

# IVINS CITY, UTAH

A wide-angle photograph of a large, calm body of water, likely a reservoir, reflecting the surrounding landscape. The water is a deep blue, mirroring the clear sky above. In the background, a range of rugged, reddish-brown mountains stretches across the horizon. The foreground shows a rocky shoreline with sparse, dry vegetation. The overall scene is peaceful and scenic.

2017 BUDGET DOCUMENT  
July 1, 2016 – June 30, 2017



# IVINS CITY, UTAH



4	Budget Message
12	Summary of Funds
27	Fund Budgets
81	Appendix

2017 BUDGET DOCUMENT  
July 1, 2016 – June 30, 2017

# Table of Contents

Page

## OVERVIEW

Distinguished Budget Presentation Award .....	1
Elected and Appointed Officials .....	2
Organizational Chart .....	3
Budget Message.....	4
Summary of Funds .....	12
Community Profile .....	14
Debt .....	18
Capital Projects.....	19
Budget Process and Schedule.....	20

## BUDGET HIGHLIGHTS

### FUND BUDGETS

General Fund Detail.....	27
City Manager.....	41
Administrative Services .....	42
Building/Zoning .....	47
Public Safety.....	49
Public Works.....	56
Recreation, Parks & Cemetery .....	60
Community and Economic Development .....	66
Other Governmental Funds	
Debt Service Fund .....	67
Municipal Building Authority.....	69
Capital Projects Funds-Impact Fees.....	70
Capital Projects Fund .....	72
Enterprise Funds.....	74
Water Fund .....	75
Waste Water Fund .....	77
Appendix.....	81



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**City of Ivins City**

**Utah**

For the Fiscal Year Beginning

**July 1, 2015**

Executive Director

## Officials of Ivins City, Utah

**Mayor**

**Chris Hart**

**City Council**

**Ron Densley**

**Jenny Johnson**

**Cheyne McDonald**

**Dennis Mehr**

**Steve Roberts**

### Appointed Officials

**City Manager**

**Dale Coulam**

**City Recorder**

**Kari Jimenez**

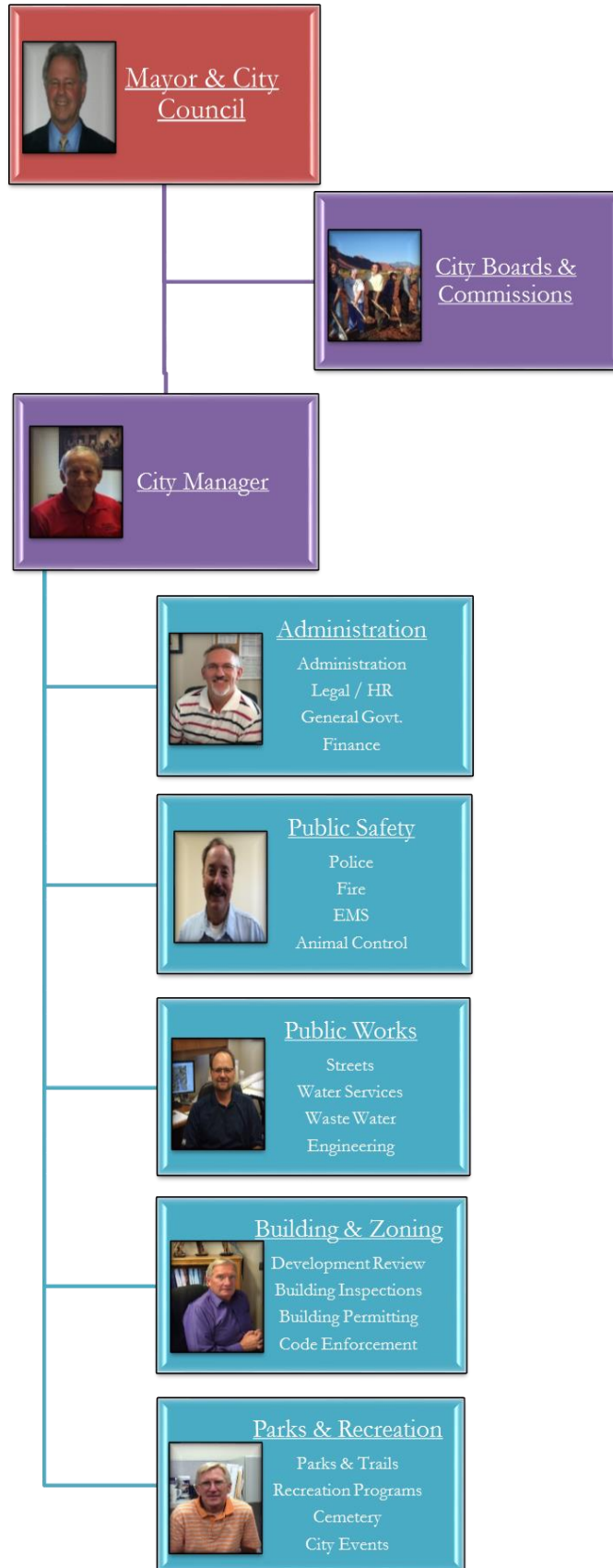
**City Treasurer**

**Deborah Bannon**

## Staffing Summary Information

	Fiscal Year									Projected 2016	Proposed 2017
	2008	2009	2010	2011	2012	2013	2014	2015			
General Government	4.7	4.5	4.2	4.2	3.6	4.1	3.6	3.3	3.3	3.3	
Public Safety*	18.6	23.8	23.7	24.1	22.0	29.4	30.5	32.4	33.5	32.7	
Building/Zoning	2.1	2.0	1.2	0.9	0.9	0.9	1.7	3.1	3.7	3.5	
Community Development	1.9	1.7	1.8	1.3	0.9	1.3	1.4	0.4	-	-	
Public Works	11.9	11.2	12.1	11.7	10.5	11.4	12.0	11.0	11.8	11.5	
Parks & Recreation	5.7	5.0	4.5	4.8	4.1	4.8	4.2	6.0	6.4	6.5	
<b>Total</b>	<b>44.9</b>	<b>48.2</b>	<b>47.5</b>	<b>47.0</b>	<b>42.0</b>	<b>51.9</b>	<b>53.5</b>	<b>56.2</b>	<b>58.6</b>	<b>57.5</b>	

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



# BUDGET MESSAGE

## **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, 2017 and the estimate to complete the budget for the fiscal year ending June 30, 2016. 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 2015 and FYE 2016 we have experienced moderate growth in our anticipated and budgeted revenue. Most economic indicators and economists point to a stagnant economy. The FYE 2017 budget revenue projections in this budget are conservative, based on FYE 2016 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 very little to no growth on most revenues.

Ivins City is financially healthy as a result of fiscal restraint and good planning. The General Fund unrestricted reserves (fund balance) is estimated to remain unchanged through 2017 at a level of approximately 13.9% of estimated revenues.

The FYE 2016 estimate to complete includes the use of no unrestricted fund balance. The FYE 2017 budgets project no use of General Fund reserves (fund balance). The proposed Unreserved General Fund Balance for FYE 2016 is \$829,722 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 2017 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 2017 to increase 2.0% or \$115,613 over our projected FYE 2016 estimate to complete. This amount includes \$48,064 in BluCan recycling revenue and \$156,629 in Ambulance revenue due to paramedic service rates.

### **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

# BUDGET MESSAGE

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**

- No new staffing

## **Capital Improvements and Equipment**

- **Public Safety**
  - 2 Vehicles
  - Firehouse remodel
- **Public Works**
  - Road Maintenance
  - Tack Sprayer

## **Projects**

- **Parks & Recreations-Park and Trail Improvements**
  - Desert Rose Park
  - Ivins Reservoir
  - Cemetery Improvements
  - Trail Improvements
  - Highway 91 Entry Feature
- **Public Works**
  - Upsize Water Tank & Water Lines
  - Secondary Water System
  - Highway 91 Improvements
  - Detention Dam Rehabilitation
  - Priority Storm Drain Projects
  - Upsize Tuacahn Pump Station
  - Road Gap Fill

## **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.

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 preceding five years.



# BUDGET MESSAGE

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 FY2017 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. The City is currently in the process of conducting rate studies for the Enterprise Funds. The Washington County Water Conservancy District (WCWCD) has indicated that the price of water from the District to the City will increase by 10% next year. This increase will need to be passed on to the users when it is enacted.

## **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 FY 2016, employees were eligible for up to 1.5% pay increases based on their annual employee review. FY 2017 budget includes the following:

- No pay-for-performance increase; management will consider a 1.0% increase mid-year, based on economic indicators and the health of the budget at that time, which will not be automatic but awarded based on annual reviews
- Projected 20% increase in health insurance premium to maintain the same insurance package.
- There is no projected increase in retirement contributions.

## **General Fund**

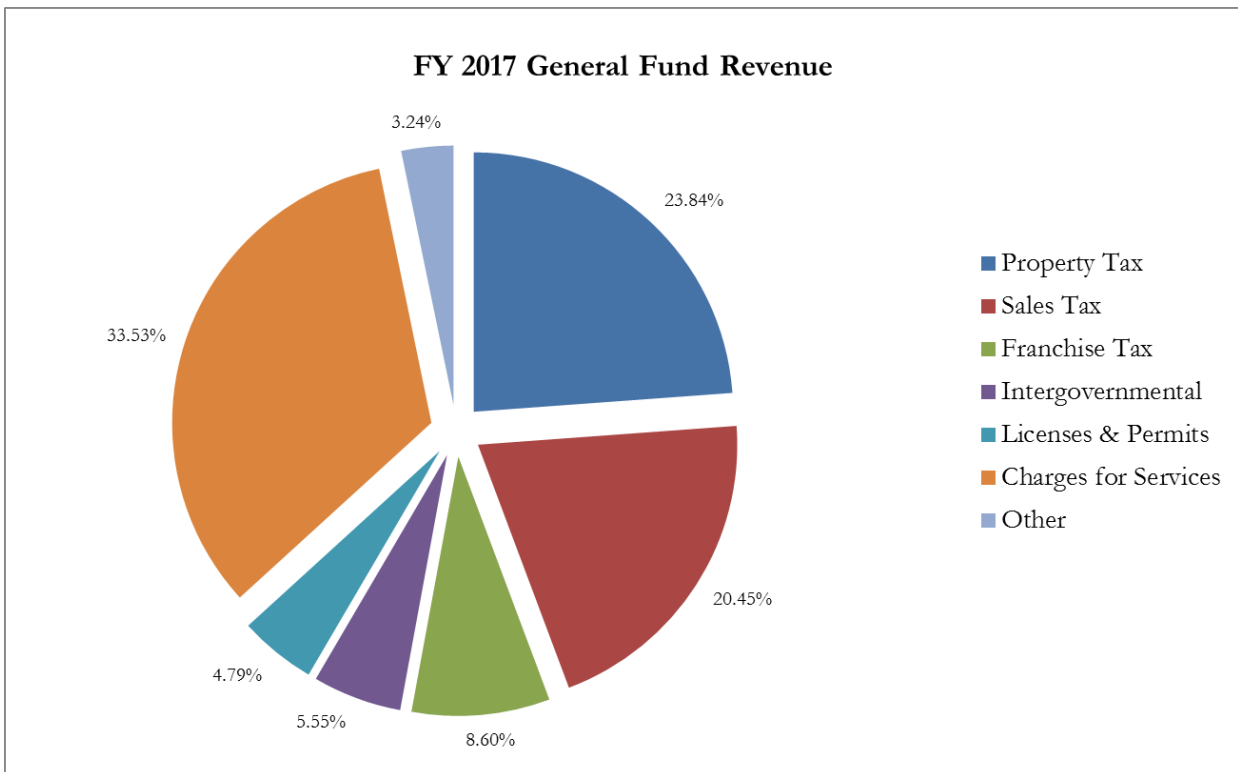
The FY 2016-2017 tentative budget for the General Fund total \$5,989,192, this represents an increase of 2.0% or \$115,613 from the FY 2015-2016 estimate to complete budget. All major revenue categories are unchanged. The funds generated from development related activities are the least predictable and can have the greatest variation. Revenues are projected to be level or show a very slight increase from the current year. The most significant revenue changes are an increase in Sanitation revenue due to the BluCan recycling program and an increase in Ambulance revenue due to a change in billing rates for paramedic service. Expenditures should be stable with no new positions being included in the budget. The only significant increases in the budget are for benefits, the EMS Assistant Coordinator being budget for a full year, recycling charges paid to the Washington County Solid Waste District (WCSWD), and non-discretionary increases. 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.

# BUDGET MESSAGE

## Revenues

### General Fund Revenue

Categories	FYE 2016 Estimate to Complete	FYE 2017 Proposed
Property Tax	1,414,302	1,427,891
Sales Tax	1,208,521	1,225,037
Franchise Tax	509,220	515,342
Intergovernmental	330,125	332,101
Licenses & Permits	373,229	286,763
Charges for Services	1,782,995	2,008,172
Other	255,187	193,885
Transfers In	-	-
<b>Total</b>	<b>5,873,579</b>	<b>5,989,192</b>

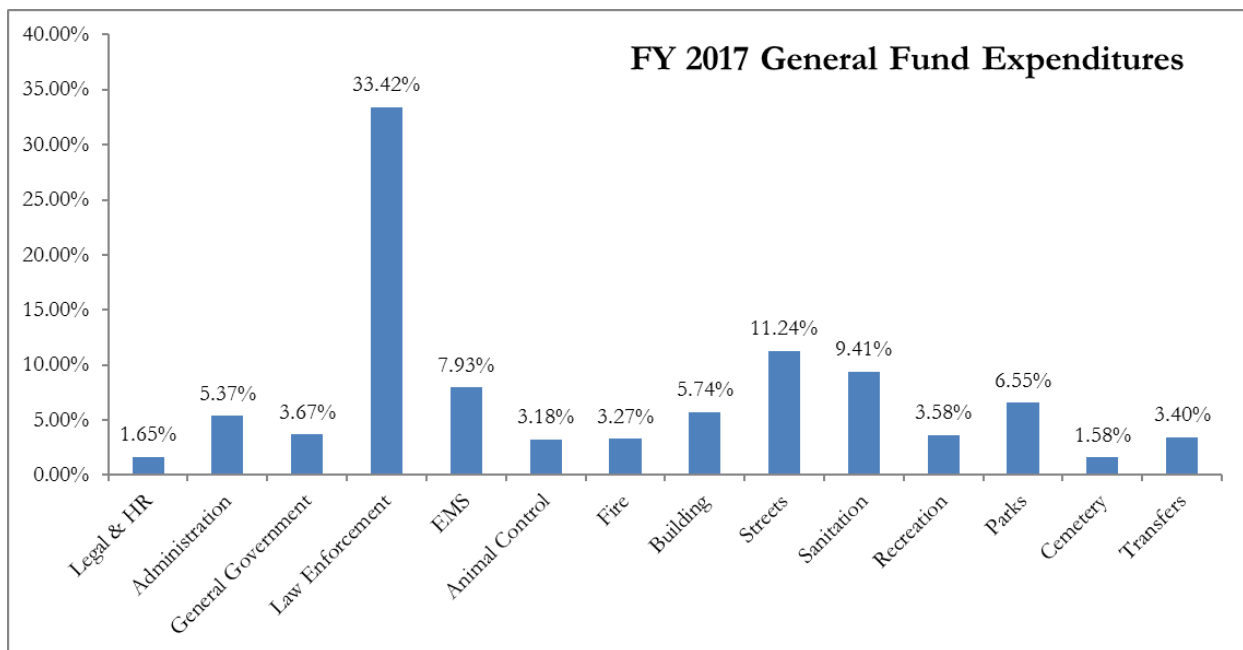


# BUDGET MESSAGE

## Expenditures

### General Fund Expenditures

Departments	FYE 2016 Estimate to Complete	FYE 2017 Proposed
Legal & HR	103,655	99,062
Administration	338,338	321,371
General Government	224,949	219,870
Law Enforcement	1,966,472	2,001,688
EMS	461,448	474,750
Animal Control	197,622	190,706
Fire	205,056	195,574
Building	374,554	343,742
Streets	679,811	673,435
Sanitation	490,743	563,717
Recreation	210,014	214,648
Parks	380,041	392,035
Cemetery	98,021	94,918
Community & Econ. Dev.	-	-
Transfers	142,856	203,676
<b>Total</b>	<b>5,873,578</b>	<b>5,989,192</b>



# BUDGET MESSAGE

## Capital Projects

The FYE 2017 Budget includes the projects listed in the following table:

Highway 91 Entry Feature	\$ 50,000
Road Projects	
Gap Fill	\$90,000
Kwavasa Drive	\$50,000
400 E Chip Seal	\$20,000
Fire Station Remodel	\$ 225,000
Park & Trail Improvements	
Ivins Reservoir	\$ 297,000
Desert Rose Park	\$ 250,000
Tuacahn Trail	\$ 50,000

The figures for Desert Rose Park, and Ivins Reservoir represent the phases of these projects. There may 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 increased from FYE 2016 due to the anticipated increase in water costs from the WCWCD. There will be no water rate increase until the WCWCD enacts an increase, which will then be passed on to the end user. There are a number of capital projects being considered and included in the budget. These include the Old Highway 91 Waterline (\$100,000), Tuacahn Pump Station Upsize (\$60,000), Irrigation system (\$250,000), Tuacahn Water Tank Contribution (\$100,000), and the replacement West Ivins Storage Tank (\$2,000,000).

# BUDGET MESSAGE

## Water Fund

Revenue	FYE 2016 Estimate to Complete	FYE 2017 Proposed
Water Sales	1,754,528	1,916,288
Connection Fees	47,335	44,968
Other	66,151	51,035
Impact Fees	168,800	162,123
<b>Total</b>	<b>2,036,814</b>	<b>2,174,414</b>
<b>Expenses</b>		
Operating Exp.	1,961,532	2,112,384
<b>Change in Net Position</b>	<b>75,282</b>	<b>62,030</b>
<b>Capital Budget</b>	<b>106,752</b>	<b>2,540,000</b>

## Wastewater Fund

The Wastewater Fund – Sewer projects a small increase from FYE 2016 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 decrease due to not expecting any grant revenue. There are two capital undertakings planned for FYE 2017 in the Wastewater Fund – Storm Drain; Detention Dam Rehabilitation (\$200,000) and Kayenta Debris Basins along with Storm Drain Bond Projects (\$1,925,000). Below is the summary of the Wastewater Fund.

## Wastewater Fund

Revenue	FYE 2016 Estimate to Complete	FYE 2017 Proposed
Sewer Services	815,391	838,414
Sewer Connection Fees	53,500	45,000
Sewer - Other	1,511	1,526
Sewer Impact Fees	55,750	52,963
<b>Total Sewer Revenue</b>	<b>926,152</b>	<b>937,903</b>
Storm Drain Fees	479,903	499,100
Storm Drain - Other	52,393	3,500
Storm Drain Impact Fees	96,968	74,228
<b>Total Storm Drain</b>	<b>629,264</b>	<b>576,828</b>
<b>Expenses</b>		
Sewer Operating Exp.	777,799	805,276
Storm Drain Operating Exp.	456,157	451,092
<b>Change in Net Position</b>		
<b>Sewer</b>	<b>148,353</b>	<b>132,627</b>
<b>Storm Drain</b>	<b>173,107</b>	<b>125,736</b>
<b>Capital Budget</b>		
<b>Sewer</b>	<b>87,731</b>	<b>84,700</b>
<b>Storm Drain</b>	<b>68,489</b>	<b>2,126,600</b>



# BUDGET MESSAGE

## Conclusion

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,



Dale Coulam  
City Manager



Wally Ritchie  
Director of Finance

# SUMMARY OF FUNDS

<b>Fund</b>	<b>2013 Actual</b>	<b>2014 Actual</b>	<b>2015 Actual</b>	<b>2016 Actual YTD</b>	<b>2016 Adopted Budget</b>	<b>2016 Estimate to Complete</b>	<b>2017 Budget</b>
<b>Combined Fund Revenue</b>							
General	5,209,929	5,097,838	5,298,627	5,356,455	5,554,313	5,873,579	5,989,192
Debt Service	446,480	405,599	323,563	281,915	470,730	474,660	480,926
Municipal Building Authority	144,155	144,047	144,074	143,582	143,440	143,633	143,820
Public Safety Impact	55,657	45,377	41,060	54,406	271,653	56,497	275,000
Street Impact	358,205	296,604	279,987	313,181	471,350	597,981	363,000
Park Impact	582,019	464,947	396,352	479,894	767,840	657,482	790,420
Capital Projects	486,273	130,044	719,755	15,755	1,144,989	1,005,523	1,034,000
Water	2,177,873	2,481,205	2,322,819	1,840,484	2,034,717	2,036,814	2,174,414
Waste Water							
Sewer	878,343	1,516,838	1,172,144	855,911	880,194	926,152	937,902
Storm Drain	566,740	829,502	760,921	585,981	559,451	629,264	576,828
Water Impact Fees	-	-	-	-	2,584,562	354,335	2,639,562
<b>Total Revenues</b>	<b>10,905,675</b>	<b>11,412,000</b>	<b>11,459,302</b>	<b>9,927,563</b>	<b>14,883,239</b>	<b>12,755,919</b>	<b>15,405,064</b>
<b>Combined Fund Expenditures</b>							
General	5,067,367	5,031,422	5,462,442	4,895,409	5,554,312	5,873,578	5,989,192
Debt Service	471,784	472,285	468,744	474,638	470,730	474,638	480,926
Municipal Building Authority	143,680	143,220	143,700	-	143,440	143,633	143,820
Public Safety Impact	-	-	-	-	271,653	-	275,000
Street Impact	264,376	196,350	486,021	206,414	471,350	597,981	363,000
Park Impact	162,188	173,680	214,800	152,565	767,840	657,482	790,420
Capital Projects	1,578,423	611,324	513,842	548,319	1,144,989	1,005,523	1,034,000
Water	2,021,426	1,902,613	1,903,595	1,805,746	4,475,871	2,068,283	4,652,384
Waste Water							
Sewer	727,939	701,530	943,738	871,778	1,037,189	1,007,499	805,276
Storm Drain	436,424	430,972	466,932	494,606	678,878	524,645	2,577,692
<b>Total Expenditures</b>	<b>10,873,605</b>	<b>9,663,395</b>	<b>10,603,814</b>	<b>9,449,475</b>	<b>15,016,252</b>	<b>12,353,262</b>	<b>17,111,709</b>
<b>Total Surplus (Deficit)</b>	<b>32,070</b>	<b>1,748,605</b>	<b>855,488</b>	<b>478,088</b>	<b>(133,013)</b>	<b>402,656</b>	<b>(1,706,645)</b>

