

A landscape photograph showing a sunset over a field. The sky is filled with clouds, and the sun is low on the horizon, casting a warm glow. In the foreground, there is a field of dry, brown grass with a wire fence. In the background, there are mountains and some buildings.

IVINS CITY, UTAH

2016 BUDGET DOCUMENT
July 1, 2015 – June 30, 2016

IVINS CITY, UTAH



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2016 BUDGET DOCUMENT
July 1, 2015 – June 30, 2016

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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

Dale Coulam

City Recorder

Kari Jimenez

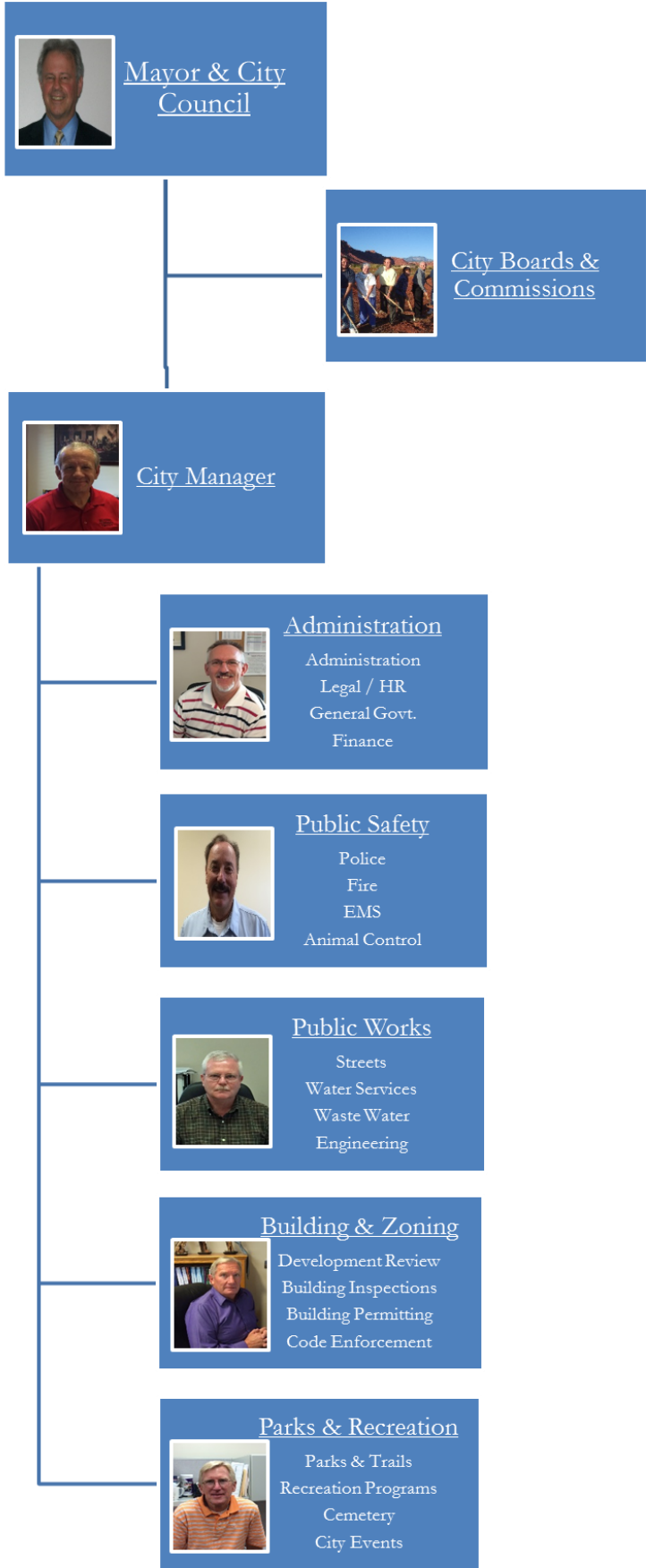
City Treasurer

Deborah Bannon

Staffing Summary Information

	Fiscal Year								Projected	Proposed
	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
General Government	4.4	4.7	4.5	4.2	4.2	3.6	4.1	3.6	3.9	3.9
Public Safety*	12.2	18.6	23.8	23.7	24.1	22.0	29.4	30.5	30.6	30.4
Building/Zoning	1.7	2.1	2.0	1.2	0.9	0.9	0.9	1.7	2.8	3.0
Community Development	1.9	1.9	1.7	1.8	1.3	0.9	1.3	1.4	0.5	-
Public Works	12.9	11.9	11.2	12.1	11.7	10.5	11.4	12.0	12.6	12.1
Parks & Recreation	4.4	5.7	5.0	4.5	4.8	4.1	4.8	4.2	5.6	5.6
Total	37.5	44.9	48.2	47.5	47.0	42.0	51.9	53.5	56.2	55.0

*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 we hereby submit the tentative budget for the fiscal year ending June 30, 2016 and the estimate to complete the budget for the fiscal year ending June 30, 2015. The budget is balanced and in compliance with Utah State law.

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 2014 and FYE 2015 we have experienced moderate growth in our anticipated and budgeted revenue. Most economic indicators and economists point to a recovering economy. The FYE 2016 budget revenue projections in this budget are conservative, based on FYE 2015 actual revenues and stable current conditions. However, issues on the federal or state level could cause unforeseen problems. We do not anticipate adjusting any tax rates but anticipate a growth rate of 1% - 2% 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 decrease during the remainder of 2015 and remain unchanged through 2016 at a level of approximately 15.6% of estimated revenues.

The FYE 2015 estimate to complete includes the use of unrestricted reserves in the amount of \$206,212 that is being transferred to the Capital Projects Fund to correct the negative fund balance from FYE 2014. The FYE 2016 budgets project no use of General Fund reserves (fund balance). The proposed Unreserved General Fund Balance for FYE 2015 is \$864,399 and is in compliance with legal requirements.

We appreciate the cooperation and input of all Department Directors for this budget. The staff has an ongoing commitment to fiscal responsibility and they are dedicated to delivering the highest quality services that our residents expect. This budget document was prepared by the Director of Finance in conjunction with the City Manager.

Conservative Revenue Growth

Development and growth related revenue projections in the FYE 2016 budget are flat, which is a conservative estimate based upon the current and previous years 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 2016, excluding the use of unrestricted fund balance, to increase 1.3% or \$69,635 over our final 2015 budget. This amount includes \$80,000 in new budgeted revenue from RAP Tax (\$55,000) and B & C Road Funds (\$25,000).

Providing Core Services

We continue to place high priority on providing core municipal services to our nearly 7,500 residents. As a result this budget shows the funding of programs and resources across all operating departments which will allow the

Overview

City to maintain levels of service. Some of the most significant priorities and changes in this year's budget are set forth below.

Staffing Levels

- 1 Full-time paramedic

Capital Improvements and Equipment

- **Public Safety**
 - 2 Vehicles
 - Firehouse remodel
- **Building & Zoning**
 - 1 Vehicle
- **Public Works**
 - Crack Seal Machine

Projects

- **Parks & Recreations-Park and Trail Improvements**
 - Desert Rose Park
 - Red Rock Park
 - Ivins Reservoir-Causeway design and build
 - Skate Park
 - 200 East Wall & Landscape
 - Palisades Connection Trail
- **Public Works**
 - Upsize Water Tank
 - Engineering for Secondary Water System
 - Highway 91 Improvements
 - Detention Dam Rehabilitation
 - 400 East Storm Drain Connection
 - Upsize Tuacahn Pump Station
 - 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 the Impact Fee Facilities Plan (IFFP) and the calculation of the various impact fees charged by the City. During 2014, the Water CFP, IFFP and Impact Fee Study were completed, issued for public hearing and enacted by the City Council. The Streets and Storm Drain CFPs were started in 2015. This budget anticipates that the remaining CFPs, IFFPs, and related impact fee studies will be completed in the upcoming budget year.

Overview

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.

In 2013, our public works director and city engineer presented a plan to expend \$300,000 per year to bring our street maintenance efforts current. Included again this year are maintenance funds of \$275,000 to continue that level of maintenance.

Tax Rates and Fees

The FY2016 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, although specific costs of administration are allocated to the enterprise funds as 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. There are no fee increases included in the budget.

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 FY2015, employees were eligible for up to 2.5% pay increases based on their annual employee review. FY2016 budget includes the following:

- 2.25% pay-for-performance increase; which will not be automatic but awarded based on annual reviews
- Projected 20% increase in health insurance premium
- There is no projected increase in retirement contributions.

General Fund

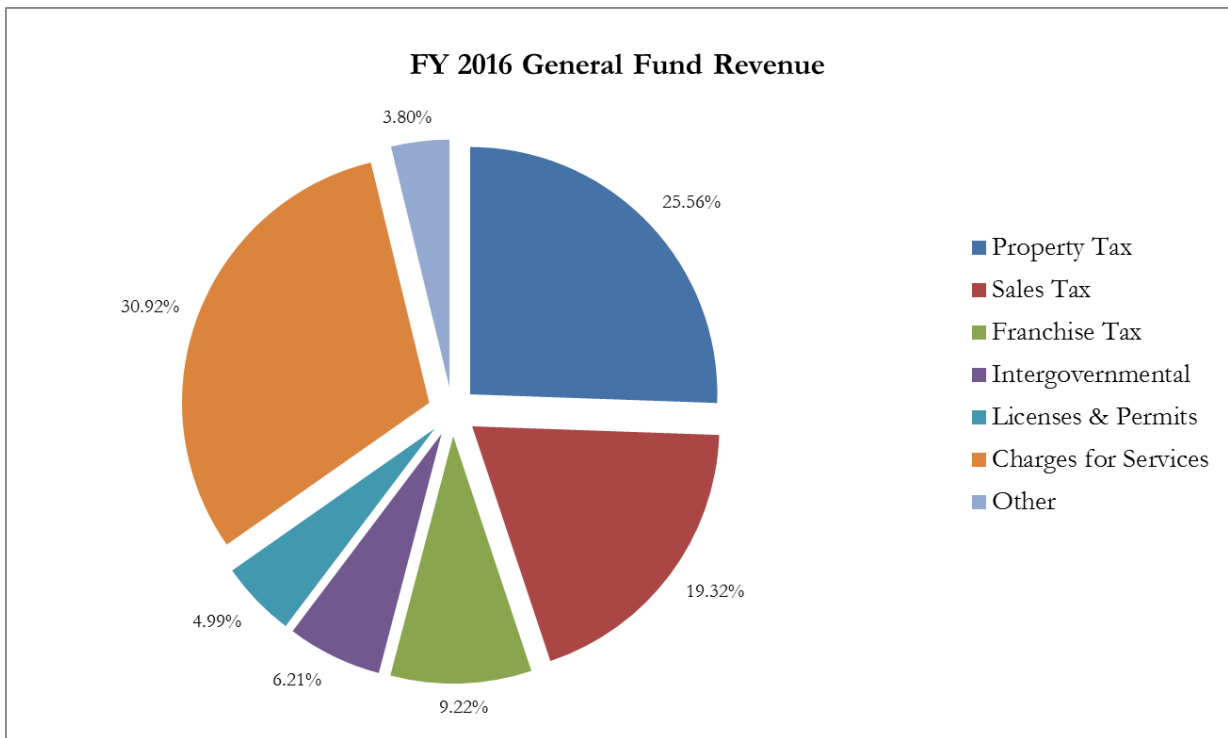
The FY 2015-2016 tentative budget for the General Fund total \$5,554,313, this represents an increase of 1.3% or \$69,635 from the FY 2014-2015 budget to complete, excluding the use of unrestricted fund balance. All major revenue categories are unchanged. The funds generated from development related activities are the least predictable and can have the greatest variation. Revenues are projected to grow at a modest rate. The most significant revenue changes are an increase in B & C Road Funds and the RAP Tax. The Utah State Legislature enacted legislation to increase the gas tax by \$.05 per gallon. This represents a 20.4% increase and goes into effect on January 1, 2016. The RAP Tax was passed in Washington County and the city will be receiving its share of funds beginning in July. These funds are tied to specific expenditures and cannot be used for general government operations. Expenditures should be stable with only one new position being included in the budget for EMS. Salary and benefit allocations have been reviewed and adjusted to reflect time spent in various departments. This will be reflected in changes to some of the department line items and budgets. Below are summaries of the General Fund revenue categories and expenditures by department.

Overview

Revenues

General Fund Revenue

Categories	FYE 2015 Budget	FYE 2016 Proposed
Property Tax	1,403,530	1,419,494
Sales Tax	1,058,909	1,072,906
Franchise Tax	509,043	511,832
Intergovernmental	327,509	344,748
Licenses & Permits	288,977	276,888
Charges for Services	1,699,123	1,717,504
Other	197,588	210,941
Transfers In	-	-
Total	5,484,679	5,554,313

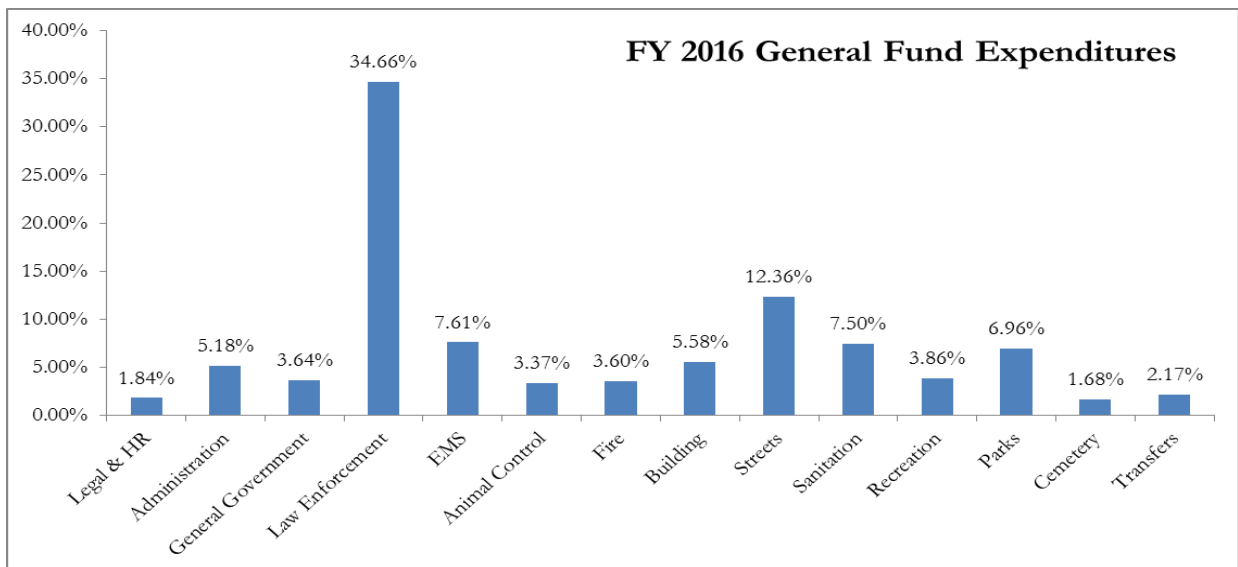


Overview

Expenditures

General Fund Expenditures

Departments	FYE 2015 Budget	FYE 2016 Proposed
Legal & HR	96,347	102,290
Administration	327,183	287,792
General Government	289,774	202,443
Law Enforcement	1,920,175	1,924,881
EMS	376,094	422,479
Animal Control	200,856	187,454
Fire	187,958	199,943
Building	298,853	309,751
Streets	663,315	686,568
Sanitation	438,339	416,350
Recreation	210,796	214,294
Parks	364,630	386,445
Cemetery	94,886	93,317
Community & Econ. Dev.	15,476	-
Transfers	206,212	120,305
Total	5,690,894	5,554,313



Overview

Capital Projects

The Capital Projects Fund includes at large transfer for FYE 2015 Budget to Complete and a number of projects for FYE 2016. The FYE 2015 Budget to Complete shows a transfer of \$206,212. This transfer covers the negative fund balance from last fiscal year and a portion Center Street Bollard Lighting project that was moved forward from FYE 2014. The FYE 2016 Budget includes the projects listed in the following table:

Tuacahn Roundabout Centerpiece	\$ 60,000
Highway 91 Improvements	\$ 250,000
Fire Station Remodel	\$ 205,489
Park & Trail Improvements	
Desert Rose Park	\$ 200,000
Ivins Reservoir	\$ 171,500
Red Rock Park	\$ 75,000
Center Street Wall	\$ 75,000
Palisades Trail	\$ 30,000
Comfort Property Wall	\$ 13,000
Unity Park – Skate Park	\$ 50,000
Animal Shelter Improvements	\$ 15,000

The figures for Desert Rose Park, Ivins Reservoir, and Unity Park – Skate Park represent the first phase of these projects. There will be multiple years of expenditures to complete the improvements in a fiscally responsible manner without bonding.

Enterprise Funds

The city has two Enterprise Funds – Water and Wastewater, which consists of Sewer and Storm Drain. These funds are organized as quasi business structures, where the fees charged for services pay for the operations of the fund. Brief summaries of the funds are below.

Water Fund

The Water Fund budget has decreased slightly from FYE 2015 due to salary and benefit allocations along with reduced need for capital outlay to replace tools and equipment. There is no planned water rate increase for the upcoming year. There are a number of capital projects being considered and included in the budget. These include the Secondary Water Master Plan and Impact Fee Analysis (\$50,000), Irrigation system (\$275,000), and the replacement West Ivins Storage Tank (\$2,000,000).

Overview

Water Fund

Revenue	FYE 2015 Budget	FYE 2016 Proposed
Water Sales	1,741,384	1,789,272
Connection Fees	36,905	37,920
Other	47,696	48,611
Impact Fees	125,412	158,913
Total	1,951,397	2,034,716
Expenses		
Operating Exp.	2,005,439	2,003,371
Change in Net Position	(54,042)	31,346
Capital Budget	194,011	2,472,500

Wastewater Fund

The Wastewater Fund – Sewer projects a small increase from FYE 2015 due to salary and benefit allocations. There are no major capital expenditures planned for the upcoming year. The Wastewater Fund – Storm Drain also show a small increase due to reallocation of salaries and benefits. There are two capital undertakings planned for FYE 2016 in the Wastewater Fund – Storm Drain; Detention Dam Rehabilitation and 400 E. Storm Drain (\$200,000) and updating the Storm Drain Master Plan (\$25,000). Below is the summary of the Wastewater Fund.

Wastewater Fund

Revenue	FYE 2015 Budget	FYE 2016 Proposed
Sewer Services	787,004	795,533
Sewer Connection Fees	40,250	41,860
Sewer - Other	725	600
Sewer Impact Fees	41,617	42,201
Total Sewer Revenue	869,596	880,194
Storm Drain Fees	464,695	483,283
Storm Drain - Other	133,947	1,940
Storm Drain Impact Fees	87,842	74,228
Total Storm Drain	686,484	559,451
Expenses		
Sewer Operating Exp.	752,270	809,458
Storm Drain Operating Exp.	446,711	453,877
Change in Net Position		
Sewer	117,326	70,736
Storm Drain	239,773	105,574
Capital Budget		
Sewer	217,147	196,000
Storm Drain	277,075	225,000

Overview

Conclusion

We are excited about the future of Ivins City. This is a presentation of a balanced budget that includes no property tax increase, no rate adjustments, and no fee increases. This document represents the fiscal responsibility and conservatism of the Mayor, City Council, City Residents and City Management. As we build on the last few years of economic recovery and moderate growth, the financial future of the City is sustainable and will provide for the ongoing services to future residents of our city.

Respectfully,

A handwritten signature in blue ink, appearing to read "Dale J. Coulam".

Dale Coulam
City Manager

A handwritten signature in blue ink, appearing to read "Wally Ritchie".

Wally Ritchie
Director of Finance

Summary of Funds

Fund	2012 Actual	2013 Actual	2014 Actual	2015 Actual YTD	2015 Amend Budget	2015 Estimate to Complete	2016 Budget
Combined Fund Revenue							
General	4,195,586	5,209,929	5,097,838	4,891,143	5,381,089	5,690,891	5,554,313
Debt Service	644,072	446,480	405,599	291,885	469,754	468,906	470,730
Municipal Building Authority	143,557	144,155	144,047	144,040	144,150	144,060	143,440
Public Safety Impact	52,513	55,657	45,377	41,753	51,125	45,158	271,653
Street Impact	392,355	358,205	296,604	279,364	521,350	575,539	471,350
Park Impact	389,243	582,019	464,947	372,433	553,700	414,991	767,840
Capital Projects	2,051,086	486,273	130,044	302,955	1,185,074	989,744	1,144,989
Water	2,005,230	2,177,873	2,481,205	1,687,560	2,075,585	1,951,397	2,034,716
Waste Water							
Sewer	1,084,353	878,343	1,516,838	760,542	988,749	869,596	880,194
Storm Drain	609,298	566,740	829,502	610,281	588,916	686,484	559,451
Water Impact Fees	-	-	-	-	2,918,330	372,320	2,709,562
Total Revenues	11,567,294	10,905,675	11,412,000	9,381,957	14,877,822	12,209,084	15,008,238
Combined Fund Expenditures							
General	4,050,164	5,096,233	5,070,904	4,829,516	5,381,089	5,690,890	5,554,313
Debt Service	305,605	471,784	472,285	468,744	469,754	468,754	470,730
Municipal Building Authority	143,050	143,680	143,220	-	144,150	144,060	143,440
Public Safety Impact	-	-	-	-	51,025	45,158	271,653
Street Impact	111,525	264,376	196,350	173,653	521,350	575,539	471,350
Park Impact	152,050	162,188	173,680	-	553,700	414,991	767,840
Capital Projects	2,241,121	1,578,423	611,324	415,123	1,185,074	834,850	1,144,989
Water	2,155,375	2,021,426	1,994,970	1,906,075	4,847,343	2,199,450	4,475,871
Waste Water							
Sewer	1,016,705	727,939	894,052	898,108	990,567	948,270	809,458
Storm Drain	542,121	436,424	431,345	678,739	658,402	723,786	678,877
Total Expenditures	10,717,716	10,902,472	9,988,131	9,369,958	14,802,454	12,045,749	14,788,521
Total Surplus (Deficit)	849,578	3,203	1,423,869	12,000	75,368	163,336	219,717

