Council. This budget anticipates that the remaining CFPs and related impact fee studies will be completed in the upcoming budget year.

Impact fees are expected to be sufficient to provide the revenue to pay for infrastructure required by new growth. Many of the projects anticipated by the current budget will be paid from impact fees already collected in the proceeding five years.



# OVERVIEW

In 2013, our public works director and City engineer presented a plan to expend \$300,000 per year in street maintenance. Included again this year are maintenance funds to continue that level of maintenance.

## **Tax Rates and Fees**

The FY2015 budget does not include a property tax increase with the current level of property tax being consistent to the tax levied pursuant to a Truth in Taxation hearing in 2005 which is adjusted for new growth. There are no transfers from any City utility account except for specific costs of administration detailed in the appendix. Annually, the City reviews all fees, ensuring that fees for a particular service are based on appropriate costs and current market conditions.

## **Qualified and Motivated Employees**

The quality of services provided to the City's residents is in large part due to the efforts of a qualified and motivated workforce. In FY2014, employees were eligible for up to 2.5% pay increases based on their annual employee review. FY2015 budget includes the following:

- 2.5% pay-for-performance increase; which will not be automatic but awarded based on annual reviews
- Projected 30% increase in health insurance premium

## **Conclusion**

We are excited about the future of Ivins City, during the past several years we have seen reductions in many revenues and increasing costs, yet the City has increased the amount of General Fund reserves in each of the past 5 years. As we come out of this recession things appear especially bright.

# SUMMARY OF FUNDS

Fund	2011	2012	2013	2014	2014	2014	2015
	Actual	Actual	Actual	Actual YTD	Original Budget	Estimate to Complete	Budget
<b>Combined Fund Revenue</b>							
General	4,609,528	4,195,586	5,209,929	4,342,211	5,572,535	5,559,665	5,800,482
Debt Service	246,319	644,072	446,480	84,934	472,292	472,292	469,754
Municipal Building Authority	143,739	143,557	144,155	278	144,130	144,130	144,150
Public Safety Impact	26,084	52,513	55,657	37,585	51,025	56,378	51,125
Street Impact	167,446	392,355	358,205	246,612	358,705	369,008	326,500
Park Impact	711,137	389,243	582,019	384,149	531,596	487,000	553,700
Capital Projects	3,812,155	2,051,086	486,273	2,482	765,850	764,808	987,170
Water	2,163,196	2,005,230	2,177,873	1,466,893	2,099,734	2,200,340	2,288,354
Waste Water							
Sewer	1,040,824	1,084,353	878,343	797,732	1,337,598	1,202,334	1,086,759
Storm Drain	914,601	609,298	566,740	426,526	878,007	639,789	665,380
Water Impact Fees	-	-	-	-	540,000	544,520	2,903,330
<b>Total Revenues</b>	<b>13,835,028</b>	<b>11,567,294</b>	<b>10,905,675</b>	<b>7,789,402</b>	<b>12,751,472</b>	<b>12,440,264</b>	<b>15,276,704</b>
<b>Combined Fund Expenditures</b>							
General	4,306,072	4,050,164	5,067,367	3,640,800	5,572,534	5,559,665	5,800,482
Debt Service	246,320	305,605	471,784	362,920	472,292	472,292	469,754
Municipal Building Authority	143,360	143,050	143,680	143,220	144,130	144,130	144,150
Public Safety Impact	15,300	-	-	-	51,025	56,378	51,125
Street Impact	68,465	111,525	264,376	-	358,705	369,008	326,500
Park Impact	1,047,020	152,050	162,188	-	531,596	487,000	553,700
Capital Projects	2,232,306	2,241,121	1,578,423	504,387	765,850	764,808	987,170
Water	1,840,229	2,155,375	2,058,953	1,585,676	3,007,035	2,875,386	4,852,965
Waste Water							
Sewer	1,654,133	1,016,705	1,140,673	756,960	1,269,514	960,158	767,220
Storm Drain	615,220	542,121	436,534	457,088	443,778	463,232	607,881
<b>Total Expenditures</b>	<b>12,168,426</b>	<b>10,717,716</b>	<b>11,323,977</b>	<b>7,451,050</b>	<b>12,616,459</b>	<b>12,152,057</b>	<b>14,560,947</b>
<b>Total Surplus (Deficit)</b>	<b>1,666,603</b>	<b>849,578</b>	<b>(418,302)</b>	<b>338,352</b>	<b>135,013</b>	<b>288,207</b>	<b>715,757</b>

# SUMMARY OF FUNDS

General Fund							
	2011 Actual	2012 Actual	2013 Actual	2014 Actual YTD	2014 Original Budget	2014 Estimate to Complete	2015 Budget
<b>REVENUE</b>							
<b>Taxes</b>							
Property Tax	1,261,212	1,310,484	1,352,740	1,327,229	1,396,276	1,363,096	1,427,500
Sales Tax	874,174	875,379	940,122	737,136	1,105,127	1,037,358	1,096,000
Franchise Tax	419,465	422,390	457,079	388,070	604,635	556,933	574,000
<b>Total Taxes</b>	<b>2,554,851</b>	<b>2,608,253</b>	<b>2,749,940</b>	<b>2,452,435</b>	<b>3,106,038</b>	<b>2,957,388</b>	<b>3,097,500</b>
<b>Other General Revenue</b>							
Federal & FEMA Grants	1,488	595	77,257	1,062	-	1,062	-
Washington County Drug Task Force	-	-	-	14,047	-	12,805	10,000
State Grants	106,800	51,596	77,705	25,344	-	18,100	-
Habitat Non/Pass Through	7,189	3,536	3,523	11,493	-	10,000	10,000
State Liquor Fund Allotment	7,975	6,623	6,681	5,982	7,000	5,982	6,221
Sale of Capital Assets	440,831	-	5,724	7,209	-	-	-
Centerpiece Donations	-	-	650	2,400	-	750	750
Interest Earnings	10,523	24,188	20,563	13,259	27,000	15,607	19,261
Transfers In	361,171	343,394	280,954	146,713	267,320	244,240	257,880
<b>Total Other General Revenue</b>	<b>935,977</b>	<b>429,932</b>	<b>473,057</b>	<b>227,508</b>	<b>301,320</b>	<b>308,546</b>	<b>304,112</b>
<b>Total General Revenue</b>	<b>3,490,828</b>	<b>3,038,185</b>	<b>3,222,997</b>	<b>2,679,942</b>	<b>3,407,358</b>	<b>3,265,934</b>	<b>3,401,612</b>
<b>FUNCTIONAL REVENUE</b>							
General Government							
General Government	43,956	30,755	25,783	30,416	22,100	36,809	36,681
Public Safety							
Law Enforcement	48,767	45,099	785,865	639,969	934,427	950,473	1,001,565
Emergency Medical	121,074	122,669	114,658	143,599	130,000	201,973	212,510
Animal Control	36,681	39,664	32,276	25,910	38,750	27,492	28,761
Fire	11,773	11,771	16,785	-	5,000	-	-
Building & Zoning	148,581	178,761	277,666	230,305	255,000	359,288	367,936
Public Works							
Streets	298,810	281,155	278,888	229,226	270,000	241,347	255,000
Sanitation	404,303	412,680	425,796	331,590	475,000	445,987	465,000
Parks & Recreation							
Recreation	41,194	26,604	16,607	13,039	19,800	13,616	14,300
Parks	640	2,865	5,145	3,615	5,500	750	3,600
Cemetery	17,700	15,125	10,950	14,600	15,000	16,000	16,000
<b>Total Functional Revenue</b>	<b>1,173,478</b>	<b>1,167,148</b>	<b>1,990,418</b>	<b>1,662,269</b>	<b>2,170,577</b>	<b>2,293,733</b>	<b>2,401,353</b>
<b>Total Revenue</b>	<b>4,664,306</b>	<b>4,205,333</b>	<b>5,213,416</b>	<b>4,342,211</b>	<b>5,577,935</b>	<b>5,559,666</b>	<b>5,802,965</b>
<b>EXPENDITURES</b>							
General Government							
Legal/HR	242,554	238,210	188,710	85,573	174,800	124,300	142,900
Administration	309,730	344,705	378,657	307,412	399,850	429,800	469,550
General Government	99,547	102,578	99,270	100,462	243,653	137,300	299,225
Public Safety							
Law Enforcement	1,038,793	1,076,557	1,661,777	1,407,287	1,850,404	1,875,654	1,936,359
Emergency Medical	-	-	283,043	262,219	289,076	326,576	320,500
Animal Control	154,589	171,662	128,980	110,579	164,700	163,400	208,050
Fire	591,067	496,675	181,277	136,521	236,276	225,376	255,500
Building & Zoning	74,390	83,100	80,121	110,721	159,600	171,600	172,350
Public Works							
Streets	352,248	502,209	518,993	316,525	790,350	800,839	675,800
Sanitation	362,270	374,340	391,697	305,276	401,750	402,750	413,850
Parks & Recreation							
Recreation	193,674	186,960	191,899	164,709	237,000	229,028	281,550
Parks	220,383	225,671	260,629	177,051	304,200	267,500	315,450
Cemetery	55,538	67,533	76,510	48,269	79,050	66,950	89,350
Community & Economic Dev	118,725	123,883	133,081	108,194	144,000	144,000	150,000
Transfers Out	492,564	56,080	492,723	-	97,825	194,592	70,048
<b>Total Expenditures</b>	<b>4,306,072</b>	<b>4,050,164</b>	<b>5,067,367</b>	<b>3,640,800</b>	<b>5,572,534</b>	<b>5,559,665</b>	<b>5,800,482</b>
<b>Excess Revenue Over Expenditures</b>	<b>358,234</b>	<b>155,169</b>	<b>146,049</b>	<b>701,411</b>	<b>5,401</b>	<b>1</b>	<b>2,483</b>

# COMMUNITY PROFILE

## 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



# COMMUNITY PROFILE

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 statues 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.

## Demographics

Fiscal Year	Population	Per Capita Income	Personal Income	Unemployment Rate
2004	6,159	21,530	132,603,270	4.90%
2005	6,851	23,017	157,689,467	4.10%
2006	7,239	23,913	173,106,207	3.00%
2007	7,902	24,869	196,514,838	2.90%
2008	8,289	23,216	192,437,424	4.20%
2009	8,692	20,966	182,236,472	7.50%
2010	8,699	20,761	180,591,635	7.20%
2011	6,753	\$ 25,515	172,302,795	8.70%
2012	6,930	Not Available	Not Available	7.60%
2013	7,171	Not Available	Not Available	5.40%

Note: Population is estimated based on utility services.

Source: Utah Department of Workforce Services, per capita income is for Washington County.

## Largest Property Tax Payers

Taxpayer	2013			2004		
	Total Assessed Value	Rank	Percentage of Total Assessed Value	Total Assessed Value	Rank	Percentage of Total Assessed Value
Pivotal Mark ILC	\$ 7,924,761	1	1.35%	\$ 6,548,005	1	2.08%
Marten, R T	5,283,827	2	0.90%			
Fitness Ridge	4,986,268	3	0.85%			
Pivotal Mark ILLC	4,619,510	4	0.79%	2,181,653.38	5	0.69%
Parkway Partners	4,524,694	5	0.77%			
R & C Combined Investment LLC	3,876,616	6	0.66%			
Archuleta, Dianna	3,740,644	7	0.64%			
Archuleta, George	3,740,644	8	0.64%			
Pacificorp	3,450,251	9	0.59%			
SR Fresh-Metro Limited Partnership	2,640,947	10	0.45%	2,500,966.64	2	0.79%
Split Rock Inc				2,461,470.81	3	0.78%
Dry Ditch LC				2,392,292.86	4	0.76%
Ross, Norman				1,908,124.19	6	0.61%
Pathway Holdings LC				1,822,538.46	7	0.58%
10.88 Investment Group				1,359,682.11	8	0.43%
Alan & Kay Blood LC				1,159,347.54	9	0.37%
Jackson, Stephanie				1,152,691.38	10	0.37%
<b>Total</b>	<b>\$ 44,788,163</b>		<b>7.61%</b>	<b>\$ 23,486,772</b>		<b>7.46%</b>

Source: Washington County Treasurer

# COMMUNITY PROFILE

## Largest Employers

Employer	2013		2004	
	Employees	Rank	Employees	Rank
Tuacahn Center for the Arts	250-499	1		
Fitness Ridge	100-249	2		
Red Mountain Spa	100-249	3		
Christensen Drywall	50-99	4		
Ivins City	50-99	5		
Vista at Entrada Inc.	50-99	6		
Rhine Construction	50-99	7		
Snow Canyon Clinic	20-49	8		
Red Mountain Elementary	20-49	9		
Ence Electric	10-19	10		

Source: Utah Division of Workforce Services

Workforce services does not give specific numbers but only ranges so percent of total employment is not available

## Legal Debt Limit

	Fiscal Year									
	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
Debt Limit	\$ 37,633,246	\$ 50,116,793	\$ 50,116,793	\$ 81,945,799	\$ 96,786,653	\$ 101,379,341	\$ 84,533,185	\$ 75,911,311	\$ 70,015,946	\$ 70,611,132
Total Net Debt Applicable to Limit	2,680,882	1,915,149	1,710,819	1,484,820	1,252,034	1,017,417	776,913	529,481	-	-
Legal Margin	\$ 34,952,364	\$ 48,201,644	\$ 48,405,974	\$ 80,460,979	\$ 95,534,619	\$ 100,361,924	\$ 83,756,272	\$ 75,381,830	\$ 70,015,946	\$ 70,611,132
Total Net Debt Applicable to the Limit as a Percentage of Debt Limit	7.12%	3.82%	3.41%	1.81%	1.29%	1.00%	0.92%	0.70%	0.00%	0.00%

### Legal Debt Margin Calculation for Fiscal Year 2012

Assessed Value	\$ 588,426,096
Add Back: Exempt Real Property	-
Total Assessed Value	588,426,096
Debt Limit	
General Obligation 4%	23,537,044
Water & Sewer 8%	47,074,088
Total Debt Limit	70,611,132
Debt Applicable to Limit:	
General Obligation Bonds	-
Less:	
Amount Set Aside for Repayment	-
Total Net Debt Applicable to Limit	-
Legal Debt Margin	\$ 70,611,132

# COMMUNITY PROFILE

## Operating Indicators

Function	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
<b>Building/Zoning</b>										
Residential Building Permits	98	186	186	91	63	43	33	58	86	125
Residential Value	\$ 16,647,000	\$ 34,064,200	\$ 39,865,540	\$ 24,976,900	\$ 20,741,000	\$ 10,166,911	\$ 7,629,975	\$ 15,016,055	\$ 18,149,200	\$ 25,893,300
Addition Building Permits	33	38	38	50	42	22	12	35	72	61
Additions Value	\$ 692,000	\$ 290,700	\$ 1,247,825	\$ 883,580	\$ 843,440	\$ 532,360	\$ 214,300	\$ 227,040	\$ 945,319	\$ 844,462
Commercial Building Permits	3	1	6	0	1	2	0	0	1	0
Commercial Value	\$ 400,320	\$ 50,000	\$ 25,121,080	\$ -	\$ 50,000	\$ 2,216,000	\$ -	\$ -	\$ -	\$ -
Other Building Permits	0	0	2	0	1	2	0	0	0	0
Other Value	\$ -	\$ -	\$ 2,001,500	\$ -	\$ 643,188	\$ 4,650,000	\$ -	\$ -	\$ -	\$ -
<b>Law Enforcement</b>										
Patrol Officers	6	7	9	9	9	8	9	8	8	14
Training Hours	176.0	1,053.9	1,201.7	1,234.8	963.5	1,234.5	730.3	1,600.6	1,650.5	1,417.0
Citation	870	652	1,683	1,621	2,140	946	862	1,370	1,443	2,119
Calls for Service	1,471	1,889	2,131	2,327	2,581	2,145	1,584	2,072	2,262	3,149
Response Time (minutes)	9.0	9.0	7.0	6.0	6.5	8.0	6.5	5.2	4.5	9.0
Arrests	-	-	-	111	249	253	146	206	108	308
<b>Fire Department</b>										
Structure Fires	7	10	7	5	7	6	4	11	7	4
Automobile Accidents	20	30	35	35	40	25	17	29	26	12
Calls for Service	59	92	89	89	83	107	-	495	471	511
Training Hours	2,187	2,655	3,854	5,233	2,747	1,296	1,156	1,836	1,669	613
# of Full-Time Firemen	1	1	1	3	3	3	3	3	3	1
# of Volunteer Firemen	48	63	73	68	66	50	62	45	45	45
<b>Ambulance</b>										
Structure Fires							3-5	0	7	4
Automobile Accidents					33	166	187	0	26	12
Calls for Service	68	210	230	210	300	225	0	0	471	511
Training Hours				36	165.25	2302.85	395.6	208.3	1669.5	614
# of Full-Time EMTs										1
# of Part-Time EMT					19	19	19	20	20	20
# of Paramedics				3	3	5	5	5	5	5
<b>Parks, Recreation and Trails</b>										
Developed Acreage							39.95	39.95	39.95	40
Developed Acreage/1000 Population							4.59	5.92	5.92	6
Undeveloped Acreage							41	51	51	51
Youth in Recreation Programs										
Sports	104	237	314	409	408	407	411	412	417	359
Dance/Tumbling	63	51	263	725	526	515	367	421	419	213
Musical Theatre	-	-	32	124	102	44	-	-	-	-
<b>Public Works</b>										
Water Gallons Billed (in thousands)	418,030	379,799	384,414	503,732	369,577	490,056	487,001	467,276	501,401	505,011
Water Connections		2,046	2,208	2,318	2,669	2,629	2,709	2,755	2,825	3,015
Sewer Connections		1,879	2,038	2,140	2,548	2,450	2,530	2,597	2,676	2,757
Storm Drain Services					2,806	2,772	2,862	2,912	2,996	3,123
Garbage Services	1,987	2,210	2,335	2,549	2,750	2,740	2,830	2,887	2,970	3,090

# DEBT

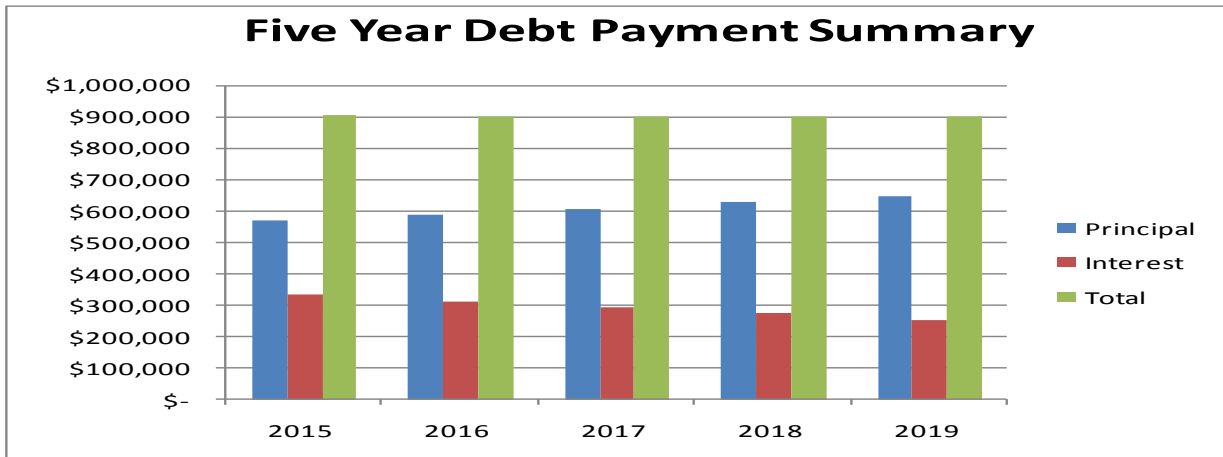
## IVINS CITY Debt Service Schedule Fiscal Year Ended June 30, 2015

### BOND DEBT

Debt Description	Bond Holder	Payment Month	Fiscal Year 2014-2015			
			Beginning Balance	Principle Amount	Interest Amount	Ending Balance
<b>GOVERNMENTAL</b>						
Municipal Building Authority Lease Revenue Bond 2005	Utah Division of Finance	April	1,890,000	87,000	56,700	1,803,000
Sales Tax Bond Series 2010	Zions Bank	June/December	3,100,000	135,000	101,804	2,965,000
Excise Tax Bond Series 2012	Wells Fargo Bank	Quarterly	1,630,000	193,000	38,950	1,437,000
<b>TOTAL GOVERNMENTAL BOND DEBT</b>			<b>\$ 6,620,000</b>	<b>\$ 415,000</b>	<b>\$ 197,454</b>	<b>\$ 6,205,000</b>
<b>BUSINESS-TYPE</b>						
Washington County Water Conservancy District	Regional Pipeline Bond	Monthly	3,283,706	229,799		3,053,907
Storm Drain Bond Series 2007	US Bank	October/April	3,175,000	155,000	135,516	3,020,000
<b>TOTAL BUSINESS-TYPE BOND DEBT</b>			<b>\$ 6,458,706</b>	<b>\$ 384,799</b>	<b>\$ 135,516</b>	<b>\$ 6,073,907</b>
<b>TOTAL BONDED DEBT</b>			<b>\$ 13,078,706</b>	<b>\$ 799,799</b>	<b>\$ 332,969</b>	<b>\$ 12,278,907</b>

### VEHICLE & EQUIPMENT LEASES

Vehicle/Equipment Description	Payment Number	Due Date	Fiscal Year 2014-2015		
			Principle Amount	Interest Amount	Total Payment
<b>GOVERNMENTAL</b>					
Patrol Cars	Pmts 22-24 of 24	Monthly	7,972	39	8,011
Sweeper	Pmts 22-34 of 60	Monthly	36,235	3,247	39,482
<b>BUSINESS-TYPE</b>					
Service Truck	Pmts 21-24 of 24	Monthly	5,399	20	5,419
<b>TOTAL LEASES PAYABLE</b>			<b>\$ 49,606</b>	<b>\$ 3,306</b>	<b>\$ 52,913</b>





# CAPITAL PROJECTS

The FY 2014 and FY 2015 budgets include \$207,600 and \$855,130 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 2014	FYE 2015	Estimated Annual Maintenance
Bike Path & Trail Improvements	\$ 48,000	\$ 293,510	\$ 20,000
Snow Canyon Center Piece	101,600	98,400	-
Fire Station Remodel	-	30,000	-
Cemetery Improvements		30,720	5,000
Park Master Plan		30,000	-
Highway 91 Swiss Village to 200 E	16,000		
Center Street Widening	30,000		
Unity Park Improvements	12,000		
400 E 850 S - Pioneer Parkway	-	42,500	
Unity Park Skate Park		255,000	20,000
200 E Road Improvements		75,000	
	<u>\$ 207,600</u>	<u>\$ 855,130</u>	<u>\$ 45,000</u>

A large portion of the anticipated non-routine capital budgets includes building new roadways which will not impact our operating budget for approximately four years when routine maintenance will begin. Parks and Recreation capital projects will add approximately \$45,000 per year to maintenance and other costs. These increases are anticipated in the current budget.

# 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.

## **Long Term Planning**

In 2007 Ivins City prepared a Master Plan for development, that plan is updated as needed with proposed changes being noticed for public comment and hearings prior to making changes.