# SUMMARY OF FUNDS

General Fund							
	2013 Actual	2014 Actual	2015 Actual	2016 Actual YTD	2016 Adopted Budget	2016 Estimate to Complete	2017 Budget
<b>REVENUE</b>							
<b>Taxes</b>							
Property Tax	2,020,026	2,053,136	2,141,039	2,155,933	2,184,264	1,414,302	1,427,891
Sales Tax	940,122	991,673	1,071,462	1,127,726	1,127,906	1,208,521	1,225,037
Franchise Tax	457,079	483,804	492,995	476,944	511,832	509,220	515,342
<b>Total Taxes</b>	<b>3,417,227</b>	<b>3,528,612</b>	<b>3,705,496</b>	<b>3,760,602</b>	<b>3,824,002</b>	<b>3,132,043</b>	<b>3,168,270</b>
<b>Other General Revenue</b>							
Federal & FEMA Grants	77,257	1,062	-	-	-	-	-
Washington County Drug Task Force	-	14,047	9,126	9,458	13,500	12,670	11,750
State Grants	77,705	30,445	7,992	10,179	6,000	10,179	8,000
Habitat Non/Pass Through	3,523	11,493	-	-	10,000	-	10,000
State Liquor Fund Allotment	6,681	5,982	6,256	6,377	6,250	6,377	6,250
Special Events	-	2,405	5,796	500	2,500	500	500
Sale of Capital Assets	5,724	7,209	23,196	13,482	15,000	13,482	11,500
Centerpiece Donations	650	2,400	5,000	1,000	-	1,000	-
ULGF Dividend	-	-	2,094	6,464	6,161	6,464	6,250
Interest Earnings	20,563	17,998	19,593	28,573	17,830	28,698	28,913
Lease Proceeds	-	-	21,095	23,980	-	23,980	-
Transfers In	280,954	-	-	-	-	-	-
<b>Total Other General Revenue</b>	<b>473,057</b>	<b>93,040</b>	<b>100,148</b>	<b>100,012</b>	<b>77,241</b>	<b>103,350</b>	<b>83,163</b>
<b>Total General Revenue</b>	<b>3,890,283</b>	<b>3,621,652</b>	<b>3,805,644</b>	<b>3,860,614</b>	<b>3,901,243</b>	<b>3,235,393</b>	<b>3,251,434</b>
<b>FUNCTIONAL REVENUE</b>							
General Government							
Legal / HR	37,999	6,368	56,000	54,416	50,000	72,956	73,672
General Government	25,783	35,235	23,495	41,226	27,450	43,592	23,750
Public Safety							
Law Enforcement	747,866	843,476	860,805	717,293	975,079	942,284	983,316
Emergency Medical	114,658	204,595	217,510	180,138	205,799	216,311	372,819
Animal Control	32,276	40,562	42,046	44,068	32,845	47,502	34,950
Fire	16,785	-	3,012	6,571	-	6,571	-
Building & Zoning	277,666	291,918	250,839	362,316	281,156	393,950	294,782
Public Works							
Streets	278,888	284,340	285,050	294,328	318,998	294,328	306,101
Sanitation	425,796	443,954	477,105	503,141	489,763	559,792	607,868
Parks & Recreation							
Recreation	13,120	15,340	16,172	16,848	19,800	17,690	16,750
Parks	5,145	4,315	7,220	8,910	4,950	8,910	6,250
Cemetery	10,950	14,600	24,600	34,550	17,500	34,300	17,500
<b>Total Functional Revenue</b>	<b>1,986,932</b>	<b>2,184,703</b>	<b>2,263,852</b>	<b>2,263,805</b>	<b>2,423,340</b>	<b>2,638,186</b>	<b>2,737,758</b>
<b>Total Revenue</b>	<b>5,877,215</b>	<b>5,806,355</b>	<b>6,069,496</b>	<b>6,124,420</b>	<b>6,324,583</b>	<b>5,873,579</b>	<b>5,989,192</b>
<b>EXPENDITURES</b>							
General Government							
Legal/HR	188,710	22,273	96,312	75,001	102,290	103,655	99,062
Administration	378,657	280,944	306,994	288,528	287,792	338,338	321,371
General Government	99,270	121,285	275,594	201,339	202,443	224,949	219,870
Public Safety							
Law Enforcement	1,661,777	1,804,561	1,884,393	1,810,818	1,924,881	1,966,472	2,001,688
Emergency Medical	283,071	345,659	368,545	412,118	422,479	461,448	474,750
Animal Control	128,980	160,707	199,973	175,603	187,454	197,622	190,706
Fire	181,277	200,998	170,288	177,725	199,943	205,056	195,574
Building & Zoning	80,121	146,690	297,757	309,204	304,051	374,554	343,742
Public Works							
Streets	518,993	723,764	606,748	399,564	686,568	679,811	673,435
Sanitation	391,697	395,981	432,630	441,131	416,350	490,743	563,717
Parks & Recreation							
Recreation	191,899	200,695	206,058	151,499	214,294	210,014	214,648
Parks	260,629	231,600	366,352	340,984	386,445	380,041	392,035
Cemetery	76,510	61,904	88,850	83,276	93,317	98,021	94,918
Community & Economic Dev	133,081	139,960	14,521	0	-	-	-
Transfers Out	492,723	194,592	147,429	-	120,305	142,856	203,676
<b>Total Expenditures</b>	<b>5,067,394</b>	<b>5,031,613</b>	<b>5,462,442</b>	<b>4,866,790</b>	<b>5,548,612</b>	<b>5,873,578</b>	<b>5,989,192</b>
<b>Excess Revenue Over Expenditures</b>	<b>809,821</b>	<b>774,743</b>	<b>607,054</b>	<b>1,257,629</b>	<b>775,971</b>	<b>0</b>	<b>0</b>

# COMMUNITY PROFILE

## CITY HISTORY



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

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

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

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

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

## Demographic and Economic Statistics

Fiscal Year	Population	Per Capita Income	Personal Income	Unemployment Rate
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	234,279,394	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	30,780	227,494,980	4.00%
2015	7,665	31,620	242,367,300	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	2015			2006		
	Total Assessed	Rank	Percentage of	Total Assessed	Rank	Percentage of
	Value		Total Assessed	Value		Total Assessed
Pivotal Mark I LC	\$ 9,430,080	1	1.23%	\$ 6,871,357	2	1.65%
Marten, RT	\$ 9,176,634	2	1.20%	\$ 2,587,511	8	0.62%
Fitness Ridge	\$ 5,238,620	3	0.74%			
Kingsbury Development LLC	\$ 4,913,001	4	0.70%			
Pivotal Mark II LC	\$ 4,559,029	5	0.65%			
Parkway Partners	\$ 4,277,233	6	0.61%	\$ 3,057,831	6	0.73%
SR Fresh-Metro Limited Partnership	\$ 4,173,156	7	0.59%	\$ 3,267,050	5	0.78%
Pacificorp	\$ 3,923,779	8	0.56%			
Archuleta, George & Dianna L	\$ 3,559,358	9	0.50%	\$ 3,443,332	4	0.82%
DG Group LLC	\$ 3,034,248	10	0.43%			
Weston Hafen Family Partnership				\$ 9,454,141	1	2.26%
Alan & Kay Blood LC				\$ 4,148,993	3	0.99%
SRFM Limited Partnership				\$ 2,766,917	7	0.66%
Parkway Partners II				\$ 2,255,284	9	0.54%
Quality Dev LLC				\$ 2,191,893	10	0.52%
Total	\$ 52,285,139		7.20%	\$ 40,044,309		9.59%

Source: Washington County Treasurer



# COMMUNITY PROFILE

Employer	2015		2006	
	Employees	Rank	Employees	Rank
Tuacahn Center for the Arts	250-499	1		
Movara	100-249	2		
Red Mountain Spa	100-249	3		
Avalon Care Center	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		

Source: Utah Division of Workforce Services

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

## Legal Debt Margin Information Last Ten Fiscal Years

	Fiscal Year									
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Debt Limit	50,116,793	81,945,799	96,786,653	101,379,341	84,533,185	75,911,311	70,015,946	70,611,132	84,669,244	92,057,545
Total Net Debt Applicable to Limit	1,710,819	1,484,820	1,252,034	1,017,417	776,913	529,481	-	-	-	-
Legal Margin	\$ 48,405,974	\$ 80,460,979	\$ 95,534,619	\$ 100,361,924	\$ 83,756,272	\$ 75,381,830	\$ 70,015,946	\$ 70,611,132	\$ 84,669,244	\$ 92,057,545
Total Net Debt Applicable to the Limit as a Percentage of Debt Limit	3.41%	1.81%	1.29%	1.00%	0.92%	0.70%	0.00%	0.00%	0.00%	0.00%

### Legal Debt Margin Calculation for FY 2015

Assessed Value	767,146,206
Add Back: Exempt Real Property	-
Total Assessed Value	767,146,206
Debt Limit	
General Obligation 4%	30,685,848
Water & Sewer 8%	61,371,696
Total Debt Limit	92,057,545
Debt Applicable to Limit:	
General Obligation Bonds	-
Less:	
Set Aside for Repayment	-
Total Net Debt Applicable to Limit	-
Legal Debt Margin	\$ 92,057,545

# COMMUNITY PROFILE

## Operating Indicators

Function	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
<b>Building/Zoning</b>										
Residential Building Permits	186	91	63	43	33	58	86	125	90	82
Residential Value	\$ 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	\$ 19,846,575
Addition Building Permits	38	50	42	22	12	35	72	61	21	20
Additions Value	\$ 1,247,825	\$ 883,580	\$ 843,440	\$ 532,360	\$ 214,300	\$ 227,040	\$ 945,319	\$ 844,462	\$ 809,200	\$ 633,820
Commercial Building Permits	6	0	1	2	0	0	1	0	0	1
Commercial Value	\$ 25,121,080	\$ -	\$ 50,000	\$ 2,216,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 800,000
Other Building Permits	2	0	1	2	0	0	0	0	88	116
Other Value	\$ 2,001,500	\$ -	\$ 643,188	\$ 4,650,000	\$ -	\$ -	\$ -	\$ -	\$ 2,215,152	\$ 2,338,545
<b>Law Enforcement</b>										
Patrol Officers	9	9	9	8	9	8	8	14	14	14
Training Hours	1,202	1,235	964	1,235	730	1,601	1,651	1,417	1,536	4,687
Citation	1,683	1,621	2,140	946	862	1,370	1,443	2,119	1,536	1,454
Calls for Service	2,131	2,327	2,581	2,145	1,584	2,072	2,262	3,149	3,954	3,949
Response Time (minutes)	7.0	6.0	6.5	8.0	6.5	5.2	4.5	9.0	8.3	7.2
Arrests	-	111	249	253	146	206	108	308	974	894
<b>Fire Department</b>										
Structure Fires	7	5	7	6	4	11	7	4	15	15
Automobile Accidents	35	35	40	25	17	29	26	12		41
Calls for Service	89	89	83	107	-	495	471	511	832	826
Training Hours	3,854	5,233	2,747	1,296	1,156	1,836	1,669	613	1,288	1,244
# of Full-Time Firemen	1	3	3	3	3	3	3	1	1	1
# of Volunteer Firemen	73	68	66	50	62	45	45	45	20	26
<b>Ambulance</b>										
Structure Fires				3-5		0-Jan	7	4	15	25
Automobile Accidents			33	166	187	0	26	12		58
Calls for Service	230	210	300	225	0	0	471	511	610	551
Training Hours		36	165.25	2302.85	395.6	208.3	1669.5	614	465	925
# of Full-Time Paramedics								1	1	1
# of Part-Time EMT			19	19	19	20	20	20	19	20
# of Part-Time Paramedics		3	3	5	5	5	5	5	10	21
<b>Parks, Recreation and Trails</b>										
Developed Acreage					40	39.95	39.95	39.95	39.95	39.95
Developed Acreage/1000 Population					5	5.92	5.92	5.92	5.92	5.21
Undeveloped Acreage					41	51.00	51.00	51.00	51.00	51.00
Youth in Recreation Programs										
Sports	314	409	408	407	411	412	417	359	529	471
Fitness	263	725	526	515	367	421	419	213	114	120
Education	32	124	102	44	-	-	-	-	60	48
<b>Public Works</b>										
Water Gallons Billed (in thousands)	384,414	503,732	369,577	490,056	487,001	467,276	501,401	505,011	511,417	515,203
Water Connections	2,208	2,318	2,669	2,629	2,709	2,755	2,825	3,015	3,034	3,132
Sewer Connections	2,038	2,140	2,548	2,450	2,530	2,597	2,676	2,757	2,951	3,052
Storm Drain Services			2,806	2,772	2,862	2,912	2,996	3,123	3,243	3,353
Garbage Services	2,335	2,549	2,750	2,740	2,830	2,887	2,970	3,090	3,171	3,279

# DEBT

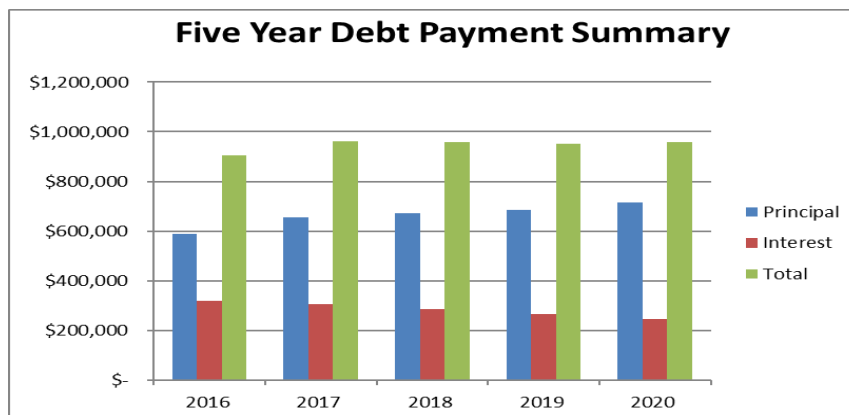
## IVINS CITY Debt Service Schedule Fiscal Year Ended June 30, 2017

### BOND DEBT

Debt Description	Bond Holder	Payment Month	Fiscal Year 2016-2017			
			Beginning Balance	Principle Amount	Interest Amount	Ending Balance
<b>GOVERNMENTAL</b>						
Municipal Building Authority Lease Revenue Bond 2005	Utah Division of Finance	April	1,714,000	92,000	51,420	1,622,000
Sales Tax Bond Series 2010	Zions Bank	June/December	2,825,000	145,000	102,845	2,680,000
Excise Tax Bond Series 2012	Wells Fargo Bank	Quarterly	1,239,000	203,000	29,081	1,036,000
<b>TOTAL GOVERNMENTAL BOND DEBT</b>			<b>\$ 5,778,000</b>	<b>\$ 440,000</b>	<b>\$ 183,346</b>	<b>\$ 5,338,000</b>
<b>BUSINESS-TYPE</b>						
Washington County Water Conservancy District	Regional Pipeline Bond	Monthly	2,824,345	229,562		2,594,783
Storm Drain Bond Series 2016	US Bank	October/April	3,695,000	215,000	122,658	3,480,000
<b>TOTAL BUSINESS-TYPE BOND DEBT</b>			<b>\$ 6,519,345</b>	<b>\$ 444,562</b>	<b>\$ 122,658</b>	<b>\$ 6,074,783</b>
<b>TOTAL BONDED DEBT</b>			<b>\$ 12,297,345</b>	<b>\$ 884,562</b>	<b>\$ 306,004</b>	<b>\$ 11,412,783</b>

### VEHICLE & EQUIPMENT LEASES

Vehicle/Equipment Description	Payment Number	Due Date	Fiscal Year 2016-2017		
			Principle Amount	Interest Amount	Total Payment
<b>GOVERNMENTAL</b>					
Sweeper	Pmts 36-57 of 60	Monthly	38,569	913	39,482
Parks Vehicle	Pmts 3-4 of 4	Semi-Annual	10,761	97	10,858
Building Vehicle	Pmts 2-3 of 4	Semi-Annual	12,188	181	12,369
<b>BUSINESS-TYPE</b>					
Engineer Vehicle	Pmt 4 of 4	Semi-Annual	6,958	32	6,991
<b>TOTAL LEASES PAYABLE</b>			<b>\$ 68,477</b>	<b>\$ 1,223</b>	<b>\$ 69,700</b>



# CAPITAL PROJECTS

The FY 2016 and FY 2017 budgets include \$103,523 and \$1,032,000 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 2016	FYE 2017	Estimated Annual Maintenance
Parks & Trail Improvements	449,392	597,000	10,000
Snow Canyon Center Piece	87,500	-	1,000
Special Projects - Bike Path	25,000	-	-
Fire Station Remodel	-	225,000	2,000
Cemetery Improvements	-	-	-
Animal Shelter	5,000	-	-
Ambulance	-	-	-
Highway 91 Swiss Village to 200 E	40,000	-	-
Highway 91 Entry Feature	-	50,000	1,000
Road Projects	-	160,000	-
400 E 850 S - Pioneer Parkway	1,568	-	-
Unity Park Skate Park Design	-	-	-
200 E Road Improvements	395,063	-	-
	\$ 1,003,523	\$ 1,032,000	\$ 14,000

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 and the remodel will add approximately \$14,000 per year to maintenance and other costs. These increases are anticipated in the current budget.

# BUDGET PROCESS & SCHEDULE

## **Budget Preparation**

The budget process provides a time and a vehicle to reassess each of the departments and functions. This is done to determine if the goals of the City Council are being accomplished. All revenues and expenditures are detailed by type and evaluated against prior years and future expectations. As seen in the Budget Summary and as required by State law, the fiscal year 2017 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 2015 Ivins City updated its General Plan, this plan is updated as needed with proposed changes being noticed for public comment and hearings prior to making changes.

Additionally, in 2016 a Capital Facilities Plan (CFP), Impact Fee Facilities Plan (IFFP), and Impact Fee Analysis (IFA) was completed for Streets and Storm Drain. The CFPs are completed in conformity to the City Master Plan. We are currently in the process of updating the plans for Public Safety, Parks, Secondary Water, and Sewer. The costs for these studies are included in the FY2017 budget. The plans for Water were 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, IFFPs, and IFAs will be completed by an outside consultant in association with City Staff.



# BUDGET PROCESS & SCHEDULE

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](http://www.ivins.com).
- The City will seek annually to qualify for the Government Finance Officers Association's (GFOA) Certificate of Achievement for Excellence in Financial Reporting award.

## Budget Adoption and Calendar

- |   |          |
|---|----------|
| • General Fund Revenue Estimates                        | March 1  |
| • Detailed Reports and Estimates provided to Department | March 1  |
| • Each Department Submits Budget to City Manager        | March 21 |
| • Presentation of Tentative Budget                      | April 7  |

# BUDGET PROCESS & SCHEDULE

- Discussion and Revisions of the Tentative Budget April 21
- Approval of Tentative Budget May 5
- Public Hearing on Tentative Budget May 19
- Discussion of Tentative Budget May 19
- Adoption of Amended Budget FYE 2016 (Estimate to Complete) and Final Budget FYE 2017 June 2
- Submit to Utah State Auditor July 2
- 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.

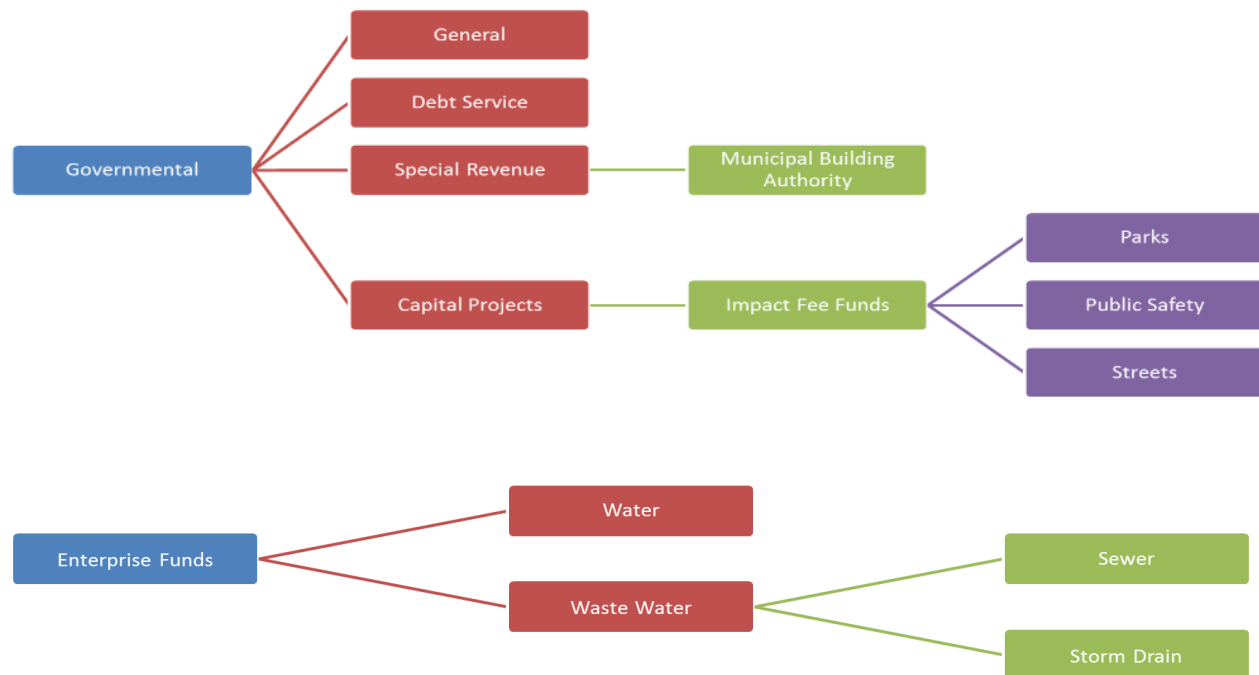
## **Proprietary**

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:

<b>TRANSFERS FY 2017</b>					
	<b>TRANSFERS IN</b>		<b>TRANSFERS OUT</b>		<b>DIFFERENCE</b>
	<b>ACCOUNT NUMBER</b>	<b>AMOUNT</b>	<b>ACCOUNT NUMBER</b>	<b>AMOUNT</b>	
<b>GENERAL FUND</b>					
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	-	-
<b>DEBT SERVICE FUND</b>					
Transfer from Streets Impact Fund	31-39-200	203,000.00	44-40-822	203,000.00	-
<b>MUNICIPAL BULDING AUTHORITY FUND</b>					
Trans from Park Impact Fees	36-39-200	143,420.00	45-40-610	143,420.00	-
<b>CAPITAL PROJECTS FUND</b>					
Transfer From Gen Fund	49-39-200	40,000.00	10-90-200	40,000.00	-
Transfer From Park Impact Fund	49-39-220	597,000.00	45-40-205	597,000.00	-
Transfer From Public Safety Impact Fund	49-39-230	225,000.00	43-40-823	225,000.00	-
Transfer From Streets Impact Fund	49-39-400	160,000.00	44-40-205	160,000.00	-
		\$ 1,368,420.00		\$ 1,368,420.00	-

<b>TOTAL NET TRANSFERS</b>	<b>TRANSFERS IN</b>	<b>TRANSFERS OUT</b>	<b>DIFFERENCE</b>
General Fund	-	40,000.00	(40,000.00)
Debt Service Fund	203,000.00		203,000.00
MBA Fund	143,420.00		143,420.00
Public Safety Impact Fee		225,000.00	(225,000.00)
Streets Impact Fee		363,000.00	(363,000.00)
Parks Impact Fee	-	740,420.00	(740,420.00)
Capital Projects	1,022,000.00		1,022,000.00
Water		-	-
Sewer		-	-
Storm Drain		-	-
	\$ 1,368,420.00	\$ 1,368,420.00	\$ -

## 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 2013 including projections of ending FY2016 and FY 2017.

<b>Governmental Fund Balances</b>					
	<b>2013 Actual</b>	<b>2014 Actual</b>	<b>2015 Actual</b>	<b>2016 Estimate to Complete</b>	<b>2017 Budget</b>
General Fund	\$ 927,122	\$ 993,538	\$ 829,722	\$ 829,722	\$ 829,722
All Other Governmental	\$ 1,605,214	\$ 1,494,972	\$ 1,572,657	\$ 1,133,026	\$ 488,487
<b>Total Governmental</b>	<b>\$ 2,532,337</b>	<b>\$ 2,488,510</b>	<b>\$ 2,402,379</b>	<b>\$ 1,962,749</b>	<b>\$ 1,318,209</b>

The general fund balance shows a pattern of maintenance due to a balanced budget. 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, public safety, 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 2016-2017

FY 2016 Estimate to Complete represents an amendment to the current adopted budget.

FY 2017 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.