Summary of Funds

General Fund							
	2012 Actual	2013 Actual	2014 Actual	2015 Actual YTD	2015 Amend Budget	2015 Estimate to Complete	2016 Budget
REVENUE							
Taxes							
Property Tax	1,933,804	2,020,026	2,053,136	1,354,433	1,405,968	1,403,530	1,419,494
Sales Tax	875,379	940,122	991,673	973,223	1,036,633	1,058,909	1,127,906
Franchise Tax	422,390	457,079	483,804	463,134	505,961	509,043	511,832
Total Taxes	3,231,573	3,417,227	3,528,612	2,790,789	2,948,562	2,971,482	3,059,232
Other General Revenue							
Federal & FEMA Grants	595	77,257	1,062	-	-	-	-
Washington County Drug Task Force	-	-	14,047	9,126	13,500	13,107	13,500
State Grants	51,596	77,705	30,445	7,992	-	7,992	6,000
Habitat Non/Pass Through	3,536	3,523	11,493	-	10,000	10,000	10,000
State Liquor Fund Allotment	6,623	6,681	5,982	6,256	6,221	6,256	6,250
Special Events	-	-	2,405	5,796	2,500	5,796	2,500
Sale of Capital Assets	-	5,724	7,209	23,196	24,000	23,196	15,000
Centerpiece Donations	-	650	2,400	5,000	750	5,000	-
ULGT Dividend	-	-	-	2,094	-	2,094	6,161
Interest Earnings	24,188	20,563	17,998	17,760	17,098	17,688	17,830
Lease Proceeds	-	-	-	21,095	-	21,095	-
Transfers In	343,394	280,954	-	-	-	-	-
Total Other General Revenue	429,932	473,057	93,040	98,315	74,069	112,224	77,241
Total General Revenue	3,661,505	3,890,283	3,621,652	2,889,104	3,022,631	3,083,706	3,136,473
FUNCTIONAL REVENUE							
General Government							
Legal/HR	40,269	37,999	6,368	41,414	8,915	54,798	50,000
General Government	30,755	25,783	35,235	20,564	35,150	24,974	27,450
Public Safety							
Law Enforcement	4,830	747,866	843,476	705,219	984,730	963,970	975,079
Emergency Medical	122,669	114,658	204,595	186,158	204,344	214,959	205,799
Animal Control	39,664	32,276	40,562	37,235	31,726	40,080	32,845
Fire	11,771	16,785	-	3,012	-	3,011	-
Building & Zoning	178,761	277,666	291,918	245,390	305,576	291,652	281,156
Public Works							
Streets	281,155	278,888	284,340	285,050	287,184	289,143	318,998
Sanitation	412,680	425,796	443,954	435,476	465,000	475,458	489,763
Parks & Recreation							
Recreation	16,857	13,120	15,340	15,562	19,800	15,977	14,300
Parks	2,865	5,145	4,315	6,660	5,085	6,650	4,950
Cemetery	15,125	10,950	14,600	20,300	15,050	20,300	17,500
Total Functional Revenue	1,157,401	1,986,932	2,184,703	2,002,039	2,362,560	2,400,973	2,417,840
Total Revenue	4,818,906	5,877,215	5,806,355	4,891,143	5,385,191	5,484,679	5,554,313
EXPENDITURES							
General Government							
Legal/HR	238,210	188,710	22,273	74,040	23,999	96,347	102,290
Administration	344,705	378,657	280,944	281,009	314,982	327,183	287,792
General Government	102,578	99,270	121,285	244,072	277,151	289,774	202,443
Public Safety							
Law Enforcement	1,076,557	1,661,777	1,804,561	1,750,270	1,924,044	1,920,175	1,924,881
Emergency Medical	-	283,043	345,468	333,354	344,783	376,094	422,479
Animal Control	171,662	128,980	160,707	180,228	199,484	200,856	187,454
Fire	496,675	181,277	200,998	147,736	202,508	187,958	199,943
Building & Zoning	83,100	80,121	146,690	268,743	316,333	298,853	309,751
Public Works							
Streets	502,209	518,993	721,364	547,138	667,735	663,315	686,568
Sanitation	374,340	391,697	395,981	396,441	412,850	438,339	416,350
Parks & Recreation							
Recreation	186,960	191,899	200,695	186,811	217,989	210,796	214,294
Parks	225,671	260,629	231,600	325,385	345,979	364,630	386,445
Cemetery	67,533	76,510	61,904	81,055	92,474	94,886	93,317
Community & Economic Dev	123,883	133,081	139,960	13,587	38,278	15,476	-
Transfers Out	56,080	492,723	194,592	-	2,500	206,212	120,305
Total Expenditures	4,050,164	5,067,367	5,029,022	4,829,871	5,381,089	5,690,890	5,554,313
Excess Revenue Over Expenditures	768,742	809,849	777,333	61,272	4,102	(206,212)	0

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 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



COMMUNITY PROFILE

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 a six member form of government, 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
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	26,933	234,290,167	7.20%
2011	6,753	27,920	188,543,760	8.70%
2012	6,930	28,597	198,177,210	7.60%
2013	7,171	29,928	214,613,688	5.40%
2014	7,391	Not Available		4.00%

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	2014				2005			
	Total Assessed		Rank	Percentage of	Total Assessed		Rank	Percentage of
	Value	Value		Total Assessed	Value			
Pivotal Mark ILC	\$ 7,778,500		1	1.10%	\$ 8,305,963		1	2.64%
Marten, RT	7,119,435		2	1.01%	5,954,840		2	1.89%
Fitness Ridge	4,695,400		3	0.80%				
Pivotal Mark II LLC	4,287,501		4	0.73%				
Parkway Partners	4,089,100		5	0.69%	5,467,086		3	1.74%
SR Fresh-Metro Limited Partnership	3,673,500		6	0.62%	4,382,142		4	1.39%
Pacificorp	3,416,093		7	0.58%				
Archuleta, George & Dianna L	3,347,300		8	0.57%				
Kayenta Homesites Inc	2,536,630		9	0.43%	2,890,090		6	0.92%
DG Group LLC	2,200,000		10	0.37%				
Split Rock Inc					3,301,584		5	1.05%
MBP Industries LC					2,256,416		7	0.72%
Hart of Dixie LC					2,251,600		8	0.71%
Alan & Kay Blood LC					2,178,186		9	0.69%
Quality Dev LLC					1,938,719		10	0.62%
Total	\$ 43,143,459			6.91%	\$ 38,926,626			12.36%

Source: Washington County Treasurer

COMMUNITY PROFILE

Largest Employers

Employer	2014		2005	
	Employees	Rank	Employees	Rank
Tuacahn Center for the Arts	250-499	1		
Fitness Ridge Spa	100-249	2		
Red Mountain Spa	100-249	3		
Avalon Care Center (VA)	100-249	4		
Ivins City	50-99	5	Not Available	
Vista at Entrada Inc.	50-99	6		
Red Mountain Elementary	50-99	7		
Christensen Drywall	20-49	8		
Rhine Construction	20-49	9		
Whitaker Studio, Inc.	20-49	10		

Legal Debt Margin Information Last Ten Fiscal Years

	Fiscal Year									
	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
Debt Limit	37,633,246	50,116,793	81,945,799	96,786,653	101,379,341	84,533,185	75,911,311	70,015,946	70,611,132	84,650,913
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	\$ 80,234,980	\$ 95,301,833	\$ 100,127,307	\$ 83,515,768	\$ 75,134,398	\$ 69,486,465	\$ 70,611,132	\$ 84,650,913
Total Net Debt Applicable to the Limit as a Percentage of Debt Limit	7.12%	3.82%	2.09%	1.53%	1.23%	1.20%	1.02%	0.76%	0.00%	0.00%

Legal Debt Margin Calculation for FY 2015

Assessed Value	705,424,279
Add Back: Exempt Real Property	-
Total Assessed Value	705,424,279
Debt Limit	
General Obligation 4%	28,216,971
Water & Sewer 8%	56,433,942
Total Debt Limit	84,650,913
Debt Applicable to Limit:	
General Obligation Bonds	-
Less: Set Aside for Repayment	-
Total Net Debt Applicable to Limit	-
Legal Debt Margin	\$ 84,650,913

COMMUNITY PROFILE

Operating Indicators

Function	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
Building/Zoning										
Residential Building Permits	186	186	91	63	43	33	58	86	125	90
Residential Value	\$ 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	\$ 23,226,000
Addition Building Permits	38	38	50	42	22	12	35	72	61	21
Additions Value	\$ 290,700	\$ 1,247,825	\$ 883,580	\$ 843,440	\$ 532,360	\$ 214,300	\$ 227,040	\$ 945,319	\$ 844,462	\$ 809,200
Commercial Building Permits	1	6	0	1	2	0	0	1	0	0
Commercial Value	\$ 50,000	\$ 25,121,080	\$ -	\$ 50,000	\$ 2,216,000	\$ -	\$ -	\$ -	\$ -	\$ -
Other Building Permits	0	2	0	1	2	0	0	0	0	88
Other Value	\$ -	\$ 2,001,500	\$ -	\$ 643,188	\$ 4,650,000	\$ -	\$ -	\$ -	\$ -	\$ 2,215,152
Law Enforcement										
Patrol Officers	7	9	9	9	8	9	8	8	14	14
Training Hours	1,054	1,202	1,235	964	1,235	730	1,601	1,651	1,417	1,536
Citation	652	1,683	1,621	2,140	946	862	1,370	1,443	2,119	1,536
Calls for Service	1,889	2,131	2,327	2,581	2,145	1,584	2,072	2,262	3,149	3,954
Response Time (minutes)	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	974
Fire Department										
Structure Fires	10	7	5	7	6	4	11	7	4	15
Automobile Accidents	30	35	35	40	25	17	29	26	12	
Calls for Service	92	89	89	83	107	-	495	471	511	832
Training Hours	2,655	3,854	5,233	2,747	1,296	1,156	1,836	1,669	613	1,288
# of Full-Time Firemen	1	1	3	3	3	3	3	3	1	1
# of Volunteer Firemen	63	73	68	66	50	62	45	45	45	20
Ambulance										
Structure Fires						3-5	0	7	4	15
Automobile Accidents				33	166	187	0	26	12	
Calls for Service	210	230	210	300	225	0	0	471	511	610
Training Hours			36	165.25	2302.85	395.6	208.3	1669.5	614	465
# of Full-Time Paramedics									1	1
# of Part-Time EMT				19	19	19	20	20	20	19
# of Part-Time Paramedics			3	3	5	5	5	5	5	10
Parks, Recreation and Trails										
Developed Acreage						39.95	39.95	39.95	39.95	39.95
Developed Acreage/1000 Population						4.59	5.92	5.92	5.92	5.92
Undeveloped Acreage						41.00	51.00	51.00	51.00	51.00
Youth in Recreation Programs										
Sports	237	314	409	408	407	411	412	417	359	529
Fitness	51	263	725	526	515	367	421	419	213	114
Education	-	32	124	102	44	-	-	-	-	60
Public Works										
Water Gallons Billed (in thousands)	379,799	384,414	503,732	369,577	490,056	487,001	467,276	501,401	505,011	511,417
Water Connections	2,046	2,208	2,318	2,669	2,629	2,709	2,755	2,825	3,015	2,954
Sewer Connections	1,879	2,038	2,140	2,548	2,450	2,530	2,597	2,676	2,757	2,658
Storm Drain Services				2,806	2,772	2,862	2,912	2,996	3,123	3,012
Garbage Services	2,210	2,335	2,549	2,750	2,740	2,830	2,887	2,970	3,090	2,980

DEBT

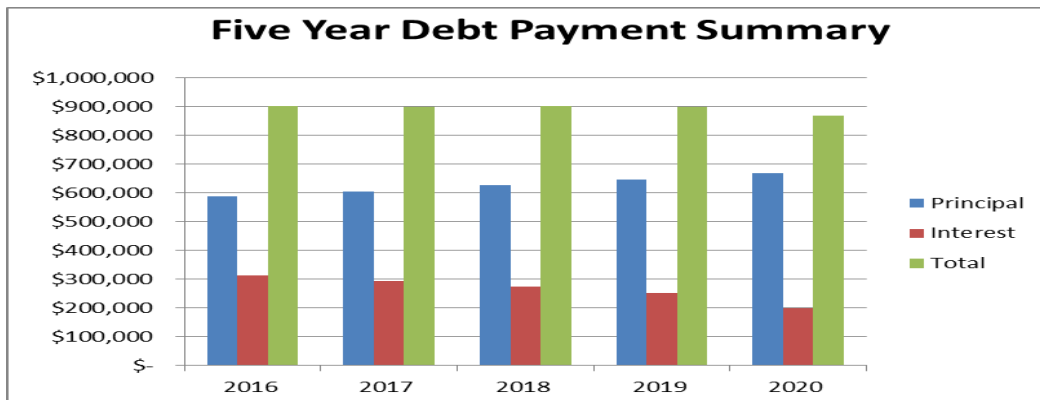
IVINS CITY Debt Service Schedule Fiscal Year Ended June 30, 2016

BOND DEBT

Debt Description	Bond Holder	Payment Month	Fiscal Year 2015-2016			
			Beginning Balance	Principle Amount	Interest Amount	Ending Balance
GOVERNMENTAL						
Municipal Building Authority Lease Revenue Bond 2005	Utah Division of Finance	April	1,803,000	89,000	54,090	1,714,000
Sales Tax Bond Series 2010	Zions Bank	June/December	2,965,000	140,000	97,649	2,825,000
Excise Tax Bond Series 2012	Wells Fargo Bank	Quarterly	1,437,000	198,000	34,081	1,239,000
TOTAL GOVERNMENTAL BOND DEBT			\$ 6,205,000	\$ 427,000	\$ 185,820	\$ 5,778,000
BUSINESS-TYPE						
Washington County Water Conservancy District	Regional Pipeline Bond	Monthly	3,053,907	229,562		2,824,345
Storm Drain Bond Series 2007	US Bank	October/April	3,020,000	160,000	128,625	2,860,000
TOTAL BUSINESS-TYPE BOND DEBT			\$ 6,073,907	\$ 389,562	\$ 128,625	\$ 5,684,345
TOTAL BONDED DEBT			\$ 12,278,907	\$ 816,562	\$ 314,445	\$ 11,462,345

VEHICLE & EQUIPMENT LEASES

Vehicle/Equipment Description	Payment Number	Due Date	Fiscal Year 2015-2016		
			Principle Amount	Interest Amount	Total Payment
GOVERNMENTAL					
Police Vehicle	Pmts 14-24 of 24	Monthly	13,017	203	13,219
Sweeper	Pmts 34-45 of 60	Monthly	37,430	2,052	39,482
Parks Vehicle	Pmts 1-2 of 4	Semi-Annual	10,634	225	10,858
BUSINESS-TYPE					
Service Truck	Pmts 14-24 of 24	Monthly	12,164	189	12,353
Engineer Vehicle	Pmts 2-3 of 4	Semi-Annual	11,821	160	11,981
TOTAL LEASES PAYABLE			\$ 85,065	\$ 2,829	\$ 87,894



CAPITAL PROJECTS

The FY 2015 and FY 2016 budgets include \$832,850 and \$1,144,989 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 2015	FYE 2016	Estimated Annual Maintenance
Parks & Trail Improvements	192,048	564,500	20,000
Snow Canyon Center Piece	34,000	60,000	1,500
Blue Sky Solar Project	50,074	-	-
Fire Station Remodel	-	205,489	-
Cemetery Improvements	3,517	-	-
Animal Shelter Addition	-	15,000	-
Ambulance	133,022	-	1,000
Highway 91 Swiss Village to 200 E	41,000	250,000	-
Center Street Widening	91,399	-	-
Center Street Bollard Lighting	107,409	-	-
400 E 850 S - Pioneer Parkway	35,581	-	-
Unity Park Skate Park Design	-	50,000	-
200 E Road Improvements	144,800	-	-
	<u>\$ 832,850</u>	<u>\$ 1,144,989</u>	<u>\$ 22,500</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 \$21,500 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 2016 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. The costs for these studies are included in the FY2016 budget. 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, Impact

BUDGET PROCESS & SCHEDULE

Fee Facilities Plans, and Impact Fee Analyses will be completed by an outside consultant in association with City Staff.

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

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.

BUDGET PROCESS & SCHEDULE

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.
- 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.
- 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 23 |
| • Presentation of Tentative Budget | April 2 |

BUDGET PROCESS & SCHEDULE

- Discussion and Revisions of the Tentative Budget April 16
- Approval of Tentative Budget May 7
- Public Hearing on Tentative Budget May 21
- Discussion of Tentative Budget June 4
- Adoption of Amended Budget FYE 2015 (Estimate to Complete) and Final Budget FYE 2016 June 18
- Submit to Utah State Auditor July 18
- Submit to GFOA Aug 31

Budget Amendments

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

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

Fund 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.

BUDGET PROCESS & SCHEDULE

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.

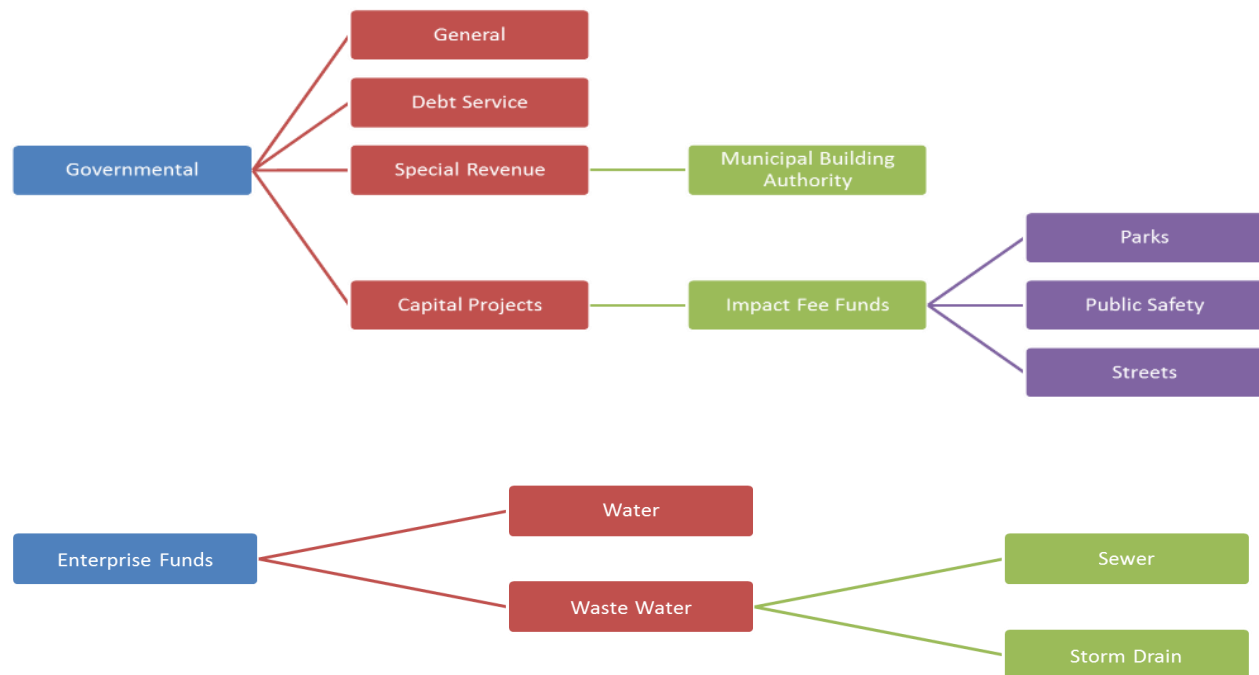
Proprietary

Enterprise Funds are a type of Proprietary Fund 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.

The following chart shows the relationship of funds:



BUDGET PROCESS & SCHEDULE

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

TRANSFERS FY 2016					
	TRANSFERS IN		TRANSFERS OUT		DIFFERENCE
	ACCOUNT NUMBER	AMOUNT	ACCOUNT NUMBER	AMOUNT	
GENERAL FUND					
Transfer from Water Fund	10-39-125	-	51-42-600	-	-
Transfer from Sewer Fund	10-39-126	-	52-42-600	-	-
Transfer from Storm Drain	10-39-127	-	53-42-600	-	-
DEBT SERVICE FUND					
Transfer from Streets Impact Fund	31-39-200	196,350.00	44-40-822	196,350.00	-
MUNICIPAL BULDING AUTHORITY FUND					
Trans from Park Impact Fees	36-39-200	143,090.00	45-40-610	143,090.00	-
CAPITAL PROJECTS FUND					
Transfer From Gen Fund	49-39-200	97,500.00	10-90-200	97,500.00	-
Transfer From Park Impact Fund	49-39-220	574,750.00	45-40-205	574,750.00	-
Transfer From Public Safety Impact Fund	49-39-230	220,489.00	43-40-823	220,489.00	-
Transfer From Streets Impact Fund	49-39-400	250,000.00	44-40-205	250,000.00	-
		\$ 1,482,179.00		\$ 1,482,179.00	-

TOTAL NET TRANSFERS	TRANSFERS IN	TRANSFERS OUT	DIFFERENCE
General Fund	-	97,500.00	(97,500.00)
Debt Service Fund	196,350.00		196,350.00
MBA Fund	143,090.00		143,090.00
Public Safety Impact Fee		220,489.00	(220,489.00)
Streets Impact Fee		446,350.00	(446,350.00)
Parks Impact Fee	-	717,840.00	(717,840.00)
Capital Projects	1,142,739.00		1,142,739.00
Water		-	-
Sewer		-	-
Storm Drain		-	-
	\$ 1,482,179.00	\$ 1,482,179.00	\$ -

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

BUDGET PROCESS & SCHEDULE

than 5 percent but less than 25 percent may be used for budget purposes; and (3) Any fund balance in excess of 25% must be included in the appropriations of the next fiscal year.

The summary of the General Fund details the changes in fund balance since FYE 2012 including projections of ending FY2015 and FY 2016.

Governmental Fund Balances					
	2012 Actual	2013 Actual	2014 Actual	2015 Estimate to Complete	2016 Budget
General Fund	\$ 929,982	\$ 1,043,678	\$ 1,070,611	\$ 864,399	\$ 864,399
All Other Governmental	\$ 2,157,596	\$ 1,609,936	\$ 1,499,694	\$ 1,342,386	\$ 547,512
Total Governmental	\$ 3,087,578	\$ 2,653,614	\$ 2,570,305	\$ 2,206,785	\$ 1,411,912

The general fund balance shows a decrease in the FY 2015 Estimate to Complete due to a transfer for capital projects. 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 a significant amount 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 2015-2016

FY 2015 Estimate to Complete represents an amendment to the current adopted budget.

FY 2016 Budget is the proposed budget for the coming fiscal year.

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.

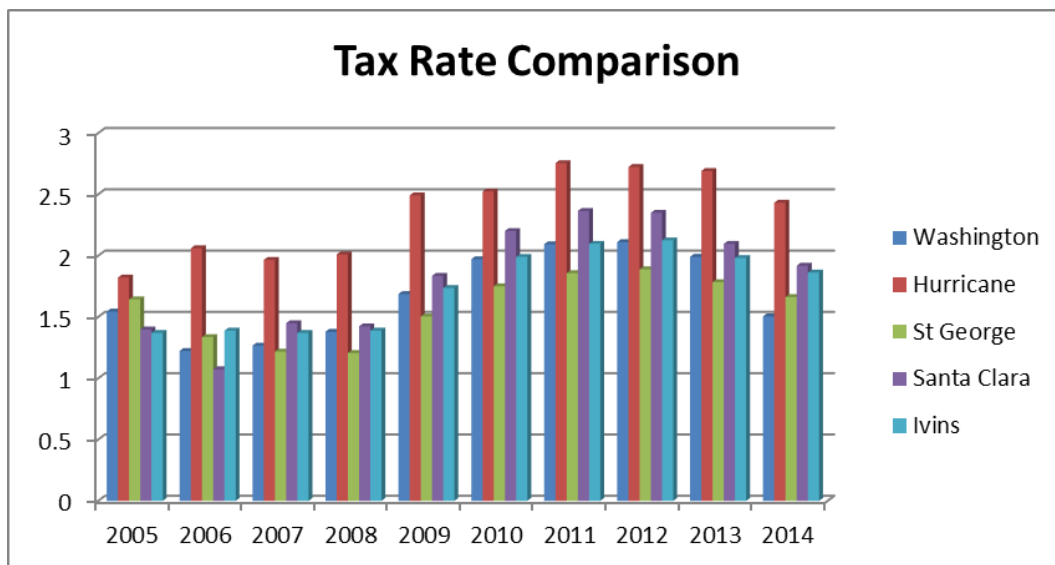
Unreserved General Fund balance is required by Utah State law to be no less than 5% and no more than 25% of current year projected revenue.

Revenue

General Fund revenues are organized into the following categories:

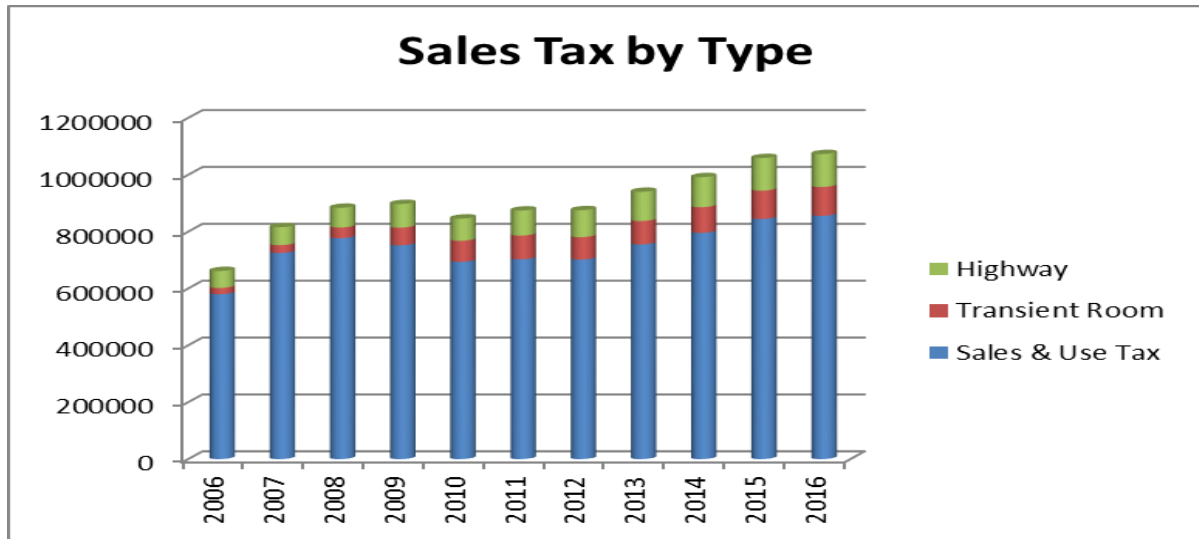
Taxes

- **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.