Additionally, in 2007 a Capital Facilities Plan (CFP) was completed for Public Safety, Streets, Parks, Water, Secondary Water, Sewer and Storm Drain. The CFPs are completed in conformity to the City Master Plan. We are currently in the process of updating each of those plans along with associated impact fee studies. Water was completed during FY2014. These documents look at the needs of the City in relation to maintenance and rebuilding existing facilities as well as new construction and whether this need is related to current residents or it is the result of growth. Costs that are associated with growth are eligible to be used in impact fee calculations and studies. Each of the CFPs will be produced by City staff except for the plan for our Parks which will be completed by an outside consultant for which \$30,000 is budgeted in our Capital Projects Fund.

Impact fees are a major source for obtaining the necessary infrastructure that is required by new growth.

# BUDGET PROCESS & SCHEDULE

Each of our department heads are on an annual basis looking at their required needs for operations for the next five years. We are in the process of creating a five and ten year projection of services.

## **Financial Policies and Procedures**

The following serves only as a general overview of established policies and procedures governing daily operation at Ivins City and affecting the outcome of these financial statements.

### **Balanced Budget**

- Pursuant to §10-6-109, Utah Code Annotated, Ivins City will adopt a balanced General Fund budget by June 22.

### **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 Treasurer, under the direction of the City Manager, is responsible for the diversification of investments.

### **Revenue Policies**

- 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 conservatively and accurately forecasts, 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 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.
- 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**

- Ivins City maintains a policy of full disclosure on financial reports and bond prospectus.
- The City pays 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 revenue, 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.

# BUDGET PROCESS & SCHEDULE

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

## **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 and financial statements.
- 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's accounting system will maintain records in accordance with accounting standards and principles outlined in the Government 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 Heads. 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](http://www.ivins.com).
- The City will seek annually to qualify for the Government Finance Officers Association's (GFOA) Certificate of Achievement for Excellence in Financial Reporting award.

## **Budget Adoption and Calendar**

- |   |          |
|---|----------|
| • General Fund Revenue Estimates  | March 1  |
| • Detailed Reports and Estimates provided to Department                                   | March 1  |
| • Each Department Submits Budget to City Manager  | March 15 |
| • Presentation of Tentative Budget  | April 3  |
| • Discussion and Revisions of the Tentative Budget  | April 17 |
| • Approval of Tentative Budget  | May 1    |
| • Public Hearing on Tentative Budget  | May 15   |
| • Discussion of Tentative Budget  | June 5   |
| • Adoption of Amended Budget FYE 2014 (Estimate to Complete)<br>and Final Budget FYE 2015 | June 19  |
| • 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.

# BUDGET PROCESS & SCHEDULE

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 Structure**

### **Governmental**

#### 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.

#### 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.

#### 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.

#### 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.

### **Enterprise**

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.

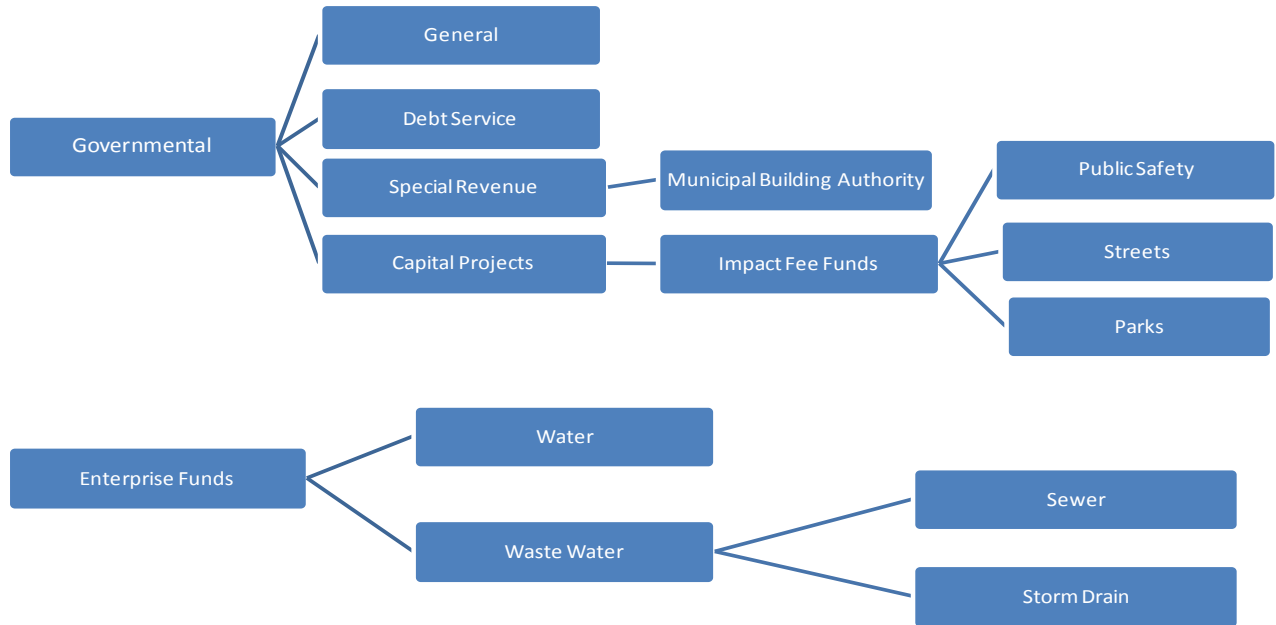
Water Enterprise Funds – used to account for revenues and expenditures of the water utility business of the City. Revenue is received primarily from user fees and impact fees. This fund includes an Operating Budget and a Capital Budget.

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.

# BUDGET PROCESS & SCHEDULE

The following chart shows the relationship of funds:

## Ivins City Fund Structure`



# BUDGET PROCESS & SCHEDULE

Some of the above funds are the source of resources for some of the other funds as shown below:

TRANSFERS FY 2014					
	TRANSFERS IN		TRANSFERS OUT		DIFFERENCE
	ACCOUNT NUMBER	AMOUNT	ACCOUNT NUMBER	AMOUNT	
<b>GENERAL FUND</b>					
Transfer from Water Fund	10-39-125	161,175.00	51-42-600	161,175.00	-
Transfer from Sewer Fund	10-39-126	64,470.00	52-42-600	64,470.00	-
Transfer from Storm Drain	10-39-127	32,235.00	53-42-600	32,235.00	-
<b>DEBT SERVICE FUND</b>					
Transfer from Streets Impact Fund	31-39-200	196,350.00	44-40-822	196,350.00	-
<b>MUNICIPAL BULDING AUTHORITY FUND</b>					
Trans from Park Impact Fees	36-39-200	143,700.00	45-40-610	143,700.00	-
<b>CAPITAL PROJECTS FUND</b>					
Transfer From Gen Fund	49-39-200	70,048.00	10-90-200	70,048.00	-
Transfer From Park Impact Fund	49-39-220	410,000.00	45-40-205	410,000.00	-
		\$ 1,077,978.00		\$ 1,077,978.00	-

TOTAL NET TRANSFERS	TRANSFERS IN	TRANSFERS OUT	DIFFERENCE
General Fund	257,880.00	70,048.00	187,832.00
Debt Service Fund	196,350.00		196,350.00
MBA Fund	143,700.00		143,700.00
Public Safety Impact Fee		-	-
Streets Impact Fee		196,350.00	(196,350.00)
Parks Impact Fee		553,700.00	(553,700.00)
Capital Projects	480,048.00		480,048.00
Water		161,175.00	(161,175.00)
Sewer		64,470.00	(64,470.00)
Storm Drain		32,235.00	(32,235.00)
	\$ 1,077,978.00	\$ 1,077,978.00	\$ -

## Fund Balances & Net Position

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

In proprietary funds (i.e. Water, Sewer and Waste Water), 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.

# BUDGET PROCESS & SCHEDULE

The summary of the General Fund details the changes in fund balance since FYE 2011 including projections of ending FY2014 and FY 2015.

<b>Governmental Fund Balances</b>					
	<b>2011 Actual</b>	<b>2012 Actual</b>	<b>2013 Actual</b>	<b>2014 Estimate to Complete</b>	<b>2015 Budget</b>
General Fund	\$ 784,560	\$ 929,982	\$ 1,072,544	\$ 1,072,546	\$ 1,075,029
All Other Governmental	1,732,459	2,451,935	1,904,275	1,949,346	1,690,221
<b>Total Governmental</b>	<b>\$ 2,517,019</b>	<b>\$ 3,381,917</b>	<b>\$ 2,976,819</b>	<b>\$ 3,021,891</b>	<b>\$ 2,765,249</b>

The general fund balance has increased in each of the years shown despite serious downturn in the economy. Other governmental fund balances fluctuate primarily because in 2012 we had unspent bond proceeds for the historic township and the streets bond. Additionally, this current budget anticipates spending some of the accumulated impact fee money for streets and parks.



# GENERAL FUND

## 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 2014-2015

FY 2014 Estimate to Complete represents an amendment to the current adopted budget.

FY 2015 Budget is the proposed budget for the coming fiscal year.

# 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.

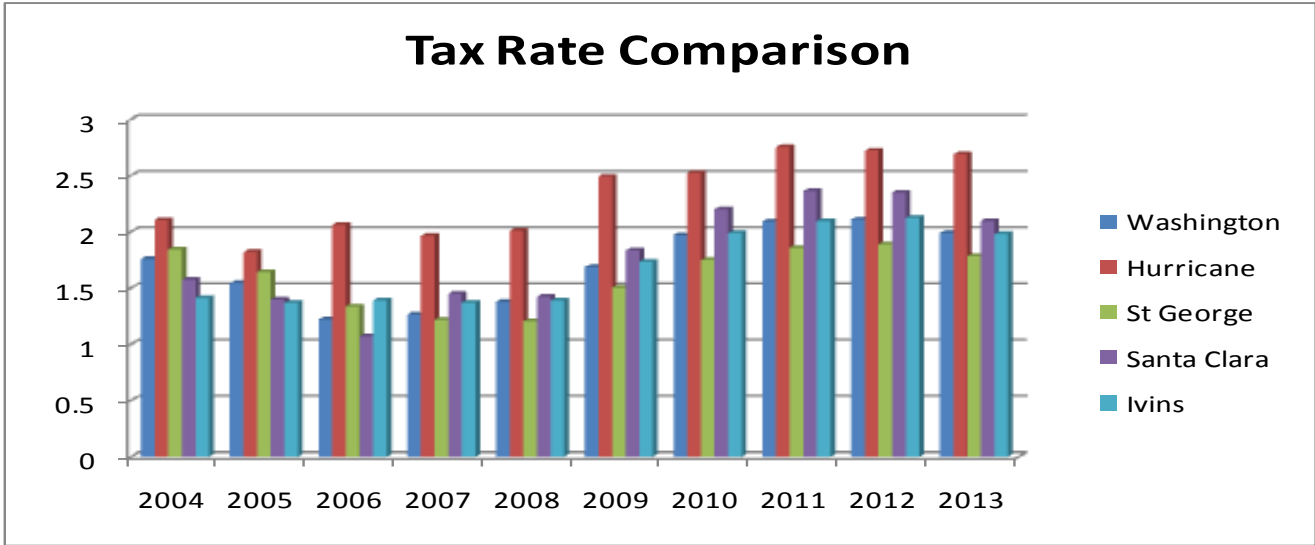
Unreserved General Fund balance is required by Utah State law to be no less than 5% and no more than 25% of current year projected revenue.

## Revenue

General Fund revenues are organized into the following categories:

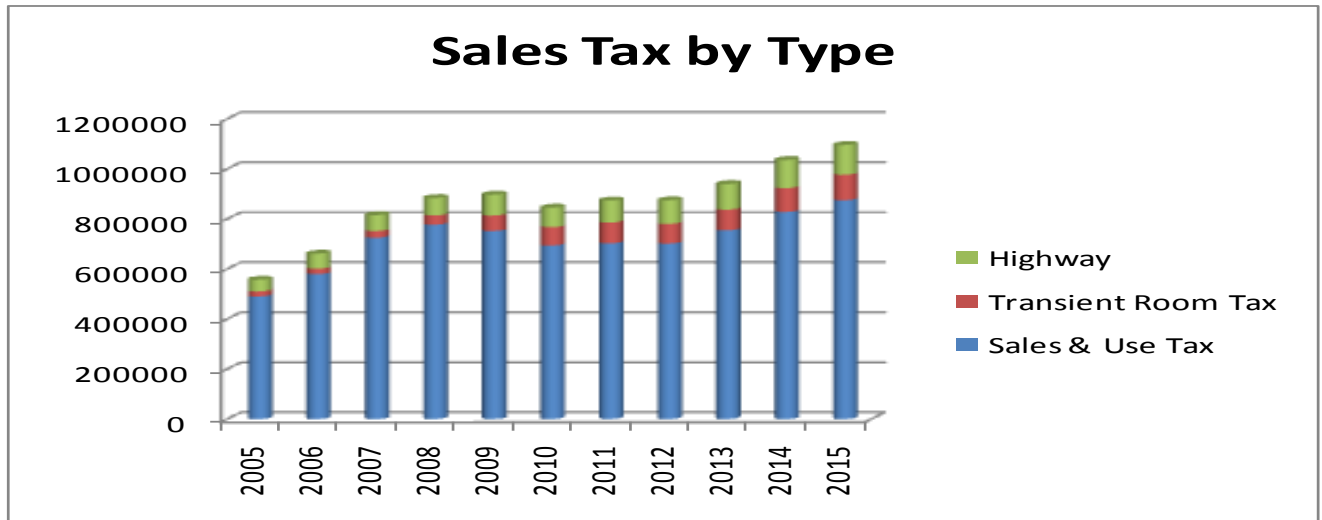
### Taxes

- 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. The following chart shows the comparison of tax rates for other municipalities within Washington County, This chart represents only the portion of the property tax related to the City's determined tax rate, additional taxes are assessed by Washington County and Washington County School District, the City's portion is 13.5% of our residents total property tax billing.



- Sales Tax**-includes retail sales, highway and transient room tax represents our second largest revenue source. Fifty percent of sales tax collected in Ivins City remain in the City, the remaining 50% goes into a state pool which is distributed based on population. Additionally Ivins City receives sales tax revenues for transient room tax and highway tax. Transient Room Tax is a resort tax assessed on short term rentals currently this is primarily Red Mountain Spa and Biggest Loser at Fitness Ridge. The highway tax revenue is the City's portion of fuel taxes. The following chart includes comparisons for the past ten years of sales tax by type with FY 2014, 2015 as projections based on this budget.

# GENERAL FUND



- **Franchise Tax**-is a tax on utilities sold in the city which includes natural gas, electricity, cable television and telephone.

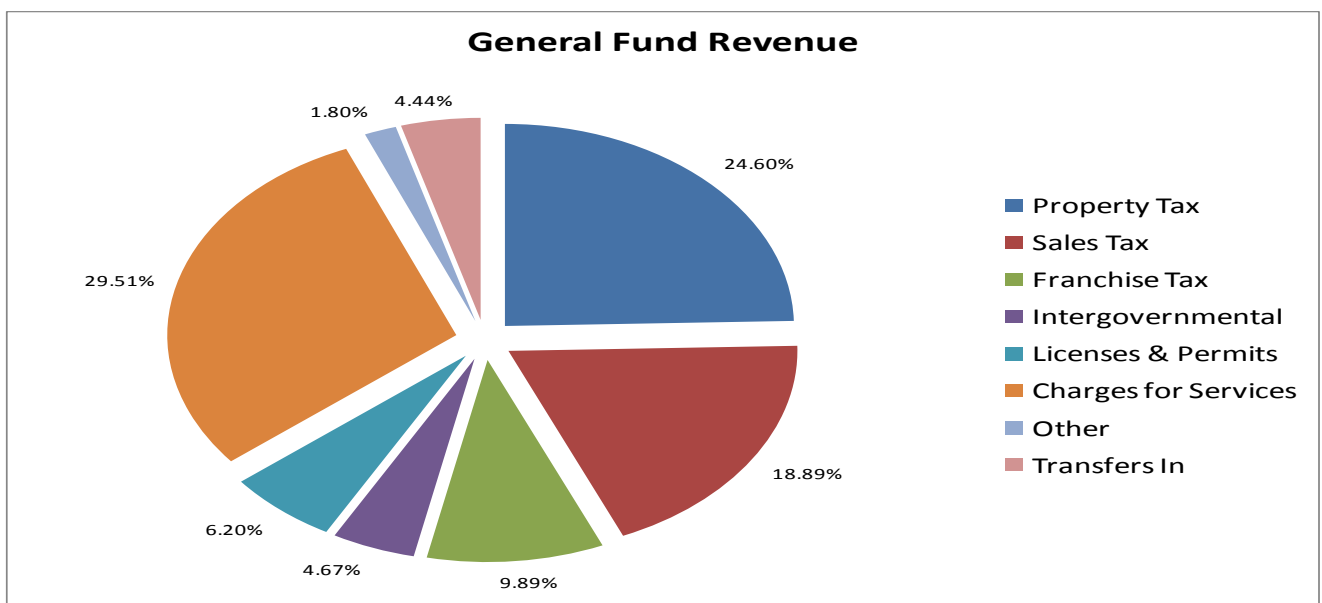
**Licenses & Permits**-includes business, building and animal permits.

**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. The largest portion of the City's revenues obtained as charges for services is the fee charged to Santa Clara City for police protection as well as to Washington County School District, Vista School and Tuacahn High School for school resource officers.

**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

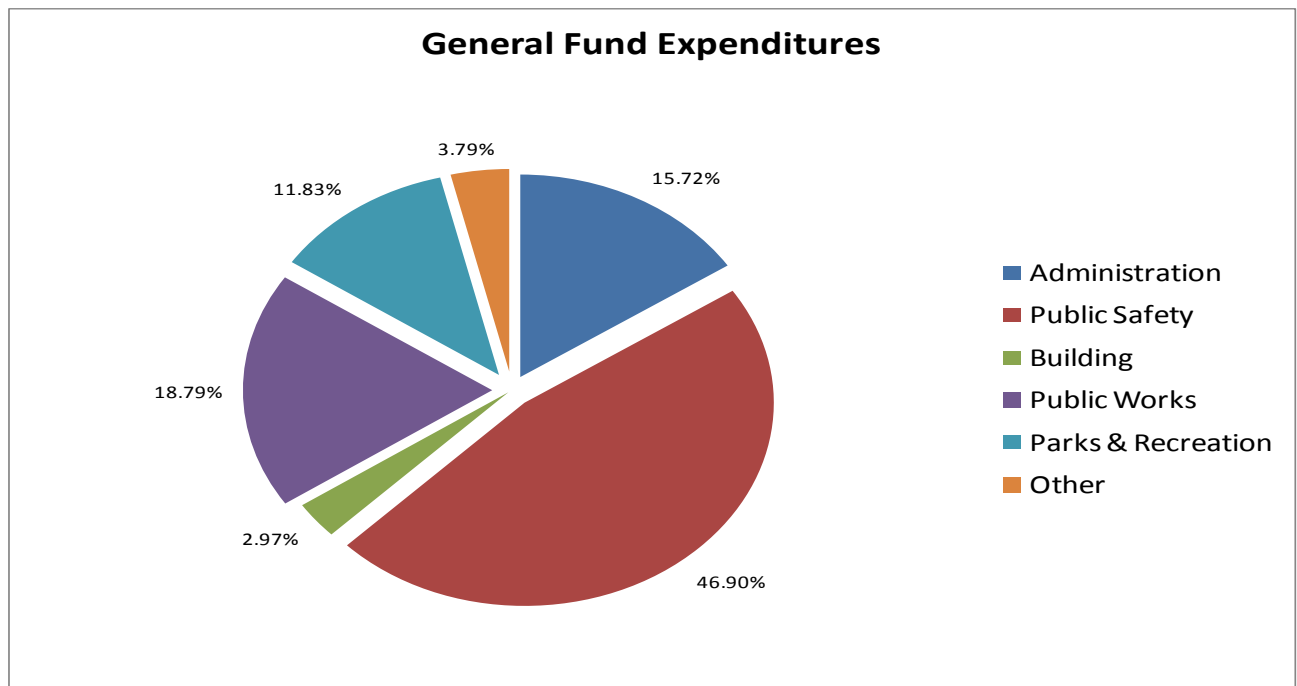
In the general fund public works comprises Streets and Sanitation. Public Works is also responsible for Water, Sewer and Storm Drain in the Enterprise Funds.

### 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.

The following pages give details of the general fund budget, first is a total line item budget followed by budgets of the functional areas in the general fund.