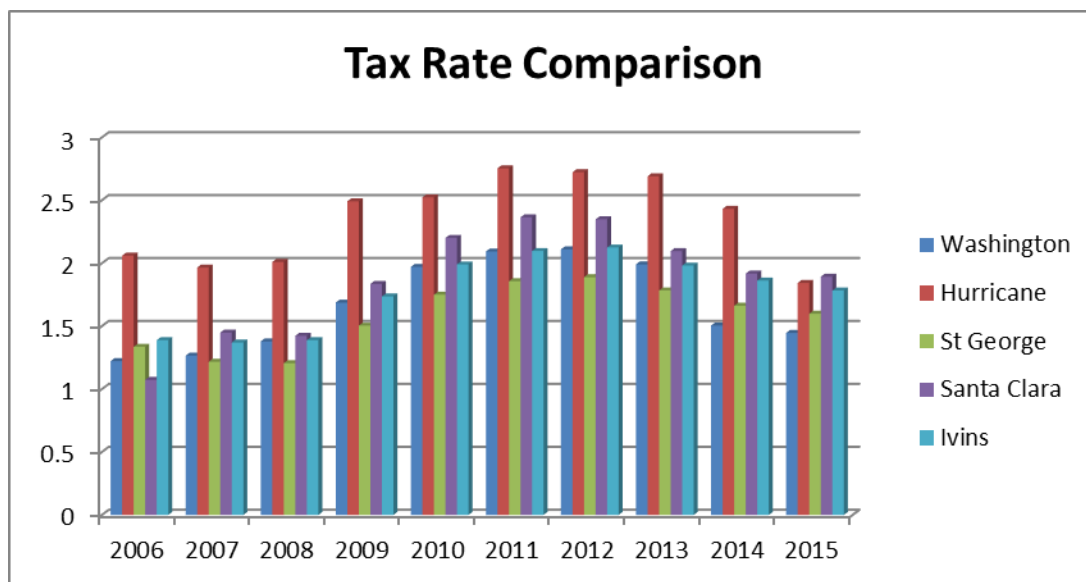
Unreserved General Fund balance is required by Utah State law to be no less than 5% and no more than 25% of current year projected revenue.

### Revenue

General Fund revenues are organized into the following categories:

### Taxes

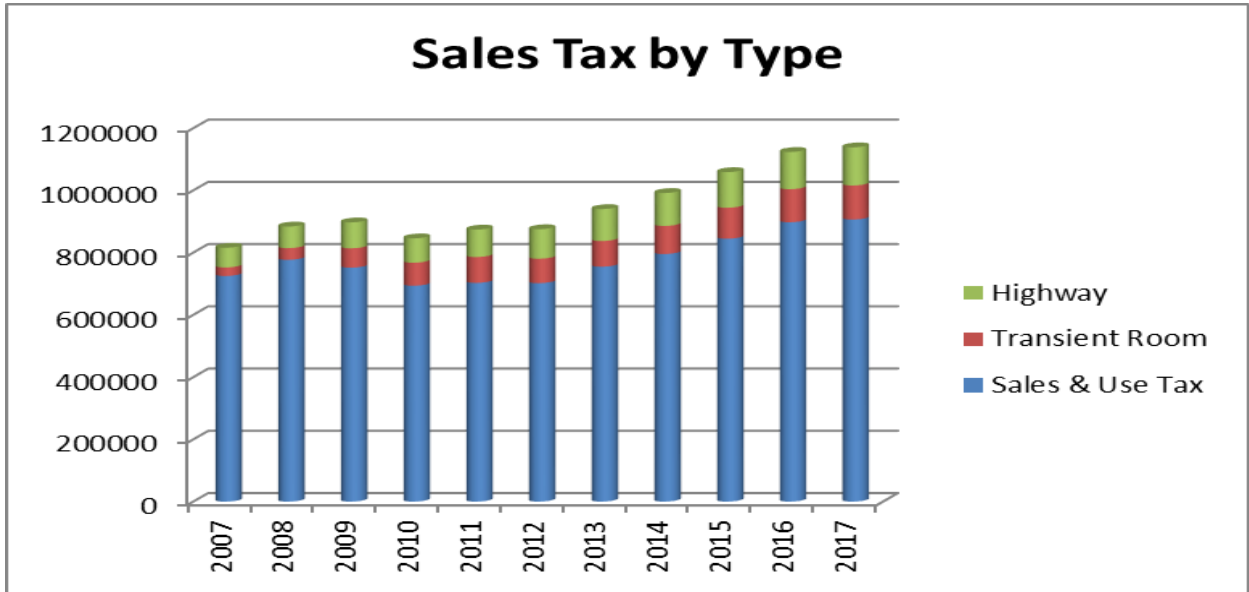
- **Property Tax**-is our largest source of income representing 25% of total General Fund revenue. State law provides that the tax that was collected in the previous year plus normal growth is used to set the new tax rate unless Truth-in-Taxation hearings are held. This budget does not anticipate a rate 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 15.1% of our resident's total property tax billing.



- **Sales Tax**-includes retail sales, highway and transient room tax represents our second largest revenue source. Fifty percent of sales tax collected in Ivins City remain in the City, the remaining 50% goes into a

# GENERAL FUND

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 Movara Fitness Resort. 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 FY2016 and FY2017 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.

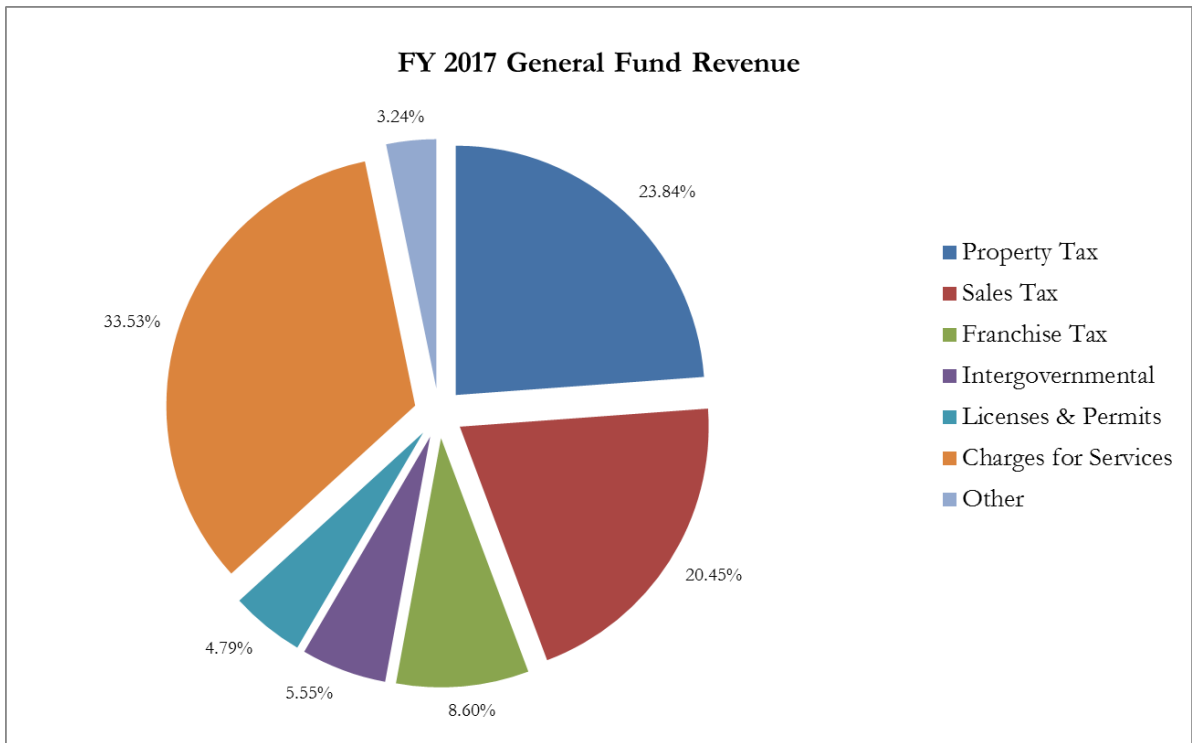
**Charges for Services**-include garbage fees, ambulance charges and building inspections. The largest portion of the City's revenues obtained as charges for services is the fee charged to Santa Clara City for police protection as well as to Washington County School District, Vista School and Tuacahn 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

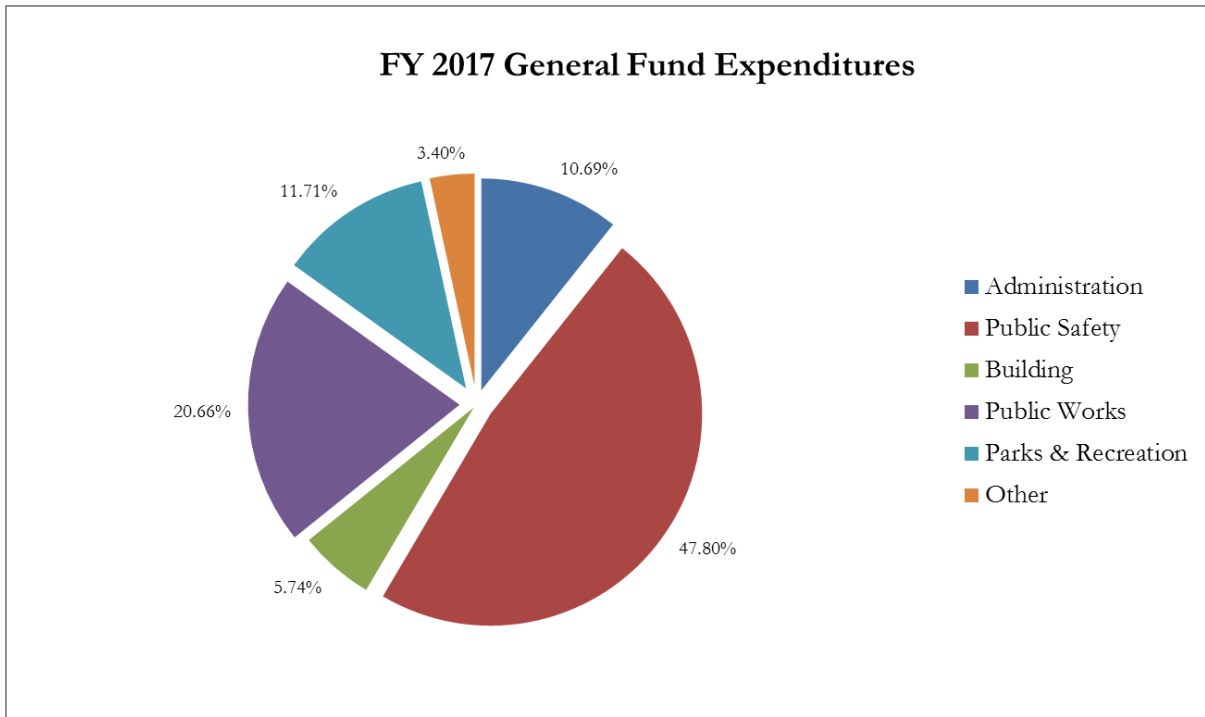
### Public Works

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.

## General Fund

City Manager .....	41
Administrative Services .....	42
Building/Zoning.....	47
Public Safety.....	49
Public Works.....	56
Recreation, Parks & Cemetery.....	60
Community & Economic Development .....	66

# GENERAL FUND

## GENERAL FUND

		2013 Actual	2014 Actual	2015 Actual	2016 Actual YTD	2016 Approved Budget	2016 Estimate to Complete	2017 Budget
<b>REVENUE</b>								
<b>TAXES</b>								
10-31-100	Current Year Property Tax	1,200,586	1,241,841	1,269,395	1,299,364	1,308,980	1,311,906	1,325,573
10-31-200	Prior Year Property Tax	59,566	12,163	16,089	13,227	16,665	16,006	13,150
10-31-250	Property Tax Penalty & Inter	4,942	3,511	1,821	1,900	3,098	2,443	2,702
10-31-300	Sales & Use Tax	754,932	795,620	853,735	841,442	855,521	897,732	906,371
10-31-310	RAP Tax	-	-	885	76,353	55,000	84,908	86,606
10-31-400	Franchise Tax	348,357	378,212	388,522	384,505	400,913	411,881	417,030
10-31-410	Cable TV Franchise Tax	23,010	25,852	25,731	25,842	28,184	25,842	26,100
10-31-420	Cellular Phone Tax	85,711	79,739	78,742	66,596	82,735	71,497	72,212
10-31-500	Fee-In-Lieu of Pers Prop Tax	87,645	87,102	82,865	73,477	90,751	83,947	86,465
10-31-600	Transient Room Tax	82,483	90,337	101,384	97,968	101,456	106,308	109,497
10-31-700	Highway Sales Tax	102,708	105,716	115,458	111,964	115,929	119,573	122,562
		2,749,940	2,820,095	2,934,626	2,992,638	3,059,232	3,132,043	3,168,270
<b>LICENSES &amp; PERMITS</b>								
10-32-100	Business Licenses and Permit	7,091	6,700	6,975	5,490	6,550	6,050	6,500
10-32-210	Building Permits	209,367	207,924	176,457	261,878	192,744	278,995	195,297
10-32-230	Planning Application Fees	6,353	9,190	10,726	9,249	14,407	12,816	11,534
10-32-240	Administration Fees	1,767	5,224	3,511	3,547	5,534	5,150	4,250
10-32-250	Animal Licenses	1,828	980	1,305	1,190	1,095	1,250	1,200
10-32-260	Subdivision Fees	18,500	31,176	15,287	25,648	19,643	28,081	25,273
10-32-270	Subdiv&Site Devel Const	21,225	16,911	24,009	35,510	26,915	40,887	32,710
46-38-200	Habitat Non Pass Through	3,523	11,493	-	-	10,000	-	10,000
		269,653	289,596	238,271	342,510	276,888	373,229	286,763
<b>INTERGOVERNMENTAL REVENUE</b>								
10-33-300	Federal & FEMA Grants	77,257	1,062	-	-	-	-	-
10-33-360	Washington County Drug	-	14,047	9,126	9,458	13,500	12,670	11,750
10-33-400	State Grants	77,705	30,445	7,992	10,179	6,000	10,179	8,000
10-33-420	EMS Grants	-	8,035	-	-	-	-	-
10-33-430	Fire Grants	8,863	-	-	1,131	-	1,131	-
10-33-440	Wildland Fire Reimb's	7,922	-	3,012	5,440	-	5,440	-
10-33-560	Class B & C Road Funds	278,888	284,340	285,050	294,328	318,998	294,328	306,101
10-33-580	State Liquor Fund Allotment	6,681	5,982	6,256	6,377	6,250	6,377	6,250
		457,317	343,911	311,435	326,912	344,748	330,125	332,101
<b>CHARGES FOR SERVICES</b>								
10-34-150	Sale of Maps & Books	86	233	117	146	100	158	100
10-34-160	Newsletter Advertising	2,700	11,400	4,000	1,800	6,000	1,900	1,000
10-34-240	Inspection Fees	20,125	20,350	20,353	26,486	20,913	28,021	25,219
10-34-250	Inspection Fees Santa Clara	330	-	-	-	-	-	-
10-34-430	Sanitation	425,796	443,954	477,105	503,141	489,763	559,792	607,868
10-34-500	Ambulance Fees	114,543	196,485	216,675	179,867	205,649	216,040	372,669
10-34-505	Special Events	-	2,405	5,796	500	2,500	500	500
10-34-510	Tuacahn/Vista SRO	18,512	40,000	40,000	41,155	40,000	41,155	40,000
10-34-520	Law Enforcement-Santa Clara	678,579	747,062	763,985	618,750	877,691	843,741	885,928
10-34-530	SRO-Washington County School	50,774	56,414	56,819	57,388	57,388	57,388	57,388
10-34-830	Burial Fees	3,900	6,050	8,750	11,750	6,500	12,250	6,500
79-34-810	Sale of Cemetery Lots	4,100	4,800	8,700	12,200	6,000	12,200	6,000
79-34-820	Perpetual Care	2,950	3,750	7,150	10,600	5,000	9,850	5,000
		1,322,395	1,532,902	1,609,451	1,463,782	1,717,504	1,782,995	2,008,172

# GENERAL FUND

		GENERAL FUND						
		2013 Actual	2014 Actual	2015 Actual	2016 Actual YTD	2016 Approved Budget	2016 Estimate to Complete	2017 Budget
<b>REVENUE</b>								
<b>FINES &amp; FORFEITURES</b>								
10-35-100	Court Fines	37,999	6,368	56,000	54,416	50,000	72,956	73,672
10-35-200	Animal Control Fees	6,553	6,403	7,556	6,491	6,000	6,896	6,500
10-35-300	ACE Penalties & Costs		1,145	495	-	1,000	-	500
		<u>44,552</u>	<u>13,916</u>	<u>64,051</u>	<u>60,907</u>	<u>57,000</u>	<u>79,852</u>	<u>80,672</u>
<b>INTEREST</b>								
10-38-100	Interest Earnings	20,563	17,998	19,593	28,573	17,830	28,698	28,913
		<u>20,563</u>	<u>17,998</u>	<u>19,593</u>	<u>28,573</u>	<u>17,830</u>	<u>28,698</u>	<u>28,913</u>
<b>MISCELLANEOUS REVENUE</b>								
10-38-200	Youth Basketball	4,595	3,869	3,385	5,784	4,000	5,784	5,500
10-38-220	Youth Baseball & Softball	864	735	325	2,738	800	2,738	2,000
10-38-250	Flag Football	3,403	4,991	4,271	326	4,500	300	2,000
10-38-260	Contract Classes-Dance	4,259	5,745	8,111	8,000	5,000	8,868	7,250
10-38-270	Heritage Days	-	145	170	92	150	100	150
10-38-280	Movies in the Park	-	-	1,150	-	750	-	750
10-38-400	Sale of Fixed Assets	5,724	7,209	23,196	13,482	15,000	13,482	11,500
10-38-660	Princess Scholarship Donation	340	150	195	225	150	225	150
10-38-670	Centerpiece Donations	650	2,400	5,000	1,000	-	1,000	-
10-38-680	Recreation Field Trips	-	-	80	-	-	-	-
10-38-720	Restitution Charges	26	-	-	-	-	-	-
10-38-750	Town Activies Revenue	-	-	-	-	-	-	-
10-38-755	Pioneer Day Celebration	560	460	295	-	-	-	-
10-38-760	Fitness Festival	-	-	-	-	-	-	-
10-38-770	Ball Field/Park Rental	4,250	4,315	5,670	8,470	4,000	8,470	5,500
10-38-800	Cable TV Vault Lease	6,300	6,675	7,150	6,050	6,600	6,600	6,600
10-38-820	Animal Sanctuary Donations-Cash	1,191	453	950	8,299	750	8,739	1,000
10-38-821	Animal Sanctuary Donations-In-Kind	19,069	30,048	29,599	26,733	22,500	29,262	25,000
10-38-822	Animal Sanctuary Donations-Recycling	3,635	2,678	2,637	1,355	2,500	1,355	1,250
10-38-850	EMT CPR Class Fees	115	75	835	271	150	271	150
10-38-860	Utah Local Govt Trust Dividend	-	-	2,094	6,464	6,161	6,464	6,250
10-38-870	Community Garden	895	-	400	440	200	440	-
10-38-875	Blue Sky Donations	-	-	-	-	-	-	-
10-38-880	SunTran Bus Passes	-	-	505	1,543	400	1,583	1,250
10-38-900	Miscellaneous Revenue	8,680	9,472	4,088	25,881	7,500	26,976	8,000
10-38-910	Proceeds from Lease	-	-	21,095	23,980	-	23,980	-
		<u>64,555</u>	<u>79,419</u>	<u>121,199</u>	<u>141,133</u>	<u>81,111</u>	<u>146,637</u>	<u>84,300</u>
<b>TRANSFERS FROM OTHER FUNDS</b>								
10-39-125	Transfer from Water Fund	175,596	-	-	-	-	-	-
10-39-126	Transfer from Sewer Fund	70,238	-	-	-	-	-	-
10-39-127	Transfer from Storm Drain	35,119	-	-	-	-	-	-
10-39-500	Appropriation-Unapprop Bal	-	-	-	-	-	-	-
		<u>280,954</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total General Fund Revenue</b>		<b>5,209,929</b>	<b>5,097,838</b>	<b>5,298,627</b>	<b>5,356,455</b>	<b>5,554,313</b>	<b>5,873,579</b>	<b>5,989,192</b>

# GENERAL FUND

		GENERAL FUND						
		2013 Actual	2014 Actual	2015 Actual	2016 Actual YTD	2016 Approved Budget	2016 Estimate to Complete	2017 Budget
EXPENDITURES								
<b>Legal &amp; Human Resources</b>								
10-41-110	Salaries & Wages	120,458	13,141	12,340	12,372	32,666	14,846	19,044
10-41-111	Overtime	-	-	23	1	122	10	52
10-41-120	Employee Benefits	45,316	4,586	4,717	5,042	11,155	6,203	7,565
10-41-130	Employer Taxes	719	1,028	1,062	1,072	3,079	1,298	1,781
10-41-135	Uniform Expense	15	-	-	-	20	-	25
10-41-140	Outside Counsel	5,591	318	2,699	1,320	3,000	4,980	3,000
10-41-210	Books, Subscript, Memberships	900	202	187	632	288	805	400
10-41-230	Travel	2,867	380	73	110	300	150	250
10-41-240	Office Supplies & Expense	1,708	61	15	3	100	15	80
10-41-250	Equipment Supplies & Maint	229	-	-	-	20	-	25
10-41-280	Telephone	-	-	-	-	-	-	-
10-41-310	Professional & Tech	4,902	1,112	1,946	676	400	944	600
10-41-315	Recruiting	3,833	780	2,525	1,191	600	1,514	800
10-41-330	Education & Training	949	130	93	61	400	92	300
10-41-400	Santa Clara Court	-	-	70,631	49,190	50,000	69,468	65,000
10-41-420	Witness Fee	-	7	-	-	20	-	20
10-41-610	Miscellaneous	-	-	1	-	20	-	20
10-41-615	Wellness Program	-	-	-	-	-	-	-
10-41-740	Capital Outlay-Equipment	436	530	-	-	100	-	100
10-41-741	Capital Outlay-Furnishings	787	-	-	3,330	-	3,330	-
		188,710	22,273	96,312	75,001	102,290	103,655	99,062
<b>Administrative</b>								
10-43-110	Salaries & Wages	150,284	164,383	175,838	167,731	165,066	189,257	187,868
10-43-111	Overtime	-	-	280	216	776	374	638
10-43-120	Employee Benefits	46,919	52,033	69,749	67,426	71,122	79,551	81,601
10-43-130	Employer Taxes	10,800	13,265	15,958	15,266	14,738	18,980	17,574
10-43-135	Uniform Expense	14	-	17	53	40	67	40
10-43-210	Books, Subscript, Memberships	1,760	558	369	283	200	333	200
10-43-214	Computer Software	5,820	849	905	3,581	1,800	6,732	2,500
10-43-220	Public Notices	5,360	2,047	2,642	1,743	800	3,136	1,000
10-43-225	Elections	179	3,782	-	3,744	1,500	3,744	-
10-43-230	Travel	5,674	2,666	1,393	1,554	1,500	1,994	1,600
10-43-240	Office Supplies & Expense	19,427	3,352	3,678	2,359	3,000	3,172	2,800
10-43-250	Equipment Supplies & Maint	-	21	581	311	50	40	50
10-43-255	Vehicle Maintenance	-	1,355	143	228	200	1,249	200
10-43-256	Vehicle Fuel	-	-	939	36	600	254	400
10-43-260	Bldg & Grounds-Supplies/Maint	32,577	2,366	3,456	2,113	4,000	3,471	3,000
10-43-270	Utilities	6,108	1,075	1,341	1,007	1,400	1,552	1,400
10-43-280	Telephone	12,290	2,549	5,027	4,139	2,500	4,989	3,000
10-43-310	Professional & Tech	24,612	4,003	8,162	5,338	5,000	6,178	5,000
10-43-313	Audit	14,850	2,970	3,570	3,370	3,600	3,370	3,200
10-43-330	Education & Training	2,950	1,082	(742)	41	700	289	800
10-43-510	Insurance & Surety Bonds	11,287	1,627	2,275	2,320	2,300	2,320	2,300
10-43-610	Miscellaneous	-	(23)	170	(122)	200	550	200
10-43-620	Bank Analysis Service Fees	13,593	19,622	6,140	3,919	3,900	4,394	4,300
10-43-700	Newsletter	7,637	1,145	2,023	1,261	1,800	1,578	500
10-43-720	Bank Error & Cash Short/Over	(80)	-	-	-	100	-	100
10-43-740	Capital Outlay-Equipment	3,359	218	2,687	609	800	764	1,000
10-43-741	Capital Outlay-Furnishings	3,237	-	394	-	100	-	100
		378,657	280,944	306,994	288,528	287,792	338,338	321,371