GENERAL FUND

- **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 FY2015 and FY2016 as projections based on this budget.



- **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.

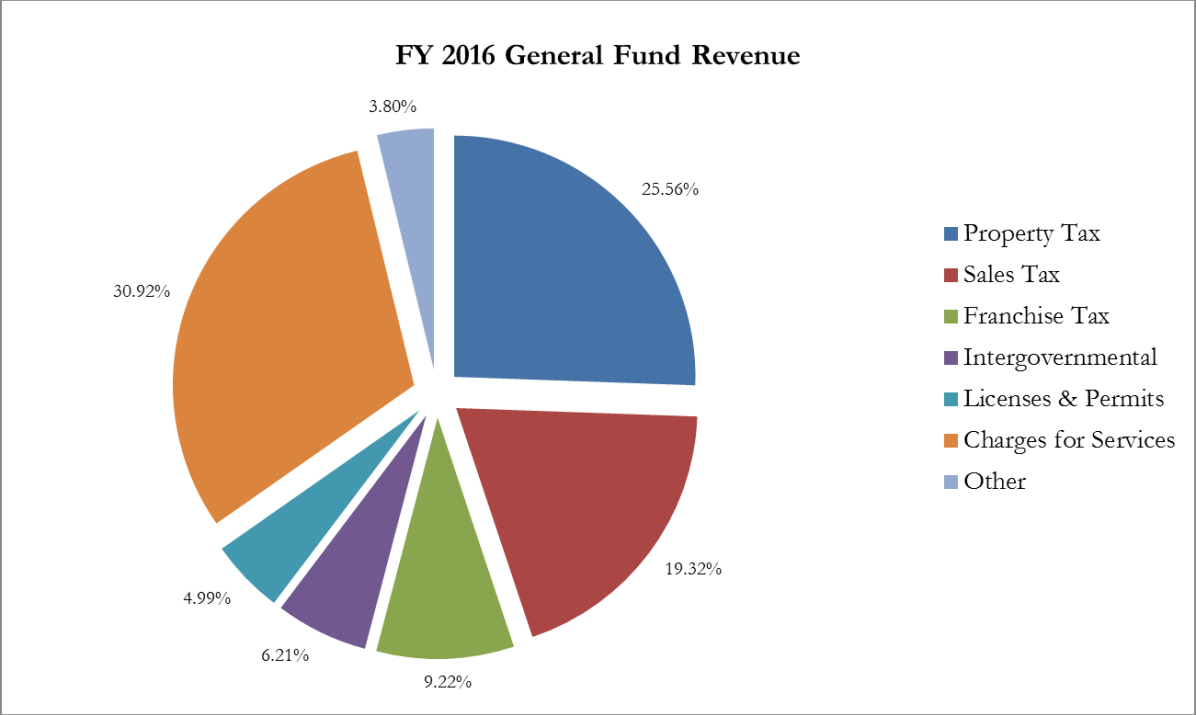
Intergovernmental Revenue-are revenues that we receive from other governmental units and include operating grants and Class "C" road funds.

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

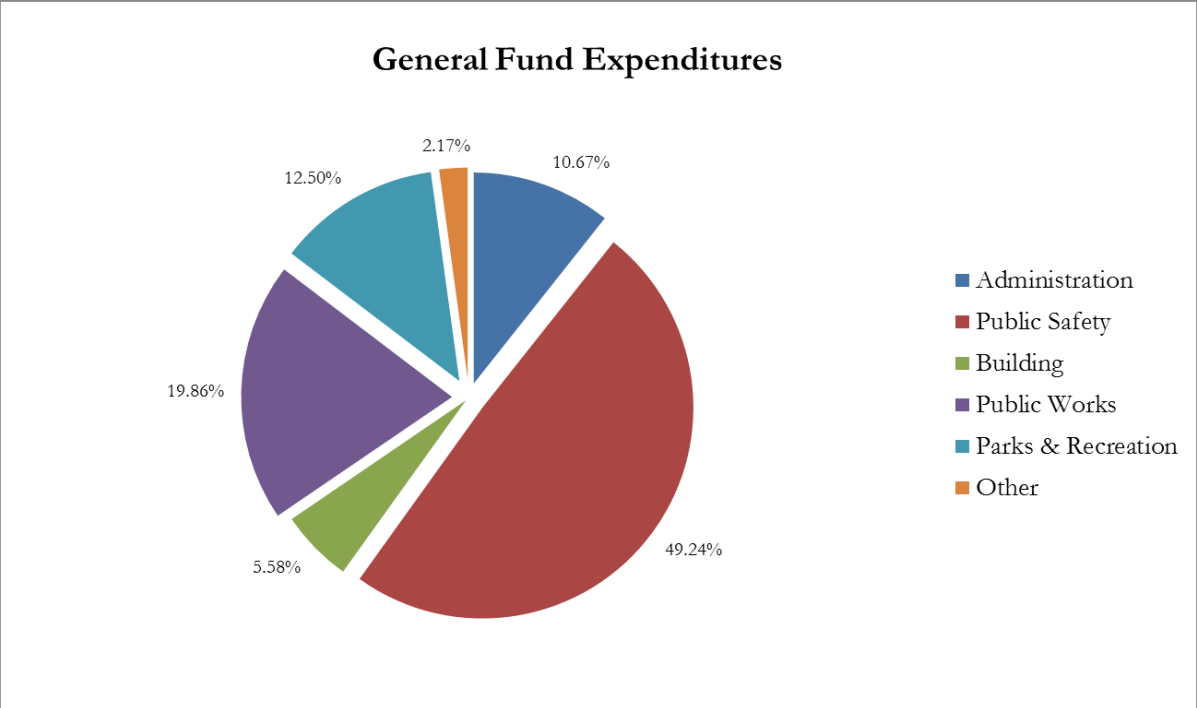
Public Works

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.

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.

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GENERAL FUND

GENERAL FUND

		2012 Actual	2013 Actual	2014 Actual	2015 Actual YTD	2015 Amended Budget	2015 Estimate to Complete	2016 Budget
REVENUE								
TAXES								
10-31-100	Current Year Property Tax	1,151,243	1,200,586	1,241,841	1,264,316	1,297,761	1,295,795	1,308,980
10-31-200	Prior Year Property Tax	75,355	59,566	12,163	11,682	12,750	12,926	16,665
10-31-250	Property Tax Penalty & Inter	5,210	4,942	3,511	1,523	4,000	3,837	3,098
10-31-300	Sales & Use Tax	701,997	754,932	795,620	783,162	834,401	844,786	855,521
10-31-310	RAP Tax	-	-	-	13	-	-	55,000
10-31-400	Franchise Tax	312,192	348,357	378,212	371,683	396,147	398,359	400,913
10-31-410	Cable TV Franchise Tax	21,581	23,010	25,852	19,198	26,885	27,768	28,184
10-31-420	Cellular Phone Tax	88,617	85,711	79,739	72,253	82,929	82,916	82,735
10-31-500	Fee-In-Lieu of Pers Prop Tax	78,677	87,645	87,102	76,912	91,457	90,972	90,751
10-31-600	Transient Room Tax	78,627	82,483	90,337	86,734	94,402	99,467	101,456
10-31-700	Highway Sales Tax	94,755	102,708	105,716	103,314	107,830	114,656	115,929
		2,608,253	2,749,940	2,820,095	2,790,789	2,948,562	2,971,482	3,059,232
LICENSES & PERMITS								
10-32-100	Business Licenses and Permit	7,622	7,091	6,700	6,925	6,700	6,925	6,550
10-32-210	Building Permits	140,472	209,367	207,924	173,778	218,320	202,836	192,744
10-32-230	Planning Application Fees	2,923	6,353	9,190	10,726	9,650	14,264	14,407
10-32-240	Adminstration Fees	4,950	1,767	5,224	3,511	5,432	5,452	5,534
10-32-250	Animal Licenses	4,325	1,828	980	1,160	1,009	1,230	1,095
10-32-260	Subdivision Fees	11,122	18,500	31,176	14,562	32,423	20,258	19,643
10-32-270	Subdiv&Site Devel Const	7,020	21,225	16,911	24,009	17,587	28,012	26,915
46-38-200	Habitat Non Pass Through	3,536	3,523	11,493	-	10,000	10,000	10,000
		181,969	269,653	289,596	234,671	301,121	288,977	276,888
INTERGOVERNMENTAL REVENUE								
10-33-300	Federal & FEMA Grants	595	77,257	1,062	-	-	-	-
10-33-360	Washington County Drug	-	-	14,047	9,126	13,500	13,107	13,500
10-33-400	State Grants	51,596	77,705	30,445	7,992	-	7,992	6,000
10-33-420	EMS Grants	-	-	8,035	-	-	8,000	-
10-33-430	Fire Grants	-	8,863	-	-	-	-	-
10-33-440	Wildland Fire Reimb's	11,771	7,922	-	3,012	-	3,011	-
10-33-560	Class B & C Road Funds	281,155	278,888	284,340	285,050	287,184	289,143	318,998
10-33-580	State Liquor Fund Allotment	6,623	6,681	5,982	6,256	6,221	6,256	6,250
		351,741	457,317	343,911	311,435	306,905	327,509	344,748
CHARGES FOR SERVICES								
10-34-150	Sale of Maps & Books	115	86	233	95	300	90	100
10-34-160	Newsletter Advertising	-	2,700	11,400	3,600	11,100	7,200	6,000
10-34-240	Inspection Fees	12,275	20,125	20,350	18,308	21,164	20,185	20,913
10-34-250	Inspection Fees Santa Clara	-	330	-	-	-	-	-
10-34-430	Sanitation	412,680	425,796	443,954	435,476	465,000	475,458	489,763
10-34-500	Ambulance Fees	112,549	114,543	196,485	185,323	204,344	206,124	205,649
10-34-505	Special Events	-	-	2,405	5,796	2,500	5,796	2,500
10-34-510	Tuacahn/Vista SRO	4,830	18,512	40,000	40,000	40,000	40,000	40,000
10-34-520	Law Enforcement-Santa Clara	-	678,579	747,062	608,400	887,470	867,151	877,691
10-34-530	SRO-Washington County School	-	50,774	56,414	56,819	57,260	56,819	57,388
10-34-830	Burial Fees	5,675	3,900	6,050	7,500	6,050	7,500	6,500
79-34-810	Sale of Cemetery Lots	5,550	4,100	4,800	6,900	5,000	6,900	6,000
79-34-820	Perpetual Care	3,900	2,950	3,750	5,900	4,000	5,900	5,000
		557,573	1,322,395	1,532,902	1,374,117	1,704,188	1,699,123	1,717,504

GENERAL FUND

GENERAL FUND

		2012 Actual	2013 Actual	2014 Actual	2015 Actual YTD	2015 Amended Budget	2015 Estimate to Complete	2016 Budget
REVENUE								
FINES & FORFEITURES								
10-35-100	Court Fines	40,269	37,999	6,368	41,414	8,915	54,798	50,000
10-35-200	Animal Control Fees	3,141	6,553	6,403	6,596	6,467	7,371	6,000
10-35-300	ACE Penalties & Costs			1,145	495	1,000	645	1,000
		<u>43,410</u>	<u>44,552</u>	<u>13,916</u>	<u>48,505</u>	<u>16,382</u>	<u>62,814</u>	<u>57,000</u>
INTEREST								
10-38-100	Interest Earnings	24,188	20,563	17,998	17,760	17,098	17,688	17,830
		<u>24,188</u>	<u>20,563</u>	<u>17,998</u>	<u>17,760</u>	<u>17,098</u>	<u>17,688</u>	<u>17,830</u>
MISCELLANEOUS REVENUE								
10-38-200	Youth Basketball	4,260	4,595	3,869	3,385	3,995	3,385	4,000
10-38-220	Youth Baseball & Softball	730	864	735	210	765	325	800
10-38-250	Flag Football	3,971	3,403	4,991	4,271	5,078	4,271	4,500
10-38-260	Contract Classes-Dance	7,647	4,259	5,745	7,616	5,860	7,916	5,000
10-38-270	Heritage Days	850	-	145	120	150	120	150
10-38-280	Movies in the Park	-	-	-	750	-	750	750
10-38-400	Sale of Fixed Assets		5,724	7,209	23,196	24,000	23,196	15,000
10-38-660	Princess Scholarship Donation	320	340	150	195	150	195	150
10-38-670	Centerpiece Donations		650	2,400	5,000	750	5,000	-
10-38-680	Recreation Field Trips	250		-	80	-	80	-
10-38-720	Restitution Charges		26	-	-	-	-	-
10-38-750	Town Activities Revenue	100	-	-	-	-	-	-
10-38-755	Pioneer Day Celebration	738	560	460	295	250	295	-
10-38-760	Fitness Festival	2,049	-	-	-	-	-	-
10-38-770	Ball Field/Park Rental	1,835	4,250	4,315	5,550	4,485	5,500	4,000
10-38-800	Cable TV Vault Lease	5,775	6,300	6,675	6,050	6,500	6,600	6,600
10-38-820	Animal Sanctuary Donations-Cash	32,198	1,191	453	890	750	890	750
10-38-821	Animal Sanctuary Donations-In-Kind		19,069	30,048	25,953	21,000	27,952	22,500
10-38-822	Animal Sanctuary Donations-Recycling		3,635	2,678	2,637	2,500	2,637	2,500
10-38-850	EMT CPR Class Fees	10,120	115	75	835	-	835	150
10-38-860	Utah Local Govt Trust Dividend			-	2,094	-	2,094	6,161
10-38-870	Community Garden	1,030	895	-	360	600	400	200
10-38-875	Blue Sky Donations	10	-	-	40	-	-	-
10-38-880	SunTran Bus Passes	-	-	-	355	-	415	400
10-38-900	Miscellaneous Revenue	13,175	8,680	9,472	2,889	10,000	3,134	7,500
10-38-910	Proceeds from Lease	-	-	-	21,095	-	21,095	-
		<u>85,058</u>	<u>64,555</u>	<u>79,419</u>	<u>113,865</u>	<u>86,833</u>	<u>117,085</u>	<u>81,111</u>
TRANSFERS FROM OTHER FUNDS								
10-39-125	Transfer from Water Fund	214,622	175,596	-	-	-	-	-
10-39-126	Transfer from Sewer Fund	85,849	70,238	-	-	-	-	-
10-39-127	Transfer from Storm Drain	42,923	35,119	-	-	-	-	-
10-39-500	Appropriation-Unapprop Bal	-	-	-	-	-	206,212	-
		<u>343,394</u>	<u>280,954</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>206,212</u>	<u>-</u>
Total General Fund Revenue		4,195,586	5,209,929	5,097,838	4,891,143	5,381,089	5,690,891	5,554,313

GENERAL FUND

GENERAL FUND

		2012 Actual	2013 Actual	2014 Actual	2015 Actual YTD	2015 Amended Budget	2015 Estimate to Complete	2016 Budget
EXPENDITURES								
Legal & Human Resources								
10-41-110	Salaries & Wages	165,310	120,458	13,141	11,406	12,067	12,992	32,666
10-41-111	Overtime	-	-	-	16	50	24	122
10-41-120	Employee Benefits	47,283	45,316	4,586	4,153	4,821	4,638	11,155
10-41-130	Employer Taxes	10,516	719	1,028	980	1,191	1,127	3,079
10-41-135	Uniform Expense	-	15	-	-	-	-	20
10-41-140	Outside Counsel	4,102	5,591	318	2,699	3,000	3,554	3,000
10-41-210	Books, Subscript, Memberships	1,170	900	202	187	200	201	288
10-41-230	Travel	1,907	2,867	380	31	400	225	300
10-41-240	Office Supplies & Expense	560	1,708	61	15	120	17	100
10-41-250	Equipment Supplies & Maint	-	229	-	-	50	-	20
10-41-280	Telephone	-	-	-	-	-	-	-
10-41-310	Professional & Tech	5,780	4,902	1,112	1,405	1,200	1,801	400
10-41-315	Recruiting	975	3,833	780	1,900	400	3,620	600
10-41-330	Education & Training	255	949	130	281	400	414	400
10-41-400	Santa Clara Court	-	-	-	50,966	-	67,735	50,000
10-41-420	Witness Fee	353	-	7	-	50	-	20
10-41-610	Miscellaneous	-	-	-	-	50	-	20
10-41-615	Wellness Program	-	-	-	-	-	-	-
10-41-740	Capital Outlay-Equipment	-	436	530	-	-	-	100
10-41-741	Capital Outlay-Furnishings	-	787	-	-	-	-	-
		238,210	188,710	22,273	74,040	23,999	96,347	102,290
Administrative								
10-43-110	Salaries & Wages	140,196	150,284	164,383	163,565	173,984	182,530	165,066
10-43-111	Overtime	-	-	-	264	230	325	777
10-43-120	Employee Benefits	38,918	46,919	52,033	60,059	88,173	67,560	71,122
10-43-130	Employer Taxes	11,543	10,800	13,265	14,761	14,525	16,682	14,738
10-43-135	Uniform Expense	-	14	-	14	100	30	40
10-43-210	Books, Subscript, Memberships	1,284	1,760	558	320	500	660	200
10-43-214	Computer Software	22,227	5,820	849	774	1,000	1,161	1,800
10-43-220	Public Notices	6,716	5,360	2,047	2,524	1,500	3,667	800
10-43-225	Elections	7,323	179	3,782	-	300	-	1,500
10-43-230	Travel	3,283	5,674	2,666	1,168	1,700	1,778	1,500
10-43-240	Office Supplies & Expense	17,836	19,427	3,352	3,298	3,000	3,958	3,000
10-43-250	Equipment Supplies & Maint	-	-	21	568	100	1,786	50
10-43-255	Vehicle Maintenance	-	-	1,355	121	200	188	200
10-43-256	Vehicle Fuel	-	-	-	862	300	1,264	600
10-43-260	Bldg & Grounds-Supplies/Maint	16,170	32,577	2,366	3,304	4,000	4,895	4,000
10-43-270	Utilities	7,158	6,108	1,075	1,208	1,200	1,586	1,400
10-43-280	Telephone	12,103	12,290	2,549	4,138	2,700	4,974	2,500
10-43-310	Professional & Tech	19,047	24,612	4,003	8,151	4,500	9,995	5,000
10-43-313	Audit	13,850	14,850	2,970	3,570	2,970	3,570	3,600
10-43-330	Education & Training	1,915	2,950	1,082	(772)	900	-	700
10-43-510	Insurance & Surety Bonds	7,394	11,287	1,627	2,275	1,650	3,659	2,300
10-43-610	Miscellaneous	(99)	-	(23)	164	100	2,213	200
10-43-620	Bank Analysis Service Fees	5,938	13,593	19,622	5,768	3,750	7,070	3,900
10-43-700	Newsletter	6,225	7,637	1,145	1,826	1,500	2,552	1,800
10-43-720	Bank Error & Cash Short/Over	307	(80)	-	-	100	-	100
10-43-740	Capital Outlay-Equipment	5,005	3,359	218	2,687	6,000	4,687	800
10-43-741	Capital Outlay-Furnishings	367	3,237	-	394	-	394	100
		344,705	378,657	280,944	281,009	314,982	327,183	287,792

GENERAL FUND

GENERAL FUND

		2012 Actual	2013 Actual	2014 Actual	2015 Actual YTD	2015 Amended Budget	2015 Estimate to Complete	2016 Budget
EXPENDITURES								
General Government								
10-44-110	Salaries & Wages	49,942	55,009	55,470	54,215	55,913	66,087	56,884
10-44-111	Overtime	-	-	-	-	-	-	-
10-44-120	Employee Benefits	28	281	-	-	-	-	-
10-44-130	Employer Taxes	3,290	3,916	5,505	5,365	5,513	6,543	5,609
10-44-210	Books, Subscript, Memberships	5,165	5,401	8,984	5,735	5,125	6,798	5,000
10-44-230	Travel	35	-	150	195	1,000	484	750
10-44-240	Office Supplies & Expense	3,540	1,167	1,862	1,108	2,500	1,480	2,000
10-44-310	Professional & Technical	-	101	4,602	4,397	4,500	5,297	4,500
10-44-312	Engineering/Planner Fees	3,000	-	-	-	-	-	-
10-44-330	Education & Training	3,707	85	1,290	814	1,500	1,014	2,500
10-44-510	Insurance & Surety Bonds	1,717	1,717	1,755	2,094	2,100	2,094	2,100
10-44-600	Princess Pageant	2,690	2,795	1,728	2,576	2,500	2,876	2,500
10-44-610	Miscellaneous	-	66	1,122	(28)	100	100	-
10-44-611	Town Activities	7,926	5,804	1,292	567	1,300	850	1,500
10-44-612	Youth Easter Activity	2,166	1,940	1,839	1,908	2,000	1,988	2,000
10-44-613	24th of July Party	2,075	2,214	2,041	2,045	2,000	2,045	-
10-44-616	Fitness Festival	3,897	-	100	-	-	-	-
10-44-617	Heritage Days	3,948	1,845	1,374	2,764	2,500	2,764	5,000
10-44-619	Scholarships	200	500	-	-	2,000	-	1,500
10-44-620	RAP Tax Art Distributions	-	-	-	-	-	-	12,500
10-44-621	Donations under \$250	-	875	1,120	1,000	1,000	1,000	2,000
10-44-622	Donations Tuacahn	-	2,000	-	-	-	-	-
10-44-623	Donation Southern Utah Music	1,000	1,000	1,000	-	1,000	-	-
10-44-626	Dixie Care & Share Donation	-	-	-	-	-	-	-
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	3,600	3,600	3,600	3,600
10-44-630	Suntran Bus Service	-	-	-	110,473	125,000	136,866	72,000
10-44-640	Community & Economic Dev.	-	-	-	-	-	-	6,000
10-44-660	Advertising Coupons	-	2,937	11,398	3,877	11,500	4,502	4,500
10-44-697	Community TV	6,753	6,753	6,930	7,171	7,000	7,171	7,000
10-44-740	Capital Outlay-Equipment	1,500	90	7,123	32,841	36,500	35,216	2,500
10-44-741	Capital Outlay-Furnishings	-	1,774	-	-	-	-	500
		102,578	99,270	121,285	243,717	277,151	289,774	202,443
Law Enforcement								
10-54-110	Salaries & Wages	556,354	875,609	930,082	832,905	918,956	922,088	874,080
10-54-111	Overtime	-	-	-	53,146	46,247	59,451	73,833
10-54-120	Employee Benefits	219,147	353,714	375,565	382,875	437,037	418,035	497,745
10-54-130	Employer Taxes	57,192	83,153	96,429	89,753	96,730	96,956	85,984
10-54-135	Uniform Expense	5,293	20,215	17,019	9,796	13,500	11,030	13,500
10-54-210	Books, Subscript, Memberships	1,047	1,829	836	2,068	1,500	2,768	1,500
10-54-230	Travel	4,616	7,344	7,004	6,239	5,000	6,891	5,000
10-54-240	Office Supplies & Expense	6,158	16,914	13,830	10,932	15,000	12,012	12,500
10-54-250	Equip/Spplly Fire/Rescue/Animal	2,973	1,629	541	620	-	620	-
10-54-255	Vehicle Maintenance	22,509	24,586	25,389	17,037	20,000	18,825	17,500
10-54-256	Vehicle Fuel	30,951	11,704	16,799	7,796	17,500	10,782	12,500
10-54-260	Bldg & Grounds-Supplies/Maint	4,929	7,972	3,066	1,343	2,500	1,740	2,500
10-54-270	Utilities	9,170	9,580	8,412	6,168	10,000	7,707	10,000
10-54-280	Telephone	14,490	24,511	26,046	24,636	25,000	27,615	25,000
10-54-310	Professional & Tech	8,183	10,498	9,748	10,033	8,500	10,556	8,500
10-54-315	Contract Services	6,938	10,578	12,447	13,893	15,000	13,893	12,500
10-54-330	Education & Training	4,227	17,237	7,210	5,538	10,000	9,128	10,000
10-54-480	Special Dept Supplies	6,948	27,159	47,803	16,194	25,000	23,175	25,000
10-54-483	S.C.H. Special Function Officer	22,691	22,214	21,259	22,161	23,000	22,162	20,917
10-54-500	St George Police Dispatch	55,684	90,514	129,324	150,543	159,324	156,084	157,072
10-54-510	Insurance & Surety Bonds	16,983	20,564	19,084	22,239	22,250	22,305	22,250
10-54-610	Miscellaneous	502	8,230	4,857	4,916	5,000	5,150	5,000
10-54-740	Capital Outlay-Equipment	19,571	-	6,123	8,498	-	8,498	-
10-54-741	Capital Outlay-Furnishings	-	-	-	3,945	1,000	4,487	1,000
10-54-742	Capital Outlay-Vehicles	-	16,023	25,685	46,995	46,000	48,217	31,000
		1,076,557	1,661,777	1,804,561	1,750,270	1,924,044	1,920,175	1,924,881