## General Fund

City Manager.....	37
Administrative Services .....	38
Building/Zoning .....	42
Public Safety .....	44
Public Works .....	51
Recreation, Parks & Cemetery .....	55
Community & Economic Development .....	55

# GENERAL FUND

GENERAL FUND								
				2014				
				2014 Actual	2014 Original	Estimate to	2015 Budget	
				YTD	Budget	Complete		
2011 Actual	2012 Actual	2013 Actual						
<b>REVENUE</b>								
<b>TAXES</b>								
10-31-100	Current Year Property Tax	1,119,575	1,151,243	1,200,586	1,241,219	1,234,960	1,258,277	1,316,000
10-31-200	Prior Year Property Tax	50,602	75,355	59,566	9,291	53,084	10,580	12,500
10-31-250	Property Tax Penalty & Inter	3,619	5,210	4,942	2,672	3,920	3,487	4,000
10-31-300	Sales & Use Tax	702,883	701,997	754,932	597,807	889,276	828,203	875,000
10-31-400	Franchise Tax	306,700	312,192	348,357	308,692	480,000	440,989	450,000
10-31-410	Cable TV Franchise Tax	20,414	21,581	23,010	19,283	18,173	26,781	30,000
10-31-420	Cellular Phone Tax	92,351	88,617	85,711	60,095	106,462	89,163	94,000
10-31-500	Fee-In-Lieu of Pers Prop Tax	87,415	78,677	87,645	74,048	104,312	90,752	95,000
10-31-600	Transient Room Tax	83,131	78,627	82,483	62,251	96,483	96,596	102,000
10-31-700	Highway Sales Tax	88,161	94,755	102,708	77,077	119,368	112,559	119,000
		2,554,851	2,608,253	2,749,940	2,452,435	3,106,038	2,957,388	3,097,500
<b>LICENSES &amp; PERMITS</b>								
10-32-100	Business Licenses and Permit	7,725	7,622	7,091	6,425	8,000	7,241	7,531
10-32-210	Building Permits	112,753	140,472	209,367	166,993	205,000	263,216	265,000
10-32-230	Planning Application Fees	-	2,923	6,353	7,131	8,500	10,921	11,358
10-32-240	Administration Fees	2,328	4,950	1,767	3,524	1,500	4,011	4,172
10-32-250	Animal Licenses	6,032	4,325	1,828	790	2,500	1,030	1,071
10-32-260	Subdivision Fees	12,329	11,122	18,500	26,830	13,000	38,721	40,269
10-32-270	Subdiv&Site Devel Const	3,926	7,020	21,225	8,920	7,000	19,555	20,337
46-38-200	Habitat Non Pass Through	7,189	3,536	3,523	11,493	-	10,000	10,000
		152,282	181,969	269,653	232,105	245,500	354,694	359,737
<b>INTERGOVERNMENTAL REVENUE</b>								
10-33-300	Federal & FEMA Grants	1,488	595	77,257	1,062	-	1,062	
10-33-360	Washington County Drug				14,047		12,805	10,000
10-33-400	State Grants	106,800	51,596	77,705	25,344	-	18,100	
10-33-430	Fire Grants	924		8,863	-	-		
10-33-440	Wildland Fire Reimb's	10,849	11,771	7,922	-	5,000	-	
10-33-560	Class "C" Road Fund Allotm	298,810	281,155	278,888	229,226	270,000	241,347	255,000
10-33-580	State Liquor Fund Allotment	7,975	6,623	6,681	5,982	7,000	5,982	6,221
		426,846	351,741	457,317	275,661	282,000	279,296	271,221
<b>CHARGES FOR SERVICES</b>								
10-34-150	Sale of Maps & Books	160	115	86	209	100	255	300
10-34-160	Newsletter Advertising	-	-	2,700	10,000	4,800	12,375	12,000
10-34-240	Inspection Fees	17,106	12,275	20,125	15,763	20,000	21,337	25,000
10-34-250	Inspection Fees Santa Clara	140		330	-	-	-	-
10-34-430	Sanitation	404,303	412,680	425,796	331,590	475,000	445,987	465,000
10-34-500	Ambulance Fees	113,704	112,549	114,543	143,524	130,000	201,898	212,510
10-34-510	Tuacahn/Vista SRO	-	4,830	18,512	40,000	40,000	40,000	40,000
10-34-520	Law Enforcement-Santa Clara	-		678,579	525,797	789,427	833,817	886,565
10-34-530	Law Enforcement-Washington County School District	-		50,774	56,414	55,000	55,000	55,000
10-34-830	Burial Fees	6,150	5,675	3,900	6,050	5,500	7,000	7,000
79-34-810	Sale of Cemetery Lots	6,300	5,550	4,100	4,800	5,500	5,000	5,000
79-34-820	Perpetual Care	5,250	3,900	2,950	3,750	4,000	4,000	4,000
		553,113	557,573	1,322,395	1,137,898	1,529,327	1,626,669	1,712,376

# GENERAL FUND

GENERAL FUND							
				2014			
				2014 Actual	2014 Original	Estimate to	
				YTD	Budget	Complete	2015 Budget
2011 Actual	2012 Actual	2013 Actual					
REVENUE							
<b>FINES &amp; FORFEITURES</b>							
10-35-100 Court Fines	48,767	40,269	37,999	17,758	50,000	21,656	20,000
10-35-200 Animal Control Fees	2,250	3,141	6,553	4,639	6,000	5,712	5,940
10-35-300 ACE Penalties & Costs	-	-	-	1,145	-	1,527	1,800
	51,017	43,410	44,552	23,542	56,000	28,894	27,740
<b>INTEREST</b>							
10-38-100 Interest Earnings	10,523	24,188	20,563	13,259	27,000	15,607	16,777
	10,523	24,188	20,563	13,259	27,000	15,607	16,777
<b>MISCELLANEOUS REVENUE</b>							
10-38-200 Youth Basketball	3,895	4,260	4,595	559	4,400	559	8,000
10-38-220 Youth Baseball & Softball	2,138	730	864	240	1,500	250	800
10-38-250 Flag Football	3,721	3,971	3,403	4,991	3,500	3,600	3,500
10-38-260 Contract Classes-Dance	16,850	7,647	4,259	7,249	5,000	9,207	2,000
10-38-270 Heritage Days	950	850	-	145	850	-	150
10-38-400 Sale of Fixed Assets	440,831	-	5,724	7,209	-	-	-
Princess Scholarship	220	320	340	150	350	150	150
10-38-660 Rev/Donation	-	-	-	-	-	-	-
10-38-670 Centerpiece Donations	-	-	650	2,400	-	750	750
10-38-680 Recreation Field Trips	-	250	-	-	-	-	-
10-38-720 Restitution Charges	-	-	26	-	-	-	-
10-38-750 Town Activies Revenue	-	100	-	-	-	-	-
10-38-755 Pioneer Day Celebration	690	738	560	255	700	488	250
10-38-760 Fitness Festival	8,599	2,049	-	-	-	-	-
10-38-770 Ball Field/Park Rental	80	1,835	4,250	3,615	4,500	750	3,000
10-38-800 Cable TV Vault Lease	6,300	5,775	6,300	5,250	6,300	6,300	6,300
Animal Sanctuary Donations-	-	-	-	-	-	-	-
10-38-820 Cash	28,399	32,198	1,191	453	750	750	750
Animal Sanctuary Donations-In-	-	-	-	-	-	-	-
10-38-821 Kind	-	-	19,069	17,350	26,000	20,000	21,000
Animal Sanctuary Donations-	-	-	-	-	-	-	-
10-38-822 Recycling	-	-	3,635	2,678	3,500	2,678	2,500
10-38-850 EMT CPR Class Fees	7,370	10,120	115	75	-	75	-
10-38-860 Utah Local Govt Trust Dividend	9,613	-	-	-	-	-	-
10-38-870 Community Garden	560	1,030	895	-	1,000	-	600
10-38-875 Blue Sky Donations	385	10	-	-	-	-	-
10-38-900 Miscellaneous Revenue	18,927	13,175	8,680	7,982	1,000	7,321	7,500
	549,527	85,058	64,555	60,600	59,350	52,878	57,250
<b>TRANSFERS FROM OTHER FUNDS</b>							
10-39-125 Transfer from Water Fund	194,606	214,622	175,596	91,697	167,075	152,650	161,175
10-39-126 Transfer from Sewer Fund	77,843	85,849	70,238	36,677	66,830	61,060	64,470
10-39-127 Transfer from Storm Drain	38,921	42,923	35,119	18,339	33,415	30,530	32,235
10-39-500 Appropriation-Unapprop Bal	-	-	-	-	-	-	-
	311,371	343,394	280,954	146,713	267,320	244,240	257,880
<b>Total General Fund Revenue</b>	<b>4,609,528</b>	<b>4,195,586</b>	<b>5,209,929</b>	<b>4,342,211</b>	<b>5,572,535</b>	<b>5,559,665</b>	<b>5,800,482</b>

# GENERAL FUND

GENERAL FUND							
				2014			
	2011 Actual	2012 Actual	2013 Actual	2014 Actual YTD	2014 Original Budget	2014 Estimate to Complete	2015 Budget
<b>EXPENDITURES</b>							
<b>Legal &amp; Human Resources</b>							
10-41-110 Salaries & Wages	162,328	165,310	120,458	51,001	70,400	67,500	70,000
10-41-120 Employee Benefits	42,562	47,283	45,316	17,515	28,000	26,000	27,500
10-41-130 Employer Taxes	11,732	10,516	719	3,849	8,000	6,000	6,500
10-41-135 Uniform Expense	-	-	15	-	100	100	200
10-41-140 Outside Counsel	3,907	4,102	5,591	-	50,000	5,000	20,000
10-41-210 Books, Subscript, Memberships	1,974	1,170	900	538	1,500	1,000	1,000
10-41-230 Travel	1,893	1,907	2,867	1,435	2,000	2,000	2,000
10-41-240 Office Supplies & Expense	1,102	560	1,708	203	1,500	1,000	1,000
10-41-250 Equipment Supplies & Maint	106	-	229	-	100	100	100
10-41-280 Telephone	-	-	-	-	-	-	-
10-41-310 Professional & Tech	10,155	5,780	4,902	5,129	7,500	7,500	7,500
10-41-315 Recruiting	4,443	975	3,833	2,763	2,000	2,400	2,400
10-41-330 Education & Training	1,894	255	949	455	1,000	2,000	2,000
10-41-420 Witness Fee	19	353	-	37	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	2,648	1,500	3,000	1,500
10-41-741 Capital Outlay-Furnishings	-	-	787	-	500	-	500
	<b>242,554</b>	<b>238,210</b>	<b>188,710</b>	<b>85,573</b>	<b>174,800</b>	<b>124,300</b>	<b>142,900</b>
<b>Administrative</b>							
10-43-110 Salaries & Wages	134,841	140,196	150,284	126,909	165,200	165,200	190,000
10-43-120 Employee Benefits	39,371	38,918	46,919	39,397	60,000	72,000	80,000
10-43-130 Employer Taxes	9,909	11,543	10,800	10,227	15,000	15,000	19,000
10-43-135 Uniform Expense	-	-	14	-	200	200	500
10-43-210 Books, Subscript, Memberships	963	1,284	1,760	2,241	1,500	2,250	2,500
10-43-214 Computer Software	3,292	22,227	5,820	4,082	10,000	10,000	10,000
10-43-220 Public Notices	5,958	6,716	5,360	6,389	7,500	7,500	7,500
10-43-225 Elections	88	7,323	179	4,960	7,500	4,000	7,500
10-43-230 Travel	1,584	3,283	5,674	7,535	4,500	8,500	8,500
10-43-240 Office Supplies & Expense	17,380	17,836	19,427	11,061	17,500	15,000	15,000
10-43-250 Equipment Supplies & Maint	222	-	-	49	200	100	500
10-43-255 Vehicle Maintenance	-	-	-	-	-	-	1,000
10-43-260 Bldg & Grounds-Supplies/Maint	13,373	16,170	32,577	17,372	20,000	20,000	25,000
10-43-270 Utilities	8,915	7,158	6,108	4,216	8,000	6,000	6,000
10-43-280 Telephone	11,805	12,103	12,290	10,008	12,000	12,000	12,000
10-43-310 Professional & Tech	21,774	19,047	24,612	16,554	22,000	27,500	27,500
10-43-313 Audit	18,000	13,850	14,850	14,850	14,850	14,850	14,850
10-43-330 Education & Training	1,365	1,915	2,950	3,680	3,500	4,500	4,500
10-43-510 Insurance & Surety Bonds	6,134	7,394	11,287	8,135	10,000	10,000	10,000
10-43-610 Miscellaneous	83	(99)	-	-	100	100	100
10-43-620 Bank Analysis Service Fees	1,913	5,938	13,593	14,579	7,500	17,500	17,500
10-43-700 Newsletter	6,395	6,225	7,637	4,080	7,000	7,500	7,500
10-43-720 Bank Error & Cash Short/Over	0	307	(80)	-	300	100	100
10-43-740 Capital Outlay-Equipment	6,317	5,005	3,359	1,089	5,000	10,000	2,000
10-43-741 Capital Outlay-Furnishings	50	367	3,237	-	500	-	500
	<b>309,730</b>	<b>344,705</b>	<b>378,657</b>	<b>307,412</b>	<b>399,850</b>	<b>429,800</b>	<b>469,550</b>



# GENERAL FUND

GENERAL FUND							
	2011 Actual	2012 Actual	2013 Actual	2014 Actual YTD	2014 Original Budget	2014 Estimate to Complete	2015 Budget
<b>EXPENDITURES</b>							
<b>General Government</b>							
10-44-110 Salaries & Wages	49,789	49,942	55,009	46,221	58,000	58,000	59,450
10-44-120 Employee Benefits	297	28	281	-	-	-	-
10-44-130 Employer Taxes	3,809	3,290	3,916	4,593	6,000	6,000	6,150
10-44-210 Books, Subscript, Memberships	5,232	5,165	5,401	4,775	5,000	5,000	5,125
10-44-230 Travel	-	35	-	-	150	750	1,500
10-44-240 Office Supplies & Expense	1,338	3,540	1,167	919	1,400	1,400	7,500
10-44-310 Professional & Technical	-	-	101	4,397	-	4,500	4,500
10-44-312 Engineering/Planner Fees	750	3,000	-	-	-	-	-
10-44-330 Education & Training	280	3,707	85	890	4,000	2,500	2,500
10-44-510 Insurance & Surety Bonds	991	1,717	1,717	1,755	1,800	1,800	1,800
10-44-600 Princess Pageant	1,992	2,690	2,795	193	2,700	2,700	2,700
10-44-610 Miscellaneous	-	-	66	332	150	150	100
10-44-611 Town Activities	3,933	7,926	5,804	6,166	7,500	7,500	7,500
10-44-612 Youth Easter Activity	2,309	2,166	1,940	1,839	2,100	2,100	2,100
10-44-613 24th of July Party	2,139	2,075	2,214	2,041	2,500	2,500	2,500
10-44-616 Fitness Festival	12,152	3,897	-	-	-	-	-
10-44-617 Heritage Days	3,530	3,948	1,845	1,374	4,300	1,500	4,300
10-44-619 Scholarships	-	200	500	-	2,000	2,000	2,000
10-44-621 Donations under \$250	800	-	875	1,120	2,000	2,000	2,000
10-44-622 Donations Tuacahn	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	1,000
10-44-626 Dixie Care & Share Donation	-	-	-	-	1,000	1,000	-
10-44-627 Kayenta Street Painting Festival	-	-	1,000	1,000	1,000	1,000	1,000
10-44-628 Washington County Youth Crisis	-	-	-	3,600	-	5,600	5,000
10-44-630 Suntran Bus Service	-	-	-	-	126,000	-	156,000
10-44-660 Advertising Coupons	-	-	2,937	8,670	4,800	11,500	11,500
10-44-697 Community TV	7,205	6,753	6,753	6,930	6,753	7,000	7,000
10-44-740 Capital Outlay-Equipment	-	1,500	90	2,648	-	7,800	6,000
10-44-741 Capital Outlay-Furnishings	-	-	1,774	-	1,500	-	-
	99,547	102,578	99,270	100,462	243,653	137,300	299,225
<b>Law Enforcement</b>							
10-54-110 Salaries & Wages	534,394	556,354	875,609	730,614	888,000	881,750	887,500
10-54-120 Employee Benefits	196,221	219,147	353,714	288,860	455,000	465,000	504,035
10-54-130 Employer Taxes	39,757	57,192	83,153	75,930	92,000	92,000	95,000
10-54-135 Uniform Expense	8,395	5,293	20,215	12,607	16,000	16,000	16,000
10-54-210 Books, Subscript, Memberships	1,135	1,047	1,829	836	1,000	1,000	1,500
10-54-230 Travel	3,074	4,616	7,344	5,123	5,000	5,000	5,000
10-54-240 Office Supplies & Expense	7,707	6,158	16,914	10,951	14,157	14,157	15,000
10-54-250 Equip/Sply Fire/Rescue/Animal	9,185	2,973	1,629	541	-	-	-
10-54-255 Vehicle Maintenance	16,243	22,509	24,586	21,754	20,000	23,000	23,000
10-54-256 Vehicle Fuel	29,658	30,951	11,704	12,766	60,000	40,000	24,000
10-54-260 Bldg & Grounds-Supplies/Maint	12,354	4,929	7,972	970	6,000	6,000	6,000
10-54-270 Utilities	11,021	9,170	9,580	6,618	12,000	12,000	12,000
10-54-280 Telephone	15,580	14,490	24,511	19,674	19,000	25,000	25,000
10-54-310 Professional & Tech	7,022	8,183	10,498	5,598	8,400	8,400	8,500
10-54-315 Contract Services	7,184	6,938	10,578	12,447	14,200	14,200	15,000
10-54-330 Education & Training	3,669	4,227	17,237	6,777	10,000	10,000	10,000
10-54-480 Special Dept Supplies	619	6,948	27,159	34,501	22,000	46,000	25,000
10-54-483 S.C.H. Special Function Officer	28,679	22,691	22,214	15,944	21,259	21,259	23,000
10-54-500 St George Police Dispatch	56,203	55,684	90,514	96,993	129,324	129,324	159,324
10-54-510 Insurance & Surety Bonds	6,080	16,983	20,564	19,084	20,564	20,564	21,000
10-54-610 Miscellaneous	4,082	502	8,230	3,706	2,500	4,000	5,000
10-54-740 Capital Outlay-Equipment	9,404	19,571	-	4,963	4,000	9,000	5,000
10-54-741 Capital Outlay-Furnishings	-	-	-	-	-	-	2,500
10-54-742 Capital Outlay-Vehicles	31,125	-	16,023	20,028	30,000	32,000	48,000
	1,038,793	1,076,557	1,661,777	1,407,287	1,850,404	1,875,654	1,936,359

# GENERAL FUND

GENERAL FUND								
				2014				
		2011 Actual	2012 Actual	2013 Actual	2014 Actual YTD	2014 Original Budget	Estimate to Complete	2015 Budget
EXPENDITURES								
<b>EMS</b>								
10-55-110	Salaries & Wages			193,368	179,091	195,000	195,000	200,000
10-55-120	Employee Benefits			19,446	15,435	27,000	27,000	29,000
10-55-130	Employer Taxes			13,312	18,264	17,000	20,000	21,000
10-55-135	Uniform Expense			1,618	2,736	4,000	4,000	4,000
10-55-230	Travel			117	16	1,000	1,000	1,000
10-55-240	Office Supplies & Expense			2,752	808	3,000	3,000	1,500
10-55-250	Vehicle Maintenance			3,002	5,017	10,000	10,000	10,000
10-55-256	Vehicle Fuel			6,489	5,174	6,000	6,000	6,000
10-55-260	Bldgs/Grounds - Supplies/Maintenance			56	108			
10-55-270	Utilities			28	73			
10-55-310	Professional & Technical			8,580	16,532	8,000	22,000	10,000
10-55-330	Training & Education			5,029	4,350	8,000	8,000	8,000
10-55-350	EMT Class Expense			584	-			
10-55-470	Special Dept Supplies			2,310	-		8,000	
10-55-510	Insurance & Surety Bond			576	309	576	576	
10-55-610	Medical Supplies			10,778	14,307	9,500	16,000	20,000
10-55-740	Capital Outlay-Equipment			15,000	-		6,000	10,000
				283,043	262,219	289,076	326,576	320,500
<b>Animal Shelter</b>								
10-56-110	Salaries & Wages	78,263	88,545	57,683	47,839	78,000	69,000	87,000
10-56-120	Employee Benefits	29,226	30,783	25,338	19,122	28,000	31,500	54,000
10-56-130	Employer Taxes	5,711	8,486	4,876	4,576	10,000	7,000	8,300
10-56-135	Uniform Expense	1,156	227	1,590	503	750	750	1,500
10-56-210	Books, Subscript, Memberships	-	195	160	125	200	200	
10-56-230	Travel	1,485	318	557	20	500	500	500
10-56-240	Office Supplies & Expense	1,347	1,079	739	723	600	800	1,000
10-56-255	Equipment Supplies & Maintenance	1,490	431	1,043	2,400	1,000	3,000	4,000
10-56-255	Vehicle Maintenance	677	1,266	2,414	1,199	1,000	1,500	2,000
10-56-256	Vehicle Fuel	1,353	2,288	3,359	1,014	2,500	2,500	2,500
10-56-260	Bldgs & Grounds-Supplies/Maint	2,990	2,689	2,965	10,806	2,000	12,000	14,000
10-56-270	Utilities	4,819	4,287	4,234	2,588	3,000	3,000	3,500
10-56-290	Veterinary Care/Medicine	2,690	2,624	794	1,084	500	500	500
10-56-295	Extra-Ordinary Veterinary Care				-	750	750	
10-56-300	Trap Neuter Release				-			750
10-56-310	Professional & Technical	-	726	2,481	-	3,000	3,000	3,000
10-56-330	Education & Training	595	100	349	739	1,000	1,000	1,500
10-56-485	Food & Supplies	22,233	25,951	100	23		-	
10-56-490	Food & Supplies-Donated			19,069	17,350	26,000	26,000	24,000
10-56-510	Insurance & Surety Bonds	347	355	335	294	400	400	
10-56-610	Miscellaneous	207	38	893	173			
10-56-740	Capital Outlay-Equipment	-	1,275	-	-	2,000		
10-56-745	Capital Outlay-Other					3,500		
		154,589	171,662	128,980	110,579	164,700	163,400	208,050

# GENERAL FUND

GENERAL FUND							
					2014		
	2011 Actual	2012 Actual	2013 Actual	2014 Actual YTD	2014 Original Budget	Estimate to Complete	2015 Budget
EXPENDITURES							
<b>Fire &amp; Rescue</b>							
10-57-110 Salaries & Wages	302,280	280,229	78,209	69,805	92,200	92,000	94,000
10-57-115 Stipend Pay-Fire	34,725	23,926	27,879	14,506	37,500	37,500	37,500
10-57-120 Employee Benefits	43,705	37,958	23,818	21,519	38,000	38,000	38,000
10-57-130 Employer Taxes	25,261	26,864	8,033	8,623	18,000	10,000	10,000
10-57-135 Uniform Expense	4,940	8,497	3,494	2,793	4,000	5,000	5,000
10-57-210 Books, Subscript, Memberships	330	150	504	508	200	500	500
10-57-230 Travel	198	543	814	80	1,000	1,000	1,500
10-57-240 Office Supplies & Expense	1,341	1,855	1,123	960	1,000	1,000	1,500
10-57-245 Equipment- Supplies & Maint	14,185	12,737	3,505	2,902	1,300	2,700	-
10-57-250 Equipment- Supplies & Maint	-	954	3,259	955	13,000	11,600	15,000
10-57-255 Vehicle Maintenance	12,468	26,800	9,540	3,248	12,000	8,000	8,000
10-57-256 Vehicle Fuel	7,930	9,742	4,244	2,507	4,000	4,000	4,000
10-57-260 Bldg & Grounds-Supplies/Maint	-	224	2,272	1,332	2,000	2,000	2,000
10-57-270 Utilities	114	120	500	-	-	-	-
10-57-310 Professional & Tech	19,806	17,264	5,903	160	4,000	-	-
10-57-315 Contract Services	997	1,077	956	982	-	-	-
10-57-330 Education & Training	9,481	6,862	2,590	425	2,500	2,500	2,500
10-57-335 Educational Supplies	-	1,103	-	-	-	-	500
10-57-350 Class Expense/Rescue	-	1,785	83	-	-	-	500
10-57-470 Special Dept Supplies	2,999	8,932	2,626	2,275	3,000	7,000	7,000
10-57-510 Insurance & Surety Bonds	4,057	2,201	576	1,012	576	576	-
10-57-610 Miscellaneous	1,437	238	675	1,930	500	2,000	2,500
10-57-615 Medical Supplies	9,791	5,436	33	-	-	-	-
10-57-690 CERT Community Prep	500	-	-	-	1,500	-	500
10-57-740 Capital Outlay-Equipment	21,484	21,177	642	-	-	-	25,000
10-57-742 Capital Outlay-Vehicles	73,039	-	-	-	-	-	-
	591,067	496,675	181,277	136,521	236,276	225,376	255,500
<b>Building</b>							
10-58-110 Salaries & Wages	47,191	50,005	50,508	75,307	95,500	100,000	102,000
10-58-120 Employee Benefits	16,703	20,903	14,177	17,461	36,000	40,000	40,000
10-58-130 Employer Taxes	3,379	5,173	4,412	7,322	8,500	10,000	10,000
10-58-135 Uniform Expense	-	-	-	-	300	300	300
10-58-210 Books, Subscript, Memberships	512	638	663	531	2,000	2,000	2,000
10-58-230 Travel	694	798	1,726	775	2,000	2,000	2,000
10-58-240 Office Supplies & Expense	1,365	1,382	1,624	980	2,000	2,000	2,000
10-58-250 Equipment Supplies & Maint	22	59	718	166	1,000	1,000	1,000
10-58-255 Vehicle Maintenance	705	27	812	794	1,500	1,500	1,500
10-58-256 Vehicle Fuel	1,070	1,010	1,601	1,688	3,000	3,000	3,500
10-58-260 Bldg & Grounds-Supplies/Maint	-	-	-	-	300	300	300
10-58-280 Telephone	443	403	957	1,521	1,750	1,750	2,000
10-58-300 Commercial Plan Reviews	-	-	-	274	-	-	-
10-58-310 Professional & Tech	725	600	600	501	1,000	1,000	1,000
10-58-330 Education & Training	590	385	605	1,846	3,000	3,000	3,000
10-58-510 Insurance & Surety Bonds	991	1,717	1,718	1,755	1,750	1,750	1,750
10-58-610 Miscellaneous	-	-	-	(200)	-	-	-
10-58-740 Capital Outlay - Equipment	-	-	-	-	-	2,000	-
	74,390	83,100	80,121	110,721	159,600	171,600	172,350