# GENERAL FUND

## GENERAL FUND

		2013 Actual	2014 Actual	2015 Actual	2016 Actual YTD	2016 Approved Budget	2016 Estimate to Complete	2017 Budget
<b>EXPENDITURES</b>								
<b>General Government</b>								
10-44-110	Salaries & Wages	55,009	55,470	59,318	56,357	56,884	65,307	56,440
10-44-111	Overtime	-	-	-	-	-	-	-
10-44-120	Employee Benefits	281	-	1,465	427	-	1,708	-
10-44-130	Employer Taxes	3,916	5,505	5,869	5,590	5,609	6,782	5,565
10-44-210	Books, Subscript, Memberships	5,401	8,984	5,810	1,201	5,000	1,225	2,000
10-44-230	Travel	-	150	195	8,109	750	8,719	1,500
10-44-240	Office Supplies & Expense	1,167	1,862	1,193	1,342	2,000	1,626	1,250
10-44-310	Professional & Technical	101	4,602	4,397	2,544	4,500	3,382	3,000
10-44-312	Engineering/Planner Fees	-	-	-	-	-	-	-
10-44-330	Education & Training	85	1,290	814	3,480	2,500	4,440	4,000
10-44-510	Insurance & Surety Bonds	1,717	1,755	2,094	2,303	2,100	2,303	2,350
10-44-600	Princess Pageant	2,795	1,728	2,781	1,062	2,500	2,450	2,500
10-44-610	Miscellaneous	66	1,122	210	818	-	1,032	750
10-44-611	Town Activities	5,804	1,292	577	870	1,500	1,485	4,000
10-44-612	Youth Easter Activity	1,940	1,839	1,908	2,077	2,000	2,077	2,250
10-44-613	24th of July Party	2,214	2,041	2,045	-	-	-	-
10-44-616	Fitness Festival	-	100	-	-	-	-	-
10-44-617	Heritage Days	1,845	1,374	2,764	4,208	5,000	4,208	5,500
10-44-619	Scholarships	500	-	-	2,000	1,500	2,000	2,000
10-44-620	RAP Tax Distributions	-	-	-	18,000	12,500	18,000	30,000
10-44-621	Donations under \$250	875	1,120	1,000	650	2,000	1,150	1,500
10-44-622	Donations Tuacahn	2,000	-	-	-	-	-	-
10-44-623	Donation Southern Utah Music	1,000	1,000	-	-	-	-	-
10-44-626	Dixie Care & Share Donation	-	-	-	-	-	-	-
10-44-627	Kayenta Street Painting Festival	1,000	1,000	1,000	-	-	-	-
10-44-628	Washington County Youth Crisis	-	3,600	3,600	3,600	3,600	3,600	3,600
10-44-630	Suntran Bus Service	-	-	133,839	67,081	72,000	73,539	73,000
10-44-640	Community & Economic Dev.	-	-	-	6,105	6,000	6,105	5,000
10-44-660	Advertising Coupons	2,937	11,398	4,702	2,926	4,500	4,364	3,500
10-44-697	Community TV	6,753	6,930	7,171	7,171	7,000	7,171	7,665
10-44-740	Capital Outlay-Equipment	90	7,123	32,841	1,876	2,500	2,276	2,000
10-44-741	Capital Outlay-Furnishings	1,774	-	-	-	500	-	500
		99,270	121,285	275,594	199,796	202,443	224,949	219,870
<b>Law Enforcement</b>								
10-54-110	Salaries & Wages	875,609	930,082	888,046	810,293	874,080	889,173	893,709
10-54-111	Overtime	-	-	57,632	60,400	73,833	72,029	63,776
10-54-120	Employee Benefits	353,714	375,565	436,344	406,733	497,745	444,797	533,037
10-54-130	Employer Taxes	83,153	96,429	96,034	89,287	85,984	97,627	95,428
10-54-135	Uniform Expense	20,215	17,019	11,055	19,605	18,500	19,605	16,000
10-54-210	Books, Subscript, Memberships	1,829	836	2,068	1,596	1,500	1,967	1,500
10-54-230	Travel	7,344	7,004	6,239	5,797	5,000	6,807	6,500
10-54-240	Office Supplies & Expense	16,914	13,830	11,768	11,412	12,500	12,393	12,500
10-54-250	Equip/Spplly Fire/Rescue/Animal	1,629	541	620	3,539	-	4,347	-
10-54-255	Vehicle Maintenance	24,586	25,389	19,239	20,301	22,500	21,503	17,500
10-54-256	Vehicle Fuel	11,704	16,799	8,424	8,748	7,500	9,903	12,000
10-54-260	Bldg & Grounds-Supplies/Maint	7,972	3,066	1,526	713	2,500	1,340	2,500
10-54-270	Utilities	9,580	8,412	6,903	6,232	10,000	7,237	10,000
10-54-280	Telephone	24,511	26,046	26,662	25,463	25,000	29,226	25,000
10-54-310	Professional & Tech	10,498	9,748	10,033	8,557	8,500	8,946	8,500
10-54-315	Contract Services	10,578	12,447	13,893	18,027	12,500	19,590	20,000
10-54-330	Education & Training	17,237	7,210	5,850	10,473	10,000	11,208	10,000
10-54-480	Special Dept Supplies	27,159	47,803	20,145	18,441	20,000	19,567	24,000
10-54-483	S.C.H. Special Function Officer	22,214	21,259	22,161	20,917	20,917	20,917	21,963
10-54-500	St George Police Dispatch	90,514	129,324	150,543	157,072	157,072	157,072	164,926
10-54-510	Insurance & Surety Bonds	20,564	19,084	22,239	22,850	22,250	22,850	22,850
10-54-610	Miscellaneous	8,230	4,857	4,645	3,293	5,000	5,152	5,000
10-54-740	Capital Outlay-Equipment	-	6,123	9,717	-	-	-	-
10-54-741	Capital Outlay-Furnishings	-	-	4,404	-	1,000	-	-
10-54-742	Capital Outlay-Vehicles	16,023	25,685	48,202	81,068	31,000	83,216	35,000
		1,661,777	1,804,561	1,884,393	1,810,818	1,924,881	1,966,472	2,001,688

# GENERAL FUND

		GENERAL FUND						
		2013 Actual	2014 Actual	2015 Actual	2016 Actual YTD	2016 Approved Budget	2016 Estimate to Complete	2017 Budget
EXPENDITURES								
<b>EMS</b>								
10-55-110	Salaries & Wages	193,368	232,775	243,268	248,984	248,325	279,664	287,979
10-55-111	Overtime	-	-	11,910	14,061	6,606	16,435	17,102
10-55-120	Employee Benefits	19,446	20,111	28,809	36,341	64,085	41,599	59,256
10-55-130	Employer Taxes	13,312	23,802	32,039	38,132	33,333	42,651	40,533
10-55-135	Uniform Expense	1,618	2,886	3,670	5,780	3,000	5,783	4,000
10-55-230	Travel	117	16	1,293	591	1,000	890	1,500
10-55-240	Office Supplies & Expense	2,752	1,188	854	2,404	1,250	2,484	1,250
10-55-250	Vehicle Maintenance	3,002	5,669	3,034	6,882	6,000	7,519	6,000
10-55-256	Vehicle Fuel	6,489	7,161	6,506	5,302	6,000	6,259	6,000
10-55-260	Bldgs/Grounds - Maintenance	56	108	88	415	-	406	-
10-55-270	Utilities	28	190	271	-	-	-	-
10-55-280	Telephone	-	-	156	-	-	-	-
10-55-310	Professional & Technical	8,580	18,881	7,442	18,626	16,630	20,510	16,630
10-55-330	Training & Education	5,029	6,070	2,497	2,398	6,250	3,606	6,000
10-55-350	EMT Class Expense	584	-	-	-	-	-	-
10-55-470	Special Dept Supplies	2,310	-	163	2,580	-	2,345	-
10-55-510	Insurance & Surety Bond	576	309	746	1,523	-	1,523	-
10-55-610	Medical Supplies	10,778	21,207	19,930	16,318	18,000	17,993	15,000
10-55-740	Capital Outlay-Equipment	15,000	5,095	3,485	11,781	12,000	11,781	13,500
10-55-742	Capital Outlay-Vehicles	-	-	2,384	-	-	-	-
		283,043	345,468	368,545	412,118	422,479	461,448	474,750
<b>Animal Shelter</b>								
10-56-110	Salaries & Wages	57,683	69,666	92,242	75,891	87,677	84,011	87,527
10-56-111	Overtime	-	-	4,254	3,126	2,024	3,632	1,955
10-56-120	Employee Benefits	25,338	28,044	42,882	40,163	37,886	44,988	37,650
10-56-130	Employer Taxes	4,876	6,645	9,072	7,627	6,717	8,484	6,725
10-56-135	Uniform Expense	1,590	745	522	685	800	727	1,000
10-56-210	Books, Subscript, Memberships	160	125	125	435	-	435	-
10-56-230	Travel	557	349	430	-	500	-	500
10-56-240	Office Supplies & Expense	739	911	976	1,707	1,000	1,691	1,500
10-56-250	Equip. Supplies & Maintenance	1,043	2,641	2,931	3,264	3,000	3,688	4,000
10-56-255	Vehicle Maintenance	2,414	1,274	693	1,168	1,500	1,539	2,000
10-56-256	Vehicle Fuel	3,359	1,593	2,139	1,479	2,500	1,957	2,500
10-56-260	Bldgs & Grounds-Supplies/Maint	2,965	12,197	5,192	4,339	12,250	6,988	12,500
10-56-270	Utilities	4,234	3,149	4,465	4,899	3,500	5,853	4,000
10-56-290	Veterinary Care/Medicine	794	1,614	618	2,198	500	1,913	1,500
10-56-295	Extra-Ordinary Veterinary Care	-	-	-	-	-	-	-
10-56-300	Trap Neuter Release	-	471	1,133	88	750	298	-
10-56-310	Professional & Technical	2,481	42	211	999	3,000	1,000	1,000
10-56-330	Education & Training	349	539	163	250	1,000	500	1,000
10-56-485	Food & Supplies	100	23	-	-	-	-	-
10-56-490	Food & Supplies-Donated	19,069	30,048	29,599	26,733	22,500	29,262	25,000
10-56-510	Insurance & Surety Bonds	335	294	335	335	350	335	350
10-56-610	Miscellaneous	893	337	430	216	-	321	-
10-56-740	Capital Outlay-Equipment	-	-	1,564	-	-	-	-
10-56-745	Capital Outlay-Other	-	-	-	-	-	-	-
		128,980	160,707	199,973	175,603	187,454	197,622	190,706

# GENERAL FUND

## GENERAL FUND

		2013 Actual	2014 Actual	2015 Actual	2016 Actual YTD	2016 Approved Budget	2016 Estimate to Complete	2017 Budget
<b>EXPENDITURES</b>								
<b>Fire &amp; Rescue</b>								
10-57-110	Salaries & Wages	78,209	91,171	73,999	80,447	74,965	88,537	65,812
10-57-111	Overtime	-	-	2,093	444	2,324	1,137	1,851
10-57-115	Stipend Pay-Fire	27,879	17,552	19,099	18,719	25,000	21,780	25,000
10-57-120	Employee Benefits	23,818	28,518	21,850	18,315	24,117	22,030	18,392
10-57-130	Employer Taxes	8,033	11,159	10,197	11,678	8,442	12,735	7,024
10-57-135	Uniform Expense	3,494	4,906	4,897	3,746	5,000	4,270	6,000
10-57-210	Books, Subscript, Memberships	504	673	940	836	500	957	650
10-57-230	Travel	814	139	1,542	972	1,000	972	2,000
10-57-240	Office Supplies & Expense	1,123	1,145	1,302	1,806	1,250	1,796	1,500
10-57-245	Equipment- Supplies & Maint	3,505	2,784	40	295	-	137	-
10-57-250	Equipment- Supplies & Maint	3,259	15,942	4,793	14,043	15,000	15,143	16,000
10-57-255	Vehicle Maintenance	9,540	13,092	(498)	2,240	8,000	5,115	8,000
10-57-256	Vehicle Fuel	4,244	3,404	3,522	2,870	4,000	3,473	4,000
10-57-260	Bldg & Grounds-Supplies/Maint	2,272	1,532	12,706	10,143	8,000	10,134	4,500
10-57-270	Utilities	500	-	39	799	-	799	-
10-57-310	Professional & Tech	5,903	160	255	110	-	110	-
10-57-315	Contract Services	956	982	-	1,055	1,170	1,055	1,170
10-57-330	Education & Training	2,590	755	885	1,657	2,500	2,117	3,000
10-57-335	Educational Supplies	-	-	-	-	500	250	-
10-57-350	Class Expense/Rescue	83	-	-	60	500	60	7,000
10-57-470	Special Dept Supplies	2,626	3,894	1,474	762	7,000	4,722	7,000
10-57-510	Insurance & Surety Bonds	576	1,012	1,152	1,152	1,175	1,152	1,175
10-57-610	Miscellaneous	675	2,180	2,228	1,247	2,500	2,247	2,500
10-57-615	Medical Supplies	33	-	-	-	-	-	-
10-57-625	Fire Prevention	-	-	-	-	500	-	500
10-57-690	CERT Community Prep	-	-	-	-	-	-	-
10-57-740	Capital Outlay-Equipment	642	-	7,772	4,328	6,500	4,328	12,500
10-57-742	Capital Outlay-Vehicles	-	-	-	-	-	-	-
		181,277	200,998	170,288	177,725	199,943	205,056	195,574
<b>Building</b>								
10-58-110	Salaries & Wages	50,508	97,178	199,179	202,801	192,503	224,139	210,507
10-58-111	Overtime	-	-	477	643	2,107	978	1,442
10-58-120	Employee Benefits	14,177	22,846	67,170	71,220	73,114	78,025	79,785
10-58-130	Employer Taxes	4,412	9,422	18,752	18,903	17,977	21,798	19,721
10-58-135	Uniform Expense	-	-	-	300	300	300	300
10-58-210	Books, Subscript, Memberships	663	1,127	3,122	1,452	1,500	1,452	1,500
10-58-230	Travel	1,726	1,175	696	1,961	2,000	1,961	2,000
10-58-240	Office Supplies & Expense	1,624	1,305	1,244	822	1,750	1,277	1,750
10-58-250	Equipment Supplies & Maint	718	166	(2,448)	358	500	458	500
10-58-255	Vehicle Maintenance	812	950	1,086	811	1,000	967	1,500
10-58-256	Vehicle Fuel	1,601	2,664	2,412	2,128	2,500	2,579	2,500
10-58-260	Bldg & Grounds-Supplies/Maint	-	680	-	12	300	212	300
10-58-280	Telephone	957	1,933	1,604	1,787	2,000	1,962	2,000
10-58-300	Commercial Plan Reviews	-	274	-	200	-	200	-
10-58-310	Professional & Tech	600	601	600	1,006	-	1,456	1,000
10-58-330	Education & Training	605	2,636	434	1,549	2,000	1,879	2,000
10-58-510	Insurance & Surety Bonds	1,718	1,755	2,793	3,226	3,000	3,226	3,250
10-58-610	Miscellaneous	-	(200)	637	24	1,500	1,524	1,500
10-58-740	Capital Outlay - Equipment	-	2,178	-	-	-	-	-
10-58-742	Capital Outlay-Vehicles	-	-	-	30,161	5,700	30,161	12,188
		80,121	146,690	297,757	339,366	309,751	374,554	343,742



# GENERAL FUND

## GENERAL FUND

		2013 Actual	2014 Actual	2015 Actual	2016 Actual YTD	2016 Approved Budget	2016 Estimate to Complete	2017 Budget
<b>EXPENDITURES</b>								
<b>Streets</b>								
10-60-110	Salaries & Wages	95,893	112,883	115,232	102,272	111,996	112,512	106,603
10-60-111	Overtime	-	-	3,119	1,860	3,271	2,905	3,182
10-60-120	Employee Benefits	35,783	45,541	51,251	45,303	55,713	51,659	55,133
10-60-130	Employer Taxes	7,613	10,794	11,522	10,367	11,148	11,474	10,612
10-60-135	Uniform & Safety Equipment	917	1,059	628	549	1,100	880	975
10-60-210	Books, Subscriptions, & Member	-	-	-	209	-	209	300
10-60-215	Software	-	-	-	643	-	643	400
10-60-230	Travel	928	104	166	60	250	120	650
10-60-240	Office Supplies	73	32	58	-	150	125	2,030
10-60-250	Equipment Supplies & Maint	5,798	9,204	6,650	2,636	7,500	3,814	1,900
10-60-251	Equipment Rental	-	2,400	-	-	-	-	2,575
10-60-255	Vehicle Maintenance	-	-	-	-	-	-	750
10-60-256	Gas/Oil/Diesel	7,867	7,371	6,795	4,627	7,500	5,486	6,250
10-60-260	Bldg & Grounds-Supplies/Maint	66	-	-	73	250	196	375
10-60-270	Utilities	32,469	24,387	27,577	24,600	26,800	29,226	28,500
10-60-280	Telephone	1,245	1,207	1,083	1,428	1,315	1,791	1,500
10-60-310	Professional & Technical	-	-	-	-	-	-	1,851
10-60-316	MPO	7,400	5,500	5,000	5,000	5,000	5,000	5,000
10-60-330	Education & Training	480	182	1,693	545	750	700	1,350
10-60-480	Materials & Supplies	5,385	2,266	4,300	988	5,000	4,000	5,000
10-60-500	Street/Road Repairs	14,243	7,594	15,786	8,431	20,000	13,157	20,000
10-60-510	Insurance & Surety Bonds	6,733	5,764	6,048	6,466	6,200	6,466	6,500
10-60-515	Street Maintenance	253,973	292,707	270,962	49,791	275,000	273,791	275,000
10-60-520	Street Projects	(17,211)	-	-	7,500	-	7,500	-
10-60-525	Undesignated Street Projects	24,897	71,827	24,605	43,007	40,000	45,683	40,000
10-60-530	Street Lighting/Signage	5,576	77,150	8,496	5,224	50,000	20,295	50,000
10-60-610	Miscellaneous	-	-	1,200	1,691	-	2,465	-
10-60-740	Capital Outlay - Equipment	28,866	39,482	39,482	76,294	52,625	79,714	42,000
10-60-741	Capital Outlay - Furnishings	-	-	-	-	-	-	-
10-60-743	Capital Outlay - Other	-	6,314	5,094	-	5,000	-	5,000
		518,993	723,764	606,748	399,564	686,568	679,811	673,435
<b>Sanitation</b>								
10-62-110	Salaries & Wages	2,514	1,747	872	-	2,000	-	-
10-62-111	Overtime	-	-	1,657	-	-	-	-
10-62-120	Employee Benefits	583	513	792	-	400	-	-
10-62-130	Employer Taxes	188	170	251	-	200	-	-
10-62-315	Solid Waste Home Collection	371,006	374,819	408,353	385,626	395,000	422,502	426,132
10-62-320	Recycling Collection	-	-	-	39,029	-	49,924	118,835
10-62-325	Waste Service Dumpster Pickup	17,406	18,732	20,706	16,477	18,750	18,317	18,750
10-62-350	Write-Off Bad Debt	-	-	-	-	-	-	-
		391,697	395,981	432,630	441,131	416,350	490,743	563,717

# GENERAL FUND

## GENERAL FUND

		2013 Actual	2014 Actual	2015 Actual	2016 Actual YTD	2016 Approved Budget	2016 Estimate to Complete	2017 Budget
<b>EXPENDITURES</b>								
<b>Recreation</b>								
10-70-110	Salaries & Wages	91,617	91,669	85,530	75,462	80,592	84,552	82,607
10-70-111	Overtime	-	-	155	137	209	171	359
10-70-120	Employee Benefits	29,210	31,167	32,859	28,869	30,618	32,122	31,581
10-70-130	Employers Taxes	9,511	9,455	8,033	7,107	7,525	8,263	7,707
10-70-135	Uniform & Safety Equipment	-	42	37	136	250	235	250
10-70-210	Books,Subscript, Memberships	195	159	-	-	265	150	265
10-70-230	Travel & Lodging	-	579	-	-	1,200	500	2,730
10-70-240	Office Supplies	1,344	316	390	46	750	331	900
10-70-250	Equipment - Supplies & Maint	868	2,585	383	1,086	1,500	1,261	1,500
10-70-251	Equipment Rental	3,060	3,060	3,060	2,805	3,120	3,220	3,120
10-70-256	Vehicle Fuel	1,606	1,906	513	538	1,500	946	1,500
10-70-270	Utilities	10,417	9,242	10,077	10,776	10,500	12,314	11,000
10-70-280	Telephone	590	635	475	587	540	638	540
10-70-310	Professional & Technical	752	2,138	658	600	1,000	750	1,000
10-70-315	Contractor Services	2,192	2,748	1,953	3,386	3,125	4,302	4,090
10-70-330	Education & Training	-	461	82	8	650	158	650
10-70-335	Little League	250	250	-	250	250	250	250
10-70-337	Baseball/Softball 5-8	797	804	977	1,017	1,500	1,500	1,500
10-70-339	Baseball/Softball 9-10	-	-	-	-	750	-	-
10-70-343	Football - Flag	1,175	315	1,680	1,707	1,700	1,707	1,800
10-70-345	Basketball	2,445	4,204	2,080	2,668	5,000	2,748	6,000
10-70-346	Running Contract	75	-	-	98	500	500	500
10-70-347	Contract Classes	3,230	3,245	2,481	3,734	3,000	4,642	3,500
10-70-349	Kickball Ages 4	-	-	-	-	-	-	-
10-70-350	Sand Hollow Swimming Pool	19,209	25,162	36,308	-	40,000	36,000	36,000
10-70-351	Adult Volleyball	-	-	-	-	2,600	-	2,600
10-70-355	Park Improvements	-	465	998	-	-	-	-
10-70-480	Materials & Supplies	-	392	-	-	1,950	1,680	1,000
10-70-510	Insurance & Surety Bonds	8,272	8,072	8,785	8,955	8,750	8,955	9,000
10-70-610	Miscellaneous	1,985	1,557	8,318	1,185	2,000	1,776	2,000
10-70-620	Bankcard Fees	-	-	-	-	200	-	200
10-70-740	Capital Outlay -Equipment	3,101	-	-	-	2,000	-	-
10-70-760	Christmas Decorations	-	66	228	344	750	343	500
		191,899	200,695	206,058	151,499	214,294	210,014	214,648
<b>Parks</b>								
10-75-110	Salaries & Wages	95,989	79,439	135,554	136,240	151,057	149,291	151,938
10-75-111	Overtime	-	-	2,896	1,648	5,296	2,719	3,331
10-75-120	Employee Benefits	39,171	36,695	71,228	70,741	77,699	78,719	79,779
10-75-130	Employers Taxes	10,274	8,590	14,367	15,458	16,005	17,633	16,049
10-75-135	Uniform & Safety Equipment	2,183	1,881	1,571	3,104	2,590	3,296	2,590
10-75-210	Books, Subscript, Memberships	130	350	265	465	500	495	575
10-75-230	Travel & Lodging	725	9	231	-	500	250	575
10-75-240	Office Supplies	345	462	536	292	500	451	500
10-75-250	Equipment - Supplies & Maint	12,812	18,978	14,519	11,812	15,500	14,119	15,500
10-75-251	Equipment Rental	-	375	1,006	561	1,500	1,000	1,500
10-75-256	Vehicle Fuel	4,496	3,073	5,366	3,819	5,000	4,260	5,000
10-75-280	Telephone	1,112	903	1,813	1,145	1,680	1,618	1,680
10-75-315	Contractor Services	1,271	1,809	4,966	2,826	6,400	4,196	6,400
10-75-316	Water	62,137	64,279	63,940	55,873	64,000	62,490	64,000
10-75-330	Training & Education	1,430	120	1,340	576	1,260	881	1,260
10-75-355	Park Improvements	17,171	6,381	5,525	8,052	10,000	10,000	13,000
10-75-480	Materials & Supplies	6,033	7,059	6,865	8,604	8,000	8,604	9,500
10-75-740	Capital Outlay-Equipment	5,349	1,199	9,870	8,911	8,100	9,161	8,000
10-75-741	Capital Outlay-Furnishings	-	-	3,400	-	-	-	-
10-75-742	Capital Outlay-Vehicles	-	-	21,095	10,858	10,858	10,858	10,858
		260,629	231,600	366,352	340,984	386,445	380,041	392,035