GENERAL FUND

GENERAL FUND

		2012 Actual	2013 Actual	2014 Actual	2015 Actual YTD	2015 Amended Budget	2015 Estimate to Complete	2016 Budget
EXPENDITURES								
EMS								
10-55-110	Salaries & Wages		193,368	232,775	223,771	228,363	247,296	248,325
10-55-111	Overtime		-	-	10,909	54	12,388	6,606
10-55-120	Employee Benefits		19,446	20,111	20,119	33,935	24,681	64,085
10-55-130	Employer Taxes		13,312	23,802	29,215	19,431	32,788	33,333
10-55-135	Uniform Expense		1,618	2,886	3,021	4,000	3,947	3,000
10-55-230	Travel		117	16	1,075	1,000	1,056	1,000
10-55-240	Office Supplies & Expense		2,752	1,188	577	1,500	760	1,250
10-55-250	Vehicle Maintenance		3,002	5,669	2,950	7,500	4,983	6,000
10-55-256	Vehicle Fuel		6,489	7,161	5,474	6,000	6,584	6,000
10-55-260	Bldgs/Grounds - Maintenance		56	108	88	-	108	-
10-55-270	Utilities		28	190	389	-	409	-
10-55-310	Professional & Technical		8,580	18,881	6,772	10,000	8,830	16,630
10-55-330	Training & Education		5,029	6,070	2,497	7,000	3,476	6,250
10-55-350	EMT Class Expense		584	-	-	-	-	-
10-55-470	Special Dept Supplies		2,310	-	163	-	163	-
10-55-510	Insurance & Surety Bond		576	309	746	-	746	-
10-55-610	Medical Supplies		10,778	21,207	19,748	21,000	20,495	18,000
10-55-740	Capital Outlay-Equipment		15,000	5,095	3,455	5,000	5,000	12,000
10-55-742	Capital Outlay-Vehicles		-	-	2,384	-	2,384	-
			283,043	345,468	333,354	344,783	376,094	422,479
Animal Shelter								
10-56-110	Salaries & Wages	88,545	57,683	69,666	86,497	80,597	95,728	87,677
10-56-111	Overtime	-	-	-	4,105	1,340	4,681	2,024
10-56-120	Employee Benefits	30,783	25,338	28,044	37,314	58,228	41,067	37,886
10-56-130	Employer Taxes	8,486	4,876	6,645	8,501	7,669	9,846	6,717
10-56-135	Uniform Expense	227	1,590	745	421	800	460	800
10-56-210	Books, Subscript, Memberships	195	160	125	125	-	125	-
10-56-230	Travel	318	557	349	430	500	430	500
10-56-240	Office Supplies & Expense	1,079	739	911	907	1,000	879	1,000
10-56-250	Equip. Supplies & Maintenance	431	1,043	2,641	1,535	3,000	1,752	3,000
10-56-255	Vehicle Maintenance	1,266	2,414	1,274	693	1,500	923	1,500
10-56-256	Vehicle Fuel	2,288	3,359	1,593	1,764	2,500	2,135	2,500
10-56-260	Bldgs & Grounds-Supplies/Maint	2,689	2,965	12,197	5,004	12,250	5,495	12,250
10-56-270	Utilities	4,287	4,234	3,149	4,212	3,500	5,013	3,500
10-56-290	Veterinary Care/Medicine	2,624	794	1,614	498	500	351	500
10-56-295	Extra-Ordinary Veterinary Care			-	-	-	-	-
10-56-300	Trap Neuter Release			471	1,133	750	1,732	750
10-56-310	Professional & Technical	726	2,481	42	211	3,000	221	3,000
10-56-330	Education & Training	100	349	539	163	1,000	245	1,000
10-56-485	Food & Supplies	25,951	100	23	-	-	-	-
10-56-490	Food & Supplies-Donated		19,069	30,048	25,953	21,000	28,952	22,500
10-56-510	Insurance & Surety Bonds	355	335	294	335	350	335	350
10-56-610	Miscellaneous	38	893	337	430	-	488	-
10-56-740	Capital Outlay-Equipment	1,275	-	-	-	-	-	-
10-56-745	Capital Outlay-Other			-	-	-	-	-
		171,662	128,980	160,707	180,228	199,484	200,856	187,454

GENERAL FUND

GENERAL FUND

		2012 Actual	2013 Actual	2014 Actual	2015 Actual YTD	2015 Amended Budget	2015 Estimate to Complete	2016 Budget
EXPENDITURES								
Fire & Rescue								
10-57-110	Salaries & Wages	280,229	78,209	91,171	68,359	64,064	75,660	74,965
10-57-111	Overtime	-	-	-	1,757	2,235	2,597	2,324
10-57-115	Stipend Pay-Fire	23,926	27,879	17,552	17,565	30,000	22,112	25,000
10-57-120	Employee Benefits	37,958	23,818	28,518	17,965	36,080	20,135	24,117
10-57-130	Employer Taxes	26,864	8,033	11,159	9,383	6,204	10,958	8,442
10-57-135	Uniform Expense	8,497	3,494	4,906	4,504	5,000	4,887	5,000
10-57-210	Books, Subscript, Memberships	150	504	673	940	500	1,140	500
10-57-230	Travel	543	814	139	1,375	1,000	1,675	1,000
10-57-240	Office Supplies & Expense	1,855	1,123	1,145	1,136	1,250	1,370	1,250
10-57-245	Equipment- Supplies & Maint	12,737	3,505	2,784	40	-	50	-
10-57-250	Equipment- Supplies & Maint	954	3,259	15,942	3,513	15,000	6,639	15,000
10-57-255	Vehicle Maintenance	26,800	9,540	13,092	(542)	8,000	2,000	8,000
10-57-256	Vehicle Fuel	9,742	4,244	3,404	3,301	4,000	3,912	4,000
10-57-260	Bldg & Grounds-Supplies/Maint	224	2,272	1,532	12,244	2,000	12,552	2,000
10-57-270	Utilities	120	500	-	39	-	39	-
10-57-310	Professional & Tech	17,264	5,903	160	255	-	307	-
10-57-315	Contract Services	1,077	956	982	-	-	-	1,170
10-57-330	Education & Training	6,862	2,590	755	885	2,500	1,388	2,500
10-57-335	Educational Supplies	1,103	-	-	-	500	250	500
10-57-350	Class Expense/Rescue	1,785	83	-	-	500	250	500
10-57-470	Special Dept Supplies	8,932	2,626	3,894	863	7,000	4,863	7,000
10-57-510	Insurance & Surety Bonds	2,201	576	1,012	1,152	1,175	1,152	1,175
10-57-610	Miscellaneous	238	675	2,180	2,007	2,500	2,525	2,500
10-57-615	Medical Supplies	5,436	33	-	-	-	-	-
10-57-625	Fire Prevention	-	-	-	-	500	-	500
10-57-690	CERT Community Prep	-	-	-	-	-	-	-
10-57-740	Capital Outlay-Equipment	21,177	642	-	997	12,500	11,500	12,500
10-57-742	Capital Outlay-Vehicles	-	-	-	-	-	-	-
		496,675	181,277	200,998	147,736	202,508	187,958	199,943
Building								
10-58-110	Salaries & Wages	50,005	50,508	97,178	183,655	189,935	201,005	192,503
10-58-111	Overtime	-	-	-	474	1,298	488	2,107
10-58-120	Employee Benefits	20,903	14,177	22,846	56,555	89,998	62,307	73,114
10-58-130	Employer Taxes	5,173	4,412	9,422	17,259	18,052	19,244	17,977
10-58-135	Uniform Expense	-	-	-	-	-	-	300
10-58-210	Books, Subscript, Memberships	638	663	1,127	3,022	1,500	3,097	1,500
10-58-230	Travel	798	1,726	1,175	324	1,750	700	2,000
10-58-240	Office Supplies & Expense	1,382	1,624	1,305	1,244	1,750	1,490	1,750
10-58-250	Equipment Supplies & Maint	59	718	166	(2,448)	750	-	500
10-58-255	Vehicle Maintenance	27	812	950	849	1,250	937	1,000
10-58-256	Vehicle Fuel	1,010	1,601	2,664	1,999	3,000	2,253	2,500
10-58-260	Bldg & Grounds-Supplies/Maint	-	-	680	-	300	-	300
10-58-280	Telephone	403	957	1,933	1,444	2,000	1,647	2,000
10-58-300	Commercial Plan Reviews	-	-	274	-	-	-	-
10-58-310	Professional & Tech	600	600	601	600	1,000	675	-
10-58-330	Education & Training	385	605	2,636	434	2,000	584	2,000
10-58-510	Insurance & Surety Bonds	1,717	1,718	1,755	2,793	1,750	2,860	3,000
10-58-610	Miscellaneous	-	-	(200)	538	-	1,567	-
10-58-740	Capital Outlay - Equipment	-	-	2,178	-	-	-	1,500
10-58-742	Capital Outlay-Vehicles	-	-	-	-	-	-	5,700
		83,100	80,121	146,690	268,743	316,333	298,853	309,751

GENERAL FUND

GENERAL FUND

		2012 Actual	2013 Actual	2014 Actual	2015 Actual YTD	2015 Amended Budget	2015 Estimate to Complete	2016 Budget
EXPENDITURES								
Streets								
10-60-110	Salaries & Wages	90,099	95,893	112,883	106,442	110,438	117,939	111,996
10-60-111	Overtime	-	-	-	2,865	3,328	3,242	3,271
10-60-120	Employee Benefits	31,314	35,783	45,541	44,433	53,662	49,215	55,713
10-60-130	Employer Taxes	7,888	7,613	10,794	10,642	10,457	12,023	11,148
10-60-135	Uniform & Safety Equipment	890	917	1,059	582	1,100	648	1,100
10-60-230	Travel	978	928	104	166	100	177	250
10-60-240	Office Supplies	109	73	32	58	150	75	150
10-60-250	Equipment Supplies & Maint	6,823	5,798	9,204	6,480	7,500	6,893	7,500
10-60-251	Equipment Rental	-	-	2,400	-	-	-	-
10-60-256	Gas/Oil/Diesel	6,996	7,867	7,371	6,015	7,500	6,851	7,500
10-60-260	Bldg & Grounds-Supplies/Maint	168	66	-	-	100	50	250
10-60-270	Utilities	27,696	32,469	24,387	23,155	25,000	27,839	26,800
10-60-280	Telephone	1,203	1,245	1,207	988	1,500	1,197	1,315
10-60-316	MPO	7,000	7,400	5,500	5,000	5,500	5,000	5,000
10-60-330	Education & Training	750	480	182	1,693	750	1,793	750
10-60-480	Materials & Supplies	5,062	5,385	2,266	3,320	5,000	3,820	5,000
10-60-500	Street/Road Repairs	5,339	14,243	7,594	14,786	15,000	16,230	20,000
10-60-510	Insurance & Surety Bonds	6,296	6,733	5,764	6,048	6,050	6,048	6,200
10-60-515	Street Maintenance	285,331	253,973	292,707	240,264	280,000	310,000	275,000
10-60-520	Street Projects	2,904	(17,211)	-	-	-	-	-
10-60-525	Undesignated Street Projects	14,363	24,897	71,827	23,431	40,000	31,129	40,000
10-60-530	Street Lighting/Signage	999	5,576	77,150	8,284	50,000	17,373	50,000
10-60-610	Miscellaneous	-	-	-	1,200	-	1,200	-
10-60-740	Capital Outlay - Equipment	-	28,866	39,482	36,192	39,600	39,482	52,625
10-60-741	Capital Outlay - Furnishings	-	28,866	39,482	-	-	-	-
10-60-743	Capital Outlay - Other	-	-	6,314	5,094	5,000	5,094	5,000
		502,209	547,859	763,247	547,138	667,735	663,315	686,568
Sanitation								
10-62-110	Salaries & Wages	1,929	2,514	1,747	628	2,500	787	2,000
10-62-111	Overtime	-	-	-	1,657	-	1,917	-
10-62-120	Employee Benefits	(104)	583	513	684	500	721	400
10-62-130	Employer Taxes	169	188	170	226	250	263	200
10-62-315	Solid Waste Home Collection	354,686	371,006	374,819	373,815	391,100	409,181	395,000
10-62-325	Waste Service Dumpster Pickup	17,659	17,406	18,732	19,431	18,500	25,470	18,750
10-62-350	Write-Off Bad Debt	-	-	-	-	-	-	-
		374,340	391,697	395,981	396,441	412,850	438,339	416,350

GENERAL FUND

GENERAL FUND

		2012 Actual	2013 Actual	2014 Actual	2015 Actual YTD	2015 Amended Budget	2015 Estimate to Complete	2016 Budget
EXPENDITURES								
Recreation								
10-70-110	Salaries & Wages	84,632	91,617	91,669	79,457	92,428	87,352	80,592
10-70-111	Overtime	-	-	-	154	-	176	209
10-70-120	Employee Benefits	29,855	29,210	31,167	28,374	32,010	31,887	30,618
10-70-130	Employers Taxes	9,524	9,511	9,455	7,472	9,581	8,429	7,525
10-70-135	Uniform & Safety Equipment	27	-	42	37	250	56	250
10-70-210	Books,Subscript, Memberships	150	195	159	-	250	150	265
10-70-230	Travel & Lodging	48	-	579	-	1,200	600	1,200
10-70-240	Office Supplies	345	1,344	316	364	900	522	750
10-70-250	Equipment - Supplies & Maint	1,070	868	2,585	383	1,500	735	1,500
10-70-251	Equipment Rental	3,060	3,060	3,060	2,805	3,120	3,060	3,120
10-70-256	Vehicle Fuel	1,678	1,606	1,906	404	1,900	573	1,500
10-70-270	Utilities	8,487	10,417	9,242	9,002	10,500	11,604	10,500
10-70-280	Telephone	2,799	590	635	435	800	575	540
10-70-310	Professional & Technical	600	752	2,138	658	1,000	762	1,000
10-70-315	Contractor Services	2,489	2,192	2,748	1,953	3,150	2,630	3,125
10-70-330	Education & Training	130	-	461	40	700	400	650
10-70-335	Little League	250	250	250	-	250	250	250
10-70-337	Baseball/Softball 5-8	633	797	804	977	1,500	1,500	1,500
10-70-339	Baseball/Softball 9-10	814	-	-	-	750	500	750
10-70-343	Football - Flag	1,134	1,175	315	1,680	1,500	1,680	1,700
10-70-345	Basketball	2,254	2,445	4,204	2,080	7,900	2,100	5,000
10-70-346	Running Contract	450	75	-	-	500	400	500
10-70-347	Contract Classes	5,600	3,230	3,245	2,481	3,000	3,481	3,000
10-70-349	Kickball Ages 4	-	-	-	-	-	-	-
10-70-350	Sand Hollow Swimming Pool	17,592	19,209	25,162	36,308	30,000	36,308	40,000
10-70-351	Adult Volleyball	-	-	-	-	2,600	-	2,600
10-70-355	Park Improvements	-	-	465	998	-	1,498	-
10-70-480	Materials & Supplies	-	-	392	-	500	2,350	1,950
10-70-510	Insurance & Surety Bonds	10,734	8,272	8,072	8,785	7,500	8,785	8,750
10-70-610	Miscellaneous	1,327	1,985	1,557	1,738	2,000	2,207	2,000
10-70-620	Bankcard Fees	51	-	-	-	200	-	200
10-70-740	Capital Outlay -Equipment	-	3,101	-	-	-	-	2,000
10-70-760	Christmas Decorations	1,227	-	66	228	500	228	750
		186,960	191,899	200,695	186,811	217,989	210,796	214,294
Parks								
10-75-110	Salaries & Wages	77,938	95,989	79,439	125,418	134,653	138,904	151,057
10-75-111	Overtime	-	-	-	2,857	2,731	3,246	5,296
10-75-120	Employee Benefits	30,322	39,171	36,695	62,285	74,334	68,574	77,699
10-75-130	Employers Taxes	9,138	10,274	8,590	13,280	13,811	15,002	16,005
10-75-135	Uniform & Safety Equipment	2,181	2,183	1,881	1,477	2,350	1,862	2,590
10-75-210	Books, Subscript, Memberships	-	130	350	265	350	263	500
10-75-230	Travel & Lodging	36	725	9	231	500	347	500
10-75-240	Office Supplies	211	345	462	508	300	695	500
10-75-250	Equipment - Supplies & Maint	14,303	12,812	18,978	13,270	15,500	13,005	15,500
10-75-251	Equipment Rental	1,186	-	375	1,006	1,500	1,509	1,500
10-75-256	Vehicle Fuel	3,515	4,496	3,073	4,430	4,500	4,719	5,000
10-75-280	Telephone	1,470	1,112	903	1,699	1,200	2,058	1,680
10-75-315	Contractor Services	2,098	1,271	1,809	4,394	4,000	5,020	6,400
10-75-316	Water	56,694	62,137	64,279	57,940	65,000	67,646	64,000
10-75-330	Training & Education	470	1,430	120	1,340	750	990	1,260
10-75-355	Park Improvements	8,793	17,171	6,381	5,525	9,000	8,166	10,000
10-75-480	Materials & Supplies	4,637	6,033	7,059	4,966	8,500	8,131	8,000
10-75-740	Capital Outlay-Equipment	12,678	5,349	1,199	3,400	-	3,400	8,100
10-75-741	Capital Outlay-Furnishings	-	-	-	-	-	-	-
10-75-742	Capital Outlay-Vehicles	-	-	-	-	-	-	-
		225,671	260,629	231,600	325,385	345,979	364,630	386,445

GENERAL FUND

GENERAL FUND

		2012 Actual	2013 Actual	2014 Actual	2015 Actual YTD	2015 Amended Budget	2015 Estimate to Complete	2016 Budget
EXPENDITURES								
Cemetery								
10-77-110	Salaries & Wages	31,893	37,014	33,930	48,370	50,785	53,860	51,357
10-77-111	Overtime	-	-	-	1,106	934	1,326	1,696
10-77-120	Employee Benefits	12,417	14,994	15,341	24,357	28,820	26,956	27,289
10-77-130	Employers Taxes	3,697	3,900	3,548	5,028	5,335	5,729	5,350
10-77-240	Office Supplies	-	-	-	-	100	50	125
10-77-250	Equipment - Supplies & Maint	362	583	1,229	523	1,000	365	1,000
10-77-251	Equipment - Rental	-	534	155	-	500	250	500
10-77-256	Vehicle Fuel	250	-	120	69	250	174	250
10-77-310	Professional & Technical	-	4,271	-	-	500	300	500
10-77-316	Water	4,228	2,820	1,858	-	3,250	1,775	3,000
10-77-330	Education & Training	-	277	350	-	500	250	500
10-77-480	Materials & Supplies	-	39	237	-	500	250	750
10-77-740	Capital Outlay - Equipment	-	1,950	-	-	-	-	-
10-77-750	Cemetery Improvements	14,387	10,128	5,136	1,602	-	3,602	1,000
79-40-500	Cemetery Plot Buy Back	300	-	-	-	-	-	-
		<u>67,533</u>	<u>76,510</u>	<u>61,904</u>	<u>81,055</u>	<u>92,474</u>	<u>94,886</u>	<u>93,317</u>
Community & Economic Development								
10-80-110	Salaries & Wages	86,041	100,445	99,324	9,436	23,020	10,532	-
10-80-120	Employee Benefits	21,748	24,776	26,857	3,268	6,605	3,910	-
10-80-130	Employers Taxes	7,820	7,860	8,908	884	2,153	1,034	-
10-80-480	Materials/Supplies	21	-	-	-	-	-	-
10-80-611	Washington County Econ Dev	4,951	-	4,870	-	4,500	-	-
10-80-635	Economic Development Project	3,302	-	-	-	2,000	-	-
		<u>123,883</u>	<u>133,081</u>	<u>139,960</u>	<u>13,587</u>	<u>38,278</u>	<u>15,476</u>	<u>-</u>
Transfers to Other Funds								
10-90-200	Transfer to Capital Projects	-	392,652	96,767	-	2,500	206,212	97,500
10-90-822	Transfer to Debt Service Fund	56,080	100,071	97,825	-	-	-	22,805
10-90-825	Transfer to Street Impact	-	-	-	-	-	-	-
10-90-855	Transfer to MBA Fund	-	-	-	-	-	-	-
		<u>56,080</u>	<u>492,723</u>	<u>194,592</u>	<u>-</u>	<u>2,500</u>	<u>206,212</u>	<u>120,305</u>
Total General Fund Expenditures		<u>4,050,164</u>	<u>5,096,233</u>	<u>5,070,904</u>	<u>4,829,516</u>	<u>5,381,089</u>	<u>5,690,890</u>	<u>5,554,313</u>
Net Revenue Over Expenditures		145,422	113,696	26,933	61,627	-	0	0
Beginning Fund Balance		784,560	929,982	1,043,678	1,070,611		1,070,611	864,399
Ending Fund Balance		929,982	1,043,678	1,070,611	1,132,238		864,399	864,399

GENERAL FUND

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

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 & 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

The Administrative Services Department of Ivins City will strive to work as a unified team to provide professional, courteous, and helpful service to all customers with up to date technology and practices.

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 is working on his Certified Public Finance Officers certification and 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. 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 has completed her Masters Municipal Clerk (MMC) designation and serves on various professional boards in the state for clerks, as well as for paralegals.

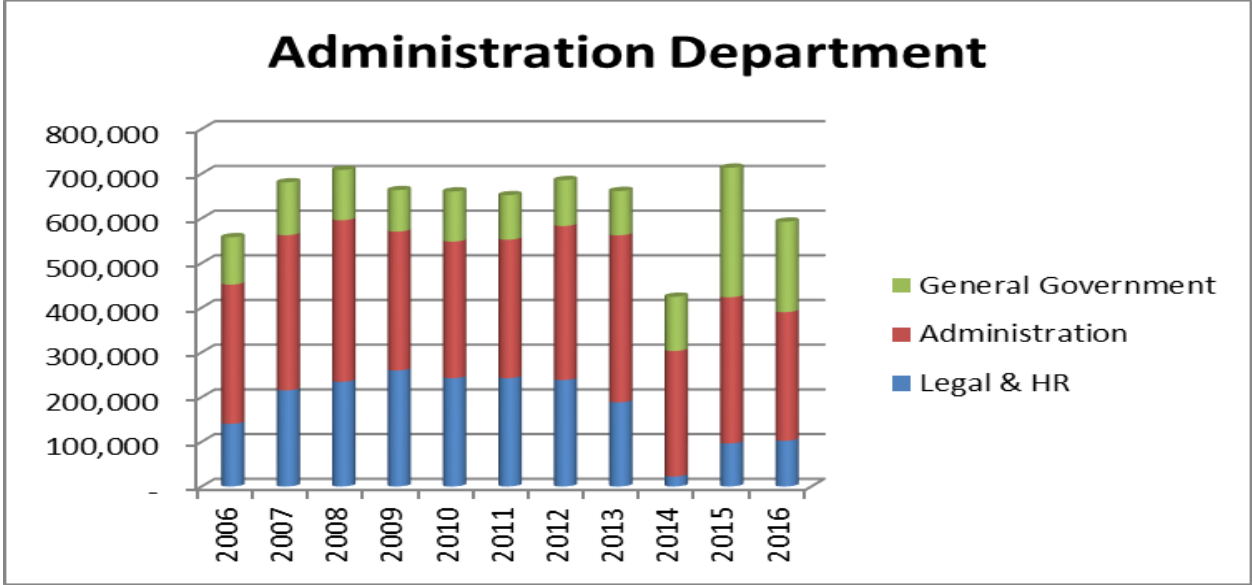
A greater effort has been undertaken to provide information to our citizens by way of our website. Recently the Sutherland Institute graded the cities on Utah on their transparency by looking at information available on the City website. There were only eighteen cities who graded higher. We have since 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
	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
General Government										
Administration	3.1	2.7	2.4	2.2	2.2	1.5	1.9	2.7	3.0	3.0
Legal/HR	1.3	2.0	2.1	2.0	2.0	2.1	2.2	0.9	0.9	0.9
Total General Government	4.4	4.7	4.5	4.2	4.2	3.6	4.1	3.6	3.9	3.9

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. During 2014, the State Auditor changed the requirement or reporting overhead and administration costs used by the Enterprise Funds. The costs must be allocated directly to the funds instead of allowing for a transfer to the General Fund as in the past.