# GENERAL FUND

GENERAL FUND								
							2014	
			2014 Actual	2014 Original	2014	2015 Budget		
			YTD	Budget	Estimate to			
2011 Actual	2012 Actual	2013 Actual			Complete			
EXPENDITURES								
<b>Streets</b>								
10-60-110	Salaries & Wages	90,805	90,099	95,893	87,486	95,500	97,000	99,000
10-60-120	Employee Benefits	29,012	31,314	35,783	34,552	44,000	50,000	52,000
10-60-130	Employer Taxes	6,749	7,888	7,613	8,342	10,000	9,500	10,000
10-60-135	Uniform & Safety Equipment	787	890	917	781	900	1,100	1,100
10-60-230	Travel	-	978	928	63	100	125	100
10-60-240	Office Supplies	149	109	73	-	150	150	150
10-60-250	Equipment Supplies & Maint	7,260	6,823	5,798	5,127	10,000	10,000	7,500
10-60-256	Gas/Oil/Diesel	4,924	6,996	7,867	5,383	6,500	7,500	7,500
10-60-260	Bldg & Grounds-Supplies/Maint	160	168	66	-	100	100	100
10-60-270	Utilities	26,559	27,696	32,469	17,699	30,500	25,000	25,000
10-60-280	Telephone	1,210	1,203	1,245	916	1,500	1,500	1,500
10-60-316	MPO	7,000	7,000	7,400	5,500	5,500	5,500	5,500
10-60-330	Education & Training	1,043	750	480	73	1,000	750	750
10-60-480	Materials & Supplies	7,577	5,062	5,385	2,082	5,000	5,000	5,000
10-60-500	Street/Road Repairs	7,694	5,339	14,243	6,742	20,000	20,000	20,000
10-60-510	Insurance & Surety Bonds	3,761	6,296	6,733	5,764	7,500	5,764	6,000
10-60-515	Street Maintenance	151,314	285,331	253,973	23,278	300,000	300,000	300,000
10-60-520	Street Projects	2,416	2,904	(17,211)	4,030	-	4,750	-
10-60-525	Undesignated Street Projects	2,857	14,363	24,897	62,390	40,000	40,000	40,000
10-60-530	Street Lighting/Signage	973	999	5,576	13,416	165,000	170,000	50,000
10-60-740	Capital Outlay - Equipment	-	-	28,866	32,902	39,600	39,600	39,600
10-60-743	Capital Outlay - Other	-	-	-	-	7,500	7,500	5,000
		352,248	502,209	518,993	316,525	790,350	800,839	675,800
<b>Sanitation</b>								
10-62-110	Salaries & Wages	1,695	1,929	2,514	1,269	2,400	3,000	3,000
10-62-120	Employee Benefits	235	(104)	583	297	600	750	750
10-62-130	Employer Taxes	126	169	188	123	250	500	500
10-62-315	Solid Waste Home Collection	343,000	354,686	371,006	290,312	380,000	380,000	391,100
10-62-325	Waste Service Dumpster Pickup	16,901	17,659	17,406	13,276	18,500	18,500	18,500
10-62-350	Write-Off Bad Debt	313	-	-	-	-	-	-
		362,270	374,340	391,697	305,276	401,750	402,750	413,850

# GENERAL FUND

GENERAL FUND							
				2014			
	2011 Actual	2012 Actual	2013 Actual	2014 Actual YTD	2014 Original Budget	Estimate to Complete	2015 Budget
EXPENDITURES							
<b>Recreation</b>							
10-70-110 Salaries & Wages	87,479	84,632	91,617	72,238	98,400	94,000	104,000
10-70-120 Employee Benefits	25,211	29,855	29,210	23,663	35,000	37,000	42,000
10-70-130 Employers Taxes	6,401	9,524	9,511	7,518	13,000	10,000	11,000
10-70-135 Uniform & Safety Equipment	-	27	-	42	250	250	250
10-70-210 Books,Subscript, Memberships	220	150	195	-	250	250	250
10-70-230 Travel & Lodging	-	48	-	579	1,200	1,200	1,200
10-70-240 Office Supplies	990	345	1,344	274	900	900	900
10-70-250 Equipment - Supplies & Maint	1,787	1,070	868	1,518	1,500	1,500	1,500
10-70-251 Equipment Rental	3,060	3,060	3,060	2,550	3,120	3,120	3,120
10-70-256 Vehicle Fuel	736	1,678	1,606	1,382	1,900	1,900	1,900
10-70-270 Utilities	9,529	8,487	10,417	7,710	10,980	10,980	10,980
10-70-280 Telephone	719	2,799	590	454	800	800	800
10-70-310 Professional & Technical	696	600	752	2,038	1,000	1,000	1,000
10-70-315 Contractor Services	2,544	2,489	2,192	2,168	13,150	13,150	3,150
10-70-330 Education & Training	-	130	-	439	450	450	700
10-70-335 Little League	250	250	250	250	250	250	250
10-70-337 Baseball/Softball 5-8	620	633	797	-	1,500	1,500	1,500
10-70-339 Baseball/Softball 9-10	60	814	-	-	750	750	750
10-70-343 Football - Flag	1,195	1,134	1,175	299	1,500	1,500	1,500
10-70-345 Basketball	2,090	2,254	2,445	4,220	4,250	4,250	7,900
10-70-346 Running Contract	150	450	75	-	500	500	500
10-70-347 Contract Classes	12,036	5,600	3,230	2,117	4,000	3,000	3,000
10-70-349 Kickball Ages 4	-	-	-	-	1,250	1,250	-
10-70-350 Sand Hollow Swimming Pool	28,221	17,592	19,209	25,162	25,000	25,162	67,900
10-70-351 Adult Volleyball	-	-	-	-	2,600	2,600	2,600
10-70-480 Materials & Supplies	105	-	-	392	500	500	500
10-70-510 Insurance & Surety Bonds	4,257	10,734	8,272	8,072	9,200	9,000	9,200
10-70-610 Miscellaneous	1,124	1,327	1,985	1,557	2,600	2,000	2,000
10-70-620 Bankcard Fees	197	51	-	-	200	200	200
10-70-740 Capital Outlay -Equipment	4,000	-	3,101	-	-	-	-
10-70-760 Christmas Decorations	-	1,227	-	66	1,000	66	1,000
	193,674	186,960	191,899	164,709	237,000	229,028	281,550
<b>Parks</b>							
10-75-110 Salaries & Wages	82,449	77,938	95,989	62,947	101,500	80,000	127,000
10-75-120 Employee Benefits	27,746	30,322	39,171	28,497	57,000	52,000	60,000
10-75-130 Employers Taxes	6,166	9,138	10,274	6,857	12,000	10,000	12,000
10-75-135 Uniform & Safety Equipment	1,890	2,181	2,183	1,537	2,350	2,350	2,350
10-75-210 Books, Subscript, Memberships	-	-	130	376	300	350	350
10-75-230 Travel & Lodging	171	36	725	9	400	400	500
10-75-240 Office Supplies	301	211	345	270	300	300	300
10-75-250 Equipment - Supplies & Maint	10,335	14,303	12,812	14,529	12,500	16,500	15,500
10-75-251 Equipment Rental	77	1,186	-	375	1,500	1,000	1,500
10-75-256 Vehicle Fuel	4,247	3,515	4,496	2,398	5,000	5,000	5,000
10-75-280 Telephone	1,269	1,470	1,112	634	1,200	1,000	1,200
10-75-315 Contractor Services	938	2,098	1,271	843	4,900	4,900	5,000
10-75-316 Water	62,055	56,694	62,137	45,697	60,000	65,000	65,000
10-75-330 Training & Education	570	470	1,430	20	750	500	750
10-75-355 Park Improvements	16,009	8,793	17,171	4,527	9,000	17,700	9,000
10-75-480 Materials & Supplies	6,161	4,637	6,033	6,336	10,500	10,500	10,000
10-75-740 Capital Outlay-Equipment	-	12,678	5,349	1,199	25,000	-	-
10-75-741 Capital Outlay-Furnishings	-	-	-	-	-	-	-
	220,383	225,671	260,629	177,051	304,200	267,500	315,450

# GENERAL FUND

GENERAL FUND								
					2014			
					2014 Actual	2014 Original	Estimate to	
					YTD	Budget	Complete	2015 Budget
					2011 Actual	2012 Actual	2013 Actual	
EXPENDITURES								
<b>Cemetery</b>								
10-77-110	Salaries & Wages	35,091	31,893	37,014	26,805	40,200	30,000	42,000
10-77-120	Employee Benefits	11,797	12,417	14,994	11,861	21,000	20,000	22,000
10-77-130	Employers Taxes	2,609	3,697	3,900	2,829	4,500	3,300	4,500
10-77-240	Office Supplies	-	-	-	-	100	100	100
10-77-250	Equipment - Supplies & Maint	353	362	583	495	1,000	1,000	1,000
10-77-251	Equipment - Rental	-	-	534	155	500	500	500
10-77-256	Vehicle Fuel	-	250	-	110	250	250	250
10-77-310	Professional & Technical	-	-	4,271	-	500	500	500
10-77-316	Water	5,203	4,228	2,820	860	7,500	7,500	7,500
10-77-330	Education & Training	-	-	277	-	500	500	500
10-77-480	Materials & Supplies	158	-	39	19	500	500	500
10-77-740	Capital Outlay - Equipment	-	-	1,950	-	-	-	-
10-77-750	Cemetery Improvements	326	14,387	10,128	5,136	2,500	2,800	10,000
79-40-500	Cemetery Plot Buy Back	-	300	-	-	-	-	-
		55,538	67,533	76,510	48,269	79,050	66,950	89,350
<b>Community &amp; Economic Development</b>								
10-80-110	Salaries & Wages	84,384	86,041	100,445	76,095	102,000	100,000	100,000
10-80-120	Employee Benefits	23,216	21,748	24,776	20,405	23,000	30,000	31,000
10-80-130	Employers Taxes	6,174	7,820	7,860	6,825	9,500	9,500	9,500
10-80-480	Materials/Supplies	-	21	-	-	-	-	-
10-80-611	Washington County Econ Dev	4,951	4,951	-	4,870	4,500	4,500	4,500
10-80-635	Economic Development Project	-	3,302	-	-	5,000	-	5,000
		118,725	123,883	133,081	108,194	144,000	144,000	150,000
<b>Transfers to Other Funds</b>								
10-90-200	Transfer to Capita. Projects	436,551	-	392,652	-	-	96,767	70,048
10-90-822	Transfer to Debt Service Fund	56,013	56,080	100,071	-	97,825	97,825	-
10-90-825	Transfer to Street Impact	-	-	-	-	-	-	-
10-90-855	Transfer to MBA Fund	-	-	-	-	-	-	-
		492,564	56,080	492,723	-	97,825	194,592	70,048
<b>Total General Fund Expenditures</b>		<b>4,306,072</b>	<b>4,050,164</b>	<b>5,067,367</b>	<b>3,640,800</b>	<b>5,572,534</b>	<b>5,559,665</b>	<b>5,800,482</b>
Net Revenue Over Expenditures		303,457	145,422	142,562	701,411	1	1	2,483
<b>Beginning Fund Balance</b>		<b>481,104</b>	<b>784,560</b>	<b>929,982</b>	<b>1,072,544</b>		<b>1,072,544</b>	<b>1,072,546</b>
<b>Ending Fund Balance</b>		<b>784,560</b>	<b>929,982</b>	<b>1,072,544</b>	<b>1,773,955</b>		<b>1,072,546</b>	<b>1,075,029</b>
							1.04594902	19.39%

## 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**

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.

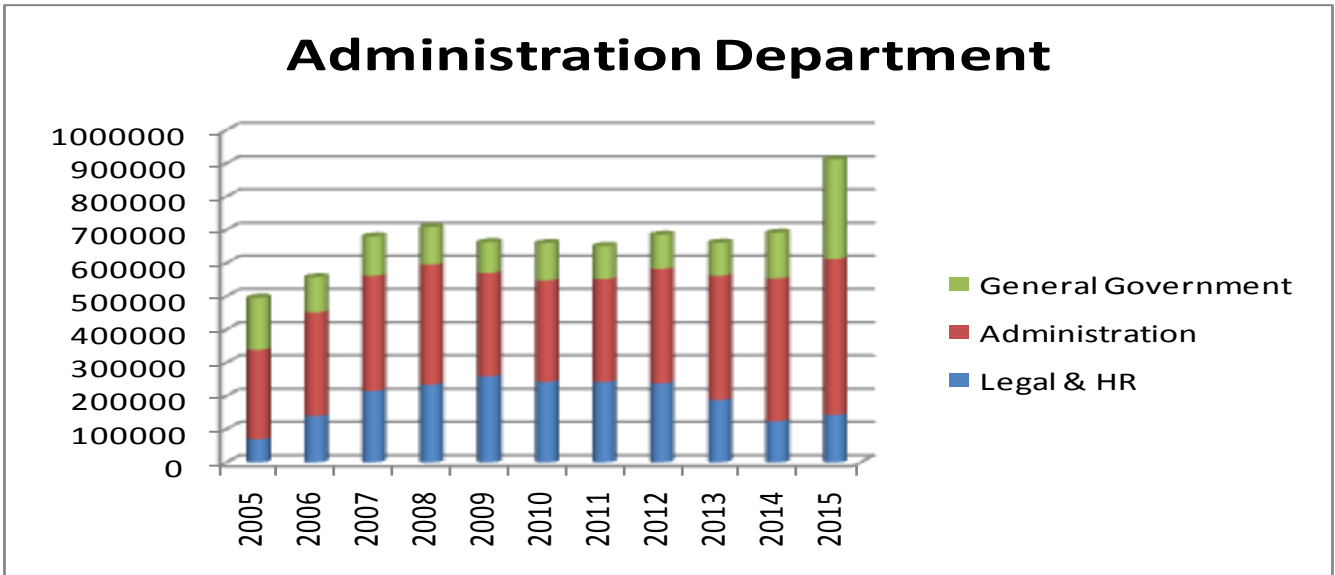
A greater effort has been undertaken to provide information to our citizens by way of our website. Recently the Sutherland Institute graded the cities on Utah on their transparency by looking at information available on the City website. There were only eighteen cities who graded higher. We have since 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.

### Department Full Time Equivalent Employees

	Fiscal Year								Projected	Proposed
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
General Government										
Administration	2.7	3.1	2.7	2.4	2.2	2.2	1.5	1.9	1.9	2.4
Legal/HR	1.0	1.3	2.0	2.1	2.0	2.0	2.1	2.2	2.2	2.2
Total General Government	3.7	4.4	4.7	4.5	4.2	4.2	3.6	4.1	4.1	4.6

# ADMINISTRATIVE SERVICES



A notable increase in this department in 2015 will be the expenditure of \$156,000 to purchase a bus as part of the City becoming part of the SunTran bus system in association with St George City.

## LEGAL/HUMAN RESOURCES

	2011 Actual	2012 Actual	2013 Actual	2014 Actual YTD	2014 Original Budget	Estimate to Complete	2015 Budget
<b>EXPENDITURES</b>							
4111.0 - Salaries & Wages	162,328	165,310	120,458	51,001	70,400	67,500	70,000
4112.0 - Employee Benefits	42,562	47,283	45,316	17,515	28,000	26,000	27,500
4113.0 - Employers Taxes	11,732	10,516	719	3,849	8,000	6,000	6,500
4113.5 - Uniform Expense	-	-	15	-	100	100	200
4114.0 - Outside Counsel	3,907	4,102	5,591	-	50,000	5,000	20,000
4121.0 - Books, Subscript, Memberships	1,974	1,170	900	538	1,500	1,000	1,000
4123.0 - Travel	1,893	1,907	2,867	1,435	2,000	2,000	2,000
4124.0 - Office Supplies & Expense	1,102	560	1,708	203	1,500	1,000	1,000
4125.0 - Equipment Supplies & Maint	106	-	229	-	100	100	100
4131.0 - Professional & Technical	10,155	5,780	4,902	5,129	7,500	7,500	7,500
4131.5 - Recruiting	4,443	975	3,833	2,763	2,000	2,400	2,400
4133.0 - Education & Training	1,894	255	949	455	1,000	2,000	2,000
4142.0 - Witness Fees	19	353	-	37	100	100	100
4161.0 - Miscellaneous	-	-	-	-	100	100	100
4161.5 - Wellness Program	439	-	-	-	500	500	500
4174.0 - Capital Outlay - Equipment	-	-	436	2,648	1,500	3,000	1,500
4174.1 - Capital Outlay - Furnishing	-	-	787	-	500	-	500
<b>Total</b>	<b>242,554</b>	<b>238,210</b>	<b>188,710</b>	<b>85,573</b>	<b>174,800</b>	<b>124,300</b>	<b>142,900</b>

REVENUE							
NO REVENUE							
<b>Required General Revenues</b>	242,554	238,210	188,710	85,573	174,800	124,300	142,900

# ADMINISTRATIVE SERVICES

## ADMINISTRATION

	2011	2012	2013	2014	2014	2014	2015
	Actual	Actual	Actual	Actual YTD	Original	Estimate	2015
					Budget	to	Budget
						Complete	
<b>EXPENDITURES</b>							
4311.0 - Salaries & Wages	134,841	140,196	150,284	126,909	165,200	165,200	190,000
4312.0 - Employee Benefits	39,371	38,918	46,919	39,397	60,000	72,000	80,000
4313.0 - Employers Taxes	9,909	11,543	10,800	10,227	15,000	15,000	19,000
4313.5 - Uniform Expense	-	-	14	-	200	200	500
4321.0 - Books, Subscript, Memberships	963	1,284	1,760	2,241	1,500	2,250	2,500
4321.4 - Computer Software Purchases	3,292	22,227	5,820	4,082	10,000	10,000	10,000
4322.0 - Public Notices	5,958	6,716	5,360	6,389	7,500	7,500	7,500
4322.5 - Elections	88	7,323	179	4,960	7,500	4,000	7,500
4323.0 - Travel	1,584	3,283	5,674	7,535	4,500	8,500	8,500
4324.0 - Office Supplies & Expense	17,380	17,836	19,427	11,061	17,500	15,000	15,000
4325.0 - Equipment - Supplies & Maint	222	-	-	49	200	100	500
4326.0 - Vehicle Maintenance	-	-	-	-	-	-	1,000
4326.0 - Bldgs & Grounds - Supplies/Mnt	13,373	16,170	32,577	17,372	20,000	20,000	25,000
4327.0 - Utilities	8,915	7,158	6,108	4,216	8,000	6,000	6,000
4328.0 - Telephone	11,805	12,103	12,290	10,008	12,000	12,000	12,000
4331.0 - Professional & Technical	21,774	19,047	24,612	16,554	22,000	27,500	27,500
4331.3 - Audit	18,000	13,850	14,850	14,850	14,850	14,850	14,850
4333.0 - Education & Training	1,365	1,915	2,950	3,680	3,500	4,500	4,500
4351.0 - Insurance & Surety Bonds	6,134	7,394	11,287	8,135	10,000	10,000	10,000
4361.0 - Miscellaneous	83	(99)	-	-	100	100	100
4362.0 - Bank Analysis Service Fees	1,913	5,938	13,593	14,579	7,500	17,500	17,500
4370.0 - Newsletter	6,395	6,225	7,637	4,080	7,000	7,500	7,500
4372.0 - Bank Error & Cash Short/Over	0	307	(80)	-	300	100	100
4374.0 - Capital Outlay - Equipment	6,317	5,005	3,359	1,089	5,000	10,000	2,000
4374.1 - Capital Outlay - Furnishing	50	367	3,237	-	500	-	500
<b>Total</b>	<b>309,730</b>	<b>344,705</b>	<b>378,657</b>	<b>307,412</b>	<b>399,850</b>	<b>429,800</b>	<b>469,550</b>
<b>REVENUE</b>							
NO REVENUE							
Required General Revenues	309,730	344,705	378,657	307,412	399,850	429,800	469,550

# ADMINISTRATIVE SERVICES

## GENERAL GOVERNMENT

	2011	2012	2013	2014	2014	2014	2015
	Actual	Actual	Actual	Actual YTD	Original	Estimate	2015
					Budget	to	Budget
						Complete	
<b>EXPENDITURES</b>							
4411.0 - Salaries & Wages	49,789	49,942	55,009	46,221	58,000	58,000	59,450
4412.0 - Employee Benefits	297	28	281	-	-	-	-
4413.0 - Employers Taxes	3,809	3,290	3,916	4,593	6,000	6,000	6,150
4421.0 - Books, Subscript, Memberships	5,232	5,165	5,401	4,775	5,000	5,000	5,125
4423.0 - Travel	-	35	-	-	150	750	1,500
4424.0 - Office Supplies & Expenses	1,338	3,540	1,167	919	1,400	1,400	7,500
4431.0 - Professional & Technical	-	-	101	4,397	-	4,500	4,500
4431.2 - Engineering / Planner Fees	750	3,000	-	-	-	-	-
4433.0 - Education & Training	280	3,707	85	890	4,000	2,500	2,500
4451.0 - Insurance & Surety	991	1,717	1,717	1,755	1,800	1,800	1,800
4460.0 - Princess Pageant	1,992	2,690	2,795	193	2,700	2,700	2,700
4461.0 - Miscellaneous	-	-	66	332	150	150	100
4461.1 - Town Activities	3,933	7,926	5,804	6,166	7,500	7,500	7,500
4461.2 - Youth Easter Activty	2,309	2,166	1,940	1,839	2,100	2,100	2,100
4461.3 - 24th of July Party	2,139	2,075	2,214	2,041	2,500	2,500	2,500
4461.6 - Fitness Festival	12,152	3,897	-	-	-	-	-
4461.7 - Heritage Days	3,530	3,948	1,845	1,374	4,300	1,500	4,300
4461.9 - Scholarships	-	200	500	-	2,000	2,000	2,000
4462.1 - Donations Under \$250	800	-	875	1,120	2,000	2,000	2,000
4462.2 - Donation Tuacahn	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	1,000
4462.6 - Dixie Care & Share Donation	-	-	-	-	1,000	1,000	-
4462.7 - Kayenta Street Painting Festival	-	-	1,000	1,000	1,000	1,000	1,000
4462.8 - Washington County Youth Crisis C	-	-	-	3,600	-	5,600	5,000
4463.0 - Suntran Bus Service	-	-	-	-	126,000	-	156,000
4466.0 - Advertising Coupon	-	-	2,937	8,670	4,800	11,500	11,500
4469.7 - Community T.V.	7,205	6,753	6,753	6,930	6,753	7,000	7,000
4474.0 - Capital Outlay - Equipment	-	1,500	90	2,648	-	7,800	6,000
4474.1 - Capital Outlay - Furnishing	-	-	1,774	-	1,500	-	-
<b>Total</b>	<b>99,547</b>	<b>102,578</b>	<b>99,270</b>	<b>100,462</b>	<b>243,653</b>	<b>137,300</b>	<b>299,225</b>
<b>REVENUE</b>							
3415.0 - Sale of Maps & Books	160	115	86	209	100	255	300
3416.0 - Newsletter Advertising	-	-	2,700	10,000	4,800	12,375	12,000
3210.0 - Business Licenses & Permits	7,725	7,622	7,091	6,425	8,000	7,241	7,531
3827.0 - Heritage Days	950	850	-	145	850	-	150
3866.0 - Princess Scholarship Rev/Donat	220	320	340	150	350	150	150
3872.0 - Restitutions charges	-	-	26	-	-	-	-
3875.0 - Town Activities Revenue/Donati	-	100	-	-	-	-	-
3875.5 - Pioneer Day Celebration	690	738	560	255	700	488	250
3876.0 - Fitness Festival	8,599	2,049	-	-	-	-	-
3880.0 - Cable TV Vault Lease	6,300	5,775	6,300	5,250	6,300	6,300	6,300
3887.5 - Blue Sky Donations	385	10	-	-	-	-	-
3890.0 - Miscellaneous Revenues	18,927	13,175	8,680	7,982	1,000	10,000	10,000
<b>Total</b>	<b>43,956</b>	<b>30,755</b>	<b>25,783</b>	<b>30,416</b>	<b>22,100</b>	<b>36,809</b>	<b>36,681</b>
<b>Required General Revenues</b>	<b>55,590</b>	<b>71,824</b>	<b>73,488</b>	<b>70,046</b>	<b>221,553</b>	<b>100,491</b>	<b>262,544</b>