# GENERAL FUND

GENERAL FUND								
				2016 Actual	2016	2016		
	2013 Actual	2014 Actual	2015 Actual	YTD	Approved Budget	Estimate to Complete	2017 Budget	
<b>EXPENDITURES</b>								
<b>Cemetery</b>								
10-77-110	Salaries & Wages	37,014	33,930	52,318	50,031	51,357	56,757	52,387
10-77-111	Overtime	-	-	1,118	549	1,696	1,120	1,079
10-77-120	Employee Benefits	14,994	15,341	27,791	26,419	27,289	29,938	28,166
10-77-130	Employers Taxes	3,900	3,548	5,429	5,551	5,350	6,255	5,435
10-77-240	Office Supplies	-	-	-	-	125	75	100
10-77-250	Equipment - Supplies & Maint	583	1,229	523	689	1,000	989	1,000
10-77-251	Equipment - Rental	534	155	-	-	500	-	500
10-77-256	Vehicle Fuel	-	120	69	37	250	137	250
10-77-310	Professional & Technical	4,271	-	-	-	500	250	500
10-77-316	Water	2,820	1,858	-	-	3,000	1,750	2,500
10-77-330	Education & Training	277	350	-	-	500	250	500
10-77-480	Materials & Supplies	39	237	-	-	750	500	1,500
10-77-740	Capital Outlay - Equipment	1,950	-	-	-	-	-	-
10-77-750	Cemetery Improvements	10,128	5,136	1,602	-	1,000	-	1,000
79-40-500	Cemetery Plot Buy Back	-	-	-	-	-	-	-
		76,510	61,904	88,850	83,276	93,317	98,021	94,918
<b>Community &amp; Economic Development</b>								
10-80-110	Salaries & Wages	100,445	99,324	9,885	-	-	-	-
10-80-120	Employee Benefits	24,776	26,857	3,710	0	-	-	-
10-80-130	Employers Taxes	7,860	8,908	926	0	-	-	-
10-80-480	Materials/Supplies	-	-	-	-	-	-	-
10-80-611	Washington County Econ Dev	-	4,870	-	-	-	-	-
10-80-635	Economic Development Project	-	-	-	-	-	-	-
		133,081	139,960	14,521	0	-	-	-
<b>Transfers to Other Funds</b>								
10-90-200	Transfer to Capital Projects	392,652	96,767	147,429	-	97,500	60,000	40,000
10-90-822	Transfer to Debt Service Fund	100,071	97,825	-	-	22,805	82,856	163,676
10-90-825	Transfer to Street Impact	-	-	-	-	-	-	-
10-90-855	Transfer to MBA Fund	-	-	-	-	-	-	-
		492,723	194,592	147,429	-	120,305	142,856	203,676
<b>Total General Fund Expenditures</b>								
		5,067,367	5,031,422	5,462,442	4,895,409	5,554,312	5,873,578	5,989,192
<b>Net Revenue Over Expenditures</b>								
		142,562	66,415	(163,815)	461,046	1	0	0
<b>Beginning Fund Balance</b>								
		784,560	927,122	993,538	829,722		829,722	829,722
<b>Ending Fund Balance</b>								
		927,122	993,538	829,722	1,290,768		829,722	829,722

# 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

# ADMINISTRATIVE SERVICES

## **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.

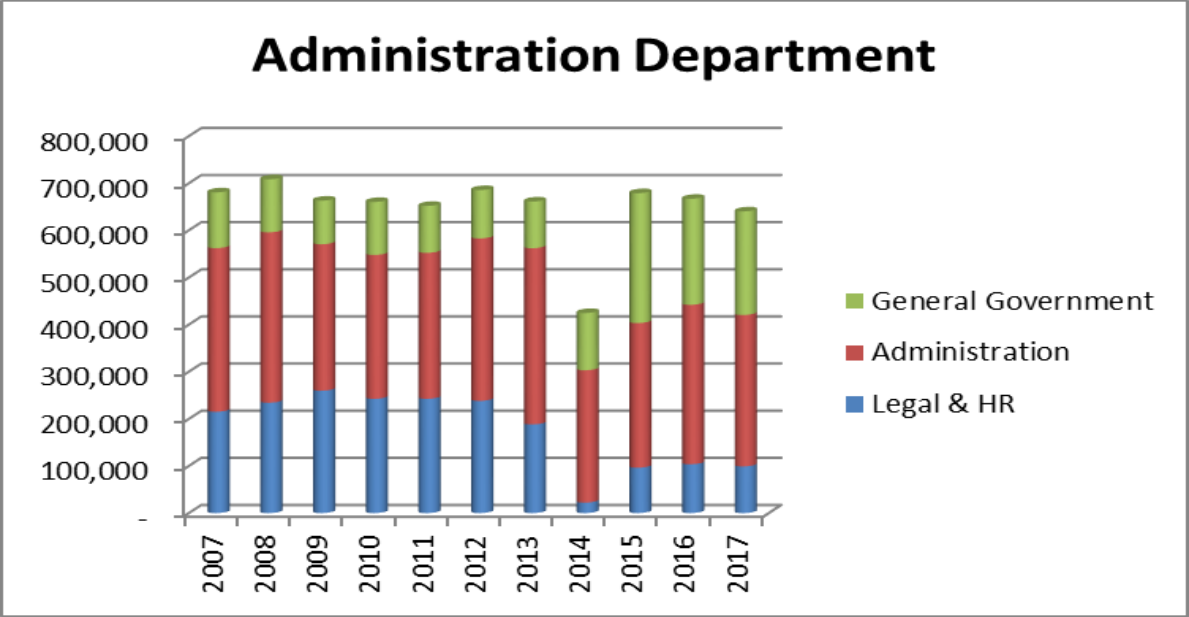
A greater effort has been undertaken to provide information to our citizens by way of our website. Recently the Sutherland Institute graded the cities on Utah on their transparency by looking at information available on the City website. There were only eighteen cities who graded higher. We have since 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
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
General Government										
Administration	2.7	2.4	2.2	2.2	1.5	1.9	2.7	3.1	3.1	3.1
Legal/HR	2.0	2.1	2.0	2.0	2.1	2.2	0.9	0.3	0.2	0.2
Total General Government	4.7	4.5	4.2	4.2	3.6	4.1	3.6	3.4	3.3	3.3

# 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

	2013	2014	2015	2016	2016	Estimate	2017
	Actual	Actual	Actual	Actual	Approved	to	2017
	Actual	Actual	Actual	YTD	Budget	Complete	Budget
<b>EXPENDITURES</b>							
4111.0 - Salaries & Wages	120,458	13,141	12,340	12,372	32,666	14,846	19,044
4111.1 - Overtime	-	-	23	1	122	10	52
4112.0 - Employee Benefits	45,316	4,586	4,717	5,042	11,155	6,203	7,565
4113.0 - Employers Taxes	719	1,028	1,062	1,072	3,079	1,298	1,781
4113.5 - Uniform Expense	15	-	-	-	20	-	25
4114.0 - Outside Counsel	5,591	318	2,699	1,320	3,000	4,980	3,000
4121.0 - Books, Subscript, Memberships	900	202	187	632	288	805	400
4123.0 - Travel	2,867	380	73	110	300	150	250
4124.0 - Office Supplies & Expense	1,708	61	15	3	100	15	80
4125.0 - Equipment Supplies & Maint	229	-	-	-	20	-	25
4131.0 - Professional & Technical	4,902	1,112	1,946	676	400	944	600
4131.5 - Recruiting	3,833	780	2,525	1,191	600	1,514	800
4133.0 - Education & Training	949	130	93	61	400	92	300
4140.0 - Santa Clara Court	-	-	70,631	49,190	50,000	69,468	65,000
4142.0 - Witness Fees	-	7	-	-	20	-	20
4161.0 - Miscellaneous	-	-	1	-	20	-	20
4161.5 - Wellness Program	-	-	-	-	-	-	-
4174.0 - Capital Outlay - Equipment	436	530	-	-	100	-	100
4174.1 - Capital Outlay - Furnishing	787	-	-	3,330	-	3,330	-
<b>Total</b>	<b>188,710</b>	<b>22,273</b>	<b>96,312</b>	<b>75,001</b>	<b>102,290</b>	<b>103,655</b>	<b>99,062</b>
<b>REVENUE</b>							
3150.0 - Court Fines	37,999	6,368	56,000	54,416	50,000	72,956	73,672
<b>Required General Revenues</b>	<b>150,711</b>	<b>15,904</b>	<b>40,311</b>	<b>20,584</b>	<b>52,290</b>	<b>30,699</b>	<b>25,390</b>



# ADMINISTRATIVE SERVICES

## ADMINISTRATION

	2013	2014	2015	2016	2016	2016	2017
	Actual	Actual	Actual	Actual	Approved	Estimate	2017
				YTD	Budget	to	Budget
						Complete	
<b>EXPENDITURES</b>							
4311.0 - Salaries & Wages	150,284	164,383	175,838	167,731	165,066	189,257	187,868
4311.1 - Overtime	-	-	280	216	776	374	638
4312.0 - Employee Benefits	46,919	52,033	69,749	67,426	71,122	79,551	81,601
4313.0 - Employers Taxes	10,800	13,265	15,958	15,266	14,738	18,980	17,574
4313.5 - Uniform Expense	14	-	17	53	40	67	40
4321.0 - Books, Subscript, Memberships	1,760	558	369	283	200	333	200
4321.4 - Computer Software Purchases	5,820	849	905	3,581	1,800	6,732	2,500
4322.0 - Public Notices	5,360	2,047	2,642	1,743	800	3,136	1,000
4322.5 - Elections	179	3,782	-	3,744	1,500	3,744	-
4323.0 - Travel	5,674	2,666	1,393	1,554	1,500	1,994	1,600
4324.0 - Office Supplies & Expense	19,427	3,352	3,678	2,359	3,000	3,172	2,800
4325.0 - Equipment - Supplies & Maint	-	21	581	311	50	40	50
4325.5 - Vehicle Maintenance	-	1,355	143	228	200	1,249	200
4326.0 - Vehicle Fuel	-	-	939	36	600	254	400
4326.0 - Bldgs & Grounds - Supplies/Mnt	32,577	2,366	3,456	2,113	4,000	3,471	3,000
4327.0 - Utilities	6,108	1,075	1,341	1,007	1,400	1,552	1,400
4328.0 - Telephone	12,290	2,549	5,027	4,139	2,500	4,989	3,000
4331.0 - Professional & Technical	24,612	4,003	8,162	5,338	5,000	6,178	5,000
4331.3 - Audit	14,850	2,970	3,570	3,370	3,600	3,370	3,200
4333.0 - Education & Training	2,950	1,082	(742)	41	700	289	800
4351.0 - Insurance & Surety Bonds	11,287	1,627	2,275	2,320	2,300	2,320	2,300
4361.0 - Miscellaneous	-	(23)	170	(122)	200	550	200
4362.0 - Bank Analysis Service Fees	13,593	19,622	6,140	3,919	3,900	4,394	4,300
4370.0 - Newsletter	7,637	1,145	2,023	1,261	1,800	1,578	500
4372.0 - Bank Error & Cash Short/Over	(80)	-	-	-	100	-	100
4374.0 - Capital Outlay - Equipment	3,359	218	2,687	609	800	764	1,000
4374.1 - Capital Outlay - Furnishing	3,237	-	394	-	100	-	100
<b>Total</b>	<b>378,657</b>	<b>280,944</b>	<b>306,994</b>	<b>288,528</b>	<b>287,792</b>	<b>338,338</b>	<b>321,371</b>

## REVENUE

NO REVENUE

Required General Revenues	378,657	280,944	306,994	288,528	287,792	338,338	321,371
---------------------------	---------	---------	---------	---------	---------	---------	---------

# ADMINISTRATIVE SERVICES

## GENERAL GOVERNMENT

	2013	2014	2015	2016	2016	2016	2017
	Actual	Actual	Actual	Actual	Approved	Estimate	2017
	Actual	Actual	Actual	YTD	Budget	to Complete	Budget
<b>EXPENDITURES</b>							
4411.0 - Salaries & Wages	55,009	55,470	59,318	56,357	56,884	65,307	56,440
4411.1 - Overtime	-	-	-	-	-	-	-
4412.0 - Employee Benefits	281	-	1,465	427	-	1,708	-
4413.0 - Employers Taxes	3,916	5,505	5,869	5,590	5,609	6,782	5,565
4421.0 - Books, Subscript, Memberships	5,401	8,984	5,810	1,201	5,000	1,225	2,000
4423.0 - Travel	-	150	195	8,109	750	8,719	1,500
4424.0 - Office Supplies & Expenses	1,167	1,862	1,193	1,342	2,000	1,626	1,250
4431.0 - Professional & Technical	101	4,602	4,397	2,544	4,500	3,382	3,000
4431.2 - Engineering / Planner Fees	-	-	-	-	-	-	-
4433.0 - Education & Training	85	1,290	814	3,480	2,500	4,440	4,000
4451.0 - Insurance & Surety	1,717	1,755	2,094	2,303	2,100	2,303	2,350
4460.0 - Princess Pageant	2,795	1,728	2,781	1,062	2,500	2,450	2,500
4461.0 - Miscellaneous	66	1,122	210	818	-	1,032	750
4461.1 - Town Activities	5,804	1,292	577	870	1,500	1,485	4,000
4461.2 - Youth Easter Activty	1,940	1,839	1,908	2,077	2,000	2,077	2,250
4461.3 - 24th of July Party	2,214	2,041	2,045	-	-	-	-
4461.6 - Fitness Festival	-	100	-	-	-	-	-
4461.7 - Heritage Days	1,845	1,374	2,764	4,208	5,000	4,208	5,500
4461.9 - Scholarships	500	-	-	2,000	1,500	2,000	2,000
4462.0 - RAP Tax Art Distributions	-	-	-	18,000	12,500	18,000	30,000
4462.1 - Donations Under \$250	875	1,120	1,000	650	2,000	1,150	1,500
4462.2 - Donation Tuacahn	2,000	-	-	-	-	-	-
4462.3 - Donation Southern Utah Music	1,000	1,000	-	-	-	-	-
4462.6 - Dixie Care & Share Donation	-	-	-	-	-	-	-
4462.7 - Kayenta Street Painting Festival	1,000	1,000	1,000	-	-	-	-
4462.8 - Washington County Youth Crisis C	-	3,600	3,600	3,600	3,600	3,600	3,600
4463.0 - Suntran Bus Service	-	-	133,839	67,081	72,000	73,539	73,000
4463.5 - SunTran Bus Passes	-	-	-	1,543	-	-	-
4466.0 - Advertising Coupon	2,937	11,398	4,702	2,926	4,500	4,364	3,500
4469.7 - Community T.V.	6,753	6,930	7,171	7,171	7,000	7,171	7,665
4470.0 - Community & Economic Dev.	-	-	-	6,105	6,000	6,105	5,000
4474.0 - Capital Outlay - Equipment	90	7,123	32,841	1,876	2,500	2,276	2,000
4474.1 - Capital Outlay - Furnishing	1,774	-	-	-	500	-	500
<b>Total</b>	<b>99,270</b>	<b>121,285</b>	<b>275,594</b>	<b>201,339</b>	<b>202,443</b>	<b>224,949</b>	<b>219,870</b>
<b>REVENUE</b>							
3415.0 - Sale of Maps & Books	86	233	117	146	100	158	100
3416.0 - Newsletter Advertising	2,700	11,400	4,000	1,800	6,000	1,900	1,000
3210.0 - Business Licenses & Permits	7,091	6,700	6,975	5,490	6,550	6,050	6,500
3827.0 - Heritage Days	-	145	170	92	150	100	150
3866.0 - Princess Scholarship Rev/Donat	340	150	195	225	150	225	150
3872.0 - Restitutions charges	26	-	-	-	-	-	-
3875.0 - Town Activities Revenue/Donati	-	-	-	-	-	-	-
3875.5 - Pioneer Day Celebration	560	460	295	-	-	-	-
3876.0 - Fitness Festival	-	-	-	-	-	-	-
3880.0 - Cable TV Vault Lease	6,300	6,675	7,150	6,050	6,600	6,600	6,600
3887.5 - Blue Sky Donations	-	-	-	-	-	-	-
3888.0 - SunTran Bus Passes	-	-	505	1,543	400	1,583	1,250
3890.0 - Miscellaneous Revenues	8,680	9,472	4,088	25,881	7,500	26,976	8,000
<b>Total</b>	<b>25,783</b>	<b>35,235</b>	<b>23,495</b>	<b>41,226</b>	<b>27,450</b>	<b>43,592</b>	<b>23,750</b>
<b>Required General Revenues</b>	<b>73,488</b>	<b>86,049</b>	<b>252,099</b>	<b>160,112</b>	<b>174,993</b>	<b>181,356</b>	<b>196,120</b>

# BUILDING & ZONING

## Mission

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

## Services Provided

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

## Goals & 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.*

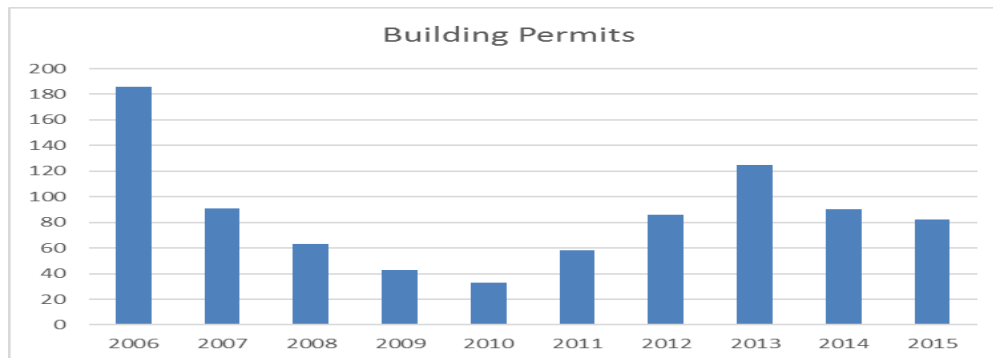
Focus on becoming Paperless. *Objective – Convert to electronic format wherever possible and to scan existing paper archive records.*

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
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Building/Zoning	2.1	2.0	1.2	0.9	0.9	0.9	1.7	3.1	3.7	3.5



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 2011 with a peak in 2013 and leveling in 2015. FY 2016 is projecting a slight increase in permit activity.

# BUILDING & ZONING

BUILDING/ZONING							
	2013	2014	2015	2016	2016	2016	2017
	Actual	Actual	Actual	Actual	Approved	Estimate	Budget
				YTD	Budget	to	Budget
						Complete	
<b>EXPENDITURES</b>							
5811.0 - Salaries & Wages	50,508	97,178	199,179	202,801	192,503	224,139	210,507
5811.1 - Overtime	-	-	477	643	2,107	978	1,442
5812.0 - Employee Benefits	14,177	22,846	67,170	71,220	73,114	78,025	79,785
5813.0 - Employers Taxes	4,412	9,422	18,752	18,903	17,977	21,798	19,721
5813.5 - Uniform Expense	-	-	-	300	300	300	300
5821.0 - Books, Subscript, Memberships	663	1,127	3,122	1,452	1,500	1,452	1,500
5823.0 - Travel	1,726	1,175	696	1,961	2,000	1,961	2,000
5824.0 - Office Supplies & Expense	1,624	1,305	1,244	822	1,750	1,277	1,750
5825.0 - Equipment-Supplies & Maint	718	166	(2,448)	358	500	458	500
5825.5 - Vehicle Maintenance	812	950	1,086	811	1,000	967	1,500
5825.6 - Vehicle Fuel	1,601	2,664	2,412	2,128	2,500	2,579	2,500
5826.0 - Bldg Dept. Buildings & Grounds	-	680	-	12	300	212	300
5828.0 - Telephone	957	1,933	1,604	1,787	2,000	1,962	2,000
5830.0 - Commercial Plan Review	-	274	-	200	-	200	-
5831.0 - Professional & Technical Svcs	600	601	600	1,006	-	1,456	1,000
5833.0 - Education & Training	605	2,636	434	1,549	2,000	1,879	2,000
5851.0 - Insurance & Surety Bonds	1,718	1,755	2,793	3,226	3,000	3,226	3,250
5861.0 - Miscellaneous	-	(200)	637	24	1,500	1,524	1,500
5874.0 - Capital Outlay - Equipment	-	2,178	-	-	-	-	-
5874.2 - Capital Outlay - Vehicles	-	-	-	30,161	5,700	30,161	12,188
<b>Total</b>	<b>80,121</b>	<b>146,690</b>	<b>297,757</b>	<b>309,204</b>	<b>304,051</b>	<b>374,554</b>	<b>343,742</b>
<b>REVENUE</b>							
3221.0 - Building Permits	209,367	207,924	176,457	261,878	192,744	278,995	195,297
3223.0 - Planning Application Fees	6,353	9,190	10,726	9,249	14,407	12,816	11,534
3224.0 - Administration Fees	1,767	5,224	3,511	3,547	5,534	5,150	4,250
3226.0 - Subdivision Fees	18,500	31,176	15,287	25,648	19,643	28,081	25,273
3227.0 - Subdiv&Site Devel Const Permit	21,225	16,911	24,009	35,510	26,915	40,887	32,710
3424.0 - Inspection Fees	20,125	20,350	20,353	26,486	20,913	28,021	25,219
3425.0 - Inspection Fees Santa Clara	330	-	-	-	-	-	-
3530.0 - Ace Penalties	-	1,145	495	-	1,000	-	500
<b>Total</b>	<b>277,666</b>	<b>291,918</b>	<b>250,839</b>	<b>362,316</b>	<b>281,156</b>	<b>393,950</b>	<b>294,782</b>
<b>Required General Revenues</b>	<b>(197,545)</b>	<b>(145,228)</b>	<b>46,918</b>	<b>(53,112)</b>	<b>22,895</b>	<b>(19,396)</b>	<b>48,960</b>

# 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 2 full time employees 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.

**Firefighting** 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 26 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.