ADMINISTRATIVE SERVICES

LEGAL/HUMAN RESOURCES

	2012	2013	2014	2015	2015	Estimate	2016
	Actual	Actual	Actual	Actual	Amended	to	2016
	Actual	Actual	Actual	YTD	Budget	Complete	Budget
EXPENDITURES							
4111.0 - Salaries & Wages	165,310	120,458	13,141	11,406	12,067	12,992	32,666
4111.1 - Overtime	-	-	-	16	50	24	122
4112.0 - Employee Benefits	47,283	45,316	4,586	4,153	4,821	4,638	11,155
4113.0 - Employers Taxes	10,516	719	1,028	980	1,191	1,127	3,079
4113.5 - Uniform Expense	-	15	-	-	-	-	20
4114.0 - Outside Counsel	4,102	5,591	318	2,699	3,000	3,554	3,000
4121.0 - Books, Subscript, Memberships	1,170	900	202	187	200	201	288
4123.0 - Travel	1,907	2,867	380	31	400	225	300
4124.0 - Office Supplies & Expense	560	1,708	61	15	120	17	100
4125.0 - Equipment Supplies & Maint	-	229	-	-	50	-	20
4131.0 - Professional & Technical	5,780	4,902	1,112	1,405	1,200	1,801	400
4131.5 - Recruiting	975	3,833	780	1,900	400	3,620	600
4133.0 - Education & Training	255	949	130	281	400	414	400
4140.0 - Santa Clara Court	-	-	-	50,966	-	67,735	50,000
4142.0 - Witness Fees	353	-	7	-	50	-	20
4161.0 - Miscellaneous	-	-	-	-	50	-	20
4161.5 - Wellness Program	-	-	-	-	-	-	-
4174.0 - Capital Outlay - Equipment	-	436	530	-	-	-	100
4174.1 - Capital Outlay - Furnishing	-	787	-	-	-	-	-
Total	238,210	188,710	22,273	74,040	23,999	96,347	102,290
REVENUE							
3150.0 - Court Fines	40,269	37,999	6,368	41,414	8,915	54,798	50,000
Required General Revenues	197,941	150,711	15,904	32,626	15,084	41,549	52,290

ADMINISTRATIVE SERVICES

ADMINISTRATION

	2012	2013	2014	2015	2015	2015	2016
	Actual	Actual	Actual	Actual	Amended	Estimate	2016
				YTD	Budget	to	Budget
						Complete	
EXPENDITURES							
4311.0 - Salaries & Wages	140,196	150,284	164,383	163,565	173,984	182,530	165,066
4311.1 - Overtime	-	-	-	264	230	325	777
4312.0 - Employee Benefits	38,918	46,919	52,033	60,059	88,173	67,560	71,122
4313.0 - Employers Taxes	11,543	10,800	13,265	14,761	14,525	16,682	14,738
4313.5 - Uniform Expense	-	14	-	14	100	30	40
4321.0 - Books, Subscript, Memberships	1,284	1,760	558	320	500	660	200
4321.4 - Computer Software Purchases	22,227	5,820	849	774	1,000	1,161	1,800
4322.0 - Public Notices	6,716	5,360	2,047	2,524	1,500	3,667	800
4322.5 - Elections	7,323	179	3,782	-	300	-	1,500
4323.0 - Travel	3,283	5,674	2,666	1,168	1,700	1,778	1,500
4324.0 - Office Supplies & Expense	17,836	19,427	3,352	3,298	3,000	3,958	3,000
4325.0 - Equipment - Supplies & Maint	-	-	21	568	100	1,786	50
4325.5 - Vehicle Maintenance	-	-	1,355	121	200	188	200
4326.0 - Vehicle Fuel	-	-	-	862	300	1,264	600
4326.0 - Bldgs & Grounds - Supplies/Mnt	16,170	32,577	2,366	3,304	4,000	4,895	4,000
4327.0 - Utilities	7,158	6,108	1,075	1,208	1,200	1,586	1,400
4328.0 - Telephone	12,103	12,290	2,549	4,138	2,700	4,974	2,500
4331.0 - Professional & Technical	19,047	24,612	4,003	8,151	4,500	9,995	5,000
4331.3 - Audit	13,850	14,850	2,970	3,570	2,970	3,570	3,600
4333.0 - Education & Training	1,915	2,950	1,082	(772)	900	-	700
4351.0 - Insurance & Surety Bonds	7,394	11,287	1,627	2,275	1,650	3,659	2,300
4361.0 - Miscellaneous	(99)	-	(23)	164	100	2,213	200
4362.0 - Bank Analysis Service Fees	5,938	13,593	19,622	5,768	3,750	7,070	3,900
4370.0 - Newsletter	6,225	7,637	1,145	1,826	1,500	2,552	1,800
4372.0 - Bank Error & Cash Short/Over	307	(80)	-	-	100	-	100
4374.0 - Capital Outlay - Equipment	5,005	3,359	218	2,687	6,000	4,687	800
4374.1 - Capital Outlay - Furnishing	367	3,237	-	394	-	394	100
Total	344,705	378,657	280,944	281,009	314,982	327,183	287,792

REVENUE

NO REVENUE

Required General Revenues	344,705	378,657	280,944	281,009	314,982	327,183	287,792
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ADMINISTRATIVE SERVICES

GENERAL GOVERNMENT

	2012	2013	2014	2015	2015	2015	2016
	Actual	Actual	Actual	Actual	Amended	Estimate	2016
				YTD	Budget	to	Budget
						Complete	
EXPENDITURES							
4411.0 - Salaries & Wages	49,942	55,009	55,470	54,215	55,913	66,087	56,884
4411.1 - Overtime	-	-	-	-	-	-	-
4412.0 - Employee Benefits	28	281	-	-	-	-	-
4413.0 - Employers Taxes	3,290	3,916	5,505	5,365	5,513	6,543	5,609
4421.0 - Books, Subscript, Memberships	5,165	5,401	8,984	5,735	5,125	6,798	5,000
4423.0 - Travel	35	-	150	195	1,000	484	750
4424.0 - Office Supplies & Expenses	3,540	1,167	1,862	1,108	2,500	1,480	2,000
4431.0 - Professional & Technical	-	101	4,602	4,397	4,500	5,297	4,500
4431.2 - Engineering / Planner Fees	3,000	-	-	-	-	-	-
4433.0 - Education & Training	3,707	85	1,290	814	1,500	1,014	2,500
4451.0 - Insurance & Surety	1,717	1,717	1,755	2,094	2,100	2,094	2,100
4460.0 - Princess Pageant	2,690	2,795	1,728	2,576	2,500	2,876	2,500
4461.0 - Miscellaneous	-	66	1,122	(28)	100	100	-
4461.1 - Town Activities	7,926	5,804	1,292	567	1,300	850	1,500
4461.2 - Youth Easter Activty	2,166	1,940	1,839	1,908	2,000	1,988	2,000
4461.3 - 24th of July Party	2,075	2,214	2,041	2,045	2,000	2,045	-
4461.6 - Fitness Festival	3,897	-	100	-	-	-	-
4461.7 - Heritage Days	3,948	1,845	1,374	2,764	2,500	2,764	5,000
4461.9 - Scholarships	200	500	-	-	2,000	-	1,500
4462.0 - RAP Tax Art Distributions	-	-	-	-	-	-	12,500
4462.1 - Donations Under \$250	-	875	1,120	1,000	1,000	1,000	2,000
4462.2 - Donation Tuacahn	-	2,000	-	-	-	-	-
4462.3 - Donation Southern Utah Music	1,000	1,000	1,000	-	1,000	-	-
4462.6 - Dixie Care & Share Donation	-	-	-	-	-	-	-
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	3,600	3,600	3,600	3,600
4463.0 - Suntran Bus Service	-	-	-	110,473	125,000	136,866	72,000
4463.5 - SunTran Bus Passes	-	-	-	355	-	-	-
4466.0 - Advertising Coupon	-	2,937	11,398	3,877	11,500	4,502	4,500
4469.7 - Community T.V.	6,753	6,753	6,930	7,171	7,000	7,171	7,000
4470.0 - Community & Economic Dev.	-	-	-	-	-	-	6,000
4474.0 - Capital Outlay - Equipment	1,500	90	7,123	32,841	36,500	35,216	2,500
4474.1 - Capital Outlay - Furnishing	-	1,774	-	-	-	-	500
Total	102,578	99,270	121,285	244,072	277,151	289,774	202,443
REVENUE							
3415.0 - Sale of Maps & Books	115	86	233	95	300	90	100
3416.0 - Newsletter Advertising	-	2,700	11,400	3,600	11,100	7,200	6,000
3210.0 - Business Licenses & Permits	7,622	7,091	6,700	6,925	6,700	6,925	6,550
3827.0 - Heritage Days	850	-	145	120	150	120	150
3866.0 - Princess Scholarship Rev/Donat	320	340	150	195	150	195	150
3872.0 - Restitutions charges	-	26	-	-	-	-	-
3875.0 - Town Activities Revenue/Donati	100	-	-	-	-	-	-
3875.5 - Pioneer Day Celebration	738	560	460	295	250	295	-
3876.0 - Fitness Festival	2,049	-	-	-	-	-	-
3880.0 - Cable TV Vault Lease	5,775	6,300	6,675	6,050	6,500	6,600	6,600
3887.5 - Blue Sky Donations	10	-	-	40	-	-	-
3888.0 - SunTran Bus Passes	-	-	-	355	-	415	400
3890.0 - Miscellaneous Revenues	13,175	8,680	9,472	2,889	10,000	3,134	7,500
Total	30,755	25,783	35,235	20,564	35,150	24,974	27,450
Required General Revenues	71,824	73,488	86,049	223,508	242,001	264,800	174,993

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 & Objectives

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.*

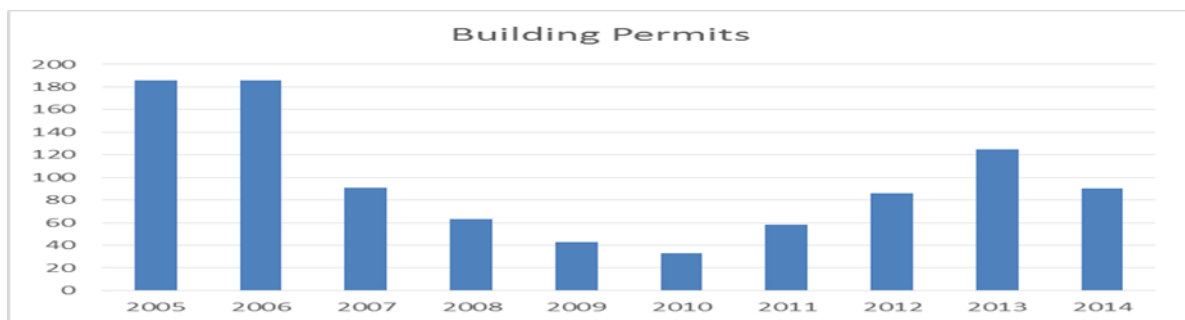
Focus on becoming Paperless. *Objective – Convert to electronic format wherever possible and to scan existing paper archive records.*

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
	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	
Building/Zoning	1.7	2.1	2.0	1.2	0.9	0.9	0.9	1.7	2.8	3.0	



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 a peak in 2013 and leveling in 2014. In FY2015, the Building and Zoning Department added a full time employee.

BUILDING & ZONING

BUILDING/ZONING							
	2012	2013	2014	2015	2015	2015	2016
	Actual	Actual	Actual	Actual	Amended	Estimate	2016
	Actual	Actual	Actual	YTD	Budget	to	Budget
	Actual	Actual	Actual	YTD	Budget	Complete	Budget
EXPENDITURES							
5811.0 - Salaries & Wages	50,005	50,508	97,178	183,655	189,935	201,005	192,503
5811.1 - Overtime	-	-	-	474	1,298	488	2,107
5812.0 - Employee Benefits	20,903	14,177	22,846	56,555	89,998	62,307	73,114
5813.0 - Employers Taxes	5,173	4,412	9,422	17,259	18,052	19,244	17,977
5813.5 - Uniform Expense	-	-	-	-	-	-	300
5821.0 - Books, Subscript, Memberships	638	663	1,127	3,022	1,500	3,097	1,500
5823.0 - Travel	798	1,726	1,175	324	1,750	700	2,000
5824.0 - Office Supplies & Expense	1,382	1,624	1,305	1,244	1,750	1,490	1,750
5825.0 - Equipment-Supplies & Maint	59	718	166	(2,448)	750	-	500
5825.5 - Vehicle Maintenance	27	812	950	849	1,250	937	1,000
5825.6 - Vehicle Fuel	1,010	1,601	2,664	1,999	3,000	2,253	2,500
5826.0 - Bldg Dept. Buildings & Grounds	-	-	680	-	300	-	300
5828.0 - Telephone	403	957	1,933	1,444	2,000	1,647	2,000
5830.0 - Commercial Plan Review	-	-	274	-	-	-	-
5831.0 - Professional & Technical Svcs	600	600	601	600	1,000	675	-
5833.0 - Education & Training	385	605	2,636	434	2,000	584	2,000
5851.0 - Insurance & Surety Bonds	1,717	1,718	1,755	2,793	1,750	2,860	3,000
5861.0 - Miscellaneous	-	-	(200)	538	-	1,567	-
5874.0 - Capital Outlay - Equipment	-	-	2,178	-	-	-	1,500
5874.2 - Capital Outlay - Vehicles	-	-	-	-	-	-	5,700
Total	83,100	80,121	146,690	268,743	316,333	298,853	309,751
REVENUE							
3221.0 - Building Permits	140,472	209,367	207,924	173,778	218,320	202,836	192,744
3223.0 - Planning Application Fees	2,923	6,353	9,190	10,726	9,650	14,264	14,407
3224.0 - Administration Fees	4,950	1,767	5,224	3,511	5,432	5,452	5,534
3226.0 - Subdivision Fees	11,122	18,500	31,176	14,562	32,423	20,258	19,643
3227.0 - Subdiv&Site Devel Const Permit	7,020	21,225	16,911	24,009	17,587	28,012	26,915
3424.0 - Inspection Fees	12,275	20,125	20,350	18,308	21,164	20,185	20,913
3425.0 - Inspection Fees Santa Clara	-	330	-	-	-	-	-
3530.0 - Ace Penalties	-	-	1,145	495	1,000	645	1,000
Total	178,761	277,666	291,918	245,390	305,576	291,652	281,156
Required General Revenues	(95,661)	(197,545)	(145,228)	23,354	10,757	7,201	28,595

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.

PUBLIC SAFETY

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

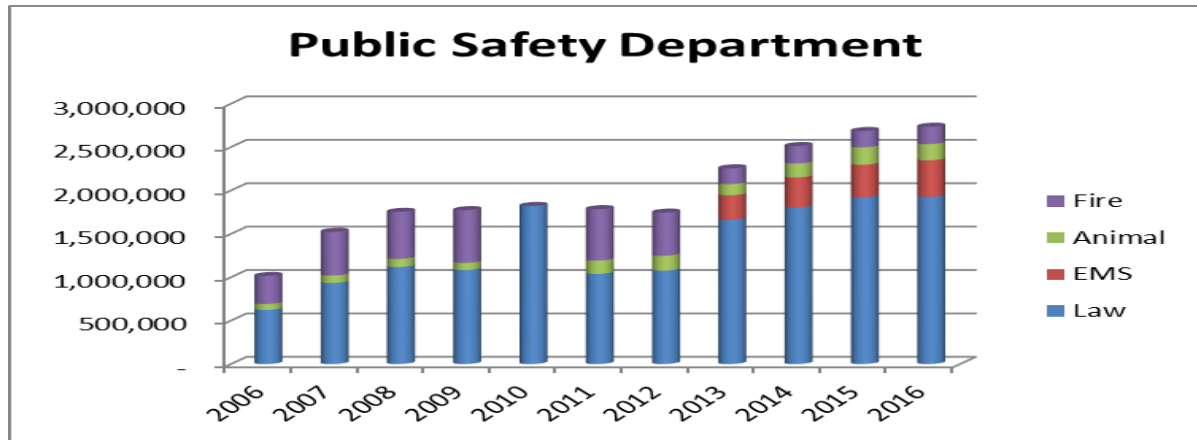
Department Full Time Equivalent Employees

	Fiscal Year								Projected	Proposed
	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Public Safety										
Law Enforcement	7.9	11.0	11.9	10.9	11.5	11.4	18.8	18.3	18.2	18.3
EMS							6.2	8.6	8.8	8.5
Animal Control	2.8	1.6	1.7	2.1	2.3	2.4	1.8	2.1	2.4	2.4
Fire/Rescue	1.5	6.0	10.2	10.7	10.3	8.2	2.6	1.6	1.2	1.2
Public Safety	12.2	18.6	23.8	23.7	24.1	22.0	29.4	30.5	30.6	30.4

Budget Highlights

- 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 \$97,388 in FY2016.
- This budget also includes \$220,489 in the Capital Projects Fund to remodel the fire station and expand the animal shelter.

PUBLIC SAFETY



Operating Indicators

Function	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	
Law Enforcement											
Patrol Officers		7	9	9	9	8	9	8	8	14	14
Training Hours		1,054	1,202	1,235	964	1,235	730	1,601	1,651	1,417	1,536
Citation		652	1,683	1,621	2,140	946	862	1,370	1,443	2,119	1,536
Calls for Service		1,889	2,131	2,327	2,581	2,145	1,584	2,072	2,262	3,149	3,954
Response Time (minutes)		9	7	6	7	8	7	5	4	9	
Arrests		-	-	111	249	253	146	206	108	308	974
Fire Department											
Structure Fires		10	7	5	7	6	4	11	7	4	15
Automobile Accidents		30	35	35	40	25	17	29	26	12	
Calls for Service		92	89	89	83	107	-	495	471	511	832
Training Hours		2,655	3,854	5,233	2,747	1,296	1,156	1,836	1,669	613	1,288
# of Full-Time Firemen		1	1	3	3	3	3	3	3	1	1
# of Volunteer Firemen		63	73	68	66	50	62	45	45	45	20
Ambulance											
Structure Fires							3-5	-	7	4	15
Automobile Accidents					33	166	187	-	26	12	
Calls for Service		210	230	210	300	225	-	-	471	511	610
Training Hours				36	165	2,303	396	208	1,670	614	465
# of Full-Time Paramedics										1	1
# of Part-Time EMT					19	19	19	20	20	20	19
# of Part-Time Paramedics				3	3	5	5	5	5	5	10

PUBLIC SAFETY

LAW ENFORCEMENT

	2012 Actual	2013 Actual	2014 Actual	2015 Actual YTD	2015 Amended Budget	2015 Estimate to Complete	2016 Budget
EXPENDITURES							
5411.0 - Salaries & Wages	556,354	875,609	930,082	832,905	918,956	922,088	874,080
5411.1 - Overtime	-	-	-	53,146	46,247	59,451	73,833
5412.0 - Employee Benefits	219,147	353,714	375,565	382,875	437,037	418,035	497,745
5413.0 - Employers Taxes	57,192	83,153	96,429	89,753	96,730	96,956	85,984
5413.5 - Uniform Expense	5,293	20,215	17,019	9,796	13,500	11,030	13,500
5421.0 - Books, Subscript, Memberships	1,047	1,829	836	2,068	1,500	2,768	1,500
5423.0 - Travel	4,616	7,344	7,004	6,239	5,000	6,891	5,000
5424.0 - Office Supplies & Expense	6,158	16,914	13,830	10,932	15,000	12,012	12,500
5425.0 - Equip/Splys Fire/Rescue/Animal	2,973	1,629	541	620	-	620	-
5425.5 - Vehicle Maint	22,509	24,586	25,389	17,037	20,000	18,825	17,500
5425.6 - Vehicle Fuel	30,951	11,704	16,799	7,796	17,500	10,782	12,500
5426.0 - Bldgs/Grounds - Supplies/Maint	4,929	7,972	3,066	1,343	2,500	1,740	2,500
5427.0 - Utilities	9,170	9,580	8,412	6,168	10,000	7,707	10,000
5428.0 - Telephone	14,490	24,511	26,046	24,636	25,000	27,615	25,000
5431.0 - Professional & Technical	8,183	10,498	9,748	10,033	8,500	10,556	8,500
5431.5 - Contract Services - Spillman	6,938	10,578	12,447	13,893	15,000	13,893	12,500
5433.0 - Education & Training	4,227	17,237	7,210	5,538	10,000	9,128	10,000
5448.0 - Special Department Supplies	6,948	27,159	47,803	16,194	25,000	23,175	25,000
5448.3 - S.C.H. Special Funct Officer	22,691	22,214	21,259	22,161	23,000	22,162	20,917
5450.0 - St George Police Dispatch	55,684	90,514	129,324	150,543	159,324	156,084	157,072
5451.0 - Insurance & Surety Bonds	16,983	20,564	19,084	22,239	22,250	22,305	22,250
5461.0 - Miscellaneous	502	8,230	4,857	4,916	5,000	5,150	5,000
5474.0 - Capital Outlay - Equipment	19,571	-	6,123	8,498	-	8,498	-
5474.1 - Capital Outlay - Furnishings	-	-	-	3,945	1,000	4,487	1,000
5474.2 - Capital Outlay - Vehicles	-	16,023	25,685	46,995	46,000	48,217	31,000
Total	1,076,557	1,661,777	1,804,561	1,750,270	1,924,044	1,920,175	1,924,881
REVENUE							
3451.0 - Tuacahn/Vista SRO	4,830	18,512	40,000	40,000	40,000	40,000	40,000
3452.0 - Law Enforcement Santa Clara	-	678,579	747,062	608,400	887,470	867,151	877,691
3453.0 - SRO Washington County School D	-	50,774	56,414	56,819	57,260	56,819	57,388
Total	4,830	747,866	843,476	705,219	984,730	963,970	975,079
Required General Revenues	1,071,727	913,911	961,085	1,045,051	939,314	956,204	949,803

PUBLIC SAFETY

EMERGENCY MEDICAL SERVICES

	2012	2013	2014	2015	2015	2015	2016
	Actual	Actual	Actual	Actual	Amended	Estimate	2016
				YTD	Budget	to	Budget
						Complete	
EXPENDITURES							
5511.0 - Salaries & Wages		193,368	232,775	223,771	228,363	247,296	248,325
5511.1 - Overtime		-	-	10,909	54	12,388	6,606
5512.0 - Employee Benefits		-	-	20,119	33,935	24,681	64,085
5513.0 - Employer Taxes		19,446	20,111	29,215	19,431	32,788	33,333
5513.5 - Uniform Expense		13,312	23,802	3,021	4,000	3,947	3,000
5523.0 - Travel		1,618	2,886	1,075	1,000	1,056	1,000
5524.0 - Offices Supplies & Expense		117	16	577	1,500	760	1,250
5525.0 - Vehicle Maintenance		2,752	1,188	2,950	7,500	4,983	6,000
5525.6 - Vehicle Fuel		3,002	5,669	5,474	6,000	6,584	6,000
5526.0 - Supplies/Maint		6,489	7,161	88	-	108	-
5527.0 - Utilities		56	108	389	-	409	-
5531.0 - Professional & Technical		28	190	6,772	10,000	8,830	16,630
5533.0 - Training & Education		8,580	18,881	2,497	7,000	3,476	6,250
5535.0 - EMT Class Expenses		5,029	6,070	-	-	-	-
5547.0 - Special Dept Supplies		584	-	163	-	163	-
5551.0 - Insurance & Surety Bonds		2,310	-	746	-	746	-
5561.0 - Medical Supplies		576	309	19,748	21,000	20,495	18,000
5574.0 - Capital Outlay - Equipment		10,778	21,207	3,455	5,000	5,000	12,000
5574.2 - Capital Outlay - Vehicles		15,000	5,095	2,384	-	2,384	-
Total		283,043	345,468	333,354	344,783	376,094	422,479
REVENUE							
3450.0 - Ambulance Fees	112,549	114,543	196,485	185,323	204,344	206,124	205,649
3342.0 - EMS Grants	-	-	8,035	-	-	8,000	-
3885.0 - EMT, CPR Class Fees	10,120	115	75	835	-	835	150
Total	122,669	114,658	204,595	186,158	204,344	214,959	205,799
Required General Revenues	(122,669)	168,386	140,874	147,197	140,439	161,135	216,680