# BUILDING & ZONING

**Mission**

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**

Train Cody Mitchell to be Assistant Building Official. *Objective – Train Cody in Building Official responsibilities so that he can officiate in those duties when I am not available.*

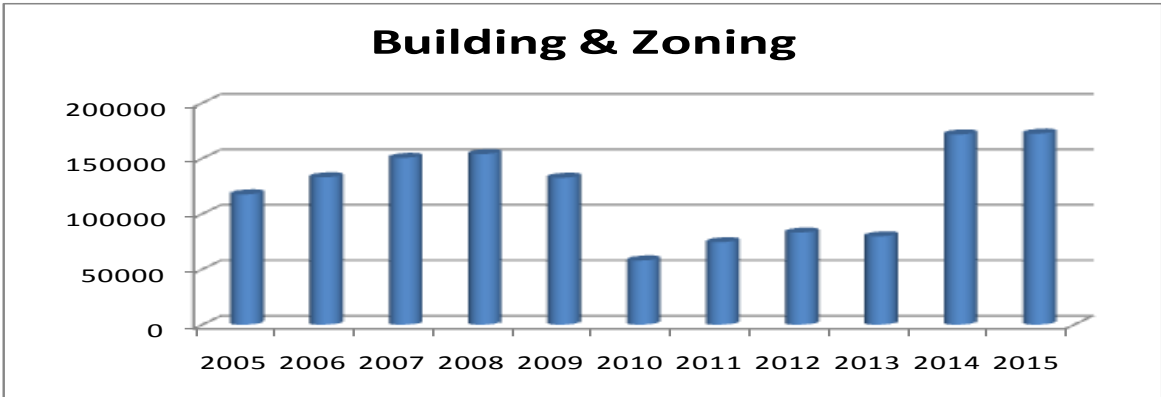
Focus on becoming Paperless. *Objective – Convert to electronic format wherever possible and to scan existing paper archive records.*

Revise website information with handouts, applications, frequently asked questions, etc. *Objective – To provide as much information as possible online.*

Continue review of Land Use Ordinances, with the Planning Commission and update sections as required. *Objective- The Land Use Ordinances need to be reviewed on a regular basis.*

**Department Full Time Equivalent Employees**

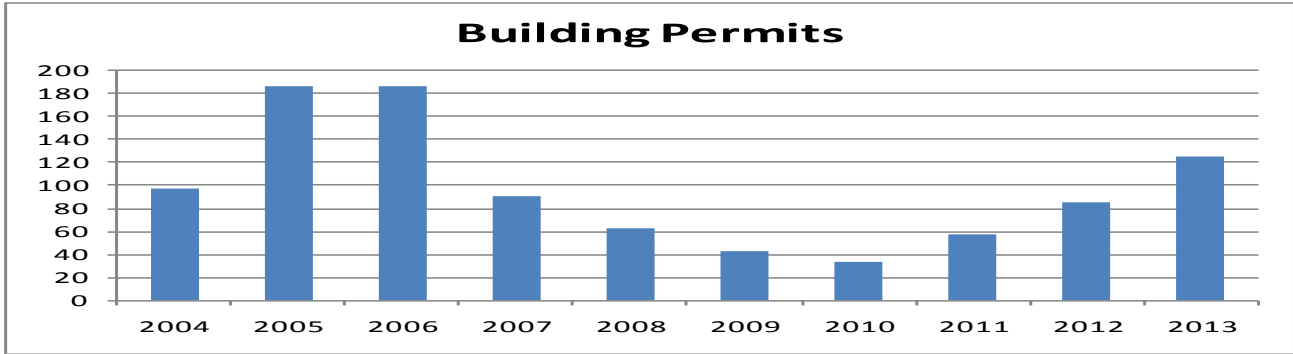
	Fiscal Year								Projected	Proposed
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Building/Zoning	1.9	1.7	2.1	2.0	1.2	0.9	0.9	0.9	0.9	1.4



The above chart shows the building and zoning department trending as our housing market has the last several years. We saw a significant slowing in 2009 through 2012 with increases beginning in 2013 and continuing. Also

# BUILDING & ZONING

in FY 2014, the Building and Zoning Department assumed the responsibility for code enforcement from Public Safety, adding a part time employee.



## BUILDING/ZONING

	2011 Actual	2012 Actual	2013 Actual	2014 Actual YTD	2014 Original Budget	2014 Estimate to Complete	2015 Budget
<b>EXPENDITURES</b>							
5811.0 - Salaries & Wages	47,191	50,005	50,508	75,307	95,500	100,000	102,000
5812.0 - Employee Benefits	16,703	20,903	14,177	17,461	36,000	40,000	40,000
5813.0 - Employers Taxes	3,379	5,173	4,412	7,322	8,500	10,000	10,000
5813.5 - Uniform Expense	-	-	-	-	300	300	300
5821.0 - Books, Subscript, Memberships	512	638	663	531	2,000	2,000	2,000
5823.0 - Travel	694	798	1,726	775	2,000	2,000	2,000
5824.0 - Office Supplies & Expense	1,365	1,382	1,624	980	2,000	2,000	2,000
5825.0 - Equipment-Supplies & Maint	22	59	718	166	1,000	1,000	1,000
5825.5 - Vehicle Maintenance	705	27	812	794	1,500	1,500	1,500
5825.6 - Vehicle Fuel	1,070	1,010	1,601	1,688	3,000	3,000	3,500
5826.0 - Bldg Dept. Buildings & Grounds	-	-	-	-	300	300	300
5828.0 - Telephone	443	403	957	1,521	1,750	1,750	2,000
5830.0 - Commercial Plan Review	-	-	-	274	-	-	-
5831.0 - Professional & Technical Svcs	725	600	600	501	1,000	1,000	1,000
5833.0 - Education & Training	590	385	605	1,846	3,000	3,000	3,000
5851.0 - Insurance & Surety Bonds	991	1,717	1,718	1,755	1,750	1,750	1,750
5861.0 - Miscellaneous	-	-	-	(200)	-	-	-
5874.0 - Capital Outlay - Equipment	-	-	-	-	-	2,000	-
<b>Total</b>	<b>74,390</b>	<b>83,100</b>	<b>80,121</b>	<b>110,721</b>	<b>159,600</b>	<b>171,600</b>	<b>172,350</b>

	2011 Actual	2012 Actual	2013 Actual	2014 Actual YTD	2014 Original Budget	2014 Estimate to Complete	2015 Budget
<b>REVENUE</b>							
3221.0 - Building Permits	112,753	140,472	209,367	166,993	205,000	263,216	265,000
3223.0 - Planning Application Fees	-	2,923	6,353	7,131	8,500	10,921	11,358
3224.0 - Administration Fees	2,328	4,950	1,767	3,524	1,500	4,011	4,172
3226.0 - Subdivision Fees	12,329	11,122	18,500	26,830	13,000	38,721	40,269
3227.0 - Subdiv&Site Devel Const Permit	3,926	7,020	21,225	8,920	7,000	19,555	20,337
3424.0 - Inspection Fees	17,106	12,275	20,125	15,763	20,000	21,337	25,000
3425.0 - Inspection Fees Santa Clara	140	-	330	-	-	-	-
3530.0 - Ace Penalties	-	-	-	1,145	-	1,527	1,800
<b>Total</b>	<b>148,581</b>	<b>178,761</b>	<b>277,666</b>	<b>230,305</b>	<b>255,000</b>	<b>359,288</b>	<b>367,936</b>

Required General Revenues	(74,191)	(95,661)	(197,545)	(119,584)	(95,400)	(187,688)	(195,586)
---------------------------	----------	----------	-----------	-----------	----------	-----------	-----------

# 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.**

Specifically:

**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 1 full time employee supported by a part-time staff. There are two ambulances currently that meet all standards for the service provided. Currently law enforcement also supports this mission by responding and providing medical care. This service is provided to Ivins and Santa Clara.

**Animal Control** services are provided by 2 full-time employees and one part-time employee, and strong support of volunteers. 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. Recently the Cities of Ivins and Santa Clara agreed to combine services.

**Fire fighting** services are provided by a volunteer department with a full-time Fire Chief. It is also supported by cross trained police officers. The department currently is supported with 25 Volunteers.

**Police services** include patrol, investigations, drug task force, school programs, community involvement, and other services as needed. Most officers are EMT certified and fully support the EMS services as well as fire.

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

### **Goals for Police, Fire, and EMS And Animal Control**

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:
    - 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.

# PUBLIC SAFETY

- 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.

### Department Full Time Equivalent Employees

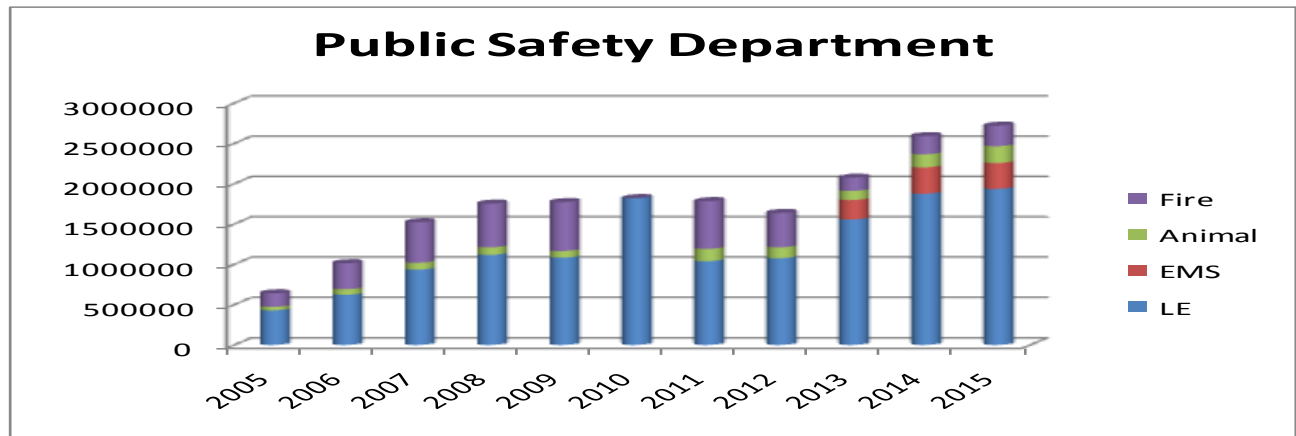
	Fiscal Year								Projected	Proposed
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Public Safety										
Law Enforcement	8.3	7.9	11.0	11.9	10.9	11.5	11.4	18.8	18.8	18.8
EMS								6.2	6.2	6.2
Animal Control	1.0	2.8	1.6	1.7	2.1	2.3	2.4	1.8	1.8	2.3
Fire/Rescue	0.7	1.5	6.0	10.2	10.7	10.3	8.2	2.6	2.6	2.6
Public Safety	10.0	12.2	18.6	23.8	23.7	24.1	22.0	29.4	29.4	29.9

### Budget Highlights

- EMS begun operation in FY2008
- During FY2010 Public Safety was accounted for as a total rather than by function
- EMS was part of the fire department until FY2013
- Law enforcement combined with Santa Clara City in FY2013
- Beginning in FY2013 Ivins City provide a school resource officer for Lava Ridge Intermediate School, Tuacahn High School and Vista Elementary School of which the city pays about 25% the remainder is funded by the schools. That revenue is estimated at \$95,000 in FY2015.
- A part-time animal control officer has been added for 2015 which will be funded by Santa Clara City
- This budget also includes a \$30,000 in the Capital Projects Fund to remodel the fire station



# PUBLIC SAFETY



## Operating Indicators

	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
<b>Law Enforcement</b>										
Patrol Officers	6	7	9	9	9	8	9	8	8	14
Training Hours	176.0	1,053.9	1,201.7	1,234.8	963.5	1,234.5	730.3	1,600.6	1,650.5	1,417.0
Citation	870	652	1,683	1,621	2,140	946	862	1,370	1,443	2,119
Calls for Service	1,471	1,889	2,131	2,327	2,581	2,145	1,584	2,072	2,262	3,149
Response Time (minutes)	9.0	9.0	7.0	6.0	6.5	8.0	6.5	5.2	4.5	9.0
Arrests	-	-	-	111	249	253	146	206	108	308
<b>EMS</b>										
Structure Fires							3-5	0	7	4
Automobile Accidents					33	166	187	0	26	12
Calls for Service	68	210	230	210	300	225	0	0	471	511
Training Hours				36	165.25	2302.85	395.6	208.3	1669.5	614
# of Full-Time EMTs										1
# of Part-Time EMT					19	19	19	20	20	20
# of Paramedics				3	3	5	5	5	5	5
<b>Fire Department</b>										
Structure Fires	7	10	7	5	7	6	4	11	7	4
Automobile Accidents	20	30	35	35	40	25	17	29	26	12
Calls for Service	59	92	89	89	83	107	-	495	471	511
Training Hours	2,187	2,655	3,854	5,233	2,747	1,296	1,156	1,836	1,669	613
# of Full-Time Firemen	1	1	1	3	3	3	3	3	3	1
# of Volunteer Firemen	48	63	73	68	66	50	62	45	45	45

# PUBLIC SAFETY

## LAW ENFORCEMENT

	2011 Actual	2012 Actual	2013 Actual	2014 Actual YTD	2014 Original Budget	2014 Estimate to Complete	2015 Budget
<b>EXPENDITURES</b>							
5411.0 - Salaries & Wages	534,394	556,354	875,609	730,614	888,000	881,750	887,500
5412.0 - Employee Benefits	196,221	219,147	353,714	288,860	455,000	465,000	504,035
5413.0 - Employers Taxes	39,757	57,192	83,153	75,930	92,000	92,000	95,000
5413.5 - Uniform Expense	8,395	5,293	20,215	12,607	16,000	16,000	16,000
5421.0 - Books, Subscript, Memberships	1,135	1,047	1,829	836	1,000	1,000	1,500
5423.0 - Travel	3,074	4,616	7,344	5,123	5,000	5,000	5,000
5424.0 - Office Supplies & Expense	7,707	6,158	16,914	10,951	14,157	14,157	15,000
5425.0 - Equip/Splys Fire/Rescue/Animal	9,185	2,973	1,629	541	-	-	-
5425.5 - Vehicle Maint	16,243	22,509	24,586	21,754	20,000	23,000	23,000
5425.6 - Vehicle Fuel	29,658	30,951	11,704	12,766	60,000	40,000	24,000
5426.0 - Bldgs/Grounds - Supplies/Maint	12,354	4,929	7,972	970	6,000	6,000	6,000
5427.0 - Utilities	11,021	9,170	9,580	6,618	12,000	12,000	12,000
5428.0 - Telephone	15,580	14,490	24,511	19,674	19,000	25,000	25,000
5431.0 - Professional & Technical	7,022	8,183	10,498	5,598	8,400	8,400	8,500
5431.5 - Contract Services - Spillman	7,184	6,938	10,578	12,447	14,200	14,200	15,000
5433.0 - Education & Training	3,669	4,227	17,237	6,777	10,000	10,000	10,000
5448.0 - Special Department Supplies	619	6,948	27,159	34,501	22,000	46,000	25,000
5448.3 - S.C.H. Special Funct Officer	28,679	22,691	22,214	15,944	21,259	21,259	23,000
5450.0 - St George Police Dispatch	56,203	55,684	90,514	96,993	129,324	129,324	159,324
5451.0 - Insurance & Surety Bonds	6,080	16,983	20,564	19,084	20,564	20,564	21,000
5461.0 - Miscellaneous	4,082	502	8,230	3,706	2,500	4,000	5,000
5474.0 - Capital Outlay - Equipment	9,404	19,571	-	4,963	4,000	9,000	5,000
5474.1 - Capital Outlay - Furnishings	-	-	-	-	-	-	2,500
5474.2 - Capital Outlay - Vehicles	31,125	-	16,023	20,028	30,000	32,000	48,000
<b>Total</b>	<b>1,038,793</b>	<b>1,076,557</b>	<b>1,661,777</b>	<b>1,407,287</b>	<b>1,850,404</b>	<b>1,875,654</b>	<b>1,936,359</b>
<b>REVENUE</b>							
34510 - Tuacahn/Vista SRO	-	4,830	18,512	40,000	40,000	40,000	40,000
3452.0 - Law Enforcement Santa Clara	-	-	678,579	525,797	789,427	833,817	886,565
3453.0 - SRO Washington County School D	-	-	50,774	56,414	55,000	55,000	55,000
3510.0 - Court Fines	48,767	40,269	37,999	17,758	50,000	21,656	20,000
<b>Total</b>	<b>48,767</b>	<b>45,099</b>	<b>785,865</b>	<b>639,969</b>	<b>934,427</b>	<b>950,473</b>	<b>1,001,565</b>
<b>Required General Revenues</b>	<b>990,027</b>	<b>1,031,457</b>	<b>875,912</b>	<b>767,318</b>	<b>915,977</b>	<b>925,182</b>	<b>934,794</b>

# PUBLIC SAFETY

## EMERGENCY MEDICAL SERVICES

	2011 Actual	2012 Actual	2013 Actual	2014 Actual YTD	2014 Original Budget	2014 Estimate to Complete	2015 Budget
<b>EXPENDITURES</b>							
5511.0 - Salaries & Wages			193,368	179,091	195,000	195,000	200,000
5512.0 - Employee Benefits			19,446	15,435	27,000	27,000	29,000
5513.0 - Employer Taxes			13,312	18,264	17,000	20,000	21,000
5513.5 - Uniform Expense			1,618	2,736	4,000	4,000	4,000
5523.0 - Travel			117	16	1,000	1,000	1,000
5524.0 - Offices Supplies & Expense			2,752	808	3,000	3,000	1,500
5525.0 - Vehicle Maintenance			3,002	5,017	10,000	10,000	10,000
5525.6 -Vehicle Fuel			6,489	5,174	6,000	6,000	6,000
5526.0 - Supplies/Maint			56	108	-	-	-
5527.0 - Utilities			28	73	-	-	-
5531.0 - Professional & Technical			8,580	16,532	8,000	22,000	10,000
5533.0 - Training & Education			5,029	4,350	8,000	8,000	8,000
5535.0 - EMT Class Expenses			584	-	-	-	-
5547.0 - Special Dept Supplies			2,310	-	-	8,000	-
5551.0 - Insurance & Surety Bonds			576	309	576	576	-
5561.0 - Medical Supplies			10,778	14,307	9,500	16,000	20,000
5574.2 - Capital Outlay - Vehicles			15,000	-	-	6,000	10,000
<b>Total</b>			<b>283,043</b>	<b>262,219</b>	<b>289,076</b>	<b>326,576</b>	<b>320,500</b>
<b>REVENUE</b>							
3450.0 - Ambulance Fees	113,704	112,549	114,543	143,524	130,000	201,898	212,510
3885.0 - EMT, CPR Class Fees	7,370	10,120	115	75	-	75	-
<b>Total</b>	<b>121,074</b>	<b>122,669</b>	<b>114,658</b>	<b>143,599</b>	<b>130,000</b>	<b>201,973</b>	<b>212,510</b>
<b>Required General Revenues</b>	<b>(121,074)</b>	<b>(122,669)</b>	<b>168,386</b>	<b>118,620</b>	<b>159,076</b>	<b>124,603</b>	<b>107,990</b>

EMS and Fire were combined during FY 2011 and 2012 and was combined with Public Safety-Law Enforcement in FY 2010

# PUBLIC SAFETY

ANIMAL SHELTER							
	2011	2012	2013	2014	2014	2014	2015
	Actual	Actual	Actual	Actual YTD	Original Budget	Estimate to Complete	Budget
<b>EXPENDITURES</b>							
5611.0 - Salaries & Wages	78,263	88,545	57,683	47,839	78,000	69,000	87,000
5612.0 - Employee Benefits	29,226	30,783	25,338	19,122	28,000	31,500	54,000
5613.0 - Employers Taxes	5,711	8,486	4,876	4,576	10,000	7,000	8,300
5613.5 - Uniform Expense	1,156	227	1,590	503	750	750	1,500
5621.0 - Books, Subscript, Memberships	-	195	160	125	200	200	-
5623.0 - Travel	1,485	318	557	20	500	500	500
5624.0 - Office Supplies & Expense	1,347	1,079	739	723	600	800	1,000
5625.5 - Equipment Supplies & Maint	1,490	431	1,043	2,400	1,000	3,000	4,000
5625.5 - Vehicle Maintenance	677	1,266	2,414	1,199	1,000	1,500	2,000
5625.6 - Vehicle Fuel	1,353	2,288	3,359	1,014	2,500	2,500	2,500
5626.0 - Bldgs & Grounds - Supplies/Mnt	2,990	2,689	2,965	10,806	2,000	12,000	14,000
5627.0 - Utilities	4,819	4,287	4,234	2,588	3,000	3,000	3,500
5629.0 - Veterinary Care/Medicine/TNR	2,690	2,624	794	1,084	500	500	500
5629.5 - Extra Ordinary Veternarian	-	-	-	-	750	750	-
5630.0 - Trap Neuter Release	-	-	-	-	-	-	750
5631.0 - Professional & Technical	-	726	2,481	-	3,000	3,000	3,000
5633.0 - Education & Training	595	100	349	739	1,000	1,000	1,500
5648.5 - Food & Supplies	22,233	25,951	100	23	-	-	-
5649.0 - Food & Supplies Donated	-	-	19,069	17,350	26,000	26,000	24,000
5651.0 - Insurance & Surety Bonds	347	355	335	294	400	400	-
5661.0 - Miscellaneous	207	38	893	173	-	-	-
5674.0 - Capital Outlay - Equipment	-	1,275	-	-	2,000	-	-
5674.5 - Capital Outlay - Other	-	-	-	-	3,500	-	-
<b>Total</b>	<b>154,589</b>	<b>171,662</b>	<b>128,980</b>	<b>110,579</b>	<b>164,700</b>	<b>163,400</b>	<b>208,050</b>
<b>REVENUE</b>							
3225.0 - Animal Licenses	6,032	4,325	1,828	790	2,500	1,030	1,071
3520.0 - Animal Control Fees	2,250	3,141	6,553	4,639	6,000	5,712	5,940
3882.0 - Animal Shelter Donations-Cash	28,399	32,198	1,191	453	750	750	750
3882.1 - Animal Shelter Donations-In-Kind	-	-	19,069	17,350	26,000	20,000	21,000
3882.2 - Animal Shelter Donations=Recycli	-	-	3,635	2,678	3,500	-	-
<b>Total</b>	<b>36,681</b>	<b>39,664</b>	<b>32,276</b>	<b>25,910</b>	<b>38,750</b>	<b>27,492</b>	<b>28,761</b>
<b>Required General Revenues</b>	<b>117,909</b>	<b>131,998</b>	<b>96,704</b>	<b>84,669</b>	<b>125,950</b>	<b>135,908</b>	<b>179,289</b>