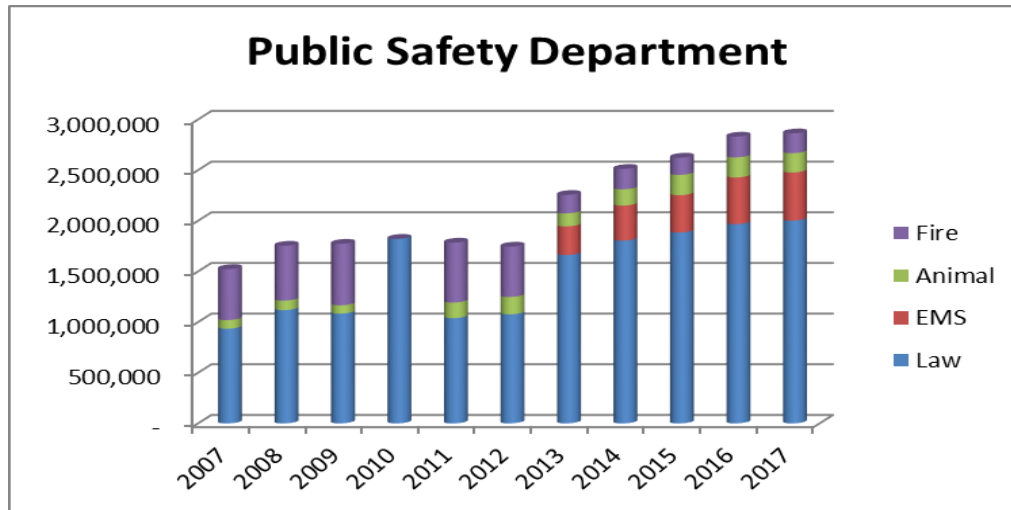
## Department Full Time Equivalent Employees

	Fiscal Year								Projected	Proposed
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Public Safety										
Law Enforcement	11.0	11.9	10.9	11.5	11.4	18.8	18.3	18.4	18.7	18.5
EMS						6.2	8.6	9.8	10.2	10.0
Animal Control	1.6	1.7	2.1	2.3	2.4	1.8	2.1	3.0	2.8	2.7
Fire/Rescue	6.0	10.2	10.7	10.3	8.2	2.6	1.6	1.2	1.7	1.5
Public Safety	18.6	23.8	23.7	24.1	22.0	29.4	30.6	32.4	33.4	32.7

## 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 FY2017.
- This budget also includes \$225,000 in the Capital Projects Fund to remodel and expand the fire station.

# PUBLIC SAFETY



## Operating Indicators

Function	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
<b>Law Enforcement</b>										
Patrol Officers		9	9	9	8	9	8	8	14	14
Training Hours		1,202	1,235	964	1,235	730	1,601	1,651	1,417	4,687
Citation		1,683	1,621	2,140	946	862	1,370	1,443	2,119	1,536
Calls for Service		2,131	2,327	2,581	2,145	1,584	2,072	2,262	3,149	3,954
Response Time (minutes)		7	6	7	8	7	5	4	9	8
Arrests		-	111	249	253	146	206	108	308	974
<b>Fire Department</b>										
Structure Fires		7	5	7	6	4	11	7	4	15
Automobile Accidents		35	35	40	25	17	29	26	12	41
Calls for Service		89	89	83	107	-	495	471	511	832
Training Hours		3,854	5,233	2,747	1,296	1,156	1,836	1,669	613	1,288
# of Full-Time Firemen		1	3	3	3	3	3	3	1	1
# of Volunteer Firemen		73	68	66	50	62	45	45	45	20
<b>Ambulance</b>										
Structure Fires					3-5	-	7	4	15	25
Automobile Accidents				33	166	187	-	26	12	58
Calls for Service		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

	2013 Actual	2014 Actual	2015 Actual	2016 Actual YTD	2016 Approved Budget	2016 Estimate to Complete	2017 Budget
<b>EXPENDITURES</b>							
5411.0 - Salaries & Wages	875,609	930,082	888,046	810,293	874,080	889,173	893,709
5411.1 - Overtime	-	-	57,632	60,400	73,833	72,029	63,776
5412.0 - Employee Benefits	353,714	375,565	436,344	406,733	497,745	444,797	533,037
5413.0 - Employers Taxes	83,153	96,429	96,034	89,287	85,984	97,627	95,428
5413.5 - Uniform Expense	20,215	17,019	11,055	19,605	18,500	19,605	16,000
5421.0 - Books, Subscript, Memberships	1,829	836	2,068	1,596	1,500	1,967	1,500
5423.0 - Travel	7,344	7,004	6,239	5,797	5,000	6,807	6,500
5424.0 - Office Supplies & Expense	16,914	13,830	11,768	11,412	12,500	12,393	12,500
5425.0 - Equip/Splys Fire/Rescue/Animal	1,629	541	620	3,539	-	4,347	-
5425.5 - Vehicle Maint	24,586	25,389	19,239	20,301	22,500	21,503	17,500
5425.6 - Vehicle Fuel	11,704	16,799	8,424	8,748	7,500	9,903	12,000
5426.0 - Bldgs/Grounds - Supplies/Maint	7,972	3,066	1,526	713	2,500	1,340	2,500
5427.0 - Utilities	9,580	8,412	6,903	6,232	10,000	7,237	10,000
5428.0 - Telephone	24,511	26,046	26,662	25,463	25,000	29,226	25,000
5431.0 - Professional & Technical	10,498	9,748	10,033	8,557	8,500	8,946	8,500
5431.5 - Contract Services - Spillman	10,578	12,447	13,893	18,027	12,500	19,590	20,000
5433.0 - Education & Training	17,237	7,210	5,850	10,473	10,000	11,208	10,000
5448.0 - Special Department Supplies	27,159	47,803	20,145	18,441	20,000	19,567	24,000
5448.3 - S.C.H. Special Funct Officer	22,214	21,259	22,161	20,917	20,917	20,917	21,963
5450.0 - St George Police Dispatch	90,514	129,324	150,543	157,072	157,072	157,072	164,926
5451.0 - Insurance & Surety Bonds	20,564	19,084	22,239	22,850	22,250	22,850	22,850
5461.0 - Miscellaneous	8,230	4,857	4,645	3,293	5,000	5,152	5,000
5474.0 - Capital Outlay - Equipment	-	6,123	9,717	-	-	-	-
5474.1 - Capital Outlay - Furnishings	-	-	4,404	-	1,000	-	-
5474.2 - Capital Outlay - Vehicles	16,023	25,685	48,202	81,068	31,000	83,216	35,000
<b>Total</b>	<b>1,661,777</b>	<b>1,804,561</b>	<b>1,884,393</b>	<b>1,810,818</b>	<b>1,924,881</b>	<b>1,966,472</b>	<b>2,001,688</b>
<b>REVENUE</b>							
3451.0 - Tuacahn/Vista SRO	18,512	40,000	40,000	41,155	40,000	41,155	40,000
3452.0 - Law Enforcement Santa Clara	678,579	747,062	763,985	618,750	877,691	843,741	885,928
3453.0 - SRO Washington County School D	50,774	56,414	56,819	57,388	57,388	57,388	57,388
<b>Total</b>	<b>747,866</b>	<b>843,476</b>	<b>860,805</b>	<b>717,293</b>	<b>975,079</b>	<b>942,284</b>	<b>983,316</b>
<b>Required General Revenues</b>	<b>913,911</b>	<b>961,085</b>	<b>1,023,588</b>	<b>1,093,525</b>	<b>949,802</b>	<b>1,024,188</b>	<b>1,018,372</b>



# PUBLIC SAFETY

## EMERGENCY MEDICAL SERVICES

	2013	2014	2015	2016	2016	2016	2017
	Actual	Actual	Actual	Actual	Approved	Estimate	2017
				YTD	Budget	to	Budget
						Complete	
<b>EXPENDITURES</b>							
5511.0 - Salaries & Wages	193,368	232,775	243,268	248,984	248,325	279,664	287,979
5511.1 - Overtime	-	-	11,910	14,061	6,606	16,435	17,102
5512.0 - Employee Benefits	-	-	28,809	36,341	64,085	41,599	59,256
5513.0 - Employer Taxes	19,446	20,111	32,039	38,132	33,333	42,651	40,533
5513.5 - Uniform Expense	13,312	23,802	3,670	5,780	3,000	5,783	4,000
5523.0 - Travel	1,618	2,886	1,293	591	1,000	890	1,500
5524.0 - Offices Supplies & Expense	117	16	854	2,404	1,250	2,484	1,250
5525.0 - Vehicle Maintenance	2,752	1,188	3,034	6,882	6,000	7,519	6,000
5525.6 - Vehicle Fuel	3,002	5,669	6,506	5,302	6,000	6,259	6,000
5526.0 - Supplies/Maint	6,489	7,161	88	415	-	406	-
5527.0 - Utilities	56	108	271	-	-	-	-
5528.0 - Telephone	28	190	156	-	-	-	-
5531.0 - Professional & Technical	28	190	7,442	18,626	16,630	20,510	16,630
5533.0 - Training & Education	8,580	18,881	2,497	2,398	6,250	3,606	6,000
5535.0 - EMT Class Expenses	5,029	6,070	-	-	-	-	-
5547.0 - Special Dept Supplies	584	-	163	2,580	-	2,345	-
5551.0 - Insurance & Surety Bonds	2,310	-	746	1,523	-	1,523	-
5561.0 - Medical Supplies	576	309	19,930	16,318	18,000	17,993	15,000
5574.0 - Capital Outlay - Equipment	10,778	21,207	3,485	11,781	12,000	11,781	13,500
5574.2 - Capital Outlay - Vehicles	15,000	5,095	2,384	-	-	-	-
<b>Total</b>	<b>283,071</b>	<b>345,659</b>	<b>368,545</b>	<b>412,118</b>	<b>422,479</b>	<b>461,448</b>	<b>474,750</b>
<b>REVENUE</b>							
3450.0 - Ambulance Fees	114,543	196,485	216,675	179,867	205,649	216,040	372,669
3342.0 - EMS Grants	-	8,035	-	-	-	-	-
3885.0 - EMT, CPR Class Fees	115	75	835	271	150	271	150
<b>Total</b>	<b>114,658</b>	<b>204,595</b>	<b>217,510</b>	<b>180,138</b>	<b>205,799</b>	<b>216,311</b>	<b>372,819</b>
<b>Required General Revenues</b>	<b>168,413</b>	<b>141,064</b>	<b>151,035</b>	<b>231,981</b>	<b>216,680</b>	<b>245,137</b>	<b>101,931</b>

# PUBLIC SAFETY

## FIRE

	2013	2014	2015	2016	2016	2016	2017
	Actual	Actual	Actual	Actual	Approved	Estimate	2017
				YTD	Budget	to	Budget
						Complete	
<b>EXPENDITURES</b>							
5711.0 - Salaries & Wages	78,209	91,171	73,999	80,447	74,965	88,537	65,812
5711.1 - Overtime	-	-	2,093	444	2,324	1,137	1,851
5711.5 - Stipend Pay - Fire	27,879	17,552	19,099	18,719	25,000	21,780	25,000
5712.0 - Employee Benefits	23,818	28,518	21,850	18,315	24,117	22,030	18,392
5713.0 - Employers Taxes	8,033	11,159	10,197	11,678	8,442	12,735	7,024
5713.5 - Uniform Expense	3,494	4,906	4,897	3,746	5,000	4,270	6,000
5721.0 - Books, Subscript, Memberships	504	673	940	836	500	957	650
5723.0 - Travel	814	139	1,542	972	1,000	972	2,000
5724.0 - Office Supplies & Expense	1,123	1,145	1,302	1,806	1,250	1,796	1,500
5724.5 - Equip Maint & Splys/Rescue	3,505	2,784	40	295	-	137	-
5725.0 - Equipment - Supplies & Maint	3,259	15,942	4,793	14,043	15,000	15,143	16,000
5725.5 - Vehicle Maintenance	9,540	13,092	(498)	2,240	8,000	5,115	8,000
5725.6 - Vehicle Fuel	4,244	3,404	3,522	2,870	4,000	3,473	4,000
5726.0 - Bldg Grounds- Supplies/Maint	2,272	1,532	12,706	10,143	8,000	10,134	4,500
5727.0 - Utilities	500	-	39	799	-	799	-
5731.0 - Professional & Technical	5,903	160	255	110	-	110	-
5731.5 - Fire & Rescue Spillman	956	982	-	1,055	1,170	1,055	1,170
5733.0 - Education & Training	2,590	755	885	1,657	2,500	2,117	3,000
5733.5 - Education Supplies	-	-	-	-	500	250	-
5735.0 - Class Expense/Rescue	83	-	-	60	500	60	7,000
5747.0 - Special Dept Supplies/Rescue	2,626	3,894	1,474	762	7,000	4,722	7,000
5751.0 - Insurance & Surety Bonds	576	1,012	1,152	1,152	1,175	1,152	1,175
5761.0 - Miscellaneous	675	2,180	2,228	1,247	2,500	2,247	2,500
5761.5 - Medical Supplies	33	-	-	-	-	-	-
5762.5 - Fire Prevention	-	-	-	-	500	-	500
5769.0 - C.E.R.T Community Preparedness	-	-	-	-	-	-	-
5774.0 - Capital Outlay - Fire	642	-	7,772	4,328	6,500	4,328	12,500
5774.2 - Capital Outlay - Vehicles	-	-	-	-	-	-	-
<b>Total</b>	<b>181,277</b>	<b>200,998</b>	<b>170,288</b>	<b>177,725</b>	<b>199,943</b>	<b>205,056</b>	<b>195,574</b>
<b>REVENUE</b>							
3343.0 - Fire Grants	8,863	-	-	1,131	-	1,131	-
3344.0 - Wildland Fire Reimb't	7,922	-	3,012	5,440	-	5,440	-
<b>Total</b>	<b>16,785</b>	<b>-</b>	<b>3,012</b>	<b>6,571</b>	<b>-</b>	<b>6,571</b>	<b>-</b>
<b>Required General Revenues</b>	<b>164,492</b>	<b>200,998</b>	<b>167,276</b>	<b>171,154</b>	<b>199,943</b>	<b>198,485</b>	<b>195,574</b>

# PUBLIC SAFETY

## ANIMAL SHELTER

	2013	2014	2015	2016	2016	2016	2017
	Actual	Actual	Actual	Actual	Approved	Estimate	2017
	Actual	Actual	Actual	YTD	Budget	to Complete	Budget
<b>EXPENDITURES</b>							
5611.0 - Salaries & Wages	57,683	69,666	92,242	75,891	87,677	84,011	87,527
5611.1 - Overtime	-	-	4,254	3,126	2,024	3,632	1,955
5612.0 - Employee Benefits	25,338	28,044	42,882	40,163	37,886	44,988	37,650
5613.0 - Employers Taxes	4,876	6,645	9,072	7,627	6,717	8,484	6,725
5613.5 - Uniform Expense	1,590	745	522	685	800	727	1,000
5621.0 - Books, Subscript, Memberships	160	125	125	435	-	435	-
5623.0 - Travel	557	349	430	-	500	-	500
5624.0 - Office Supplies & Expense	739	911	976	1,707	1,000	1,691	1,500
5625.5 - Equipment Supplies & Maint	1,043	2,641	2,931	3,264	3,000	3,688	4,000
5625.5 - Vehicle Maintenance	2,414	1,274	693	1,168	1,500	1,539	2,000
5625.6 - Vehicle Fuel	3,359	1,593	2,139	1,479	2,500	1,957	2,500
5626.0 - Bldgs & Grounds - Supplies/Mnt	2,965	12,197	5,192	4,339	12,250	6,988	12,500
5627.0 - Utilities	4,234	3,149	4,465	4,899	3,500	5,853	4,000
5629.0 - Veterinary Care/Medicine/TNR	794	1,614	618	2,198	500	1,913	1,500
5629.5 - Extra Ordinary Vetermarian	-	-	-	-	-	-	-
5630.0 - Trap Neuter Release	-	471	1,133	88	750	298	-
5631.0 - Professional & Technical	2,481	42	211	999	3,000	1,000	1,000
5633.0 - Education & Training	349	539	163	250	1,000	500	1,000
5648.5 - Food & Supplies	100	23	-	-	-	-	-
5649.0 - Food & Supplies Donated	19,069	30,048	29,599	26,733	22,500	29,262	25,000
5651.0 - Insurance & Surety Bonds	335	294	335	335	350	335	350
5661.0 - Miscellaneous	893	337	430	216	-	321	-
5674.0 - Capital Outlay - Equipment	-	-	1,564	-	-	-	-
5674.5 - Capital Outlay - Other	-	-	-	-	-	-	-
<b>Total</b>	<b>128,980</b>	<b>160,707</b>	<b>199,973</b>	<b>175,603</b>	<b>187,454</b>	<b>197,622</b>	<b>190,706</b>
<b>REVENUE</b>							
3225.0 - Animal Licenses	1,828	980	1,305	1,190	1,095	1,250	1,200
3520.0 - Animal Control Fees	6,553	6,403	7,556	6,491	6,000	6,896	6,500
3882.0 - Animal Shelter Donations-Cash	1,191	453	950	8,299	750	8,739	1,000
3882.1 - Animal Shelter Donations-In-Kind	19,069	30,048	29,599	26,733	22,500	29,262	25,000
3882.2 - Animal Shelter Donations=Recyclin	3,635	2,678	2,637	1,355	2,500	1,355	1,250
<b>Total</b>	<b>32,276</b>	<b>40,562</b>	<b>42,046</b>	<b>44,068</b>	<b>32,845</b>	<b>47,502</b>	<b>34,950</b>
<b>Required General Revenues</b>	<b>96,704</b>	<b>120,145</b>	<b>157,927</b>	<b>131,535</b>	<b>154,609</b>	<b>150,120</b>	<b>155,756</b>

# PUBLIC WORKS

## Mission

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

## Services Provided

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

Our water is purchased from the Washington County Water Conservancy District and the City of St. George from different sources. These sources include the Quail Creek Water Treatment Plant and the Snow Canyon and Gunlock Wells. We operate and maintain our own sanitary sewer collection system but we contract with the City of St. George for treatment. 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
  - Install a 2M gallon 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

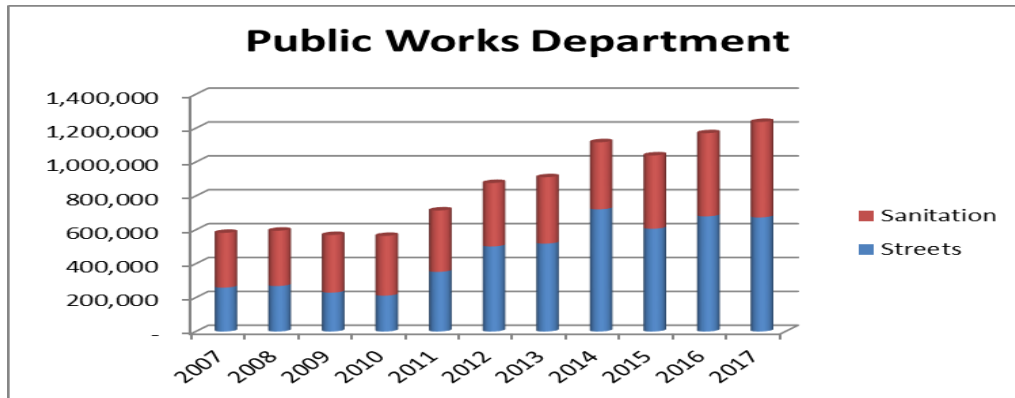
### Department Full Time Equivalent Employees

	Fiscal Year								Projected	Proposed
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Public Works										
Streets	2.3	1.9	1.9	1.8	1.6	1.7	2.2	2.3	2.4	2.5
Water	5.4	5.3	6.7	6.5	5.8	6.2	6.3	6.8	6.4	6.5
Waste Water	4.2	4.0	3.5	3.4	3.1	3.5	3.5	1.9	2.9	2.5
<b>Total Public Works</b>	<b>11.9</b>	<b>11.2</b>	<b>12.1</b>	<b>11.7</b>	<b>10.5</b>	<b>11.4</b>	<b>12.0</b>	<b>11.0</b>	<b>11.7</b>	<b>11.5</b>

# PUBLIC WORKS

## Budget Highlights

- FY2016 includes \$275,000 for street maintenance projects
- \$160,000 is budgeted in Capital Projects Fund for 3 smaller projects
- Sanitation increased in FY 2016 due to a mandatory recycling program



## Operating Indicators

	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
<b>Public Works</b>										
Water Gallons Billed (in thousands)	384,414	503,732	369,577	490,056	487,001	467,276	501,401	505,011	511,417	515,203
Water Connections	2,208	2,318	2,669	2,629	2,709	2,755	2,825	3,015	3,034	3,132
Sewer Connections	2,038	2,140	2,548	2,450	2,530	2,597	2,676	2,757	2,951	3,052
Storm Drain Services			2,806	2,772	2,862	2,912	2,996	3,123	3,243	3,353
Garbage Services	2,335	2,549	2,750	2,740	2,830	2,887	2,970	3,090	3,171	3,279

# PUBLIC WORKS

## STREETS

	2013	2014	2015	2016	2016	2016	2017
	Actual	Actual	Actual	Actual	Approved	Estimate	2017
				YTD	Budget	to	Budget
						Complete	
<b>EXPENDITURES</b>							
6011.0 - Salaries & Wages	95,893	112,883	115,232	102,272	111,996	112,512	106,603
6011.1 - Overtime	-	-	3,119	1,860	3,271	2,905	3,182
6012.0 - Employee Benefits	35,783	45,541	51,251	45,303	55,713	51,659	55,133
6013.0 - Employers Taxes	7,613	10,794	11,522	10,367	11,148	11,474	10,612
6013.5 - Uniform & Safety Equipment	917	1,059	628	549	1,100	880	975
6021.0 - Books, Subscriptions, & Membersh	-	-	-	209	-	209	300
6021.5 - Software	-	-	-	643	-	643	400
6023.0 - Travel & Lodging	928	104	166	60	250	120	650
6024.0 - Office Supplies	73	32	58	-	150	125	2,030
6025.0 - Equipment - Supplies & Maint	5,798	9,204	6,650	2,636	7,500	3,814	1,900
6025.1 - Equipment Rental	-	2,400	-	-	-	-	2,575
6025.5 - Vehicle Maintenance	-	-	-	-	-	-	750
6025.6 - Gas/Oil/Diesel	7,867	7,371	6,795	4,627	7,500	5,486	6,250
6026.0 - Bldg, Grounds Supplies & Maint	66	-	-	73	250	196	375
6027.0 - Utilities	32,469	24,387	27,577	24,600	26,800	29,226	28,500
6028.0 - Telephone	1,245	1,207	1,083	1,428	1,315	1,791	1,500
6031.0 - Professional & Technical	-	-	-	-	-	-	1,851
6031.6 - MPO	7,400	5,500	5,000	5,000	5,000	5,000	5,000
6033.0 - Education & Training	480	182	1,693	545	750	700	1,350
6048.0 - Materials & Supplies	5,385	2,266	4,300	988	5,000	4,000	5,000
6050.0 - Street/Road Repairs	14,243	7,594	15,786	8,431	20,000	13,157	20,000
6051.0 - Insurance & Surety Bonds	6,733	5,764	6,048	6,466	6,200	6,466	6,500
6051.5 - Road Maintenance	253,973	292,707	270,962	49,791	275,000	273,791	275,000
6052.0 - Road Projects	(17,211)	-	-	7,500	-	7,500	-
6052.5 - Undesignated Street Projects	24,897	71,827	24,605	43,007	40,000	45,683	40,000
6053.0 - Street Lighting/Signage	5,576	77,150	8,496	5,224	50,000	20,295	50,000
6061.0 - Miscellaneous	-	-	1,200	1,691	-	2,465	-
6074.0 - Capital Outlay - Equipment	28,866	39,482	39,482	76,294	52,625	79,714	42,000
6074.1 - Capital Outlay - Furnishings	-	-	-	-	-	-	-
6074.3 - Capital Outlay - Other	-	6,314	5,094	-	5,000	-	5,000
<b>Total</b>	<b>518,993</b>	<b>723,764</b>	<b>606,748</b>	<b>399,564</b>	<b>686,568</b>	<b>679,811</b>	<b>673,435</b>
<b>REVENUE</b>							
3356.0 - Class C" Road Fund Allotment"	278,888	284,340	285,050	294,328	318,998	294,328	306,101
<b>Total</b>	<b>278,888</b>	<b>284,340</b>	<b>285,050</b>	<b>294,328</b>	<b>318,998</b>	<b>294,328</b>	<b>306,101</b>
<b>Required General Revenues</b>	<b>240,105</b>	<b>439,424</b>	<b>321,698</b>	<b>105,236</b>	<b>367,570</b>	<b>385,483</b>	<b>367,334</b>