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

PUBLIC SAFETY

ANIMAL SHELTER

	2012	2013	2014	2015	2015	2015	2016
	Actual	Actual	Actual	Actual	Amended	Estimate	2016
	Actual	Actual	Actual	YTD	Budget	to	Budget
	Actual	Actual	Actual	YTD	Budget	Complete	Budget
EXPENDITURES							
5611.0 - Salaries & Wages	88,545	57,683	69,666	86,497	80,597	95,728	87,677
5611.1 - Overtime	-	-	-	4,105	1,340	4,681	2,024
5612.0 - Employee Benefits	30,783	25,338	28,044	37,314	58,228	41,067	37,886
5613.0 - Employers Taxes	8,486	4,876	6,645	8,501	7,669	9,846	6,717
5613.5 - Uniform Expense	227	1,590	745	421	800	460	800
5621.0 - Books, Subscript, Memberships	195	160	125	125	-	125	-
5623.0 - Travel	318	557	349	430	500	430	500
5624.0 - Office Supplies & Expense	1,079	739	911	907	1,000	879	1,000
5625.5 - Equipment Supplies & Maint	431	1,043	2,641	1,535	3,000	1,752	3,000
5625.5 - Vehicle Maintenance	1,266	2,414	1,274	693	1,500	923	1,500
5625.6 - Vehicle Fuel	2,288	3,359	1,593	1,764	2,500	2,135	2,500
5626.0 - Bldgs & Grounds - Supplies/Mnt	2,689	2,965	12,197	5,004	12,250	5,495	12,250
5627.0 - Utilities	4,287	4,234	3,149	4,212	3,500	5,013	3,500
5629.0 - Veterinary Care/Medicine/TNR	2,624	794	1,614	498	500	351	500
5629.5 - Extra Ordinary Veterinarian	-	-	-	-	-	-	-
5630.0 - Trap Neuter Release	-	-	471	1,133	750	1,732	750
5631.0 - Professional & Technical	726	2,481	42	211	3,000	221	3,000
5633.0 - Education & Training	100	349	539	163	1,000	245	1,000
5648.5 - Food & Supplies	25,951	100	23	-	-	-	-
5649.0 - Food & Supplies Donated	-	19,069	30,048	25,953	21,000	28,952	22,500
5651.0 - Insurance & Surety Bonds	355	335	294	335	350	335	350
5661.0 - Miscellaneous	38	893	337	430	-	488	-
5674.0 - Capital Outlay - Equipment	1,275	-	-	-	-	-	-
5674.5 - Capital Outlay - Other	-	-	-	-	-	-	-
Total	171,662	128,980	160,707	180,228	199,484	200,856	187,454
REVENUE							
3225.0 - Animal Licenses	4,325	1,828	980	1,160	1,009	1,230	1,095
3520.0 - Animal Control Fees	3,141	6,553	6,403	6,596	6,467	7,371	6,000
3882.0 - Animal Shelter Donations-Cash	32,198	1,191	453	890	750	890	750
3882.1 - Animal Shelter Donations-In-Kind	-	19,069	30,048	25,953	21,000	27,952	22,500
3882.2 - Animal Shelter Donations=Recyclin	-	3,635	2,678	2,637	2,500	2,637	2,500
Total	39,664	32,276	40,562	37,235	31,726	40,080	32,845
Required General Revenues	131,998	96,704	120,145	142,993	167,758	160,776	154,609

PUBLIC SAFETY

FIRE

	2012	2013	2014	2015	2015	2015	2016
	Actual	Actual	Actual	Actual	Amended	Estimate	2016
				YTD	Budget	to	Budget
						Complete	
EXPENDITURES							
5711.0 - Salaries & Wages	280,229	78,209	91,171	68,359	64,064	75,660	74,965
5711.1 - Overtime	-	-	-	1,757	2,235	2,597	2,324
5711.5 - Stipend Pay - Fire	23,926	27,879	17,552	17,565	30,000	22,112	25,000
5712.0 - Employee Benefits	37,958	23,818	28,518	17,965	36,080	20,135	24,117
5713.0 - Employers Taxes	26,864	8,033	11,159	9,383	6,204	10,958	8,442
5713.5 - Uniform Expense	8,497	3,494	4,906	4,504	5,000	4,887	5,000
5721.0 - Books, Subscript, Memberships	150	504	673	940	500	1,140	500
5723.0 - Travel	543	814	139	1,375	1,000	1,675	1,000
5724.0 - Office Supplies & Expense	1,855	1,123	1,145	1,136	1,250	1,370	1,250
5724.5 - Equip Maint & Splys/Rescue	12,737	3,505	2,784	40	-	50	-
5725.0 - Equipment - Supplies & Maint	954	3,259	15,942	3,513	15,000	6,639	15,000
5725.5 - Vehicle Maintenance	26,800	9,540	13,092	(542)	8,000	2,000	8,000
5725.6 - Vehicle Fuel	9,742	4,244	3,404	3,301	4,000	3,912	4,000
5726.0 - Bldg Grounds- Supplies/Maint	224	2,272	1,532	12,244	2,000	12,552	2,000
5727.0 - Utilities	120	500	-	39	-	39	-
5731.0 - Professional & Technical	17,264	5,903	160	255	-	307	-
5731.5 - Fire & Rescue Spillman	1,077	956	982	-	-	-	1,170
5733.0 - Education & Training	6,862	2,590	755	885	2,500	1,388	2,500
5733.5 - Education Supplies	1,103	-	-	-	500	250	500
5735.0 - Class Expense/Rescue	1,785	83	-	-	500	250	500
5747.0 - Special Dept Supplies/Rescue	8,932	2,626	3,894	863	7,000	4,863	7,000
5751.0 - Insurance & Surety Bonds	2,201	576	1,012	1,152	1,175	1,152	1,175
5761.0 - Miscellaneous	238	675	2,180	2,007	2,500	2,525	2,500
5761.5 - Medical Supplies	5,436	33	-	-	-	-	-
5762.5 - Fire Prevention	-	-	-	-	500	-	500
5769.0 - C.E.R.T Community Preparedness	-	-	-	-	-	-	-
5774.0 - Capital Outlay - Fire	21,177	642	-	997	12,500	11,500	12,500
5774.2 - Capital Outlay - Vehicles	-	-	-	-	-	-	-
Total	496,675	181,277	200,998	147,736	202,508	187,958	199,943
REVENUE							
3343.0 - Fire Grants	-	8,863	-	-	-	-	-
3344.0 - Wildland Fire Reimb't	11,771	7,922	-	3,012	-	3,011	-
Total	11,771	16,785	-	3,012	-	3,011	-
Required General Revenues	484,904	164,492	200,998	144,725	202,508	184,947	199,943

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. 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 74-80.

Goals and Objectives

Current goals and objectives of the department include:

- **Roads**
 - Complete Highway 91 improvements
 - Continue applying treatments to existing roads to increase the service life
 - Continue maintenance efforts on curb, gutter, and sidewalk
- **Water System**
 - 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
 - Work on the design of a replacement water tank
- **Sewer System**
 - Install controls in the Tuacahn Wash to protect the sewer system
- **Storm Drain**
 - Work on completing the storm drain system
 - Continue maintenance work on the dam structures within the city

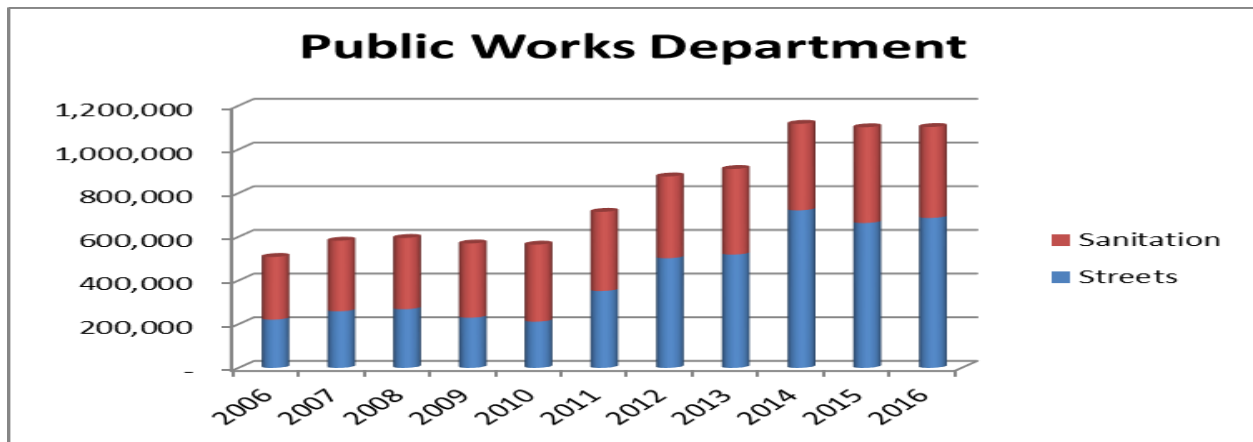
Department Full Time Equivalent Employees

	Fiscal Year								Projected	Proposed
	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Public Works										
Streets	2.5	2.3	1.9	1.9	1.8	1.6	1.7	2.2	2.2	2.2
Water	6.7	5.4	5.3	6.7	6.5	5.8	6.2	6.3	6.7	6.4
Waste Water	3.7	4.2	4.0	3.5	3.4	3.1	3.5	3.5	3.7	3.5
Total Public Works	12.9	11.9	11.2	12.1	11.7	10.5	11.4	12.0	12.6	12.1

PUBLIC WORKS

Budget Highlights

- FY2016 includes \$275,000 for street maintenance projects
- \$250,000 is budgeted in Capital Project for Highway 91 improvements



Operating Indicators

	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
Public Works										
Water Gallons Billed (in thousands)	379,799	384,414	503,732	369,577	490,056	487,001	467,276	501,401	505,011	511,417
Water Connections	2,046	2,208	2,318	2,669	2,629	2,709	2,755	2,825	3,015	2,954
Sewer Connections	1,879	2,038	2,140	2,548	2,450	2,530	2,597	2,676	2,757	2,658
Storm Drain Services				2,806	2,772	2,862	2,912	2,996	3,123	3,012
Garbage Services	2,210	2,335	2,549	2,750	2,740	2,830	2,887	2,970	3,090	2,980

PUBLIC WORKS

STREETS

	2012	2013	2014	2015	2015	2015	2016
	Actual	Actual	Actual	Actual	Amended	Estimate	2016
				YTD	Budget	to	Budget
						Complete	
EXPENDITURES							
6011.0 - Salaries & Wages	90,099	95,893	112,883	106,442	110,438	117,939	111,996
6011.1 - Overtime	-	-	-	2,865	3,328	3,242	3,271
6012.0 - Employee Benefits	31,314	35,783	45,541	44,433	53,662	49,215	55,713
6013.0 - Employers Taxes	7,888	7,613	10,794	10,642	10,457	12,023	11,148
6013.5 - Uniform & Safety Equipment	890	917	1,059	582	1,100	648	1,100
6023.0 - Travel & Lodging	978	928	104	166	100	177	250
6024.0 - Office Supplies	109	73	32	58	150	75	150
6025.0 - Equipment - Supplies & Maint	6,823	5,798	9,204	6,480	7,500	6,893	7,500
6025.6 - Gas/Oil/Diesel	6,996	7,867	7,371	6,015	7,500	6,851	7,500
6026.0 - Bldg, Grounds Supplies & Maint	168	66	-	-	100	50	250
6027.0 - Utilities	27,696	32,469	24,387	23,155	25,000	27,839	26,800
6028.0 - Telephone	1,203	1,245	1,207	988	1,500	1,197	1,315
6031.6 - MPO	7,000	7,400	5,500	5,000	5,500	5,000	5,000
6033.0 - Education & Training	750	480	182	1,693	750	1,793	750
6048.0 - Materials & Supplies	5,062	5,385	2,266	3,320	5,000	3,820	5,000
6050.0 - Street/Road Repairs	5,339	14,243	7,594	14,786	15,000	16,230	20,000
6051.0 - Insurance & Surety Bonds	6,296	6,733	5,764	6,048	6,050	6,048	6,200
6051.5 - Road Maintenance	285,331	253,973	292,707	240,264	280,000	310,000	275,000
6052.0 - Road Projects	2,904	(17,211)	-	-	-	-	-
6052.5 - Undesignated Street Projects	14,363	24,897	71,827	23,431	40,000	31,129	40,000
6053.0 - Street Lighting/Signage	999	5,576	77,150	8,284	50,000	17,373	50,000
6061.0 - Miscellaneous	-	-	-	1,200	-	1,200	-
6074.0 - Capital Outlay - Equipment	-	28,866	39,482	36,192	39,600	39,482	52,625
6074.3 - Capital Outlay - Other	-	-	6,314	5,094	5,000	5,094	5,000
Total	502,209	518,993	721,364	547,138	667,735	663,315	686,568
REVENUE							
3356.0 - Class C" Road Fund Allotment"	281,155	278,888	284,340	285,050	287,184	289,143	318,998
Total	281,155	278,888	284,340	285,050	287,184	289,143	318,998
Required General Revenues	221,054	240,105	437,024	262,088	380,551	374,172	367,570

PUBLIC WORKS

SANITATION

	2012	2013	2014	2015	2015	2015	2016
	Actual	Actual	Actual	Actual	Amended	Estimate	2016
				YTD	Budget	to	Budget
						Complete	
EXPENDITURES							
6211.0 - Salaries & Wages	1,929	2,514	1,747	628	2,500	787	2,000
6211.1 - Overtime	-	-	-	1,657	-	1,917	-
6212.0 - Employee Benefits	(104)	583	513	684	500	721	400
6213.0 - Employers Taxes	169	188	170	226	250	263	200
6231.5 - Solid Waste Home Collection	354,686	371,006	374,819	373,815	391,100	409,181	395,000
6232.5 - Waste Service Dumpster Pickup	17,659	17,406	18,732	19,431	18,500	25,470	18,750
6235.0 - Write-off Bad Debt	-	-	-	-	-	-	-
Total	374,340	391,697	395,981	396,441	412,850	438,339	416,350
REVENUE							
3443.0 - Sanitation	412,680	425,796	443,954	435,476	465,000	475,458	489,763
Total	412,680	425,796	443,954	435,476	465,000	475,458	489,763
Required General Revenues	(38,339)	(34,099)	(47,972)	(39,035)	(52,150)	(37,120)	(73,413)

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
- Special Events:
 - Easter Egg Hunt – with Easter
 - Heritage Days - September
- Running Events: We partner with Red Mountain Running to host three 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
- 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.

RECREATION, PARKS AND CEMETERY

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.

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

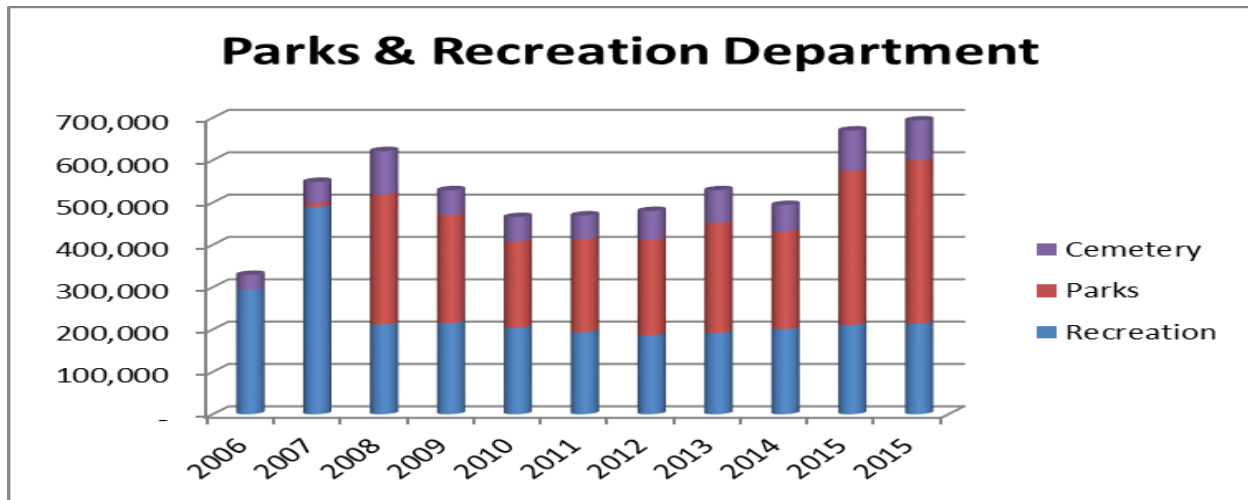
	Fiscal Year								Projected	Proposed
	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Parks & Recreation										
Parks	3.3	2.0	1.6	1.4	2.3	2.2	3.1	2.0	3.1	3.1
Recreation	0.6	3.0	2.5	2.2	1.6	1.1	0.8	1.5	1.4	1.4
Cemetery	0.5	0.7	0.9	0.9	0.9	0.8	0.9	0.8	1.1	1.1
Total Parks & Recreation	4.4	5.7	5.0	4.5	4.8	4.1	4.8	4.2	5.6	5.6

Budget Highlights

- FY2015 - a park superintendent was hired and a part time parks position was made full time.
- Several Parks and Recreation projects are proposed in the FY2016 Capital Projects Fund
 - Desert Rose Park \$ 200,000
 - Ivins Reservoir \$ 171,500
 - Park & Trail Improvements \$ 118,000
 - Red Rock Park \$ 75,000
 - Skate Park Design \$ 50,000

\$574,750 worth of these capital improvements will be paid for with Park Impact Funds already collected.

RECREATION, PARKS AND CEMETERY



Operating Indicators

	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	
Parks, Recreation and Trails											
Developed Acreage						39.95	39.95	39.95	39.95	39.95	
Developed Acreage/1000 Population						4.59	5.92	5.92	5.92	5.92	
Undeveloped Acreage						41.00	51.00	51.00	51.00	51.00	
Youth in Recreation Programs											
Sports		237	314	409	408	407	411	412	417	359	529
Fitness		51	263	725	526	515	367	421	419	213	114
Education		-	32	124	102	44	-	-	-	-	60

RECREATION, PARKS AND CEMETERY

RECREATION

	2012	2013	2014	2015	2015	2015	2016
	Actual	Actual	Actual	Actual	Amended	Estimate	2016
				YTD	Budget	to	Budget
						Complete	
EXPENDITURES							
7011.0 - Salaries & Wages	84,632	91,617	91,669	79,457	92,428	87,352	80,592
7011.1 - Overtime	-	-	-	154	-	176	209
7012.0 - Employee Benefits	29,855	29,210	31,167	28,374	32,010	31,887	30,618
7013.0 - Employers Taxes	9,524	9,511	9,455	7,472	9,581	8,429	7,525
7013.5 - Uniform & Safety Equipment	27	-	42	37	250	56	250
7021.0 - Books,Subscript, Memberships	150	195	159	-	250	150	265
7023.0 - Travel & Lodging	48	-	579	-	1,200	600	1,200
7024.0 - Office Supplies	345	1,344	316	364	900	522	750
7025.0 - Equipment - Supplies & Maint	1,070	868	2,585	383	1,500	735	1,500
7025.1 - Equipment Rental	3,060	3,060	3,060	2,805	3,120	3,060	3,120
7025.6 - Vehicle Fuel	1,678	1,606	1,906	404	1,900	573	1,500
7027.0 - Utilities	8,487	10,417	9,242	9,002	10,500	11,604	10,500
7028.0 - Telephone	2,799	590	635	435	800	575	540
7031.0 - Professional & Technical	600	752	2,138	658	1,000	762	1,000
7031.5 - Contractor Services	2,489	2,192	2,748	1,953	3,150	2,630	3,125
7033.0 - Education & Training	130	-	461	40	700	400	650
7033.5 - Little League	250	250	250	-	250	250	250
7033.7 - Baseball/Softball 5-8	633	797	804	977	1,500	1,500	1,500
7033.9 - Baseball/Softball 9-10	814	-	-	-	750	500	750
7034.3 - Football - Flag	1,134	1,175	315	1,680	1,500	1,680	1,700
7034.5 - Basketball	2,254	2,445	4,204	2,080	7,900	2,100	5,000
7034.6 - Running Contract	450	75	-	-	500	400	500
7034.7 - Contract Classes	5,600	3,230	3,245	2,481	3,000	3,481	3,000
7034.9 - Kickball Ages 4	-	-	-	-	-	-	-
7035.0 - Sand Hollow Swimming Pool	17,592	19,209	25,162	36,308	30,000	36,308	40,000
7035.1 - Adult Volleyball	-	-	-	-	2,600	-	2,600
7035.5 - Park Improvements	-	-	465	998	-	1,498	-
7048.0 - Materials & Supplies	-	-	392	-	500	2,350	1,950
7051.0 - Insurance & Surety Bonds	10,734	8,272	8,072	8,785	7,500	8,785	8,750
7061.0 - Miscellaneous	1,327	1,985	1,557	1,738	2,000	2,207	2,000
7062.0 - Bankcard Fees	51	-	-	-	200	-	200
7074.0 - Capital Outlay - Equipment	-	3,101	-	-	-	-	2,000
7076.0 - Christmas Decorations	1,227	-	66	228	500	228	750
Total	186,960	191,899	200,695	186,811	217,989	210,796	214,294
REVENUE							
3820.0 - Youth Basketball	4,260	4,595	3,869	3,385	4,300	3,385	4,000
3822.0 - Youth Baseball/Softball	730	864	735	210	1,500	325	800
3825.0 - Flag Football	3,971	3,403	4,991	4,271	4,000	4,271	4,500
3826.0 - Contract Classes-Dance, Yoga	7,647	4,259	5,745	7,616	10,000	7,916	5,000
3868.0 - Recreation Field Trips	250	-	-	80	-	80	-
Total	16,857	13,120	15,340	15,562	19,800	15,977	14,300
Required General Revenues	170,104	178,779	185,355	171,250	198,189	194,819	199,994

RECREATION, PARKS AND CEMETERY

PARKS

	2012	2013	2014	2015	2015	2015	2016
	Actual	Actual	Actual	Actual	Amended	Estimate	2016
				YTD	Budget	to	Budget
						Complete	
EXPENDITURES							
7511.0 - Salaries & Wages	77,938	95,989	79,439	125,418	134,653	138,904	151,057
7511.1 - Overtime	-	-	-	2,857	2,731	3,246	5,296
7512.0 - Employee Benefits	30,322	39,171	36,695	62,285	74,334	68,574	77,699
7513.0 - Employers Taxes	9,138	10,274	8,590	13,280	13,811	15,002	16,005
7513.5 - Uniform & Safety Equipment	2,181	2,183	1,881	1,477	2,350	1,862	2,590
7521.0 - Books, Subscript, Memberships	-	130	350	265	350	263	500
7523.0 - Travel & Lodging	36	725	9	231	500	347	500
7524.0 - Office Supplies	211	345	462	508	300	695	500
7525.0 - Equipment - Supplies & Maint	14,303	12,812	18,978	13,270	15,500	13,005	15,500
7525.1 - Equipment Rental	1,186	-	375	1,006	1,500	1,509	1,500
7525.6 - Vehicle Fuel	3,515	4,496	3,073	4,430	4,500	4,719	5,000
7528.0 - Telephone	1,470	1,112	903	1,699	1,200	2,058	1,680
7531.5 - Contractor Services	2,098	1,271	1,809	4,394	4,000	5,020	6,400
7531.6 - Water	56,694	62,137	64,279	57,940	65,000	67,646	64,000
7533.0 - Training & Education	470	1,430	120	1,340	750	990	1,260
7535.5 - Park Improvements	8,793	17,171	6,381	5,525	9,000	8,166	10,000
7548.0 - Materials & Supplies	4,637	6,033	7,059	4,966	8,500	8,131	8,000
7574.0 - Capital Outlay - Equipment	12,678	5,349	1,199	3,400	-	3,400	8,100
7574.1 - Capital Outlay - Furnishing	-	-	-	-	-	-	-
7574.2 - Capital Outlay - Vehicles	-	-	-	21,095	7,000	21,095	10,858
Total	225,671	260,629	231,600	325,385	345,979	364,630	386,445
REVENUE							
3877.0 - Ball Field/Park Rental	1,835	4,250	4,315	5,550	4,485	5,500	4,000
3828.0 - Movies in the Park	-	-	-	750	-	750	750
3887.0 - Community Garden	1,030	895	-	360	600	400	200
Total	2,865	5,145	4,315	6,660	5,085	6,650	4,950
Required General Revenues	222,806	255,484	227,285	318,725	340,894	357,980	381,495