# PUBLIC SAFETY

FIRE							
	2011		2013	2014	2014	2014	2015
	Actual	2012 Actual	Actual	Actual YTD	Original Budget	Estimate to Complete	Budget
EXPENDITURES							
5711.0 - Salaries & Wages	302,280	280,229	78,209	69,805	92,200	92,000	94,000
5711.5 - Stipend Pay - Fire	34,725	23,926	27,879	14,506	37,500	37,500	37,500
5712.0 - Employee Benefits	43,705	37,958	23,818	21,519	38,000	38,000	38,000
5713.0 - Employers Taxes	25,261	26,864	8,033	8,623	18,000	10,000	10,000
5713.5 - Uniform Expense	4,940	8,497	3,494	2,793	4,000	5,000	5,000
5721.0 - Books, Subscript, Memberships	330	150	504	508	200	500	500
5723.0 - Travel	198	543	814	80	1,000	1,000	1,500
5724.0 - Office Supplies & Expense	1,341	1,855	1,123	960	1,000	1,000	1,500
5724.5 - Equip Maint & Splys/Rescue	14,185	12,737	3,505	2,902	1,300	2,700	-
5725.0 - Equipment - Supplies & Maint	-	954	3,259	955	13,000	11,600	15,000
5725.5 - Vehicle Maintenance	12,468	26,800	9,540	3,248	12,000	8,000	8,000
5725.6 - Vehicle Fuel	7,930	9,742	4,244	2,507	4,000	4,000	4,000
5726.0 - Bldg Grounds- Supplies/Maint	-	224	2,272	1,332	2,000	2,000	2,000
5727.0 - Utilities	114	120	500	-	-	-	-
5731.0 - Professional & Technical	19,806	17,264	5,903	160	4,000	-	-
5731.5 - Fire & Rescue Spillman	997	1,077	956	982	-	-	-
5733.0 - Education & Training	9,481	6,862	2,590	425	2,500	2,500	2,500
5733.5 - Education Supplies	-	1,103	-	-	-	-	500
5735.0 - Class Expense/Rescue	-	1,785	83	-	-	-	500
5747.0 - Special Dept Supplies/Rescue	2,999	8,932	2,626	2,275	3,000	7,000	7,000
5751.0 - Insurance & Surety Bonds	4,057	2,201	576	1,012	576	576	-
5761.0 - Miscellaneous	1,437	238	675	1,930	500	2,000	2,500
5761.5 - Medical Supplies	9,791	5,436	33	-	-	-	-
5769.0 - C.E.R.T Community Preparedness	500	-	-	-	1,500	-	500
5774.0 - Capital Outlay - Fire	21,484	21,177	642	-	-	-	25,000
5774.2 - Capital Outlay - Vehicles	73,039	-	-	-	-	-	-
<b>Total</b>	<b>591,067</b>	<b>496,675</b>	<b>181,277</b>	<b>136,521</b>	<b>236,276</b>	<b>225,376</b>	<b>255,500</b>
REVENUE							
3343.0 - Fire Grants	924	-	8,863	-	-	-	-
3344.0 - Wildland Fire Reimb't	10,849	11,771	7,922	-	5,000	-	-
<b>Total</b>	<b>11,773</b>	<b>11,771</b>	<b>16,785</b>	<b>-</b>	<b>5,000</b>	<b>-</b>	<b>-</b>
<b>Required General Revenues</b>	<b>579,294</b>	<b>484,904</b>	<b>164,492</b>	<b>136,521</b>	<b>231,276</b>	<b>225,376</b>	<b>255,500</b>

# PUBLIC WORKS

## 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.

The roads portion of public works is accounted for in the general fund. Water and waste water are enterprise funds and will be detailed later in this document on pages ,

## 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

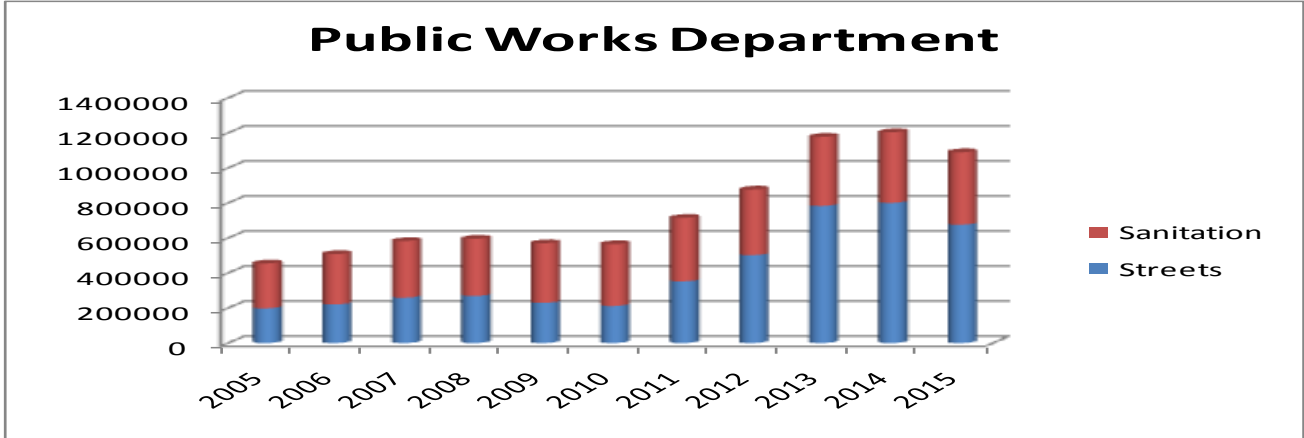
# PUBLIC WORKS

## Department Full Time Equivalent Employees

	Fiscal Year								Projected	Proposed
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Public Works										
Streets	2.1	2.5	2.3	1.9	1.9	1.8	1.6	1.7	1.7	1.7
Water	5.4	6.7	5.4	5.3	6.7	6.5	5.8	6.2	6.2	6.2
Waste Water	2.3	3.7	4.2	4.0	3.5	3.4	3.1	3.5	3.5	3.5
Total Public Works	9.8	12.9	11.9	11.2	12.1	11.7	10.5	11.4	11.4	11.4

### Budget Highlights

- FY 2014 includes \$170,000 for new street lighting and signage with another \$50,000 in FY 2015
- \$60,000 is budgeted in Capital Project to widen 400 East 900 South



### Operating Indicators

	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
Public Works										
Water Gallons Billed (in thousands)	418,030	379,799	384,414	503,732	369,577	490,056	487,001	467,276	501,401	505,011
Water Connections		2,046	2,208	2,318	2,669	2,629	2,709	2,755	2,825	3,015
Sewer Connections		1,879	2,038	2,140	2,548	2,450	2,530	2,597	2,676	2,757
Storm Drain Services					2,806	2,772	2,862	2,912	2,996	3,123
Garbage Services	1,987	2,210	2,335	2,549	2,750	2,740	2,830	2,887	2,970	3,090

# PUBLIC WORKS

STREETS							
	2011	2012	2013	2014	2014	2014	2015
	Actual	Actual	Actual	Actual YTD	Original	Estimate	2015
					Budget	to	Budget
						Complete	
<b>EXPENDITURES</b>							
6011.0 - Salaries & Wages	90,805	90,099	95,893	87,486	95,500	97,000	99,000
6012.0 - Employee Benefits	29,012	31,314	35,783	34,552	44,000	50,000	52,000
6013.0 - Employers Taxes	6,749	7,888	7,613	8,342	10,000	9,500	10,000
6013.5 - Uniform & Safety Equipment	787	890	917	781	900	1,100	1,100
6023.0 - Travel & Lodging	-	978	928	63	100	125	100
6024.0 - Office Supplies	149	109	73	-	150	150	150
6025.0 - Equipment - Supplies & Maint	7,260	6,823	5,798	5,127	10,000	10,000	7,500
6025.6 - Gas/Oil/Diesel	4,924	6,996	7,867	5,383	6,500	7,500	7,500
6026.0 - Bldg, Grounds Supplies & Maint	160	168	66	-	100	100	100
6027.0 - Utilities	26,559	27,696	32,469	17,699	30,500	25,000	25,000
6028.0 - Telephone	1,210	1,203	1,245	916	1,500	1,500	1,500
6031.6 - MPO	7,000	7,000	7,400	5,500	5,500	5,500	5,500
6033.0 - Education & Training	1,043	750	480	73	1,000	750	750
6048.0 - Materials & Supplies	7,577	5,062	5,385	2,082	5,000	5,000	5,000
6050.0 - Street/Road Repairs	7,694	5,339	14,243	6,742	20,000	20,000	20,000
6051.0 - Insurance & Surety Bonds	3,761	6,296	6,733	5,764	7,500	5,764	6,000
6051.5 - Road Maintenance	151,314	285,331	253,973	23,278	300,000	300,000	300,000
6052.0 - Road Projects	2,416	2,904	(17,211)	4,030	-	4,750	-
6052.5 - Undesignated Street Projects	2,857	14,363	24,897	62,390	40,000	40,000	40,000
6053.0 - Street Lighting/Signage	973	999	5,576	13,416	165,000	170,000	50,000
6074.0 - Capital Outlay - Equipment	-	-	28,866	32,902	39,600	39,600	39,600
6074.3 - Capital Outlay - Other	-	-	-	-	7,500	7,500	5,000
<b>Total</b>	<b>352,248</b>	<b>502,209</b>	<b>518,993</b>	<b>316,525</b>	<b>790,350</b>	<b>800,839</b>	<b>675,800</b>
<b>REVENUE</b>							
3356.0 - Class C" Road Fund Allotment"	298,810	281,155	278,888	229,226	270,000	241,347	255,000
<b>Total</b>	<b>298,810</b>	<b>281,155</b>	<b>278,888</b>	<b>229,226</b>	<b>270,000</b>	<b>241,347</b>	<b>255,000</b>
<b>Required General Revenues</b>	<b>53,438</b>	<b>221,054</b>	<b>240,105</b>	<b>87,299</b>	<b>520,350</b>	<b>559,492</b>	<b>420,800</b>



# PUBLIC WORKS

SANITATION							
	2011	2012	2013	2014	2014	2014	2015
	Actual	Actual	Actual	Actual YTD	Original Budget	Estimate to Complete	Budget
<b>EXPENDITURES</b>							
6211.0 - Salaries & Wages	1,695	1,929	2,514	1,269	2,400	3,000	3,000
6212.0 - Employee Benefits	235	(104)	583	297	600	750	750
6213.0 - Employers Taxes	126	169	188	123	250	500	500
6231.5 - Solid Waste Home Collection	343,000	354,686	371,006	290,312	380,000	380,000	391,100
6232.5 - Waste Service Dumpster Pickup	16,901	17,659	17,406	13,276	18,500	18,500	18,500
6235.0 - Write-off Bad Debt	313	-	-	-	-	-	-
<b>Total</b>	<b>362,270</b>	<b>374,340</b>	<b>391,697</b>	<b>305,276</b>	<b>401,750</b>	<b>402,750</b>	<b>413,850</b>
<b>REVENUE</b>							
3443.0 - Sanitation	404,303	412,680	425,796	331,590	475,000	445,987	465,000
<b>Total</b>	<b>404,303</b>	<b>412,680</b>	<b>425,796</b>	<b>331,590</b>	<b>475,000</b>	<b>445,987</b>	<b>465,000</b>
Required General Revenues	(42,032)	(38,339)	(34,099)	(26,314)	(73,250)	(43,237)	(51,150)

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 Leisure Services.

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 8

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

Zumba

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 - September

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

Dirty Hurty – March

Red Mountain 50k/30k

Run Run Reindeer – December

We also provide facilities and support for non Ivins City events such as the Huntsman World Senior Games, St. George City running events, other running and cycling events.

Softball/Baseball & Soccer Tournaments:

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

Rocky Mountain School of Baseball – February and March

# RECREATION, PARKS AND CEMETERY

Southern Utah Baseball association – January, March, April and November.  
 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 rights 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.

Department Full Time Equivalent Employees

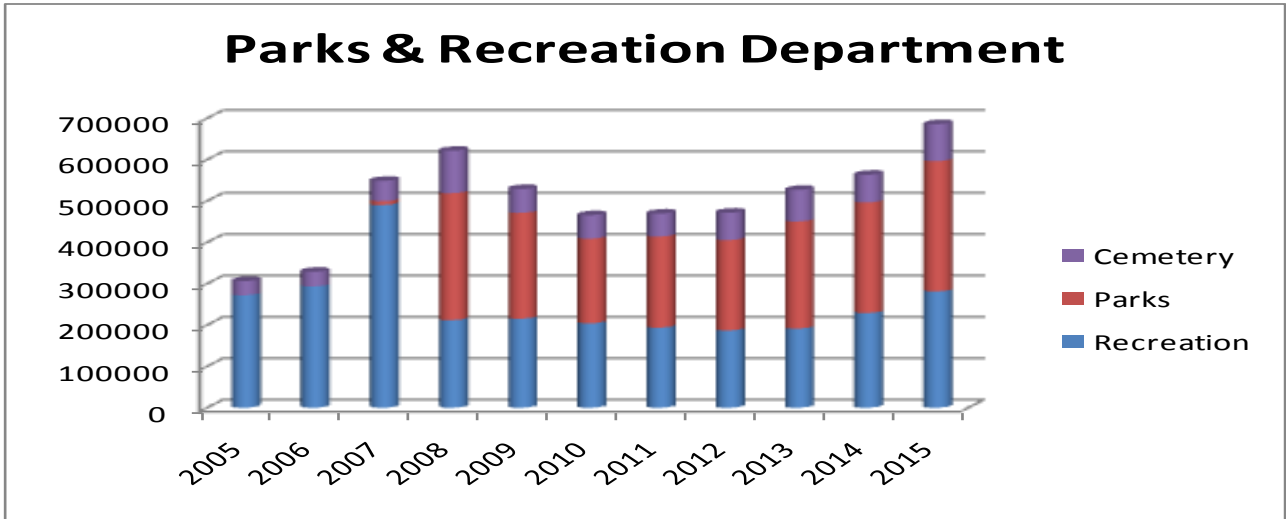
	Fiscal Year								Projected 2014	Proposed 2015
	2006	2007	2008	2009	2010	2011	2012	2013		
Parks & Recreation										
Parks	3.0	3.3	2.0	1.6	1.4	2.3	2.2	3.1	3.0	4.1
Recreation	-	0.6	3.0	2.5	2.2	1.6	1.1	0.8	0.7	1.3
Cemetery	0.6	0.5	0.7	0.9	0.9	0.9	0.8	0.9	0.7	1.4
<b>Total Parks &amp; Recreation</b>	<b>3.6</b>	<b>4.4</b>	<b>5.7</b>	<b>5.0</b>	<b>4.5</b>	<b>4.8</b>	<b>4.1</b>	<b>4.8</b>	<b>4.4</b>	<b>6.8</b>

# RECREATION, PARKS AND CEMETERY

## Budget Highlights

- **FY 2015 anticipates hiring a park superintendent, a position that has been vacant for approximately five years and a parks employee which has been vacant for about six months**
- **FY 2015 proposes two part time parts and recreation employees to work approximately 30 hours per week for 28 weeks**
- **Several Parks and Recreation projects are proposed in the FY2015 Capital Projects Fund**
  - **Bike paths** **\$ 37,440**
  - **Cemetery Improvements including concrete and fencing** **\$ 30,720**
  - **Park Master Plan** **\$ 30,000**
  - **Park & Trail Improvements** **\$256,110**
  - **Skate Park** **\$255,000**

**\$410,000** worth of these capital improvements will be paid for with Park Impact Funds already collected.



## Operating Indicators

	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
<b>Parks, Recreation and Trails</b>										
Developed Acreage							39.95	39.95	39.95	40
Developed Acreage/1000 Population							4.59	5.92	5.92	6
Undeveloped Acreage							41	51	51	51
<b>Youth in Recreation Programs</b>										
Sports	104	237	314	409	408	407	411	412	417	359
Dance/Tumbling	63	51	263	725	526	515	367	421	419	213
Musical Theatre	-	-	32	124	102	44	-	-	-	-

# RECREATION, PARKS AND CEMETERY

## RECREATION

	2011 Actual	2012 Actual	2013 Actual	2014 Actual YTD	2014 Original Budget	2014 Estimate to Complete	2015 Budget
<b>EXPENDITURES</b>							
7011.0 - Salaries & Wages	87,479	84,632	91,617	72,238	98,400	94,000	104,000
7012.0 - Employee Benefits	25,211	29,855	29,210	23,663	35,000	37,000	42,000
7013.0 - Employers Taxes	6,401	9,524	9,511	7,518	13,000	10,000	11,000
7013.5 - Uniform & Safety Equipment	-	27	-	42	250	250	250
7021.0 - Books,Subscript, Membership	220	150	195	-	250	250	250
7023.0 - Travel & Lodging	-	48	-	579	1,200	1,200	1,200
7024.0 - Office Supplies	990	345	1,344	274	900	900	900
7025.0 - Equipment - Supplies & Maint	1,787	1,070	868	1,518	1,500	1,500	1,500
7025.1 - Equipment Rental	3,060	3,060	3,060	2,550	3,120	3,120	3,120
7025.6 - Vehicle Fuel	736	1,678	1,606	1,382	1,900	1,900	1,900
7027.0 - Utilities	9,529	8,487	10,417	7,710	10,980	10,980	10,980
7028.0 - Telephone	719	2,799	590	454	800	800	800
7031.0 - Professional & Technical	696	600	752	2,038	1,000	1,000	1,000
7031.5 - Contractor Services	2,544	2,489	2,192	2,168	13,150	13,150	3,150
7033.0 - Education & Training	-	130	-	439	450	450	700
7033.5 - Little League	250	250	250	250	250	250	250
7033.7 - Baseball/Softball 5-8	620	633	797	-	1,500	1,500	1,500
7033.9 - Baseball/Softball 9-10	60	814	-	-	750	750	750
7034.3 - Football - Flag	1,195	1,134	1,175	299	1,500	1,500	1,500
7034.5 - Basketball	2,090	2,254	2,445	4,220	4,250	4,250	7,900
7034.6 - Running Contract	150	450	75	-	500	500	500
7034.7 - Contract Classes	12,036	5,600	3,230	2,117	4,000	3,000	3,000
7034.9 - Kickball Ages 4	-	-	-	-	1,250	1,250	-
7035.0 - Sand Hollow Swimming Pool	28,221	17,592	19,209	25,162	25,000	25,162	67,900
7035.1 - Adult Volleyball	-	-	-	-	2,600	2,600	2,600
7048.0 - Materials & Supplies	105	-	-	392	500	500	500
7051.0 - Insurance & Surety Bonds	4,257	10,734	8,272	8,072	9,200	9,000	9,200
7061.0 - Miscellaneous	1,124	1,327	1,985	1,557	2,600	2,000	2,000
7062.0 - Bankcard Fees	197	51	-	-	200	200	200
7074.0 - Capital Outlay - Equipment	4,000	-	3,101	-	-	-	-
7076.0 - Christmas Decorations	-	1,227	-	66	1,000	66	1,000
<b>Total</b>	<b>193,674</b>	<b>186,960</b>	<b>191,899</b>	<b>164,709</b>	<b>237,000</b>	<b>229,028</b>	<b>281,550</b>
<b>REVENUE</b>							
3820.0 - Youth Basketball	3,466	3,895	4,260	559	4,300	559	8,000
3822.0 - Youth Baseball/Softball	1,900	2,138	730	240	1,500	250	800
3825.0 - Flag Football	2,750	3,721	3,971	4,991	4,000	3,600	3,500
3826.0 - Contract Classes-Dance, Yoga	33,078	16,850	7,647	7,249	10,000	9,207	2,000
<b>Total</b>	<b>41,194</b>	<b>26,604</b>	<b>16,607</b>	<b>13,039</b>	<b>19,800</b>	<b>13,616</b>	<b>14,300</b>
<b>Required General Revenues</b>	<b>152,480</b>	<b>160,357</b>	<b>175,292</b>	<b>151,670</b>	<b>217,200</b>	<b>215,412</b>	<b>267,250</b>

# RECREATION, PARKS AND CEMETERY

PARKS							
	2011	2012	2013	2014	2014	2014	2015
	Actual	Actual	Actual	Actual YTD	Original	Estimate	2015
					Budget	to	Budget
						Complete	
<b>EXPENDITURES</b>							
7511.0 - Salaries & Wages	82,449	77,938	95,989	62,947	101,500	80,000	127,000
7512.0 - Employee Benefits	27,746	30,322	39,171	28,497	57,000	52,000	60,000
7513.0 - Employers Taxes	6,166	9,138	10,274	6,857	12,000	10,000	12,000
7513.5 - Uniform & Safety Equipment	1,890	2,181	2,183	1,537	2,350	2,350	2,350
7521.0 - Books, Subscript, Memberships	-	-	130	376	300	350	350
7523.0 - Travel & Lodging	171	36	725	9	400	400	500
7524.0 - Office Supplies	301	211	345	270	300	300	300
7525.0 - Equipment - Supplies & Maint	10,335	14,303	12,812	14,529	12,500	16,500	15,500
7525.1 - Equipment Rental	77	1,186	-	375	1,500	1,000	1,500
7525.6 - Vehicle Fuel	4,247	3,515	4,496	2,398	5,000	5,000	5,000
7528.0 - Telephone	1,269	1,470	1,112	634	1,200	1,000	1,200
7531.5 - Contractor Services	938	2,098	1,271	843	4,900	4,900	5,000
7531.6 - Water	62,055	56,694	62,137	45,697	60,000	65,000	65,000
7533.0 - Training & Education	570	470	1,430	20	750	500	750
7535.5 - Park Improvements	16,009	8,793	17,171	4,527	9,000	17,700	9,000
7548.0 - Materials & Supplies	6,161	4,637	6,033	6,336	10,500	10,500	10,000
7574.0 - Capital Outlay - Equipment	-	12,678	5,349	1,199	25,000	-	-
7574.1 - Capital Outlay - Furnishing	-	-	-	-	-	-	-
<b>Total</b>	<b>220,383</b>	<b>225,671</b>	<b>260,629</b>	<b>177,051</b>	<b>304,200</b>	<b>267,500</b>	<b>315,450</b>
<b>REVENUE</b>							
3877.0 - Ball Field/Park Rental	80	1,835	4,250	3,615	4,500	750	3,000
3887.0 - Community Garden	560	1,030	895	-	1,000	-	600
<b>Total</b>	<b>640</b>	<b>2,865</b>	<b>5,145</b>	<b>3,615</b>	<b>5,500</b>	<b>750</b>	<b>3,600</b>
<b>Required General Revenues</b>	<b>219,743</b>	<b>222,806</b>	<b>255,484</b>	<b>173,436</b>	<b>298,700</b>	<b>266,750</b>	<b>311,850</b>