# PUBLIC WORKS

## SANITATION

	2013	2014	2015	2016	2016	2016	2017
	Actual	Actual	Actual	Actual	Approved	Estimate	2017
				YTD	Budget	to	Budget
						Complete	
<b>EXPENDITURES</b>							
6211.0 - Salaries & Wages	2,514	1,747	872	-	2,000	-	-
6211.1 - Overtime	-	-	1,657	-	-	-	-
6212.0 - Employee Benefits	583	513	792	-	400	-	-
6213.0 - Employers Taxes	188	170	251	-	200	-	-
6231.5 - Solid Waste Home Collection	371,006	374,819	408,353	385,626	395,000	422,502	426,132
6232.0 - Recycling Collection	-	-	-	39,029	-	49,924	118,835
6232.5 - Waste Service Dumpster Pickup	17,406	18,732	20,706	16,477	18,750	18,317	18,750
6235.0 - Write-off Bad Debt	-	-	-	-	-	-	-
<b>Total</b>	<b>391,697</b>	<b>395,981</b>	<b>432,630</b>	<b>441,131</b>	<b>416,350</b>	<b>490,743</b>	<b>563,717</b>
<b>REVENUE</b>							
3443.0 - Sanitation	425,796	443,954	477,105	503,141	489,763	559,792	607,868
<b>Total</b>	<b>425,796</b>	<b>443,954</b>	<b>477,105</b>	<b>503,141</b>	<b>489,763</b>	<b>559,792</b>	<b>607,868</b>
<b>Required General Revenues</b>	<b>(34,099)</b>	<b>(47,972)</b>	<b>(44,475)</b>	<b>(62,009)</b>	<b>(73,413)</b>	<b>(69,049)</b>	<b>(44,151)</b>

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

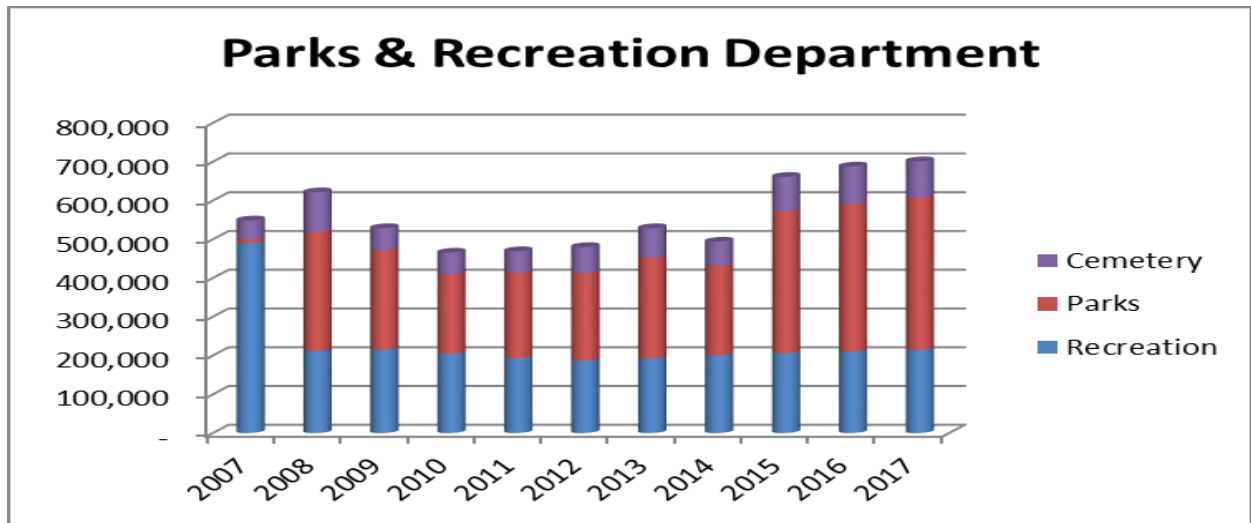
	Fiscal Year								Projected	Proposed
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Parks & Recreation										
Parks	2.0	1.6	1.4	2.3	2.2	3.1	2.0	3.3	3.6	3.5
Recreation	3.0	2.5	2.2	1.6	1.1	0.8	1.5	1.4	1.5	1.5
Cemetery	0.7	0.9	0.9	0.9	0.8	0.9	0.8	1.3	1.3	1.5
Total Parks & Recreation	5.7	5.0	4.5	4.8	4.1	4.8	4.2	6.0	6.4	6.5

## Budget Highlights

- Several Parks and Recreation projects are proposed in the FY2017 Capital Projects Fund
  - Desert Rose Park \$ 250,000
  - Ivins Reservoir \$ 297,000
  - Park & Trail Improvements \$ 50,000
  - Highway 91 Entry Feature \$ 50,000

\$597,000 worth of these capital improvements will be paid for with Park Impact Funds already collected.

# RECREATION, PARKS AND CEMETERY



## Operating Indicators

	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
<b>Parks, Recreation and Trails</b>										
Developed Acreage					40	39.95	39.95	39.95	39.95	39.95
Developed Acreage/1000 Population					5	5.92	5.92	5.92	5.92	5.21
Undeveloped Acreage					41	51.00	51.00	51.00	51.00	51.00
<b>Youth in Recreation Programs</b>										
Sports	314	409	408	407	411	412	417	359	529	471
Fitness	263	725	526	515	367	421	419	213	114	120
Education	32	124	102	44	-	-	-	-	60	48

# RECREATION, PARKS AND CEMETERY

## RECREATION

	2013	2014	2015	2016	2016	2016	2017
	Actual	Actual	Actual	Actual	Approved	Estimate	2017
				YTD	Budget	to	Budget
						Complete	
<b>EXPENDITURES</b>							
7011.0 - Salaries & Wages	91,617	91,669	85,530	75,462	80,592	84,552	82,607
7011.1 - Overtime	-	-	155	137	209	171	359
7012.0 - Employee Benefits	29,210	31,167	32,859	28,869	30,618	32,122	31,581
7013.0 - Employers Taxes	9,511	9,455	8,033	7,107	7,525	8,263	7,707
7013.5 - Uniform & Safety Equipment	-	42	37	136	250	235	250
7021.0 - Books,Subscript, Memberships	195	159	-	-	265	150	265
7023.0 - Travel & Lodging	-	579	-	-	1,200	500	2,730
7024.0 - Office Supplies	1,344	316	390	46	750	331	900
7025.0 - Equipment - Supplies & Maint	868	2,585	383	1,086	1,500	1,261	1,500
7025.1 - Equipment Rental	3,060	3,060	3,060	2,805	3,120	3,220	3,120
7025.6 - Vehicle Fuel	1,606	1,906	513	538	1,500	946	1,500
7027.0 - Utilities	10,417	9,242	10,077	10,776	10,500	12,314	11,000
7028.0 - Telephone	590	635	475	587	540	638	540
7031.0 - Professional & Technical	752	2,138	658	600	1,000	750	1,000
7031.5 - Contractor Services	2,192	2,748	1,953	3,386	3,125	4,302	4,090
7033.0 - Education & Training	-	461	82	8	650	158	650
7033.5 - Little League	250	250	-	250	250	250	250
7033.7 - Baseball/Softball 5-8	797	804	977	1,017	1,500	1,500	1,500
7033.9 - Baseball/Softball 9-10	-	-	-	-	750	-	-
7034.3 - Football - Flag	1,175	315	1,680	1,707	1,700	1,707	1,800
7034.5 - Basketball	2,445	4,204	2,080	2,668	5,000	2,748	6,000
7034.6 - Running Contract	75	-	-	98	500	500	500
7034.7 - Contract Classes	3,230	3,245	2,481	3,734	3,000	4,642	3,500
7034.9 - Kickball Ages 4	-	-	-	-	-	-	-
7035.0 - Sand Hollow Swimming Pool	19,209	25,162	36,308	-	40,000	36,000	36,000
7035.1 - Adult Volleyball	-	-	-	-	2,600	-	2,600
7035.5 - Park Improvements	-	465	998	-	-	-	-
7048.0 - Materials & Supplies	-	392	-	-	1,950	1,680	1,000
7051.0 - Insurance & Surety Bonds	8,272	8,072	8,785	8,955	8,750	8,955	9,000
7061.0 - Miscellaneous	1,985	1,557	8,318	1,185	2,000	1,776	2,000
7062.0 - Bankcard Fees	-	-	-	-	200	-	200
7074.0 - Capital Outlay - Equipment	3,101	-	-	-	2,000	-	-
7076.0 - Christmas Decorations	-	66	228	344	750	343	500
<b>Total</b>	<b>191,899</b>	<b>200,695</b>	<b>206,058</b>	<b>151,499</b>	<b>214,294</b>	<b>210,014</b>	<b>214,648</b>
<b>REVENUE</b>							
3820.0 - Youth Basketball	4,595	3,869	3,385	5,784	4,300	5,784	5,500
3822.0 - Youth Baseball/Softball	864	735	325	2,738	1,500	2,738	2,000
3825.0 - Flag Football	3,403	4,991	4,271	326	4,000	300	2,000
3826.0 - Contract Classes-Dance, Yoga	4,259	5,745	8,111	8,000	10,000	8,868	7,250
3868.0 - Recreation Field Trips	-	-	80	-	-	-	-
<b>Total</b>	<b>13,120</b>	<b>15,340</b>	<b>16,172</b>	<b>16,848</b>	<b>19,800</b>	<b>17,690</b>	<b>16,750</b>
<b>Required General Revenues</b>	<b>178,779</b>	<b>185,355</b>	<b>189,886</b>	<b>134,651</b>	<b>194,494</b>	<b>192,324</b>	<b>197,898</b>

# RECREATION, PARKS AND CEMETERY

## PARKS

	2013 Actual	2014 Actual	2015 Actual	2016 Actual YTD	2016 Approved Budget	2016 Estimate to Complete	2017 Budget
<b>EXPENDITURES</b>							
7511.0 - Salaries & Wages	95,989	79,439	135,554	136,240	151,057	149,291	151,938
7511.1 - Overtime	-	-	2,896	1,648	5,296	2,719	3,331
7512.0 - Employee Benefits	39,171	36,695	71,228	70,741	77,699	78,719	79,779
7513.0 - Employers Taxes	10,274	8,590	14,367	15,458	16,005	17,633	16,049
7513.5 - Uniform & Safety Equipment	2,183	1,881	1,571	3,104	2,590	3,296	2,590
7521.0 - Books, Subscript, Memberships	130	350	265	465	500	495	575
7523.0 - Travel & Lodging	725	9	231	-	500	250	575
7524.0 - Office Supplies	345	462	536	292	500	451	500
7525.0 - Equipment - Supplies & Maint	12,812	18,978	14,519	11,812	15,500	14,119	15,500
7525.1 - Equipment Rental	-	375	1,006	561	1,500	1,000	1,500
7525.6 - Vehicle Fuel	4,496	3,073	5,366	3,819	5,000	4,260	5,000
7528.0 - Telephone	1,112	903	1,813	1,145	1,680	1,618	1,680
7531.5 - Contractor Services	1,271	1,809	4,966	2,826	6,400	4,196	6,400
7531.6 - Water	62,137	64,279	63,940	55,873	64,000	62,490	64,000
7533.0 - Training & Education	1,430	120	1,340	576	1,260	881	1,260
7535.5 - Park Improvements	17,171	6,381	5,525	8,052	10,000	10,000	13,000
7548.0 - Materials & Supplies	6,033	7,059	6,865	8,604	8,000	8,604	9,500
7574.0 - Capital Outlay - Equipment	5,349	1,199	9,870	8,911	8,100	9,161	8,000
7574.1 - Capital Outlay - Furnishing	-	-	3,400	-	-	-	-
7574.2 - Capital Outlay - Vehicles	-	-	21,095	10,858	10,858	10,858	10,858
<b>Total</b>	<b>260,629</b>	<b>231,600</b>	<b>366,352</b>	<b>340,984</b>	<b>386,445</b>	<b>380,041</b>	<b>392,035</b>
<b>REVENUE</b>							
3877.0 - Ball Field/Park Rental	4,250	4,315	5,670	8,470	4,000	8,470	5,500
3828.0 - Movies in the Park	-	-	1,150	-	750	-	750
3887.0 - Community Garden	895	-	400	440	200	440	-
<b>Total</b>	<b>5,145</b>	<b>4,315</b>	<b>7,220</b>	<b>8,910</b>	<b>4,950</b>	<b>8,910</b>	<b>6,250</b>
<b>Required General Revenues</b>	<b>255,484</b>	<b>227,285</b>	<b>359,132</b>	<b>332,074</b>	<b>381,495</b>	<b>371,131</b>	<b>385,785</b>

# RECREATION, PARKS AND CEMETERY

## CEMETERY

	2013	2014	2015	2016	2016	2016	2017
	Actual	Actual	Actual	Actual	Approved	Estimate	2017
				YTD	Budget	to	Budget
						Complete	
<b>EXPENDITURES</b>							
7711.0 - Salaries & Wages	37,014	33,930	52,318	50,031	51,357	56,757	52,387
7711.1 - Overtime	-	-	1,118	549	1,696	1,120	1,079
7712.0 - Employee Benefits	14,994	15,341	27,791	26,419	27,289	29,938	28,166
7713.0 - Employers Taxes	3,900	3,548	5,429	5,551	5,350	6,255	5,435
7724.0 - Office Supplies	-	-	-	-	125	75	100
7725.0 - Equipment - Supplies & Maint	583	1,229	523	689	1,000	989	1,000
7725.1 - Equipment - Rental	534	155	-	-	500	-	500
7725.6 - Vehicle Fuel	-	120	69	37	250	137	250
7731.0 - Professional & Technical	4,271	-	-	-	500	250	500
7731.6 - Water	2,820	1,858	-	-	3,000	1,750	2,500
7733.0 - Education & Training	277	350	-	-	500	250	500
7748.0 - Materials & Supplies	39	237	-	-	750	500	1,500
7774.0 - Capital Outlay - Equipment	1,950	-	-	-	-	-	-
7775.0 - Cemetery Improvements	10,128	5,136	1,602	-	1,000	-	1,000
4050.0 - Cemetery Plot Buy Back	-	-	-	-	-	-	-
<b>Total</b>	<b>76,510</b>	<b>61,904</b>	<b>88,850</b>	<b>83,276</b>	<b>93,317</b>	<b>98,021</b>	<b>94,918</b>
<b>REVENUE</b>							
3483.0 - Burial Fees	3,900	6,050	8,750	11,750	6,500	12,250	6,500
3481.0 - Sale of Cemetery Lots	4,100	4,800	8,700	12,200	6,000	12,200	6,000
3482.0 - Perpetual Care	2,950	3,750	7,150	10,600	5,000	9,850	5,000
<b>Total</b>	<b>10,950</b>	<b>14,600</b>	<b>24,600</b>	<b>34,550</b>	<b>17,500</b>	<b>34,300</b>	<b>17,500</b>
<b>Required General Revenues</b>	<b>65,560</b>	<b>47,304</b>	<b>64,250</b>	<b>48,726</b>	<b>75,817</b>	<b>63,721</b>	<b>77,418</b>

# COMMUNITY AND ECONOMIC DEVELOPMENT

The Community and Economic Development Department was phased out during FY2015. The expenditures for these activities beginning in FY2016 have been absorbed into the Administration and General Government departments.

COMMUNITY & ECONOMIC DEVELOPMENT							
	2013	2014	2015	2016	2016	2016	2017
	Actual	Actual	Actual	Actual	Approved	Estimate	2017
				YTD	Budget	to	Budget
						Complete	
<b>EXPENDITURES</b>							
8011.0 - Salaries & Wages	100,445	99,324	9,885	-	-	-	-
8012.0 - Employee Benefits	24,776	26,857	3,710	0	-	-	-
8013.0 - Employers Taxes	7,860	8,908	926	0	-	-	-
8048.0 - Materials / Supplies	-	-	-	-	-	-	-
8061.1 - Washington Co. Economic Dev.	-	4,870	-	-	-	-	-
8063.5 - Econ Development Projects	-	-	-	-	-	-	-
<b>Total</b>	<b>133,081</b>	<b>139,960</b>	<b>14,521</b>	<b>0</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>REVENUE</b>							
NO REVENUE							
Required General Revenues	133,081	139,960	14,521	0	-	-	-

# 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 2016-2017			
			Beginning Balance	Principle Amount	Interest Amount	Ending Balance
<b>GOVERNMENTAL</b>						
Municipal Building Authority Lease Revenue Bond 2005	Utah Division of Finance	April	1,714,000	92,000	51,420	1,622,000
Sales Tax Bond Series 2010	Zions Bank	June/December	2,825,000	145,000	102,845	2,680,000
Excise Tax Bond Series 2012	Wells Fargo Bank	Quarterly	1,239,000	203,000	29,081	1,036,000
<b>TOTAL GOVERNMENTAL BOND DEBT</b>			<b>\$ 5,778,000</b>	<b>\$ 440,000</b>	<b>\$ 183,346</b>	<b>\$ 5,338,000</b>

# DEBT SERVICE FUND

## Debt Service

	2013 Actual	2014 Actual	2015 Actual	2016 Actual YTD	2016 Approved Budget	2016 Estimate to Complete	2017 Budget
<b>Revenue</b>							
<b>Interest and Assessments</b>							
3810.0 - Interest Earnings	27,192	24,620	21,182	17,354	24,000	19,232	19,000
3820.0 - Historic Township SAA Assess.	123,439	85,869	105,799	67,874	135,000	74,568	95,000
3825.0 - Ivins Good Samaritan Fund	413	934	232	337	250	357	250
<b>Contributions and transfers</b>							
3910.0 - Transfer From General Fund	100,071	97,825	-	-	22,805	82,856	163,676
3920.0 - Transfer from Road Impact Fund	195,365	196,350	196,350	196,350	196,350	196,350	203,000
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			-	-	92,325	101,297	
<b>Total Revenue:</b>	446,480	405,599	323,563	281,915	470,730	474,660	480,926
<b>EXPENDITURES</b>							
4041.0 - Good Samaritan Expense	1,348	-	-	-	1,000	-	1,000
4063.3 - SID Expenses		-	-	-	-	-	-
4085.5 - Sales Tax Bond 2010 Principal	130,000	135,000	135,000	140,000	140,000	140,000	145,000
4085.6 - Sales Tax Bond 2010 Interest	109,117	105,604	101,804	102,557	97,649	102,557	102,845
4086.0 - Excise Tax Bond 2012 Principal	183,000	188,000	193,000	198,000	198,000	198,000	203,000
4086.1 - Excise Tax Bond 2012 Interest	48,319	43,681	38,941	34,081	34,081	34,081	29,081
4063.4 - Budgeted Surplus							
<b>Total Expenditures</b>	471,784	472,285	468,744	474,638	470,730	474,638	480,926
<b>Total Change In Net Position</b>	(25,304)	(66,686)	(145,181)	(192,723)	-	22	0
<b>Beginning Fund Balance</b>	338,468	313,164	246,478			101,297	22
<b>Ending Fund Balance</b>	313,164	246,478	101,297			22	22



# 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							
	2013	2014	2015	2016	2016	2016	2017
	Actual	Actual	Actual	Actual YTD	Approved	Estimate	Budget
					Budget	to	
						Complete	Budget
<b>Revenue</b>							
3310.0 - Interest Earnings	475	367	374	492	350	543	400
3920.0 - Trans from Park Impact Fees	143,680	143,680	143,700	143,090	143,090	143,090	143,420
3940.0 - Appropriated Fund Balance			-	-	-	-	
<b>Total Revenue</b>	144,155	144,047	144,074	143,582	143,440	143,633	143,820
<b>EXPENDITURES</b>							
4089.0 - Budgeted Surplus				-	350	543	400
4120.0 - Bond Payment - Principal	82,000	84,000	87,000	-	89,000	89,000	92,000
4125.0 - Bond Payment - Interest	61,680	59,220	56,700	-	54,090	54,090	51,420
<b>Total Expenditures</b>	143,680	143,220	143,700	-	143,440	143,633	143,820
<b>Total Change In Net Position</b>	475	827	374	143,582	-	-	-
<b>Beginning Fund Balance</b>	1,894	2,369	3,195			3,570	4,113
<b>Ending Fund Balance</b>	2,369	3,195	3,570			4,113	4,513

# 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							
	2013	2014	2015	2016	2016	2016	2017
	Actual	Actual	Actual	Actual YTD	Approved Budget	Estimate to Complete	Budget
<b>Revenue</b>							
3810.0 - Interest Earnings	493	619	915	1,524	800	1,653	1,000
3815.0 - Grant	-	-	-	-	25,000	-	25,000
3820.0 - Public Safety Impact Fees	55,164	44,758	40,145	52,882	40,364	54,844	40,364
3850.0 - Appropriated Fund Balance		-	-	-	205,489	-	208,636
<b>Total Revenue:</b>	<b>55,657</b>	<b>45,377</b>	<b>41,060</b>	<b>54,406</b>	<b>271,653</b>	<b>56,497</b>	<b>275,000</b>
<b>EXPENDITURES</b>							
4089.0 - Budgeted Surplus	-	-	-	-	1,164	-	-
4089.6 - Public Safety Master Plan	-	-	-	-	50,000	-	50,000
4082.3 - Transfer To Capital Projects Fund	-	-	-	-	220,489	-	225,000
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>271,653</b>	<b>-</b>	<b>275,000</b>
<b>Total Change In Net Position</b>	<b>55,657</b>	<b>45,377</b>	<b>41,060</b>	<b>54,406</b>	<b>-</b>	<b>56,497</b>	<b>-</b>
<b>Beginning Fund Balance</b>	<b>64,298</b>	<b>119,955</b>	<b>165,332</b>			<b>206,392</b>	<b>262,889</b>
<b>Ending Fund Balance</b>	<b>119,955</b>	<b>165,332</b>	<b>206,392</b>			<b>262,889</b>	<b>54,253</b>

# CAPITAL PROJECTS

## Street Impact Fees

	2013	2014	2015	2016	2016	2016	2017
	Actual	Actual	Actual	Actual	Approved	Estimate	2017
				YTD	Budget	to	Budget
						Complete	
<b>Revenue</b>							
3810.0 - Interest Earnings	3,596	3,921	4,471	4,078	3,500	4,396	3,500
3815.0 - Grant	-	-	-	-	25,000	25,000	-
3820.0 - Street Impact Fees	354,609	292,683	275,517	309,103	259,470	318,137	259,470
3820.5 - Transfer From General Fund	-	-	-	-	-	-	-
3850.0 - Appropriated Fund Balance	-	-	-	-	183,380	250,448	100,030
<b>Total Revenue:</b>	<b>358,205</b>	<b>296,604</b>	<b>279,987</b>	<b>313,181</b>	<b>471,350</b>	<b>597,981</b>	<b>363,000</b>
<b>EXPENDITURES</b>							
4020.5 - Transfer to Capital Projects	69,011	-	289,671	-	250,000	376,631	160,000
4072.0 - Cap Fac Plans / Impact Fee Analysis	-	-	-	10,064	25,000	25,000	-
4082.2 - Transfer to Debt Service	195,365	196,350	196,350	196,350	196,350	196,350	203,000
4089.0 - Budgeted Surplus	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>264,376</b>	<b>196,350</b>	<b>486,021</b>	<b>206,414</b>	<b>471,350</b>	<b>597,981</b>	<b>363,000</b>
<b>Total Change In Net Position</b>	<b>93,830</b>	<b>100,254</b>	<b>(206,034)</b>	<b>106,767</b>	<b>-</b>	<b>(0)</b>	<b>-</b>
<b>Beginning Fund Balance</b>	<b>379,813</b>	<b>473,642</b>	<b>573,896</b>			<b>367,863</b>	<b>117,415</b>
<b>Ending Fund Balance</b>	<b>473,642</b>	<b>573,896</b>	<b>367,863</b>			<b>117,415</b>	<b>17,385</b>

# CAPITAL PROJECTS

## Park Impact Fees

	2013 Actual	2014 Actual	2015 Actual	2016 Actual YTD	2016 Approved Budget	2016 Estimate to Complete	2017 Budget
<b>Revenue</b>							
3810.0 - Interest Earnings	987	2,011	2,857	5,391	2,500	5,832	4,000
3815.0 - Grant	-	-	-	-	25,000	-	25,000
3820.0 - Parks Impact Fees	581,032	462,936	393,494	474,503	425,146	506,702	425,146
3850.0 - Appropriated Fund Balance		-	-	-	315,194	144,948	336,274
<b>Total Revenue:</b>	582,019	464,947	396,352	479,894	767,840	657,482	790,420
<b>EXPENDITURES</b>							
4067.5 - East Center St Park			-	-	-	0	
4071.0 - Park & Trail Improvements	860	-	-	-	-	-	
4072.0 - Cap Fac Plans / Impact Fee Analysis	-	-	-	9,475	50,000	-	50,000
4082.3 - Unity Park-Playgmd/SkatePark			-	-	-	-	
4020.5 - Transfer to Capital Projects	17,648	30,000	71,100	-	574,750	514,392	597,000
4061.0 - Transfer to MBA	143,680	143,680	143,700	143,090	143,090	143,090	143,420
4089.0 - Budgeted Surplus			-	-	-	-	-
<b>Total Expenditures</b>	162,188	173,680	214,800	152,565	767,840	657,482	790,420
<b>Total Change In Net Position</b>	419,832	291,267	181,552	327,329	-	(0)	-
<b>Beginning Fund Balance</b>	(50,134)	369,698	660,965			842,516	697,568
<b>Ending Fund Balance</b>	369,698	660,965	842,516			697,568	361,294

Capital Projects Fund is used for construction and purchase of major capital expenditures of the governmental funds. During FY2016 construction of Fire Lake Park at Ivins Reservoir began, Desert Rose Park Phase 1 was completed, Highway 91 improvements began, and 200 E. street improvements were completed.