RECREATION, PARKS AND CEMETERY

CEMETERY

	2012	2013	2014	2015	2015	2015	2016
	Actual	Actual	Actual	Actual	Amended	Estimate	2016
	Actual	Actual	Actual	YTD	Budget	to Complete	Budget
EXPENDITURES							
7711.0 - Salaries & Wages	31,893	37,014	33,930	48,370	50,785	53,860	51,357
7711.1 - Overtime	-	-	-	1,106	934	1,326	1,696
7712.0 - Employee Benefits	12,417	14,994	15,341	24,357	28,820	26,956	27,289
7713.0 - Employers Taxes	3,697	3,900	3,548	5,028	5,335	5,729	5,350
7724.0 - Office Supplies	-	-	-	-	100	50	125
7725.0 - Equipment - Supplies & Maint	362	583	1,229	523	1,000	365	1,000
7725.1 - Equipment - Rental	-	534	155	-	500	250	500
7725.6 - Vehicle Fuel	250	-	120	69	250	174	250
7731.0 - Professional & Technical	-	4,271	-	-	500	300	500
7731.6 - Water	4,228	2,820	1,858	-	3,250	1,775	3,000
7733.0 - Education & Training	-	277	350	-	500	250	500
7748.0 - Materials & Supplies	-	39	237	-	500	250	750
7774.0 - Capital Outlay - Equipment	-	1,950	-	-	-	-	-
7775.0 - Cemetery Improvements	14,387	10,128	5,136	1,602	-	3,602	1,000
4050.0 - Cemetery Plot Buy Back	300	-	-	-	-	-	-
Total	67,533	76,510	61,904	81,055	92,474	94,886	93,317
REVENUE							
3483.0 - Burial Fees	5,675	3,900	6,050	7,500	6,050	7,500	6,500
3481.0 - Sale of Cemetery Lots	5,550	4,100	4,800	6,900	5,000	6,900	6,000
3482.0 - Perpetual Care	3,900	2,950	3,750	5,900	4,000	5,900	5,000
Total	15,125	10,950	14,600	20,300	15,050	20,300	17,500
Required General Revenues	52,408	65,560	47,304	60,755	77,424	74,586	75,817

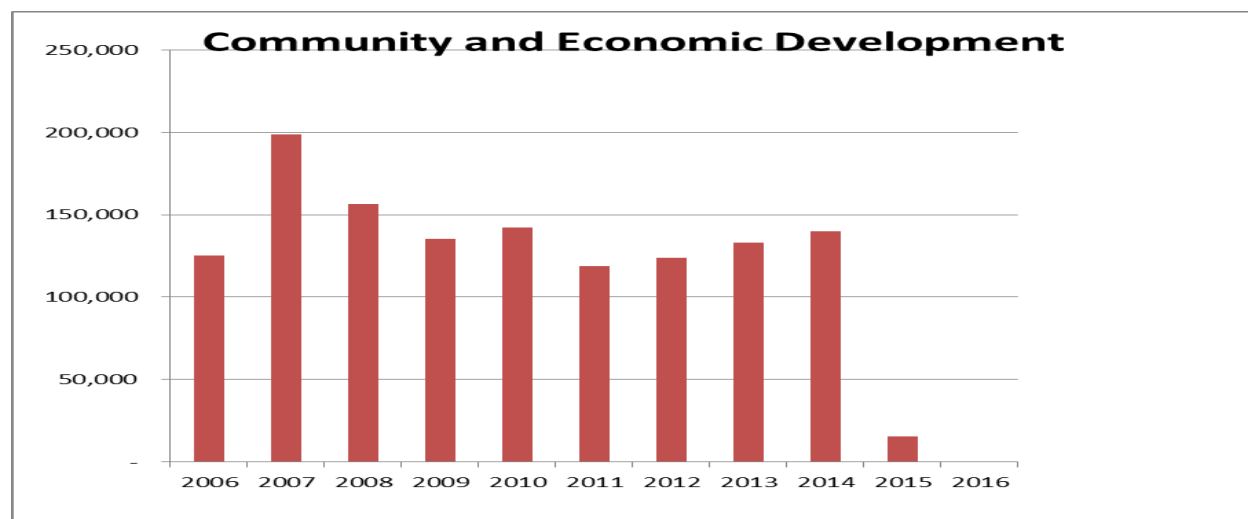
COMMUNITY AND ECONOMIC DEVELOPMENT

The Community and Economic Development Department has been phased out during FY2015. The expenditures for FY2016 have been absorbed into the Administration and General Government departments.

COMMUNITY & ECONOMIC DEVELOPMENT							
	2012	2013	2014	2015	2015	2015	2016
	Actual	Actual	Actual	Actual	Amended	Estimate	2016
				YTD	Budget	to	Budget
						Complete	
EXPENDITURES							
8011.0 - Salaries & Wages	86,041	100,445	99,324	9,436	23,020	10,532	-
8012.0 - Employee Benefits	21,748	24,776	26,857	3,268	6,605	3,910	-
8013.0 - Employers Taxes	7,820	7,860	8,908	884	2,153	1,034	-
8048.0 - Materials / Supplies	21	-	-	-	-	-	-
8061.1 - Washington Co. Economic Dev.	4,951	-	4,870	-	4,500	-	-
8063.5 - Econ Development Projects	3,302	-	-	-	2,000	-	-
Total	123,883	133,081	139,960	13,587	38,278	15,476	-
REVENUE							
NO REVENUE							
Required General Revenues	123,883	133,081	139,960	13,587	38,278	15,476	-

Department Full Time Equivalent Employees

	Fiscal Year									Projected	Proposed
	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	
Community Development	1.9	1.9	1.7	1.8	1.3	0.9	1.3	1.4	0.5	-	



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 2015-2016			Ending Balance
			Beginning Balance	Principle Amount	Interest Amount	
GOVERNMENTAL						
Municipal Building Authority Lease Revenue Bond 2005	Utah Division of Finance	April	1,803,000	89,000	54,090	1,714,000
Sales Tax Bond Series 2010	Zions Bank	June/December	2,965,000	140,000	97,649	2,825,000
Excise Tax Bond Series 2012	Wells Fargo Bank	Quarterly	1,437,000	198,000	34,081	1,239,000
TOTAL GOVERNMENTAL BOND DEBT			\$ 6,205,000	\$ 427,000	\$ 185,820	\$ 5,778,000

DEBT SERVICE FUND

Debt Service

	2012 Actual	2013 Actual	2014 Actual	2015 Actual YTD	2015 Amended Budget	2015 Estimate to Complete	2016 Budget
Revenue							
Interest and Assessments							
3810.0 - Interest Earnings	12,874	27,192	24,620	19,798	30,000	21,045	24,000
3820.0 - Historic Township SAA Assess.	462,586	123,439	85,869	98,212	145,000	101,211	135,000
3825.0 - Ivins Good Samaritan Fund	1,007	413	934	223	500	300	250
Contributions and transfers							
3910.0 - Transfer From General Fund	56,080	100,071	97,825	-	-	-	22,805
3920.0 - Transfer from Road Impact Fund	111,525	195,365	196,350	173,653	196,350	196,350	196,350
3930.0 - Transfer from Storm Drain Fund				-			
3932.0 - Transfer From Sewer Fund				-			
3940.0 - Transfer from Pubic Safety Fund				-			
3951.0 - Appropriated Fund Balance				-	97,904	150,000	92,325
Total Revenue:	644,072	446,480	405,599	291,885	469,754	468,906	470,730
EXPENDITURES							
4041.0 - Good Samaritan Expense		1,348	-	-	1,000		1,000
4063.3 - SID Expenses	-	-	-	-	-	-	-
4083.1 - G O Bond Principal Payment 96	-	-	-	-	-	-	-
4083.2 - G O Bond Interest Payment 96	-	-	-	-	-	-	-
4085.5 - Sales Tax Bond 2010 Principal	135,000	130,000	135,000	135,000	135,000	135,000	140,000
4085.6 - Sales Tax Bond 2010 Interest	112,664	109,117	105,604	101,804	101,804	101,804	97,649
4086.0 - Excise Tax Bond 2012 Principal	46,000	183,000	188,000	193,000	193,000	193,000	198,000
4086.1 - Excise Tax Bond 2012 Interest	11,941	48,319	43,681	38,941	38,950	38,950	34,081
4063.4 - Budgeted Surplus				-			
Total Expenditures	305,605	471,784	472,285	468,744	469,754	468,754	470,730
Total Change In Net Position	338,468	(25,304)	(66,686)	(176,859)	-	152	-
Beginning Fund Balance	(1)	338,467	313,163			246,477	96,629
Ending Fund Balance	338,467	313,163	246,477			96,629	4,304

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							
	2012	2013	2014	2015	2015	2015	2016
	Actual	Actual	Actual	Actual YTD	Amended	Estimate	Budget
					Budget	to	Budget
						Complete	
Revenue							
3310.0 - Interest Earnings	507	475	367	340	450	360	350
3920.0 - Trans from Park Impact Fees	143,050	143,680	143,680	143,700	143,700	143,700	143,090
3940.0 - Appropriated Fund Balance				-	-	-	-
Total Revenue	143,557	144,155	144,047	144,040	144,150	144,060	143,440
EXPENDITURES							
4089.0 - Budgeted Surplus				-	450	360	350
4120.0 - Bond Payment - Principal	79,000	82,000	84,000	-	87,000	87,000	89,000
4125.0 - Bond Payment - Interest	64,050	61,680	59,220	-	56,700	56,700	54,090
Total Expenditures	143,050	143,680	143,220	-	144,150	144,060	143,440
Total Change In Net Position	507	475	827	144,040	-	-	-
Beginning Fund Balance	1,386	1,893	2,368			3,195	3,555
Ending Fund Balance	1,893	2,368	3,195			3,555	3,905

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 2014, the Del Coronado road reconstruction project was completed; however to complete the project, the Capital Projects Fund secured a loan of \$450,000 from the Water Fund. It is scheduled that the Capital Projects 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 Capital Projects 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							
	2012	2013	2014	2015	2015	2015	2016
	Actual	Actual	Actual	Actual YTD	Amended Budget	Estimate to Complete	Budget
Revenue							
3810.0 - Interest Earnings	302	493	619	822	600	840	800
3815.0 - Grant	-	-	-	-	-	-	25,000
3820.0 - Public Safety Impact Fees	52,211	55,164	44,758	40,931	50,525	44,318	40,364
3850.0 - Appropriated Fund Balance			-	-	-	-	205,489
Total Revenue:	52,513	55,657	45,377	41,753	51,125	45,158	271,653
EXPENDITURES							
4072.0 - Cap Fac Plans / Impact Fee Analysis	-	-	-	-	-	-	50,000
4089.0 - Budgeted Surplus					51,025	45,158	1,164
4089.3 - Animal Shelter Improvements					-	-	-
4089.4 - Emergency Generator					-	-	-
4089.6 - Public Safety Master Plan					-	-	-
4082.2 - Transfer To Debt Service Fund					-	-	-
4082.3 - Transfer To Capital Projects Fund					-	-	220,489
Total Expenditures	-	-	-	-	51,025	45,158	271,653
Total Change In Net Position	52,513	55,657	45,377	41,753	100	(0)	-
Beginning Fund Balance	11,785	64,298	119,955			165,332	210,489
Ending Fund Balance	64,298	119,955	165,332			210,489	6,164

CAPITAL PROJECTS

Street Impact Fees

	2012 Actual	2013 Actual	2014 Actual	2015 Actual YTD	2015 Amended Budget	2015 Estimate to Complete	2016 Budget
Revenue							
3810.0 - Interest Earnings	1,627	3,596	3,921	4,073	3,500	4,485	3,500
3815.0 - Grant	-	-	-	-	-	-	25,000
3820.0 - Street Impact Fees	390,728	354,609	292,683	275,291	323,000	283,940	259,470
3820.5 - Transfer From General Fund	-	-	-	-	-	-	-
3850.0 - Appropriated Fund Balance	-	-	-	-	194,850	287,114	183,380
Total Revenue:	392,355	358,205	296,604	279,364	521,350	575,539	471,350
EXPENDITURES							
4020.5 - Transfer to Capital Projects	-	69,011	-	-	325,000	379,189	250,000
4072.0 - Cap Fac Plans / Impact Fee Analysis	-	-	-	-	-	-	25,000
4084.5 - Road Master Plan/ Model	-	-	-	-	-	-	-
4082.2 - Transfer to Debt Service	111,525	195,365	196,350	173,653	196,350	196,350	196,350
4089.0 - Budgeted Surplus	-	-	-	-	-	-	-
Total Expenditures	111,525	264,376	196,350	173,653	521,350	575,539	471,350
Total Change In Net Position	280,830	93,830	100,254	105,711	-	-	-
Beginning Fund Balance	98,983	379,813	473,643			573,896	286,782
Ending Fund Balance	379,813	473,643	573,896			286,782	103,402

Park Impact Fees

	2012 Actual	2013 Actual	2014 Actual	2015 Actual YTD	2015 Amended Budget	2015 Estimate to Complete	2016 Budget
Revenue							
3810.0 - Interest Earnings	1,889	987	2,011	2,558	2,500	2,601	2,500
3815.0 - Grant	-	-	-	-	-	-	25,000
3820.0 - Parks Impact Fees	387,355	581,032	462,936	369,875	510,000	412,390	425,146
3850.0 - Appropriated Fund Balance	-	-	-	-	41,200	-	315,194
Total Revenue:	389,243	582,019	464,947	372,433	553,700	414,991	767,840
EXPENDITURES							
4067.5 - East Center St Park	-	-	-	-	-	0	-
4071.0 - Park & Trail Improvements	9,000	860	-	-	-	-	-
4072.0 - Cap Fac Plans / Impact Fee Analysis	-	-	-	-	-	-	50,000
4082.3 - Unity Park-Playgmd/SkatePark	-	-	-	-	-	-	-
4020.5 - Transfer to Capital Projects	-	17,648	30,000	-	410,000	192,048	574,750
4061.0 - Transfer to MBA	143,050	143,680	143,680	-	143,700	143,700	143,090
4089.0 - Budgeted Surplus	-	-	-	-	-	79,243	-
Total Expenditures	152,050	162,188	173,680	-	553,700	414,991	767,840
Total Change In Net Position	237,193	419,832	291,267	372,433	-	(0)	-
Beginning Fund Balance	(282,604)	(45,411)	374,421			665,688	744,930
Ending Fund Balance	(45,411)	374,421	665,688			744,930	429,736

CAPITAL PROJECTS

Capital Projects Fund is used for construction and purchase of major capital expenditures of the governmental funds. During FY2015 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 \$ 205,489
 - Animal Shelter expansion \$ 15,000
- Parks & Recreations
 - Desert Rose Park \$ 200,000
 - Ivins Reservoir \$ 171,500
 - Park and Trail Improvements \$ 118,000
 - Red Rock Park \$ 75,000
 - Skate Park Design \$ 50,000
- Public Works
 - Highway 91 Improvements \$ 250,000
- General Government
 - Tuacahn Roundabout Centerpiece \$ 60,000

CAPITAL PROJECTS

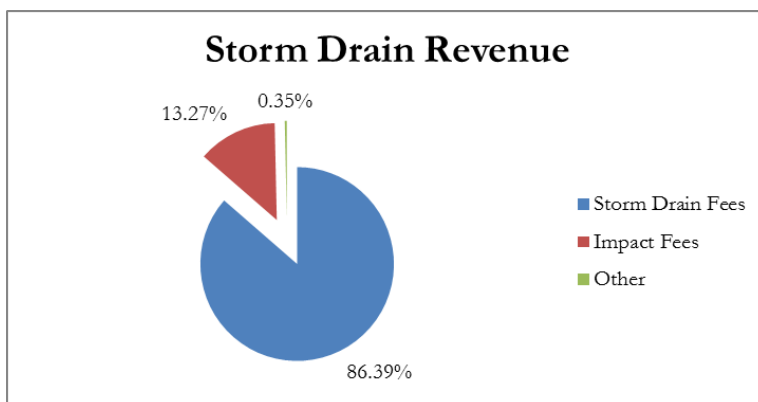
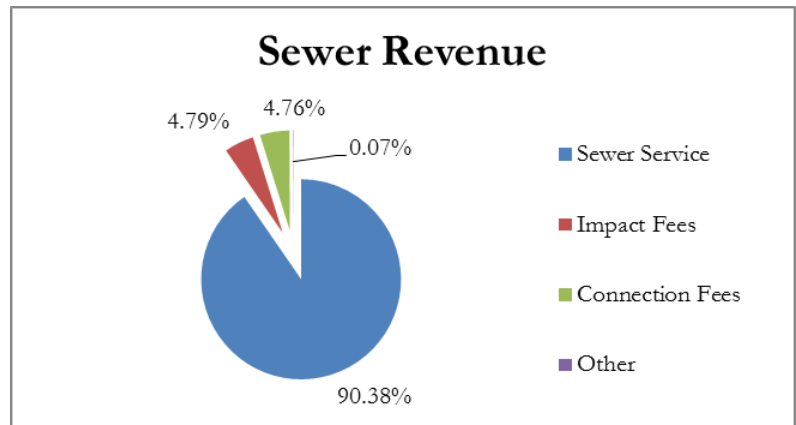
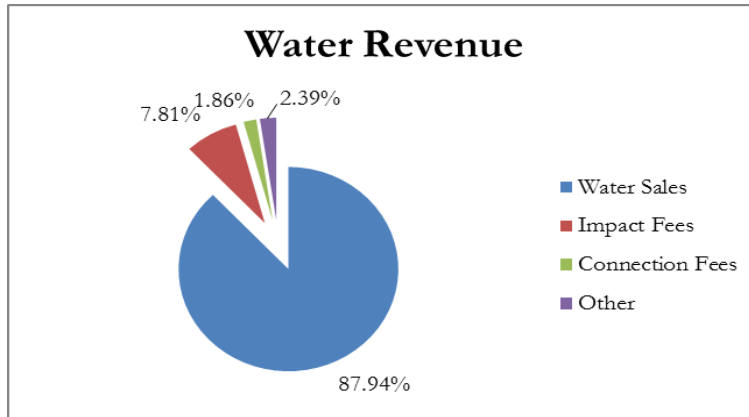
Capital Projects

	2012 Actual	2013 Actual	2014 Actual	2015 Actual YTD	2015 Amended Budget	2015 Estimate to Complete	2016 Budget
Revenue							
3836.0 - Developer Reimbursement	-	-	-	30,000	-	30,000	-
3840.0 - Blue Sky Grant RMP				48,074	48,074	48,074	
3845.0 - State Grant					-	-	
3845.5 - CDBG Grant				132,000	132,000	132,000	
3310.0 - Interest Earnings	4,086	6,963	3,277	1,481	2,878	2,221	2,250
3320.0 - Bond Proceeds	2,047,000			-	-	-	-
3321.0 - CIB Grant				-	-	-	
3920.0 - Transfer From Gen Fund		392,652	96,767	-	2,500	206,212	97,500
3922.0 - Transfer From Park Impact Fund		17,648	30,000	-	410,000	192,048	574,750
3923.0 - Transfer From Public Safety Impact Fund		-	-	-	-	-	220,489
3935.0 - Transfer from Water Fund				-	-	-	
3940.0 - Transfer from Street Impact Fund		69,011		91,399	325,000	379,189	250,000
3946.0 - Appropriated Fund Balance				-	264,622	-	
Total Revenue:	2,051,086	486,273	130,044	302,955	1,185,074	989,744	1,144,989
EXPENDITURES							
4068.6 - City Office Windows	3,916				-		
4066.0 - Special Projects - Bike Path			30,772	9,506	22,500	79,205	
4066.5 - Center Street Widening		27	5,111	91,399	90,000	91,399	
4068.0 - Solar Project-Blue Sky				50,074	50,074	50,074	
4068.5 - Solar Project-USEP				467	-		
4068.6 - SC / Tuacahn Center Piece		21,600	137,200	467	94,000	34,000	60,000
4069.0 - Historic Township Improvements	1,567,326			-			
4069.1 - Highway 91 Swiss Village to 200 E			7,053	10,494	41,000	41,000	250,000
4069.3 - Fire Station Remodel				-			205,489
4069.4 - Ambulance				133,022	132,000	133,022	
4069.5 - Cemetery Improvements				2,517	10,000	3,517	
4069.7 - Park Master Plan				-	5,000		
4069.9 - Park & Trail Improvements		17,648	24,588	2,528	190,000	112,843	564,500
4071.0 - Road Projects	620,553	1,537,148	1,315	107,409	113,000	107,409	
4070.7 - 400 E 850 S - Pioneer Parkway				2,879	62,500	35,581	
4071.3 - Unity Park-Playgrnd/SkatePark				-	255,000	-	50,000
4071.4 - Del Coronado/Indian Shadows			403,286	-	-	-	
4082.0 - Animal Shelter			-	-	7,500	-	15,000
4082.5 - 200 E Road Improvements				2,360	112,500	144,800	
4083.5 - SID Engineering	1,300			-	-		
4064.0 - Cost of Issuance	48,027	2,000	2,000	2,000	-	2,000	
4084.0 - Transfer to General Fund				-	-		
4089.0 - Budgeted Surplus				-	-		
Total Expenditures	2,241,121	1,578,423	611,324	415,123	1,185,074	834,850	1,144,989
Total Change In Net Position	(190,035)	(1,092,150)	(481,280)	(112,168)	-	154,894	-
Beginning Fund Balance	1,608,571	1,418,536	326,386	(154,894)		(154,894)	0
Ending Fund Balance	1,418,536	326,386	(154,894)	(267,061)		0	0