# RECREATION, PARKS AND CEMETERY

## CEMETERY

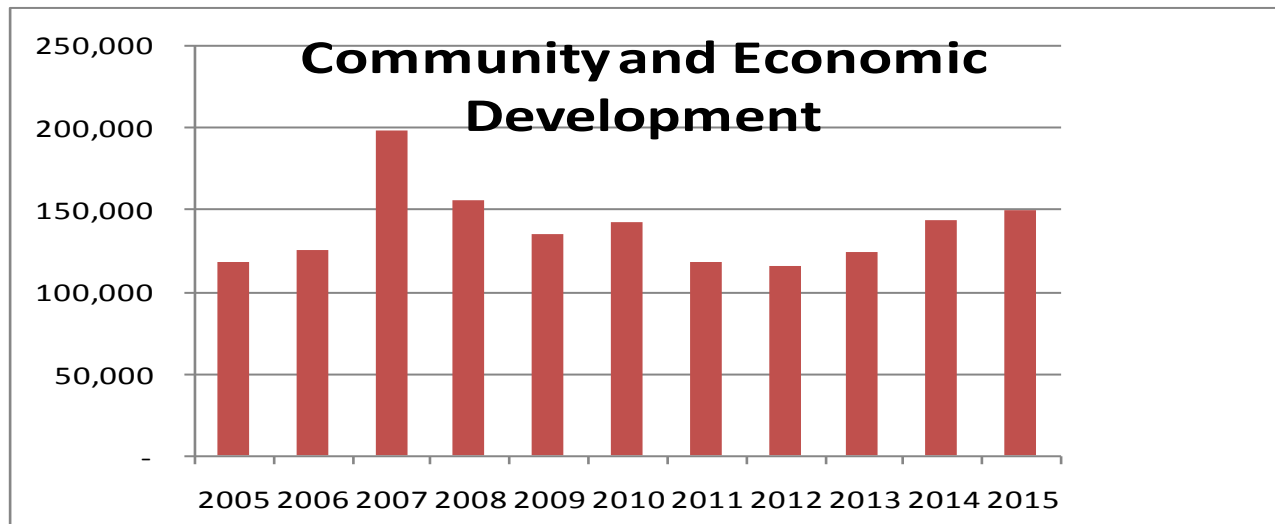
	2011 Actual	2012 Actual	2013 Actual	2014 Actual YTD	2014 Original Budget	2014 Estimate to Complete	2015 Budget
<b>EXPENDITURES</b>							
7711.0 - Salaries & Wages	35,091	31,893	37,014	26,805	40,200	30,000	42,000
7712.0 - Employee Benefits	11,797	12,417	14,994	11,861	21,000	20,000	22,000
7713.0 - Employers Taxes	2,609	3,697	3,900	2,829	4,500	3,300	4,500
7724.0 - Office Supplies	-	-	-	-	100	100	100
7725.0 - Equipment - Supplies & Maint	353	362	583	495	1,000	1,000	1,000
7725.1 - Equipment - Rental	-	-	534	155	500	500	500
7725.6 - Vehicle Fuel	-	250	-	110	250	250	250
7731.0 - Professional & Technical	-	-	4,271	-	500	500	500
7731.6 - Water	5,203	4,228	2,820	860	7,500	7,500	7,500
7733.0 - Education & Training	-	-	277	-	500	500	500
7748.0 - Materials & Supplies	158	-	39	19	500	500	500
7774.0 - Capital Outlay - Equipment	-	-	1,950	-	-	-	-
7775.0 - Cemetery Improvements	326	14,387	10,128	5,136	2,500	2,800	10,000
4050.0 - Cemetery Plot Buy Back	-	300	-	-	-	-	-
<b>Total</b>	<b>55,538</b>	<b>67,533</b>	<b>76,510</b>	<b>48,269</b>	<b>79,050</b>	<b>66,950</b>	<b>89,350</b>
<b>REVENUE</b>							
3483.0 - Burial Fees	6,150	5,675	3,900	6,050	5,500	7,000	7,000
3481.0 - Sale of Cemetery Lots	6,300	5,550	4,100	4,800	5,500	5,000	5,000
3482.0 - Perpetual Care	5,250	3,900	2,950	3,750	4,000	4,000	4,000
<b>Total</b>	<b>17,700</b>	<b>15,125</b>	<b>10,950</b>	<b>14,600</b>	<b>15,000</b>	<b>16,000</b>	<b>16,000</b>
<b>Required General Revenues</b>	<b>37,838</b>	<b>52,408</b>	<b>65,560</b>	<b>33,669</b>	<b>64,050</b>	<b>50,950</b>	<b>73,350</b>

# COMMUNITY AND ECONOMIC DEVELOPMENT

COMMUNITY & ECONOMIC DEVELOPMENT							
	2011	2012	2013	2014	2014	2014	2015
	Actual	Actual	Actual	Actual YTD	Original	Estimate	2015
					Budget	to	Budget
						Complete	
<b>EXPENDITURES</b>							
8011.0 - Salaries & Wages	84,384	86,041	100,445	76,095	102,000	100,000	100,000
8012.0 - Employee Benefits	23,216	21,748	24,776	20,405	23,000	30,000	31,000
8013.0 - Employers Taxes	6,174	7,820	7,860	6,825	9,500	9,500	9,500
8048.0 - Materials / Supplies	-	21	-	-	-	-	-
8061.1 - Washington Co. Economic Dev.	4,951	4,951	-	4,870	4,500	4,500	4,500
8063.5 - Econ Development Projects	-	3,302	-	-	5,000	-	5,000
<b>Total</b>	<b>118,725</b>	<b>123,883</b>	<b>133,081</b>	<b>108,194</b>	<b>144,000</b>	<b>144,000</b>	<b>150,000</b>
<b>REVENUE</b>							
NO REVENUE							
Required General Revenues	118,725	123,883	133,081	108,194	144,000	144,000	150,000

## Department Full Time Equivalent Employees

	Fiscal Year								Projected	Proposed
	2006	2007	2008	2009	2010	2011	2012	2013		
Community Development	1.7	1.9	1.9	1.7	1.8	1.3	0.9	1.3	1.3	1.5





# 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.

BOND DEBT						
Debt Description	Bond Holder	Payment Month	Fiscal Year 2014-2015			Ending Balance
			Beginning Balance	Principle Amount	Interest Amount	
<b>GOVERNMENTAL</b>						
Municipal Building Authority Lease Revenue Bond 2005	Utah Division of Finance	April	1,890,000	87,000	56,700	1,803,000
Sales Tax Bond Series 2010	Zions Bank	June/December	3,100,000	135,000	101,804	2,965,000
Excise Tax Bond Series 2012	Wells Fargo Bank	Quarterly	1,630,000	193,000	38,950	1,437,000
<b>TOTAL GOVERNMENTAL BOND DEBT</b>			<b>\$ 6,620,000</b>	<b>\$ 415,000</b>	<b>\$ 197,454</b>	<b>\$ 6,205,000</b>

# DEBT SERVICE FUND

Debt Service							
	2011 Actual	2012 Actual	2013 Actual	2014 Actual YTD	2014 Original Budget	2014 Estimate to Complete	2015 Budget
<b>Revenue</b>							
<b>Interest and Assessments</b>							
3810.0 - Interest Earnings	-	12,874	27,192	19,065	30,000	25,000	30,000
3820.0 - Historic Township SAA Assess.	37,816	462,586	123,439	65,085	145,000	90,000	145,000
3825.0 - Ivins Good Samaritan Fund	261	1,007	413	784	500	500	500
<b>Contributions and transfers</b>							
3910.0 - Transfer From General Fund	56,013	56,080	100,071	-	97,825	97,825	
3920.0 - Transfer from Road Impact Fund	68,465	111,525	195,365	-	196,350	196,350	196,350
3930.0 - Transfer from Storm Drain Fund	68,465			-			
3932.0 - Transfer From Sewer Fund	-			-			
3940.0 - Transfer from Publ/Safety Fund	15,300			-			
3951.0 Appropriated Fund Balance					2,617	62,617	97,904
<b>Total Revenue:</b>	<b>246,319</b>	<b>644,072</b>	<b>446,480</b>	<b>84,934</b>	<b>472,292</b>	<b>472,292</b>	<b>469,754</b>
<b>EXPENDITURES</b>							
4041.0 Good Samaritan Expense			1,348	-			1,000
4063.3 - SID Expenses	125	-					
4083.1 - G O Bond Principal Payment 96	189,000	-					
4083.2 - G O Bond Interest Payment 96	6,615	-					
4085.5 - Sales Tax Bond 2010 Principal	-	135,000	130,000	135,000	135,000	135,000	135,000
4085.6 - Sales Tax Bond 2010 Interest	50,580	112,664	109,117	53,720	105,604	105,604	101,804
4086.0 - Excise Tax Bond 2012 Principal	-	46,000	183,000	141,000	188,000	188,000	193,000
4086.1 - Excise Tax Bond 2012 Interest	-	11,941	48,319	33,200	43,688	43,688	38,950
4063.4 Budgeted Surplus							
<b>Total Expenditures</b>	<b>246,320</b>	<b>305,605</b>	<b>471,784</b>	<b>362,920</b>	<b>472,292</b>	<b>472,292</b>	<b>469,754</b>
<b>Total Change In Net Position</b>	<b>(1)</b>	<b>338,468</b>	<b>(25,304)</b>	<b>(277,986)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Beginning Fund Balance</b>	<b>-</b>	<b>(1) 338,467</b>				<b>313,163</b>	<b>250,546</b>
<b>Ending Fund Balance</b>	<b>(1)</b>	<b>338,467</b>	<b>313,163</b>			<b>250,546</b>	<b>152,642</b>

# 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							
	2011	2012	2013	2014 Actual	2014	2014	2015
	Actual	Actual	Actual	YTD	Original	Estimate	Budget
					Budget	to	
					Complete	Complete	
<b>Revenue</b>							
3310.0 - Interest Earnings	379	507	475	278	450	450	450
3920.0 - Trans from Park Impact Fees	143,360	143,050	143,680	-	143,680	143,680	143,700
3940.0 Appropriated Fund Balance					-	-	-
<b>Total Revenue</b>	<b>143,739</b>	<b>143,557</b>	<b>144,155</b>	<b>278</b>	<b>144,130</b>	<b>144,130</b>	<b>144,150</b>
<b>EXPENDITURES</b>							
4089.0 Budgeted Surplus					450	450	450
4120.0 - Bond Payment - Principal	77,000	79,000	82,000	84,000	82,000	82,000	87,000
4125.0 - Bond Payment - Interest	66,360	64,050	61,680	59,220	61,680	61,680	56,700
<b>Total Expenditures</b>	<b>143,360</b>	<b>143,050</b>	<b>143,680</b>	<b>143,220</b>	<b>144,130</b>	<b>144,130</b>	<b>144,150</b>
<b>Total Change In Net Position</b>	<b>379</b>	<b>507</b>	<b>475</b>	<b>(142,942)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Beginning Fund Balance</b>	<b>1,007</b>	<b>1,386</b>	<b>1,893</b>			<b>2,368</b>	<b>2,368</b>
<b>Ending Fund Balance</b>	<b>1,386</b>	<b>1,893</b>	<b>2,368</b>			<b>2,368</b>	<b>2,368</b>

# 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							
	2011	2012	2013	2014 Actual	2014	2014	2015
	Actual	Actual	Actual	YTD	Original	Estimate	Budget
					Budget	to	
						Complete	
<b>Revenue</b>							
3810.0 - Interest Earnings	70	302	493	452	500	678	600
3820.0 - Public Safety Impact Fees	26,013	52,211	55,164	37,133	50,525	55,700	50,525
3850.0 Appropriated Fund Balance					-	-	-
<b>Total Revenue:</b>	<b>26,084</b>	<b>52,513</b>	<b>55,657</b>	<b>37,585</b>	<b>51,025</b>	<b>56,378</b>	<b>51,125</b>
<b>EXPENDITURES</b>							
4089.0 Budgeted Surplus					51,025	56,378	51,125
4089.3 - Animal Shelter Improvements	-	-	-	-	-	-	-
4089.4 - Emergency Generator	-	-	-	-	-	-	-
4082.2 - Transfer To Debt Service Fund	15,300	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>15,300</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>51,025</b>	<b>56,378</b>	<b>51,125</b>
<b>Total Change In Net Position</b>	<b>10,784</b>	<b>52,513</b>	<b>55,657</b>	<b>37,585</b>	<b>-</b>	<b>(0)</b>	<b>-</b>
<b>Beginning Fund Balance</b>	<b>1,001</b>	<b>11,785</b>	<b>64,298</b>			<b>64,299</b>	<b>64,299</b>
<b>Ending Fund Balance</b>	<b>11,785</b>	<b>64,298</b>	<b>119,955</b>			<b>64,299</b>	<b>64,299</b>

# CAPITAL PROJECTS

Street Impact Fees							
	2011 Actual	2012 Actual	2013 Actual	2014 Actual YTD	2014 Original Budget	2014 Estimate to Complete	2015 Budget
<b>Revenue</b>							
3810.0 - Interest Earnings	232	1,627	3,596	2,940	35,000	3,500	3,500
3820.0 - Street Impact Fees	167,214	390,728	354,609	243,672	323,705	365,508	323,000
3820.5 - Transfer From General Fund	-	-	-	-	-	-	-
<b>Total Revenue:</b>	<b>167,446</b>	<b>392,355</b>	<b>358,205</b>	<b>246,612</b>	<b>358,705</b>	<b>369,008</b>	<b>326,500</b>
<b>EXPENDITURES</b>							
4020.5 Transfer to Capital Projects	-	-	69,011	-	-	103,563	117,500
4084.5 - Road Master Plan/ Model	-	-	-	-	-	-	-
4082.2 - Transfer to Debt Service	68,465	111,525	195,365	-	196,350	196,350	196,350
4089.0 Budgeted Surplus	-	-	-	-	162,355	69,095	12,650
<b>Total Expenditures</b>	<b>68,465</b>	<b>111,525</b>	<b>264,376</b>	<b>-</b>	<b>358,705</b>	<b>369,008</b>	<b>326,500</b>
<b>Total Change In Net Position</b>	<b>-</b>	<b>280,830</b>	<b>93,830</b>	<b>246,612</b>	<b>-</b>	<b>(0)</b>	<b>-</b>
<b>Beginning Fund Balance</b>	<b>98,983</b>	<b>98,983</b>	<b>379,813</b>			<b>473,642</b>	<b>473,642</b>
<b>Ending Fund Balance</b>	<b>98,983</b>	<b>379,813</b>	<b>473,642</b>			<b>473,642</b>	<b>473,642</b>

Park Impact Fees							
	2011 Actual	2012 Actual	2013 Actual	2014 Actual YTD	2014 Original Budget	2014 Estimate to Complete	2015 Budget
<b>Revenue</b>							
3810.0 - Interest Earnings	604	1,889	987	1,517	1,200	2,000	2,500
3820.0 - Parks Impact Fees	273,982	387,355	581,032	382,631	530,396	485,000	510,000
3850.0 Appropriated Fund Balance	436,551	-	-	-	-	-	41,200
<b>Total Revenue:</b>	<b>711,137</b>	<b>389,243</b>	<b>582,019</b>	<b>384,149</b>	<b>531,596</b>	<b>487,000</b>	<b>553,700</b>
<b>EXPENDITURES</b>							
4067.5 - East Center St Park	903,660	-	-	-	-	-	-
4071.0 - Park & Trail Improvements	-	9,000	860	-	-	-	-
4082.3 - Unity Park-Playgrnd/SkatePark	-	-	-	-	-	-	-
4020.5 Transfer to Capital Projects	-	-	176,478.1	-	30,000	30,000	410,000
4061.0 - Transfer to MBA	143,360	143,050	143,680	-	143,220	143,680	143,700
4089.0 - Budgeted Surplus	-	-	-	-	358,376	313,320	-
<b>Total Expenditures</b>	<b>1,047,020</b>	<b>152,050</b>	<b>162,188</b>	<b>-</b>	<b>531,596</b>	<b>487,000</b>	<b>553,700</b>
<b>Total Change In Net Position</b>	<b>(335,883)</b>	<b>237,193</b>	<b>419,832</b>	<b>384,149</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Beginning Fund Balance</b>	<b>53,280</b>	<b>(282,604)</b>	<b>(45,411)</b>			<b>374,421</b>	<b>374,421</b>
<b>Ending Fund Balance</b>	<b>(282,604)</b>	<b>(45,411)</b>	<b>374,421</b>			<b>374,421</b>	<b>374,421</b>

# 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.

## Budget Highlights

- **Public Safety-Firehouse remodel** **\$ 30,000**
- **Parks & Recreations-Park and Trail Improvements** **\$ 256,110**
  - Center Street Landscape**
  - Desert Rose Park**
  - Red Rock Park**
  - Recreation Center Design**
  - Ivins Reservoir-Causeway design and build**
- **Skate Park** **\$255,000**
- **Cemetery driveway, landscape and fencing** **\$ 30,720**
- **Public Works-400 East 900 South Widening** **\$ 42,500**
- **Public Works-Street Lighting/Signage** **\$ 50,000**

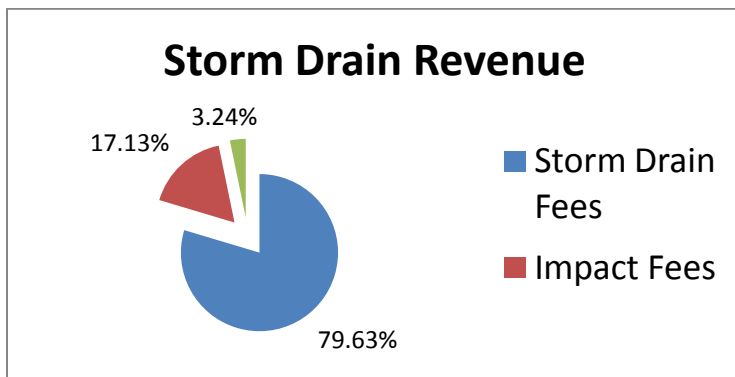
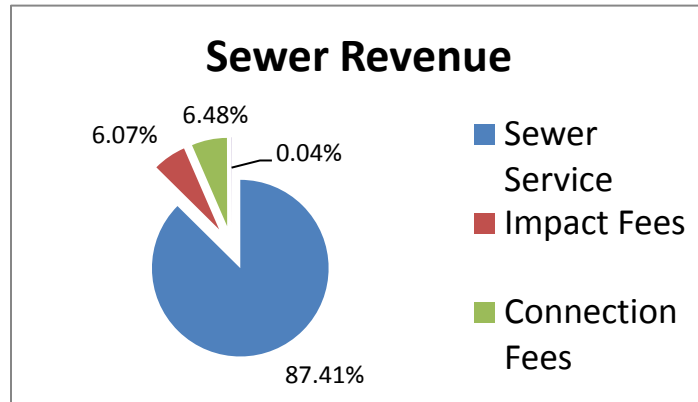
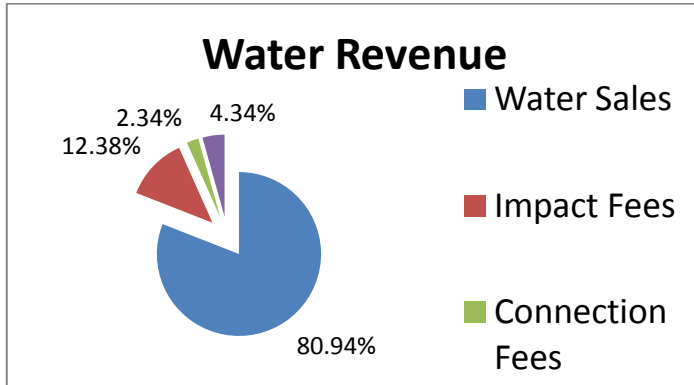
# CAPITAL PROJECTS

Capital Projects							
	2011 Actual	2012 Actual	2013 Actual	2014 Actual YTD	2014 Original Budget	2014 Estimate to Complete	2015 Budget
<b>Revenue</b>							
3840.0 - Blue Sky Grant RMP	110,000				-	50,000	
3845.0 - State Grant	194,922				-		
3845.5 - CDBG Grant	-				-		
3310.0 - Interest Earnings	7,233	4,086	6,963	2,482	1,850	3,400	
3320.0 - Bond Proceeds	3,500,000	2,047,000			-		
3321.0 - CIB Grant							132,000
3920.0 - Transfer From Gen Fund	-		392,652		-	96,767	70,048
3922.0 - Transfer From Park Impact Fund			17,648		30,000	30,000	410,000
3935.0 - Transfer from Water Fund	-				450,000	450,000	
3940.0 - Transfer from Street Impact Fund			69,011			103,563	117,500
3946.0 Appropriated Fund Balance					284,000	31,078	257,622
<b>Total Revenue:</b>	<b>3,812,155</b>	<b>2,051,086</b>	<b>486,273</b>	<b>2,482</b>	<b>765,850</b>	<b>764,808</b>	<b>987,170</b>
<b>EXPENDITURES</b>							
40686 - City Office Windows	-	3,916			-		
4066.0 - Special Projects - Bike Path					30,000	60,000	37,440
4066.5 - Center Street Widening			27	3,706	38,000	96,510	
4068.0 - Solar Project-Blue Sky	110,767				-	52,000	
4068.5 - Solar Project-USEP	203,721				-		
4068.6 - SC / Tuacahn Center Piece			21,600	80,000	200,000	101,600	98,400
4069.0 - Historic Township Improvements	1,798,303	1,567,326					
4069.1 - Highway 91 Swiss Village to 200 E				7,053	16,000	7,053	
4069.3 - Fire Station Remodel							30,000
4069.4 - Ambulance							132,000
4069.5 - Cemetery Improvements							30,720
4069.7 - Park Master Plan							30,000
4069.9 - Park & Trail Improvements	-		17,648	7,028	18,000	25,500	256,110
4071.0 - Road Projects	-	620,553	1,537,148	1,315		1,315	
4070.7 - 400 E 850 S - Pioneer Parkway	-				-	17,500	42,500
4071.3 - Unity Park-Playgrnd/SkatePark	-				12,000		255,000
4071.4 - Del Coronado/Indian Shadows				403,286	450,000	403,330	
4082.5 - 200 E Road Improvements							75,000
4083.5 - SID Engineering	83,516	1,300			-		
4064.0 - Cost of Issuance	36,000	48,027	2,000	2,000	-		
4084.0 - Transfer to General Fund	-				-		
4089.0 Budgeted Surplus					1,850		
<b>Total Expenditures</b>	<b>2,232,306</b>	<b>2,241,121</b>	<b>1,578,423</b>	<b>504,387</b>	<b>765,850</b>	<b>764,808</b>	<b>987,170</b>
<b>Total Change In Net Position</b>	<b>1,579,849</b>	<b>(190,035)</b>	<b>(1,092,150)</b>	<b>(501,904)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Beginning Fund Balance</b>	<b>28,722</b>	<b>1,608,571</b>	<b>1,418,536</b>	<b>326,386</b>		<b>326,386</b>	<b>295,308</b>
<b>Ending Fund Balance</b>	<b>1,608,571</b>	<b>1,418,536</b>	<b>326,386</b>	<b>(175,519)</b>		<b>295,308</b>	<b>37,686</b>

# 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							
	2011 Actual	2012 Actual	2013 Actual	2014 Actual YTD	2014 Original Budget	2014 Estimate to Complete	2015 Budget
<b>Revenue</b>							
<b>Operating Revenue</b>							
3710.0 - Water Sales	1,506,371	1,590,178	1,637,077	1,217,521	1,699,500	1,826,282	1,899,333
3720.0 - Connection Fees	38,500	33,515	51,275	31,555	49,120	47,333	49,226
3730.0 - Penalties & Forfeitures	57,803	60,419	63,854	43,092	69,820	64,638	67,224
3740.0 - Return Check Charges	620	720	198	160	407	240	250
<b>Contributions and transfers</b>							
3610.0 - Impact Fees - Water	67,007	93,521	133,299	86,475	132,517	129,713	134,901
3640.0 - Secondary Water Impact Fee	48,076	108,548	123,271	70,264	116,513	105,397	109,613
3645.0 - Taviawk Zonal Water Impact Fee	6,750	6,000	9,750	5,250	10,906	7,875	8,190
3810.0 - Interest Earnings	24,141	16,831	13,789	8,323	14,518	12,484	12,983
3830.0 - Irrigation Revenue	39	-	-	-	-	-	-
3850.0 - Subdividers Contribution	157,062	91,000	134,400	-	-	-	-
3890.0 - Miscellaneous	5,168	4,497	10,961	4,253	6,433	6,379	6,634
3916.0 - Transfer From Sewer Fund	251,660	-	-	-	-	-	-
<b>Total Revenue:</b>	<b>2,163,196</b>	<b>2,005,230</b>	<b>2,177,873</b>	<b>1,466,893</b>	<b>2,099,734</b>	<b>2,200,340</b>	<b>2,288,354</b>
<b>Expenses</b>							
<b>Operating Expenses</b>							
4011.0 - Salaries & Wages	352,775	373,907	378,575	273,224	347,500	320,000	325,000
4012.0 - Employee Benefits	107,389	115,540	123,018	93,818	155,000	149,000	152,000
4013.0 - Employers Taxes	26,202	32,195	29,905	25,030	31,000	30,000	32,000
4013.5 - Uniform & Safety Equipment	1,627	1,610	2,061	1,436	2,000	2,000	2,000
4021.0 - Books, Subscript, Memberships	2,061	2,054	1,953	795	2,300	2,100	2,100
4023.0 - Travel & Lodging	137	58	-	-	250	250	250
4024.0 - Office Supplies	12,669	8,047	9,027	6,801	7,000	7,500	8,000
4025.0 - Equipment - Supplies & Maint	4,127	4,104	8,747	3,532	5,000	5,000	5,000
4025.1 - Equipment Rental/Lease	14,622	15,000	17,000	17,770	18,000	18,000	18,000
4025.6 - Gas/Oil/Diesel	7,614	10,347	12,629	8,613	10,500	11,500	12,000
4026.0 - Bldgs & Grounds - Supplies/Mnt	717	353	757	700	750	750	750
4027.0 - Utilities	5,435	6,053	6,279	4,153	5,500	5,500	5,500
4028.0 - Telephone	1,936	1,949	1,992	1,466	2,500	2,100	2,100
4031.0 - Professional & Technical	5,378	6,814	13,060	6,029	6,200	10,000	10,000
4031.5 - Contractor Services	31,398	29,729	21,369	19,214	22,500	22,500	22,500
4031.6 - Water Purchase	297,030	391,166	388,104	316,244	400,000	400,000	400,000
4032.0 - Irrigation Water Shares Assess	7,723	7,093	3,750	3,111	7,000	7,000	7,000
4033.0 - Education & Training	2,183	4,593	4,684	3,552	3,000	3,552	2,000
4035.0 - Write-off Bad Debt	2,069	-	-	-	-	-	-
4048.0 - Material & Supplies	2,562	2,321	1,361	1,836	2,500	2,500	2,500
4049.0 - Landfill Charges	804	-	-	-	1,000	1,000	1,000
4051.0 - Insurance & Surety Bonds	5,657	9,514	9,308	9,314	9,500	9,314	9,500
4061.0 - Miscellaneous	-	-	100	-	500	500	500
4062.0 - Bankcard Fees	5,393	5,766	3,041	-	8,000	8,000	8,000
4065.0 - Depreciation	460,946	476,913	477,107	346,030	480,000	480,000	480,000
4137.0 - Interest in Capital Leases	-	-	180	218	-	190	-
4260.0 - Trans To General Fund	194,606	214,622	175,596	91,697	167,075	152,650	161,175
4261.0 -Trans to Capital Projects	-	-	-	-	450,000	450,000	-
4274.0 - New Water Meters Purchased	51,439	47,533	51,016	44,024	50,000	57,500	60,000
4274.1 - Capital Outlay Tools	5,358	6,890	9,084	7,756	10,000	10,000	15,000
4274.2 - Capital Outlay Vehicles	-	-	300	-	21,460	21,460	16,260
4274.4 - Capital Outlay - Other	3,065	5,207	2,226	16,591	10,000	15,000	15,000
4274.5 - Regional Pipeline	227,308	375,997	269,195	171,249	255,000	228,335	278,330
<b>Total Expenditures</b>	<b>1,840,229</b>	<b>2,155,375</b>	<b>2,021,426</b>	<b>1,474,202</b>	<b>2,491,035</b>	<b>2,433,201</b>	<b>2,053,465</b>
<b>Total Change In Net Position</b>	<b>322,967</b>	<b>(150,145)</b>	<b>156,448</b>	<b>(7,309)</b>	<b>(391,301)</b>	<b>(232,861)</b>	<b>234,889</b>

# Water Fund

	Capital Budget				
	Capital Expenses				
4282.5 - Water System Upgrades	23,535	18,500	30,000	30,000	90,000
4283.8 - Water Road Repairs	3,931	3,110	5,000	5,000	5,000
4284.0 - Culinary Water Master Plan		-	2,500	0	
4284.1 - Secondary Water Master Plan		-	2,500	0	2,500
4284.3 - Telemetry System	631	395	50,000	7,000	40,000
4285.5 - Water Tank Repairs	7,633	80,518	80,000	98,000	32,000
4286.0 - 200 W Irrigation Line		-	75,000		75,000
4287.0 - Upsizing Lines per CFP		210	190,000	220,900	
4287.5 - GIS Mapping	1,796	8,740	16,000	16,000	5,000
4287.7 West Ivins Storage					2,300,000
4287.9 - Irrigation System		-	65,000	65,285	250,000
Total Capital Requirements	37,527	111,474	516,000	442,185	2,799,500
Total Long Term Debt Repayment Requirement	-	-	-	-	-
Total Capital & Debt Repayment	37,527	111,474	516,000	442,185	2,799,500
Resources to be Provided					
Changes in Net Positions	156,448	(7,309)	(391,301)	(232,861)	234,889
Depreciation	477,107	346,030	480,000	480,000	480,000
Provided/Required from Operations	633,555	338,722	88,699	247,139	714,889
Resources Remaining to be Provided	596,028	227,248	(427,301)	(195,046)	(2,084,611)

# WASTE WATER FUND

Waste Water Fund-Sewer							
	2011 Actual	2012 Actual	2013 Actual	2014 Actual YTD	2014 Original Budget	2014 Estimate to Complete	2015 Budget
<b>Revenue</b>							
<b>Operating Revenue</b>							
3710.0 - Sewer Services	914,369	935,680	741,436	572,317	1,145,519	858,476	892,815
3720.0 - Connection Fees	26,935	40,000	58,435	32,505	90,282	87,653	91,159
<b>Contributions and transfers</b>							
3610.0 - Ivins Impact Fees-Sewer	24,849	79,519	55,330	35,168	85,485	82,995	86,315
3810.0 - Interest Earnings	2,146	2,153	358	370	553	537	559
3850.0 - Subdividers Contribution	72,525	27,000	10,200	-	15,759	15,300	15,912
3860.0 - NCRS Grant			12,583	157,373		157,373	
3890.0 - Miscellaneous		1		-	-	-	-
<b>Total Revenue:</b>	<b>1,040,824</b>	<b>1,084,353</b>	<b>878,343</b>	<b>797,732</b>	<b>1,337,598</b>	<b>1,202,334</b>	<b>1,086,759</b>
<b>Expenses</b>							
<b>Operating Expenses</b>							
4011.0 - Salaries & Wages	105,708	113,108	115,240	82,837	102,000	98,000	100,000
4012.0 - Health Insurance/Retirement	32,029	35,225	37,113	27,612	48,000	46,000	47,000
4013.0 - Employers Taxes	7,841	9,761	9,065	7,592	11,000	10,000	11,000
4013.5 - Uniform & Safety Equipment	552	752	1,246	750	1,300	1,300	1,300
4021.0 - Books, Subscript, Memberships	-		25	-	100	100	100
4023.0 - Travel & Lodging	-	12	-	-	250	0	250
4024.0 - Office Supplies	3,528	468	2,909	763	2,000	2,000	2,000
4025.0 - Equipment - Supplies & Maint	1,212	1,936	4	-	2,000	2,000	2,000
4025.6 - Gas/Oil/Diesel	3,807	6,401	7,797	5,383	7,500	7,500	7,500
4026.0 - Bldgs & Grounds - Supplies/Mnt	75	38	75	62	250	250	200
4027.0 - Utilities	3,103	4,818	3,067	2,491	4,000	3,500	3,500
4028.0 - Telephone	988	1,203	1,245	820	1,500	1,500	1,500
4031.0 - Professional & Technical	987	3,141	6,161	861	3,900	6,000	6,000
4031.5 - Contract Services	32,874	33,821	1,339	313	12,000	2,000	2,000
4031.6 - St George Sewer Treatment Plnt	463,729	471,375	248,085	192,098	250,000	257,000	265,000
4033.0 - Education & Training	-	25		490	1,000	1000	1,000
4035.0 - Write-off Bad Debt	393	-		-	-	-	
4048.0 - Materials & Supplies	867	674	636	273	1,000	1,000	1,000
4051.0 - Insurance & Surety Bonds	2,483	4,366	3,850	3,750	4,150	3,750	3,800
4061.0 - Miscellaneous	20			-	500	500	500
4062.0 - Bankcard Fees	3,236	3,401	1,823	-	5,000	1,500	1,500
4065.0 - Depreciation	218,955	215,700	216,576	160,093	324,864	244,898	245,000
4136.5 - 1991B Sewer Parity Bonds Int.	29,285	23,266		-			
4137.0 - Interest on Capital Lease	1,779	1,365	1,444	495		600	600
4260.0 - Transfer to General Fund	77,843	85,849	70,238	36,677	66,830	61,060	64,470
4263.0 - Transfer to Water Fund	251,660			-			
4264.01 - Transfer to Storm Drain Fund	411,177			-			
<b>Total Expenditures</b>	<b>1,654,133</b>	<b>1,016,705</b>	<b>727,939</b>	<b>523,360</b>	<b>849,144</b>	<b>751,458</b>	<b>767,220</b>
<b>Total Change In Net Position</b>	<b>(613,309)</b>	<b>67,649</b>	<b>150,404</b>	<b>274,372</b>	<b>488,454</b>	<b>450,876</b>	<b>319,539</b>

# WASTE WATER FUND

## Waste Water Fund-Storm Drain

	2011 Actual	2012 Actual	2013 Actual	2014 Actual YTD	2014 Original Budget	2014 Estimate to Complete	2015 Budget
<b>Revenue</b>							
<b>Operating Revenue</b>							
3710.0 - Storm Drain Fees	421,870	425,357	441,786	339,341	682,559	509,011	529,371
<b>Contributions and transfers</b>							
3610.0 - Impact Fees-Storm Drain	52,521	102,474	103,003	84,861	159,140	127,291	132,382
3620.0 - Interest Income- Impact Fees	-	-	3,836	2,325	2,394	3,487	3,627
3810.0 - Interest Income	3,237	3,974	-	-	5,926	-	-
3850.0 - Subdividers Contribution	23,970	76,000	7,500	-	11,588	-	-
3890.0 - Miscellaneous	1,826	1,493	10,615	-	16,400	-	-
3916.0 - Trans from Sewer Fund	411,177	-	-	-	-	-	-
<b>Total Revenue:</b>	<b>914,601</b>	<b>609,298</b>	<b>566,740</b>	<b>426,526</b>	<b>878,007</b>	<b>639,789</b>	<b>665,380</b>
<b>Expenses</b>							
<b>Operating Expenses</b>							
4011.0 - Salaries & Wages	79,508	85,528	88,864	63,311	77,500	72,000	74,000
4012.0 - Health Insurance/Retirement	24,425	25,160	28,016	20,950	34,000	33,000	34,500
4013.0 - Employers Taxes	5,905	7,344	7,037	5,782	8,000	7,500	8,000
4013.5 - Uniform & Safety Equipment	387	296	312	241	400	400	400
4024.0 - Office Supplies	1,271	-	47	-	-	-	-
4025.0 - Equipment - Supplies & Maint	280	-	-	-	-	-	-
4025.6 - Gas/Oil/Diesel	2,855	2,560	3,103	2,153	3,000	3,000	3,000
4027.0 - Utilities	839	385	273	146	450	300	300
4028.0 - Telephone	706	481	498	341	550	550	550
4031.0 - Professional & Technical	540	770	850	686	1,000	1,150	1,150
4031.5 - Contract Services	125	84	871	1,428	2,000	2,000	2,000
4033.0 - Education & Training	170	522	300	340	200	540	250
4035.0 - Write-off Bad Debt	270	-	-	-	-	-	-
4048.0 - Materials & Supplies	747	453	10	209	1,000	1,000	1,000
4051.0 - Insurance & Surety Bonds	970	1,545	1,546	1,545	1,675	1,545	1,600
4052.3 - Storm Drain Bond Expenses	1,500	1,500	1,500	1,500	1,500	1,500	1,500
4061.0 - Miscellaneous	707	500	500	850	750	850	820
4062.0 - Bankcard Fees	2,141	2,158	1,212	250	3,300	3,300	3,000
4065.0 - Depreciation	222,014	213,263	114,994	98,457	115,000	115,000	115,000
4142.0 - 2007 Storm Drain Bond Int.	159,414	153,590	148,313	211,281	142,078	141,828	135,516
4142.5 - Cost of Issuance	3,060	3,060	3,060	-	3,060	3,060	3,060
4143.0 - Trans to Debt Serv Fund	68,465	-	-	-	-	-	-
4260.0 - Transfer to General Fund	38,921	42,923	35,119	18,339	33,415	30,530	32,235
<b>Total Expenditures</b>	<b>615,220</b>	<b>542,121</b>	<b>436,424</b>	<b>427,808</b>	<b>428,878</b>	<b>419,053</b>	<b>417,881</b>
<b>Total Change In Net Position</b>	<b>299,380</b>	<b>67,176</b>	<b>130,316</b>	<b>(1,282)</b>	<b>449,129</b>	<b>220,736</b>	<b>247,499</b>

# WASTE WATER FUND

	Capital Expenses						
4274.3 - Capital Outlay - Special Proj	3,432	-		-	14,900	14,900	140,000
4274.4 - Capital Outlay - Other	-	577	110	-			
4287.7 - Center Storm Drain Collect							50000
4287.8 - Tuachn Wash Detention Basins	900	5,155		29,279		29,279	
4289.4 600 W/Center St Storm Drain				-			
	4,332	5,731	110	29,279	14,900	44,179	190,000

# 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](http://www.ivins.com).

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



## 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 project, 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	
<b>GENERAL FUND</b>					
Transfer from Water Fund	10-39-125	152,650.00	51-42-600	152,650.00	-
Transfer from Sewer Fund	10-39-126	61,060.00	52-42-600	61,060.00	-
Transfer from Storm Drain	10-39-127	30,530.00	53-42-600	30,530.00	-
<b>DEBT SERVICE FUND</b>					
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	-
<b>MUNICIPAL BUILDING AUTHORITY FUND</b>					
Trans from Park Impact Fees	36-39-200	143,680.00	45-40-610	143,680.00	-
<b>CAPITAL PROJECTS FUND</b>					
Transfer From General Fund	49-39-200	\$ 96,767.00	10-90-200	96,767.00	-
Transfer From Park Impact Fund	49-39-220	30,000.00	45-40-205	30,000.00	-
Transfer from Streets Impact Fund	49-39-400	103,563.00	44-40-205	103,563.00	-
		\$ 912,425.00		\$ 912,425.00	-

TOTAL NET TRANSFERS	TRANSFERS IN	TRANSFERS OUT	DIFFERENCE
General Fund	244,240.00	194,592.00	49,648.00
Debt Service Fund	294,175.00		294,175.00
MBA Fund	143,680.00		143,680.00
Streets Impact Fee		299,913.00	(299,913.00)
Parks Impact Fee	-	173,680.00	(173,680.00)
Capital Projects	230,330.00		230,330.00
Water		152,650.00	(152,650.00)
Sewer		61,060.00	(61,060.00)
Storm Drain		30,530.00	(30,530.00)
	\$ 912,425.00	\$ 912,425.00	\$ -

**TRANSFERS FY 2014**

	TRANSFERS IN		TRANSFERS OUT		DIFFERENCE
	ACCOUNT NUMBER	AMOUNT	ACCOUNT NUMBER	AMOUNT	
<b>GENERAL FUND</b>					
Transfer from Water Fund	10-39-125	161,175.00	51-42-600	161,175.00	-
Transfer from Sewer Fund	10-39-126	64,470.00	52-42-600	64,470.00	-
Transfer from Storm Drain	10-39-127	32,235.00	53-42-600	32,235.00	-
<b>DEBT SERVICE FUND</b>					
Transfer from Streets Impact Fund	31-39-200	196,350.00	44-40-822	196,350.00	-
<b>MUNICIPAL BUILDING AUTHORITY FUND</b>					
Trans from Park Impact Fees	36-39-200	143,700.00	45-40-610	143,700.00	-
<b>CAPITAL PROJECTS FUND</b>					
Transfer From Gen Fund	49-39-200	70,048.00	10-90-200	70,048.00	-
Transfer From Park Impact Fund	49-39-220	410,000.00	45-40-205	410,000.00	-
		<u>\$ 1,077,978.00</u>		<u>\$ 1,077,978.00</u>	<u>-</u>

TOTAL NET TRANSFERS	TRANSFERS IN	TRANSFERS OUT	DIFFERENCE
General Fund	257,880.00	70,048.00	187,832.00
Debt Service Fund	196,350.00		196,350.00
MBA Fund	143,700.00		143,700.00
Public Safety Impact Fee		-	-
Streets Impact Fee		196,350.00	(196,350.00)
Parks Impact Fee		553,700.00	(553,700.00)
Capital Projects	480,048.00		480,048.00
Water		161,175.00	(161,175.00)
Sewer		64,470.00	(64,470.00)
Storm Drain		32,235.00	(32,235.00)
	<u>\$ 1,077,978.00</u>	<u>\$ 1,077,978.00</u>	<u>\$ -</u>



GL Items	General Fund Expenditure to Distribute		2014 Distribution				2015 Distribution			
	2014	2015	2014 Admin	2014 Water	2014 Storm		2015 Admin	2015 Water	2015 Sewer	2015 Storm
					2014 Sewer	Drain				Drain
Uniforms	200	500	40	100	40	20	100	250	100	50
Books/Subscript	2,250	2,500	450	1,125	450	225	500	1,250	500	250
Software	10,000	10,000	2,000	5,000	2,000	1,000	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	8,500	8,500	1,700	4,250	1,700	850	1,700	4,250	1,700	850
Office Supplies	15,000	15,000	3,000	7,500	3,000	1,500	3,000	7,500	3,000	1,500
Equipment Supplies	100	500	20	50	20	10	100	250	100	50
Bldg supplies/maint	20,000	25,000	4,000	10,000	4,000	2,000	5,000	12,500	5,000	2,500
Utilities	6,000	6,000	1,200	3,000	1,200	600	1,200	3,000	1,200	600
Telephone	12,000	12,000	2,400	6,000	2,400	1,200	2,400	6,000	2,400	1,200
Professional/Tech	27,500	27,500	5,500	13,750	5,500	2,750	5,500	13,750	5,500	2,750
Audit	14,850	14,850	2,970	7,425	2,970	1,485	2,970	7,425	2,970	1,485
Education/training	4,500	4,500	900	2,250	900	450	900	2,250	900	450
Insurance/surety	10,000	10,000	2,000	5,000	2,000	1,000	2,000	5,000	2,000	1,000
Misc	100	100	20	50	20	10	20	50	20	10
Bank Fees	17,500	17,500	3,500	8,750	3,500	1,750	3,500	8,750	3,500	1,750
Newsletter	7,500	7,500	1,500	3,750	1,500	750	1,500	3,750	1,500	750
CO Equipment	10,000	2,000	2,000	5,000	2,000	1,000	400	1,000	400	200
CO - Funishing	-	500	-	-	-	-	100	250	100	50
Legal/HR	124,300	142,900	24,860	62,150	24,860	12,430	28,580	71,450	28,580	14,290
Planner	-	-	-	-	-	-	-	-	-	-
Town Activities	7,500	7,500	1,500	3,750	1,500	750	1,500	3,750	1,500	750
Debt Service	-	-	-	-	-	-	-	-	-	-
			61,060	152,650	61,060	30,530	64,470	161,175	64,470	32,235

## Full Time Equivalent Employees

Function	Fiscal Year								Projected	Proposed
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
General Government										
Administration	2.7	3.1	2.7	2.4	2.2	2.2	1.5	1.9	1.9	2.4
Legal/HR	1.0	1.3	2.0	2.1	2.0	2.0	2.1	2.2	2.2	2.2
Total General Government	3.7	4.4	4.7	4.5	4.2	4.2	3.6	4.1	4.1	4.6
Public Safety										
Law Enforcement	8.3	7.9	11.0	11.9	10.9	11.5	11.4	18.8	18.8	18.8
EMS								6.2	6.2	6.2
Animal Control	1.0	2.8	1.6	1.7	2.1	2.3	2.4	1.8	1.8	2.3
Fire/Rescue	0.7	1.5	6.0	10.2	10.7	10.3	8.2	2.6	2.6	2.6
Total Public Safety	10.0	12.2	18.6	23.8	23.7	24.1	22.0	29.4	29.4	29.9
Building/Zoning	1.9	1.7	2.1	2.0	1.2	0.9	0.9	0.9	0.9	1.4
Community Development	1.7	1.9	1.9	1.7	1.8	1.3	0.9	1.3	1.3	1.5
Public Works										
Streets	2.1	2.5	2.3	1.9	1.9	1.8	1.6	1.7	1.7	1.7
Water	5.4	6.7	5.4	5.3	6.7	6.5	5.8	6.2	6.2	6.2
Waste Water	2.3	3.7	4.2	4.0	3.5	3.4	3.1	3.5	3.5	3.5
Total Public Works	9.8	12.9	11.9	11.2	12.1	11.7	10.5	11.4	11.4	11.4
Parks & Recreation										
Parks	3.0	3.3	2.0	1.6	1.4	2.3	2.2	3.1	3.0	4.1
Recreation	-	0.6	3.0	2.5	2.2	1.6	1.1	0.8	0.7	1.3
Cemetery	0.6	0.5	0.7	0.9	0.9	0.9	0.8	0.9	0.7	1.4
Total Parks & Recreation	3.6	4.4	5.7	5.0	4.5	4.8	4.1	4.8	4.4	6.8
Total Primary Government	30.7	37.5	44.9	48.2	47.5	47.0	42.0	51.9	51.5	55.6