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

	2012 Actual	2013 Actual	2014 Actual	2015 Actual YTD	2015 Amended Budget	2015 Estimate to Complete	2016 Budget
Revenue							
Operating Revenue							
3710.0 - Water Sales	1,590,178	1,637,077	1,679,713	1,499,807	1,737,941	1,741,384	1,789,272
3720.0 - Connection Fees	33,515	51,275	37,561	34,148	39,439	36,905	37,920
3730.0 - Penalties & Forfeitures	60,419	63,854	22,284	23,501	25,634	25,473	26,174
3740.0 - Return Check Charges	720	198	280	220	250	260	275
Contributions and transfers							
3610.0 - Impact Fees - Water	93,521	133,299	106,615	24,880	134,901	28,504	40,469
3640.0 - Secondary Water Impact Fee	108,548	123,271	82,592	77,912	109,613	90,908	110,944
3645.0 - Taviawk Zonal Water Impact Fee	6,000	9,750	9,000	6,000	8,190	6,000	7,500
3810.0 - Interest Earnings	16,831	13,789	11,095	11,328	12,983	12,191	12,000
3830.0 - Irrigation Revenue	-	-	-	9,765	-	-	-
3850.0 - Subdividers Contribution	91,000	134,400	523,370	-	-	-	-
3890.0 - Miscellaneous	4,497	10,961	8,697	-	6,634	9,772	10,163
3916.0 - Transfer From Sewer Fund	-	-	-	-	-	-	-
Total Revenue:	2,005,230	2,177,873	2,481,205	1,687,560	2,075,585	1,951,397	2,034,716
Expenses							
Operating Expenses							
4011.0 - Salaries & Wages	373,907	378,575	389,500	345,672	371,864	382,566	379,146
4011.1 - Overtime	-	-	-	5,474	6,621	6,689	7,423
4012.0 - Employee Benefits	115,540	123,018	135,579	138,808	172,249	153,230	172,413
4013.0 - Employers Taxes	32,195	29,905	34,898	34,391	35,044	38,026	36,711
4013.5 - Uniform & Safety Equipment	1,610	2,061	1,876	1,225	2,250	1,348	1,650
4014.0 - Outside Counsel - Legal	-	-	-	5,639	7,500	6,470	7,500
4021.0 - Books, Subscript, Memberships	2,054	1,953	3,795	2,105	3,850	2,010	3,100
4021.5 - Software	-	-	-	1,939	2,500	2,509	4,500
4022.0 - Public Notices	-	-	-	1,512	3,750	1,733	5,000
4023.0 - Travel & Lodging	58	-	5,404	2,424	2,500	2,624	5,000
4024.0 - Office Supplies	8,047	9,027	26,188	14,619	15,800	17,837	16,250
4025.0 - Equipment - Supplies & Maint	4,104	8,747	3,808	6,101	5,300	6,425	1,175
4025.1 - Equipment Rental/Lease	15,000	17,000	17,770	15,500	18,000	18,000	16,500
4025.5 - Vehicle Maintenance	-	-	-	366	-	573	4,000
4025.6 - Gas/Oil/Diesel	10,347	12,629	11,793	10,334	12,750	11,705	13,000
4026.0 - Bldgs & Grounds - Supplies/Mnt	353	757	11,425	8,415	10,750	10,011	12,500
4027.0 - Utilities	6,053	6,279	8,301	7,610	8,500	9,198	9,100
4028.0 - Telephone	1,949	1,992	8,303	6,600	8,850	7,907	8,350
4031.0 - Professional & Technical	6,814	13,060	30,050	23,175	23,750	23,414	25,000
4031.4 - Accounting Services	-	-	-	8,925	7,425	8,925	9,000
4031.5 - Contractor Services	29,729	21,369	24,415	16,486	22,500	17,800	11,200
4031.6 - Water Purchase	391,166	388,104	374,875	343,395	395,000	393,959	390,000
4032.0 - Irrigation Water Shares Assess	7,093	3,750	6,676	6,676	7,000	6,676	7,000
4033.0 - Education & Training	4,593	4,684	8,278	4,306	5,250	5,200	4,750
4035.0 - Write-off Bad Debt	-	-	-	-	-	-	-
4048.0 - Material & Supplies	2,321	1,361	2,432	2,451	2,500	2,803	2,500
4049.0 - Landfill Charges	-	-	303	1,758	1,000	1,965	3,000
4051.0 - Insurance & Surety Bonds	9,514	9,308	13,381	16,520	14,900	15,939	16,000
4061.0 - Miscellaneous	-	100	3,421	3,128	3,850	3,541	5,250
4062.0 - Bankcard Fees	5,766	3,041	9,811	8,976	9,750	9,710	10,000
4063.0 - Newsletter	-	-	-	4,566	3,750	5,637	3,750
4065.0 - Depreciation	476,913	477,107	459,470	426,651	475,000	465,735	475,000
4137.0 - Interest in Capital Leases	-	180	237	607	-	607	400
4260.0 - Trans To General Fund	214,622	175,596	-	-	-	-	-
4261.0 -Trans to Capital Projects	-	-	-	-	-	-	-
4274.0 - New Water Meters Purchased	47,533	51,016	56,030	46,643	60,000	58,957	50,000
4274.1 - Capital Outlay Tools	6,890	9,084	8,261	16,462	15,000	16,962	8,250
4274.2 - Capital Outlay Vehicles	-	300	-	150	19,760	17,556	24,391
4274.4 - Capital Outlay - Other	5,207	2,226	18,460	9,509	15,000	13,479	-
4274.5 - Regional Pipeline	375,997	269,195	227,876	227,526	278,330	257,718	254,562
Total Expenditures	2,155,375	2,021,426	1,902,613	1,776,645	2,047,843	2,005,439	2,003,371
Total Change In Net Position	(150,145)	156,448	578,593	(89,085)	27,742	(54,042)	31,346

WATER FUND

	Capital Budget					
	Capital Expenses					
4282.5 - Water System Upgrades	23,535	-	31,187	90,000	49,317	80,000
4283.8 - Water Road Repairs	3,931	5,067	6,178	5,000	6,178	5,000
4284.0 - Culinary Water Master Plan		-	-	-	0	-
4284.1 - Secondary Water Master Plan		-	-	2,500	0	50,000
4284.3 - Telemetry System	631	-	1,898	40,000	38,472	5,000
4285.5 - Water Tank Repairs	7,633	87,290	23,759	32,000	29,759	2,500
4286.0 - 200 W Irrigation Line		-	-	75,000	-	75,000
4287.0 - Upsizing Lines per CFP		-	-	-	-	-
4287.5 - GIS Mapping	1,796	-	1,122	5,000	5,000	5,000
4287.7 - West Ivins Storage		-	-	2,300,000	-	2,000,000
4287.9 - Irrigation System		-	65,285	250,000	65,285	250,000
Total Capital Requirements	37,527	92,358	129,429	2,799,500	194,011	2,472,500
Total Long Term Debt Repayment Requirement	-	-	-	-	-	-
Total Capital & Debt Repayment	37,527	92,358	129,429	2,799,500	194,011	2,472,500
Resources to be Provided						
Changes in Net Positions	156,448	578,593	(89,085)	27,742	(54,042)	31,346
Depreciation	477,107	459,470	426,651	475,000	465,735	475,000
Provided/Required from Operations	633,555	1,038,063	337,565	502,742	411,693	506,346
Resources Remaining to be Provided	596,028	945,705	208,136	(2,296,758)	217,682	(1,966,154)

WASTE WATER FUND

Waste Water Fund-Sewer

	2012 Actual	2013 Actual	2014 Actual	2015 Actual YTD	2015 Amended Budget	2015 Estimate to Complete	2016 Budget
Revenue							
Operating Revenue							
3710.0 - Sewer Services	935,680	741,436	762,262	-	794,804	787,004	795,533
3720.0 - Connection Fees	40,000	58,435	41,005	722,598	91,159	40,250	41,860
Contributions and transfers							
3610.0 - Ivins Impact Fees-Sewer	79,519	55,330	43,139	-	86,315	41,617	42,201
3810.0 - Interest Earnings	2,153	358	510	37,233	559	725	600
3850.0 - Subdividers Contribution	27,000	10,200	512,550	712	15,912	-	-
3860.0 - NCRS Grant		12,583	157,373	-	-	-	-
3890.0 - Miscellaneous	1		-	-	-	-	-
Total Revenue:	1,084,353	878,343	1,516,838	760,542	988,749	869,596	880,194
Expenses							
Operating Expenses							
4011.0 - Salaries & Wages	113,108	115,240	121,687	110,149	118,896	121,659	139,493
4011.1 - Overtime			-	1,705	2,057	2,076	2,684
4012.0 - Health Insurance/Retirement	35,225	37,113	41,286	44,034	55,551	48,920	64,641
4013.0 - Employers Taxes	9,761	9,065	10,864	10,917	11,201	12,381	13,477
4013.5 - Uniform & Safety Equipment	752	1,246	867	706	1,400	825	1,060
4014.0 - Outside Counsel - Legal			-	2,255	3,020	2,588	3,000
4021.0 - Books, Subscript, Memberships		25	760	552	800	587	588
4021.5 - Software			-	775	1,000	1,163	1,800
4022.0 - Public Notices			-	604	1,500	1,172	2,000
4023.0 - Travel & Lodging	12	-	2,090	967	2,350	1,050	2,150
4024.0 - Office Supplies	468	2,909	8,141	4,129	5,120	4,968	5,200
4025.0 - Equipment - Supplies & Maint	1,936	4	53	1,173	2,120	1,079	1,070
4025.5 - Vehicle Maintenance			-	122	200	227	1,200
4025.6 - Gas/Oil/Diesel	6,401	7,797	7,371	6,354	7,800	7,209	8,100
4026.0 - Bldgs & Grounds - Supplies/Mnt	38	75	4,367	2,946	4,200	3,249	4,750
4027.0 - Utilities	4,818	3,067	3,879	2,438	4,700	3,571	4,900
4028.0 - Telephone	1,203	1,245	3,763	3,030	4,200	3,273	3,815
4031.0 - Professional & Technical	3,141	6,161	11,090	8,752	10,000	10,137	10,000
4031.4 - Accounting Services			-	3,570	2,970	3,570	3,600
4031.5 - Contract Services	33,821	1,339	1,487	(469)	12,000	10,000	7,230
4031.6 - St George Sewer Treatment Plnt	471,375	248,085	255,923	238,725	265,000	262,740	265,000
4033.0 - Education & Training	25		2,040	1,172	2,300	1,607	2,100
4035.0 - Write-off Bad Debt	-		-	-	-	-	-
4048.0 - Materials & Supplies	674	636	421	610	1,000	810	1,000
4051.0 - Insurance & Surety Bonds	4,366	3,850	5,377	6,875	6,300	6,604	6,400
4061.0 - Miscellaneous			1,368	1,162	1,840	1,682	2,800
4062.0 - Bankcard Fees	3,401	1,823	3,924	3,590	3,900	3,964	3,900
4063.0 - Newsletter				1,827	1,500	2,394	2,000
4065.0 - Depreciation	215,700	216,576	214,210	211,576	240,000	232,261	245,000
4136.5 - 1991B Sewer Parity Bonds Int.	23,266		-	-	-	-	-
4137.0 - Interest on Capital Lease	1,365	1,444	562	461	495	508	500
4260.0 - Transfer to General Fund	85,849	70,238	-	-	-	-	-
4263.0 - Transfer to Water Fund			-	-	-	-	-
4264.1 - Transfer to Storm Drain Fund			-	-	-	-	-
Total Expenditures	1,016,705	727,939	701,530	670,708	773,420	752,270	809,458
Total Change In Net Position	67,649	150,404	815,308	89,833	215,329	117,326	70,736

WASTE WATER FUND

Capital Budget				
Capital Expenses				
4274.0 - Capital Outlay - Equipment	46,553	47,400	46,553	45,000
4274.4 - Capital Outlay - Other	5,819	14,000	7,944	-
4287.5 - Sewer Master Plan	-	22,500	22,500	-
4274.2 - Capital Outlay - Vehicles	150	3,500	150	6,000
Total Capital Requirements	52,522	87,400	77,147	51,000
Total Long Term Debt Repayment Requirement	140,000	140,000	140,000	145,000
Total Capital & Debt Repayment	192,522	227,400	217,147	196,000
Resources to be Provided				
Changes in Net Positions	285,718	360,843	357,099	176,309
Depreciation	337,381	375,000	369,725	380,000
Provided/Required from Operations	623,099	735,843	726,824	556,309
Resources Remaining to be Provided	430,576	508,443	509,677	360,309

WASTE WATER FUND

Waste Water Fund-Storm Drain

	2012 Actual	2013 Actual	2014 Actual	2015 Actual YTD	2015 Amended Budget	2015 Estimate to Complete	2016 Budget
Revenue							
Operating Revenue							
3710.0 - Storm Drain Fees	425,357	441,786	452,347	426,635	470,966	464,695	483,283
Contributions and transfers							
3610.0 - Impact Fees-Storm Drain	102,474	103,003	103,090	85,842	114,509	87,842	74,228
3620.0 - Interest Income- Impact Fees		3,836	2,925	-	-	-	-
3810.0 - Interest Income	3,974		-	1,030	3,441	1,156	1,420
3820.0 - Grants	-	-	-	96,275	-	132,291	-
3850.0 - Subdividers Contribution	76,000	7,500	271,140	-	-	-	-
3890.0 - Miscellaneous	1,493	10,615	-	500	-	500	520
3916.0 - Trans from Sewer Fund	-	-	-	-	-	-	-
Total Revenue:	609,298	566,740	829,502	610,281	588,916	686,484	559,451
Expenses							
Operating Expenses							
4011.0 - Salaries & Wages	85,528	88,864	89,533	81,067	87,078	88,845	95,674
4011.1 - Overtime			-	1,271	1,520	1,556	1,893
4012.0 - Health Insurance/Retirement	25,160	28,016	30,222	31,510	40,812	34,719	44,579
4013.0 - Employers Taxes	7,344	7,037	8,006	8,077	8,136	8,953	9,268
4013.5 - Uniform & Safety Equipment	296	312	304	173	450	189	230
4014.0 - Outside Counsel - Legal			-	1,128	1,510	1,299	1,500
4021.0 - Books, Subscriptions, Memberships			380	276	350	314	244
4021.5 - Software			-	389	500	584	900
4022.0 - Public Notices			-	302	750	556	1,150
4023.0 - Travel & Lodging			1,045	577	1,050	534	950
4024.0 - Office Supplies		47	3,534	1,866	1,560	2,207	1,600
4025.0 - Equipment - Supplies & Maint		-	10	237	60	176	35
4025.1 - Equipment Rental				908	-	908	-
4025.5 - Vehicle Maintenance			-	63	100	103	100
4025.6 - Gas/Oil/Diesel	2,560	3,103	2,948	2,557	3,150	2,903	3,300
4026.0 - Bldgs & Grounds - Supplies/Maint				1,420	2,000	1,625	2,250
4027.0 - Utilities	385	273	745	741	900	885	2,100
4028.0 - Telephone	481	498	1,732	1,407	1,900	1,717	1,775
4031.0 - Professional & Technical	770	850	5,419	4,334	4,200	4,886	4,150
4031.4 - Accounting Services			-	1,785	1,485	1,785	1,800
4031.5 - Contract Services	84	871	1,921	2,222	2,000	2,618	2,870
4033.0 - Education & Training	522	300	606	746	900	885	800
4035.0 - Write-off Bad Debt			-	-	-	-	-
4048.0 - Materials & Supplies	453	10	233	562	1,000	710	1,000
4051.0 - Insurance & Surety Bonds	1,545	1,546	2,359	2,997	2,725	2,861	2,750
4052.3 - Storm Drain Bond Expenses	1,500	1,500	1,500	1,650	1,500	1,650	1,650
4061.0 - Miscellaneous	500	500	1,534	1,381	1,490	2,042	1,800
4062.0 - Bankcard Fees	2,158	1,212	2,462	2,520	1,950	2,990	1,950
4063.0 - Newsletter			-	913	750	1,175	1,000
4065.0 - Depreciation	213,263	114,994	131,589	125,805	135,000	137,465	135,000
4142.0 - 2007 Storm Drain Bond Int.	153,590	148,313	141,828	135,516	135,516	136,516	128,500
4142.5 - Cost of Issuance	3,060	3,060	3,060	-	3,060	3,060	3,060
4143.0 - Trans to Debt Serv Fund			-	-	-	-	-
4260.0 - Transfer to General Fund	42,923	35,119	-	-	-	-	-
Total Expenditures	542,121	436,424	430,972	414,397	443,402	446,711	453,877
Total Change In Net Position	67,176	130,316	398,531	195,884	145,514	239,773	105,574

WASTE WATER FUND

Capital Expenses							
4274.0 - Capital Outlay - Equipment			374	504	-	504	-
4274.3 - Capital Outlay - Special Proj	3,432	-		138,516	140,000	139,107	200,000
4274.4 - Capital Outlay - Other	-	577		-	-	-	-
4287.6 - Storm Drain Master Plan				12,784	25,000	25,000	25,000
4287.7 - Center Storm Drain Collect				110,116	50,000	110,041	-
4287.8 - Tuachn Wash Detention Basins	900	5,155		2,423	-	2,423	-
4289.4 600 W/Center St Storm Drain				-	-	-	-
Total Capital Requirements	4,332	5,731	374	264,342	215,000	277,075	225,000

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.

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

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

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

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

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

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

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

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

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

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

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

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

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

Operating Budget – Authorized expenditures for ongoing municipal services.

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

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

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

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

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

Signage – A system of signs.

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

TRANSFERS FY 2015

	TRANSFERS IN		TRANSFERS OUT		DIFFERENCE
	ACCOUNT NUMBER	AMOUNT	ACCOUNT NUMBER	AMOUNT	
GENERAL FUND					
Transfer from Water Fund	10-39-125	-	51-42-600	-	-
Transfer from Sewer Fund	10-39-126	-	52-42-600	-	-
Transfer from Storm Drain	10-39-127	-	53-42-600	-	-
DEBT SERVICE FUND					
Transfer From General Fund	31-39-100	-	10-90-822	-	-
Transfer from Streets Impact Fund	31-39-200	196,350.00	44-40-822	196,350.00	-
MUNICIPAL BULDING AUTHORITY FUND					
Trans from Park Impact Fees	36-39-200	143,700.00	45-40-610	143,700.00	-
CAPITAL PROJECTS FUND					
Transfer From General Fund	49-39-200	\$ 206,212.00	10-90-200	206,212.00	-
Transfer From Park Impact Fund	49-39-220	192,048.00	45-40-205	192,048.00	-
Transfer from Streets Impact Fund	49-39-400	379,189.00	44-40-205	379,189.00	-
		\$ 1,117,499.00		\$ 1,117,499.00	-

TOTAL NET TRANSFERS	TRANSFERS IN	TRANSFERS OUT	DIFFERENCE
General Fund	-	206,212.00	(206,212.00)
Debt Service Fund	196,350.00		196,350.00
MBA Fund	143,700.00		143,700.00
Streets Impact Fee		575,539.00	(575,539.00)
Parks Impact Fee	-	335,748.00	(335,748.00)
Capital Projects	777,449.00		777,449.00
Water		-	-
Sewer		-	-
Storm Drain		-	-
	\$ 1,117,499.00	\$ 1,117,499.00	\$ -

TRANSFERS FY 2016

	TRANSFERS IN		TRANSFERS OUT		DIFFERENCE
	ACCOUNT NUMBER	AMOUNT	ACCOUNT NUMBER	AMOUNT	
GENERAL FUND					
Transfer from Water Fund	10-39-125	-	51-42-600	-	-
Transfer from Sewer Fund	10-39-126	-	52-42-600	-	-
Transfer from Storm Drain	10-39-127	-	53-42-600	-	-
DEBT SERVICE FUND					
Transfer from Streets Impact Fund	31-39-200	196,350.00	44-40-822	196,350.00	-
MUNICIPAL BULDING AUTHORITY FUND					
Trans from Park Impact Fees	36-39-200	143,090.00	45-40-610	143,090.00	-
CAPITAL PROJECTS FUND					
Transfer From Gen Fund	49-39-200	97,500.00	10-90-200	97,500.00	-
Transfer From Park Impact Fund	49-39-220	574,750.00	45-40-205	574,750.00	-
Transfer From Public Safety Impact Fund	49-39-230	220,489.00	43-40-823	220,489.00	-
Transfer From Streets Impact Fund	49-39-400	250,000.00	44-40-205	250,000.00	-
		\$ 1,482,179.00		\$ 1,482,179.00	-

TOTAL NET TRANSFERS	TRANSFERS IN	TRANSFERS OUT	DIFFERENCE
General Fund	-	97,500.00	(97,500.00)
Debt Service Fund	196,350.00		196,350.00
MBA Fund	143,090.00		143,090.00
Public Safety Impact Fee		220,489.00	(220,489.00)
Streets Impact Fee		446,350.00	(446,350.00)
Parks Impact Fee	-	717,840.00	(717,840.00)
Capital Projects	1,142,739.00		1,142,739.00
Water		-	-
Sewer		-	-
Storm Drain		-	-
	\$ 1,482,179.00	\$ 1,482,179.00	\$ -

GL Items	General Fund Expenditure to Distribute		2015 Distribution				2016 Distribution			
	2015	2016	2015 Admin	2015 Water	2015 Sewer	2015 Storm	2016 Admin	2016 Water	2016 Sewer	2016 Storm
						Drain				Drain
Uniforms	150	200	30	75	30	15	40	100	40	20
Books/Subscript	3,300	1,000	660	1,650	660	330	200	500	200	100
Software	5,805	9,000	1,161	2,903	1,161	581	1,800	4,500	1,800	900
Notices	18,335	4,000	3,667	9,168	3,667	1,834	800	2,000	800	400
Elections	-	7,500	-	-	-	-	1,500	3,750	1,500	750
Travel	8,890	7,500	1,778	4,445	1,778	889	1,500	3,750	1,500	750
Office Supplies	19,790	15,000	3,958	9,895	3,958	1,979	3,000	7,500	3,000	1,500
Equipment Supplies	8,930	250	1,786	4,465	1,786	893	50	125	50	25
Vehicle Maintenance	940	1,000	188	470	188	94	200	500	200	100
Vehicle Fuel	6,320	3,000	1,264	3,160	1,264	632	600	1,500	600	300
Bldg supplies/maint	24,475	20,000	4,895	12,238	4,895	2,448	4,000	10,000	4,000	2,000
Utilities	7,928	7,000	1,586	3,964	1,586	793	1,400	3,500	1,400	700
Telephone	24,870	12,500	4,974	12,435	4,974	2,487	2,500	6,250	2,500	1,250
Professional/Tech	49,975	25,000	9,995	24,988	9,995	4,998	5,000	12,500	5,000	2,500
Audit	17,850	18,000	3,570	8,925	3,570	1,785	3,600	9,000	3,600	1,800
Education/training	-	3,500	-	-	-	-	700	1,750	700	350
Insurance/surety	18,295	11,500	3,659	9,148	3,659	1,830	2,300	5,750	2,300	1,150
Misc	11,065	1,000	2,213	5,533	2,213	1,107	200	500	200	100
Bank Fees	35,348	19,500	7,070	17,674	7,070	3,535	3,900	9,750	3,900	1,950
Newsletter	12,760	9,000	2,552	6,380	2,552	1,276	1,800	4,500	1,800	900
CO Equipment	-	4,000	-	-	-	-	800	2,000	800	400
CO - Funishing	23,435	500	4,687	11,718	4,687	2,344	100	250	100	50
Legal/HR	49,160	26,340	9,832	24,580	9,832	4,916	5,268	13,170	5,268	2,634
Planner	-	-	-	-	-	-	-	-	-	-
Town Activities	4,250	7,500	850	2,125	850	425	1,500	3,750	1,500	750
Debt Service	-	-	-	-	-	-	-	-	-	-
			70,374	175,935	70,374	35,187	42,758	106,895	42,758	21,379

Full Time Equivalent Employees

Function	Fiscal Year								Projected	Proposed
	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
General Government										
Administration	3.1	2.7	2.4	2.2	2.2	1.5	1.9	2.7	3.0	3.0
Legal/HR	1.3	2.0	2.1	2.0	2.0	2.1	2.2	0.9	0.9	0.9
Total General Government	4.4	4.7	4.5	4.2	4.2	3.6	4.1	3.6	3.9	3.9
Public Safety										
Law Enforcement	7.9	11.0	11.9	10.9	11.5	11.4	18.8	18.3	18.2	18.3
EMS							6.2	8.6	8.8	8.5
Animal Control	2.8	1.6	1.7	2.1	2.3	2.4	1.8	2.1	2.4	2.4
Fire/Rescue	1.5	6.0	10.2	10.7	10.3	8.2	2.6	1.6	1.2	1.2
Public Safety	12.2	18.6	23.8	23.7	24.1	22.0	29.4	30.5	30.6	30.4
Building/Zoning	1.7	2.1	2.0	1.2	0.9	0.9	0.9	1.7	2.8	3.0
Community Development	1.9	1.9	1.7	1.8	1.3	0.9	1.3	1.4	0.5	-
Public Works										
Streets	2.5	2.3	1.9	1.9	1.8	1.6	1.7	2.2	2.2	2.2
Water	6.7	5.4	5.3	6.7	6.5	5.8	6.2	6.3	6.7	6.4
Waste Water	3.7	4.2	4.0	3.5	3.4	3.1	3.5	3.5	3.7	3.5
Total Public Works	12.9	11.9	11.2	12.1	11.7	10.5	11.4	12.0	12.6	12.1
Parks & Recreation										
Parks	3.3	2.0	1.6	1.4	2.3	2.2	3.1	2.0	3.1	3.1
Recreation	0.6	3.0	2.5	2.2	1.6	1.1	0.8	1.5	1.4	1.4
Cemetery	0.5	0.7	0.9	0.9	0.9	0.8	0.9	0.8	1.1	1.1
Total Parks & Recreation	4.4	5.7	5.0	4.5	4.8	4.1	4.8	4.2	5.6	5.6
Total Primary Government	37.5	44.9	48.2	47.5	47.0	42.0	51.9	53.5	56.2	55.0