### Budget Highlights

- Public Safety
  - Firehouse remodel \$ 225,000
- Parks & Recreations
  - Desert Rose Park \$ 250,000
  - Ivins Reservoir \$ 297,000
  - Park and Trail Improvements \$ 50,000
  - Highway 91 Entry Feature \$ 50,000
- Public Works
  - Street Projects (400 W. & Kwavasa Dr.) \$ 160,000

Future budgets will need to account for the increased cost of maintaining these projects. The city anticipates that Ivins Reservoir and Desert Rose Park will require the greatest amount of maintenance, predominately for labor. The impacts on yearly operations from the other projects will be minimal.

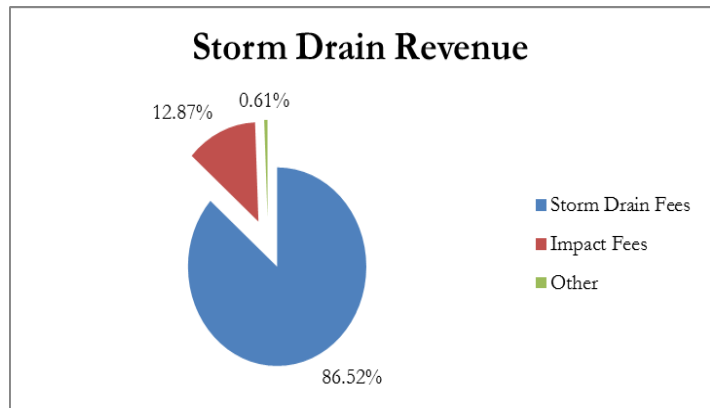
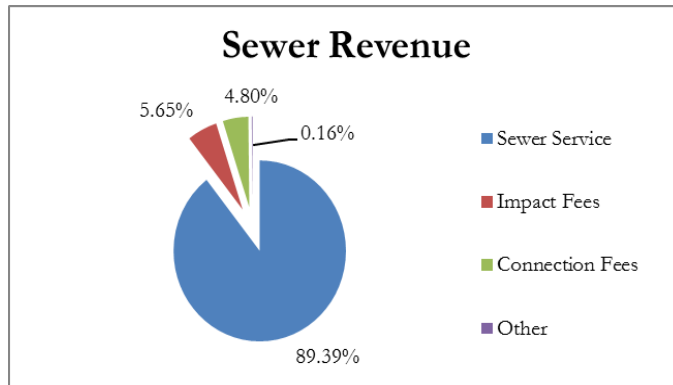
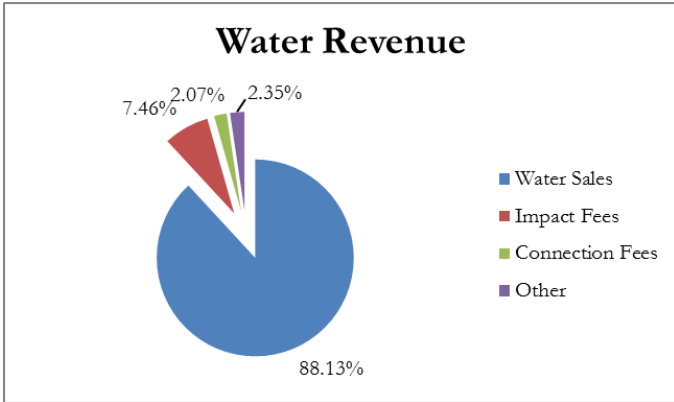
# CAPITAL PROJECTS

Capital Projects							
	2013 Actual	2014 Actual	2015 Actual	2016 Actual YTD	2016 Approved Budget	2016 Estimate to Complete	2017 Budget
Revenue							
3836.0 - Developer Reimbursement	-	-	30,000	15,755	-	15,755	
3840.0 - Blue Sky Grant RMP			48,074	-	-	-	
3845.0 - State Grant				-	-	-	
3845.5 - CDBG Grant			132,000	-	-	-	
3310.0 - Interest Earnings	6,963	3,277	1,481	-	2,250	-	
3320.0 - Bond Proceeds			-	-	-	-	
3321.0 - CIB Grant			-	-	-	-	
3920.0 - Transfer From Gen Fund	392,652	96,767	147,429	-	97,500	60,000	40,000
3922.0 - Transfer From Park Impact Fund	17,648	30,000	71,100	-	574,750	514,392	597,000
3923.0 - Transfer From Public Safety Impact	-	-	-	-	220,489	-	225,000
3935.0 - Transfer from Water Fund			-	-	-	-	
3940.0 - Transfer from Street Impact Fund	69,011		289,671	-	250,000	376,631	160,000
3946.0 - Appropriated Fund Balance			-	-	-	38,745	12,000
<b>Total Revenue:</b>	486,273	130,044	719,755	15,755	1,144,989	1,005,523	1,034,000
EXPENDITURES							
4070.9 - Hwy 91 Entry Feature					-	-	50,000
4066.0 - Special Projects - Bike Path		30,772	68,572	18,109	-	25,000	
4066.5 - Center Street Widening	27	5,111	91,399	-	-	-	
4068.0 - Solar Project-Blue Sky			50,074	-	-	-	
4068.5 - Solar Project-USEP			-	-	-	-	
4068.6 - SC / Tuacahn Center Piece	21,600	137,200	467	5,590	60,000	87,500	
4069.0 - Historic Township Improvements			-	-	-	-	
4069.1 - Highway 91 Swiss Village to 200 E		7,053	10,494	8,095	250,000	40,000	-
4069.3 - Fire Station Remodel			-	-	205,489	-	225,000
4069.4 - Ambulance			133,022	-	-	-	
4069.5 - Cemetery Improvements			2,517	-	-	-	-
4069.7 - Park Master Plan			-	-	-	-	
4069.9 - Park & Trail Improvements	17,648	24,588	2,528	137,305	564,500	449,392	597,000
4071.0 - Road Projects	1,537,148	1,315	56,390	145	-	-	160,000
4070.7 - 400 E 850 S - Pioneer Parkway			32,680	1,568	-	1,568	
4071.3 - Unity Park-Playgmd/SkatePark			-	-	50,000	-	
4071.4 - Del Coronado/Indian Shadows		403,286	-	-	-	-	
4082.0 - Animal Shelter			-	875	15,000	5,000	
4082.5 - 200 E Road Improvements			63,698	376,631	-	395,063	
4083.5 - SID Engineering			-	-	-	-	
4064.0 - Cost of Issuance	2,000	2,000	2,000	-	-	2,000	2,000
4084.0 - Transfer to General Fund			-	-	-	-	
4089.0 - Budgeted Surplus			-	-	-	-	
<b>Total Expenditures</b>	1,578,423	611,324	513,842	548,319	1,144,989	1,005,523	1,034,000
<b>Total Change In Net Position</b>	(1,092,150)	(481,280)	205,913	(532,564)	-	-	-
<b>Beginning Fund Balance</b>	1,418,536	326,386	(154,894)	51,020		51,020	12,275
<b>Ending Fund Balance</b>	326,386	(154,894)	51,020	(481,544)		12,275	275

# 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.



# WASTE WATER FUND

## Water Fund

	2013 Actual	2014 Actual	2015 Actual	2016 Actual YTD	2016 Approved Budget	2016 Estimate to Complete	2017 Budget
<b>Revenue</b>							
<b>Operating Revenue</b>							
3710.0 - Water Sales	1,637,077	1,679,713	1,658,895	1,568,226	1,789,272	1,754,528	1,916,288
3720.0 - Connection Fees	51,275	37,561	38,063	46,110	37,920	47,335	44,968
3730.0 - Penalties & Forfeitures	63,854	22,284	26,325	30,365	26,174	31,826	30,235
3740.0 - Return Check Charges	198	280	220	430	275	490	300
<b>Contributions and transfers</b>							
3610.0 - Impact Fees - Water	133,299	106,615	24,603	53,518	40,469	54,210	51,500
3640.0 - Secondary Water Impact Fee	123,271	82,592	86,541	106,463	110,944	109,340	103,873
3645.0 - Taviawk Zonal Water Impact Fee	9,750	9,000	6,750	3,750	7,500	5,250	6,750
3810.0 - Interest Earnings	13,789	11,095	12,486	17,420	12,000	18,537	13,000
3830.0 - Irrigation Revenue	-	-	-	-	-	-	-
3850.0 - Subdividers Contribution	134,400	523,370	457,560	-	-	-	-
3890.0 - Miscellaneous	10,961	8,697	11,377	14,201	10,163	15,298	7,500
3916.0 - Transfer From Sewer Fund	-	-	-	-	-	-	-
<b>Total Revenue:</b>	<b>2,177,873</b>	<b>2,481,205</b>	<b>2,322,819</b>	<b>1,840,484</b>	<b>2,034,717</b>	<b>2,036,814</b>	<b>2,174,414</b>
<b>Expenses</b>							
<b>Operating Expenses</b>							
4011.0 - Salaries & Wages	378,575	389,500	393,702	355,786	379,146	389,495	386,279
4011.1 - Overtime	-	-	6,041	4,182	7,423	5,250	6,817
4012.0 - Employee Benefits	123,018	135,579	160,765	148,677	172,413	163,472	180,052
4013.0 - Employers Taxes	29,905	34,898	37,223	34,486	36,711	38,512	37,252
4013.5 - Uniform & Safety Equipment	2,061	1,876	1,401	1,335	1,650	1,550	1,723
4014.0 - Outside Counsel - Legal	-	-	5,639	2,163	7,500	4,163	7,500
4021.0 - Books, Subscript, Memberships	1,953	3,795	3,353	4,398	3,100	4,793	3,795
4021.5 - Software	-	-	2,265	12,741	4,500	12,741	13,690
4022.0 - Public Notices	-	-	1,809	4,847	5,000	4,849	2,500
4023.0 - Travel & Lodging	-	5,404	3,092	4,267	5,000	4,754	5,665
4024.0 - Office Supplies	9,027	26,188	15,773	15,256	16,250	16,241	11,260
4025.0 - Equipment - Supplies & Maint	8,747	3,808	7,186	1,807	1,175	1,159	3,988
4025.1 - Equipment Rental/Lease	17,000	17,770	15,500	16,652	16,500	16,652	9,800
4025.5 - Vehicle Maintenance	-	-	494	3,444	4,000	4,624	3,500
4025.6 - Gas/Oil/Diesel	12,629	11,793	11,777	7,477	13,000	11,884	11,000
4026.0 - Bldgs & Grounds - Supplies/Mnt	757	11,425	8,794	7,288	12,500	11,007	8,100
4027.0 - Utilities	6,279	8,301	8,321	15,140	9,100	17,254	20,400
4028.0 - Telephone	1,992	8,303	7,317	7,450	8,350	8,449	9,900
4031.0 - Professional & Technical	13,060	30,050	24,945	21,287	25,000	24,515	23,822
4031.4 - Accounting Services	-	-	8,925	8,425	9,000	8,425	8,000
4031.5 - Contractor Services	21,369	24,415	19,399	14,657	11,200	14,252	13,380
4031.6 - Water Purchase	388,104	374,875	310,839	259,618	390,000	322,214	440,000
4032.0 - Irrigation Water Shares Assess	3,750	6,676	6,676	5,961	7,000	6,676	7,000
4033.0 - Education & Training	4,684	8,278	4,518	2,013	4,750	3,884	4,950
4035.0 - Write-off Bad Debt	-	-	-	-	-	-	-
4048.0 - Material & Supplies	1,361	2,432	2,512	6,345	2,500	6,231	2,500
4049.0 - Landfill Charges	-	303	1,939	1,892	3,000	2,476	3,000
4051.0 - Insurance & Surety Bonds	9,308	13,381	16,520	17,927	16,000	17,927	17,500
4061.0 - Miscellaneous	100	3,421	3,170	2,614	5,250	4,570	9,800
4062.0 - Bankcard Fees	3,041	9,811	9,906	9,798	10,000	10,983	10,750
4063.0 - Newsletter	-	-	5,295	3,152	3,750	3,447	1,250
4065.0 - Depreciation	477,107	459,470	465,452	455,504	475,000	496,870	500,000
4137.0 - Interest in Capital Leases	180	237	670	48	400	380	400
4140.0 - GASB 68 Pension Expense	-	-	40,591	-	-	-	-
4145.0 - GASB 68 Pension Benefit	-	-	(66,787)	-	-	-	-
4260.0 - Trans To General Fund	175,596	-	-	-	-	-	-
4261.0 -Trans to Capital Projects	-	-	-	-	-	-	-
4274.0 - New Water Meters Purchased	51,016	56,030	48,407	46,275	50,000	46,275	60,000
4274.1 - Capital Outlay Tools	9,084	8,261	4,462	2,673	8,250	4,846	10,000
4274.2 - Capital Outlay Vehicles	300	-	150	-	24,391	6,000	15,500
4274.4 - Capital Outlay - Other	2,226	18,460	9,509	10,150	-	10,150	6,750
4274.5 - Regional Pipeline	269,195	227,876	266,108	211,007	254,562	254,562	254,562
<b>Total Expenditures</b>	<b>2,021,426</b>	<b>1,902,613</b>	<b>1,873,658</b>	<b>1,726,743</b>	<b>2,003,371</b>	<b>1,961,532</b>	<b>2,112,384</b>
<b>Total Change In Net Position</b>	<b>156,448</b>	<b>578,593</b>	<b>449,161</b>	<b>113,741</b>	<b>31,346</b>	<b>75,282</b>	<b>62,030</b>

# WASTE WATER FUND

	Capital Budget Capital Expenses					
4282.5 - Water System Upgrades	-	-	18,161	80,000	24,373	190,000
4283.8 - Water Road Repairs	5,067	6,178	3,061	5,000	3,377	5,000
4284.0 - Culinary Water Master Plan	-	-	-	-	0	-
4284.1 - Secondary Water Master Plan	-	-	930	50,000	25,000	20,000
4284.3 - Telemetry System	-	-	5,218	5,000	2,500	40,000
4285.5 - Water Tank Repairs	87,290	23,759	-	2,500	-	105,000
4286.0 - 200 W Irrigation Line	-	-	128	75,000	-	-
4287.0 - Upsizing Lines per CFP	-	-	-	-	-	-
4287.5 - GIS Mapping	-	-	1,102	5,000	1,102	5,000
4287.7 - West Ivins Storage	-	-	50,403	2,000,000	50,400	1,925,000
4287.9 - Irrigation System	-	-	-	250,000	-	250,000
Total Capital Requirements	92,358	29,937	79,003	2,472,500	106,752	2,540,000
Total Long Term Debt Repayment Requirement	-	-	-	-	-	-
Total Capital & Debt Repayment	92,358	29,937	79,003	2,472,500	106,752	2,540,000
Resources to be Provided						
Changes in Net Positions	578,593	449,161	113,741	31,346	75,282	62,030
Depreciation	459,470	465,452	455,504	475,000	496,870	500,000
Provided/Required from Operations	1,038,063	914,613	569,244	506,346	572,152	562,030
Resources Remaining to be Provided	945,705	884,676	490,241	(1,966,154)	465,401	(1,977,970)
Water Impact Fees				2,584,562	354,335	2,639,562



# WASTE WATER FUND

## Waste Water Fund-Sewer

	2013 Actual	2014 Actual	2015 Actual	2016 Actual YTD	2016 Approved Budget	2016 Estimate to Complete	2017 Budget
<b>Revenue</b>							
<b>Operating Revenue</b>							
3710.0 - Sewer Services	741,436	762,262	789,572	747,577	795,533	815,391	838,414
3720.0 - Connection Fees	58,435	41,005	42,000	52,000	41,860	53,500	45,000
<b>Contributions and transfers</b>							
3610.0 - Ivins Impact Fees-Sewer	55,330	43,139	36,850	53,350	42,201	55,750	52,963
3810.0 - Interest Earnings	358	510	792	1,354	600	1,511	1,526
3850.0 - Subdividers Contribution	10,200	512,550	302,929	-	-	-	-
3860.0 - NCRS Grant	12,583	157,373	-	-	-	-	-
3890.0 - Miscellaneous	-	-	-	1,630	-	-	-
<b>Total Revenue:</b>	<b>878,343</b>	<b>1,516,838</b>	<b>1,172,144</b>	<b>855,911</b>	<b>880,194</b>	<b>926,152</b>	<b>937,902</b>
<b>Expenses</b>							
<b>Operating Expenses</b>							
4011.0 - Salaries & Wages	115,240	121,687	125,989	114,001	139,493	125,086	125,379
4011.1 - Overtime	-	-	1,882	1,335	2,684	2,074	2,212
4012.0 - Health Insurance/Retirement	37,113	41,286	51,017	47,797	64,641	54,130	58,714
4013.0 - Employers Taxes	9,065	10,864	11,817	10,977	13,477	12,919	12,042
4013.5 - Uniform & Safety Equipment	1,246	867	754	650	1,060	1,036	1,220
4014.0 - Outside Counsel - Legal	-	-	2,255	865	3,000	1,865	3,000
4021.0 - Books, Subscript, Memberships	25	760	601	325	588	470	700
4021.5 - Software	-	-	906	5,560	1,800	5,560	3,980
4022.0 - Public Notices	-	-	723	1,743	2,000	1,975	1,000
4023.0 - Travel & Lodging	-	2,090	1,234	1,664	2,150	2,038	2,500
4024.0 - Office Supplies	2,909	8,141	4,509	3,155	5,200	3,534	6,433
4025.0 - Equipment - Supplies & Maint	4	53	1,187	514	1,070	905	3,400
4025.1 - Equipment Rental	-	-	-	-	-	-	3,350
4025.5 - Vehicle Maintenance	-	-	144	226	1,200	820	1,200
4025.6 - Gas/Oil/Diesel	7,797	7,371	7,212	4,653	8,100	5,541	6,650
4026.0 - Bldgs & Grounds - Supplies/Mnt	75	4,367	3,098	2,523	4,750	3,715	3,375
4027.0 - Utilities	3,067	3,879	2,707	2,455	4,900	2,811	3,110
4028.0 - Telephone	1,245	3,763	3,351	3,494	3,815	4,297	4,500
4031.0 - Professional & Technical	6,161	11,090	9,460	7,485	10,000	8,880	10,171
4031.4 - Accounting Services	-	-	3,570	3,370	3,600	3,370	3,200
4031.5 - Contract Services	1,339	1,487	(428)	6,616	7,230	7,198	9,140
4031.6 - St George Sewer Treatment Plnt	248,085	255,923	260,760	224,963	265,000	269,663	277,000
4033.0 - Education & Training	-	2,040	1,249	1,194	2,100	2,082	2,450
4035.0 - Write-off Bad Debt	-	-	-	-	-	-	-
4048.0 - Materials & Supplies	636	421	610	497	1,000	717	1,000
4051.0 - Insurance & Surety Bonds	3,850	5,377	6,875	7,047	6,400	7,047	6,850
4061.0 - Miscellaneous	-	1,368	1,179	947	2,800	2,325	2,500
4062.0 - Bankcard Fees	1,823	3,924	3,962	3,919	3,900	4,393	4,300
4063.0 - Newsletter	-	-	2,023	1,261	2,000	1,619	500
4065.0 - Depreciation	216,576	214,210	231,061	221,274	245,000	241,390	245,000
4136.5 - 1991B Sewer Parity Bonds Int.	-	-	-	-	-	-	-
4137.0 - Interest on Capital Lease	1,444	562	562	269	500	339	400
4140.0 - GASB 68 Pension Expense	-	-	12,913	-	-	-	-
4145.0 - GASB 68 Pension Benefit	-	-	(21,275)	-	-	-	-
4260.0 - Transfer to General Fund	70,238	-	-	-	-	-	-
4263.0 - Transfer to Water Fund	-	-	-	-	-	-	-
4264.1 - Transfer to Storm Drain Fund	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>727,939</b>	<b>701,530</b>	<b>731,906</b>	<b>680,778</b>	<b>809,458</b>	<b>777,799</b>	<b>805,276</b>
<b>Total Change In Net Position</b>	<b>150,404</b>	<b>815,308</b>	<b>440,237</b>	<b>175,133</b>	<b>70,736</b>	<b>148,353</b>	<b>132,627</b>

# WASTE WATER FUND

	Capital Budget Capital Expenses			
4274.0 - Capital Outlay - Equipment	56,609	45,000	66,508	56,600
4274.4 - Capital Outlay - Other	-	-	-	100
4287.5 - Sewer Master Plan	15,223	-	15,223	25,000
4274.2 - Capital Outlay - Vehicles	-	6,000	6,000	3,000
Total Capital Requirements	71,831	51,000	87,731	84,700
Total Long Term Debt Repayment Requirement	140,000	140,000	140,000	145,000
Total Capital & Debt Repayment	211,831	191,000	227,731	229,700
Resources to be Provided				
Changes in Net Positions	339,725	176,309	321,461	258,362
Depreciation	354,839	380,000	387,097	391,000
Provided/Required from Operations	694,564	556,309	708,557	649,362
Resources Remaining to be Provided	482,733	365,309	480,826	419,662

# WASTE WATER FUND

Waste Water Fund-Storm Drain							
	2013 Actual	2014 Actual	2015 Actual	2016 Actual YTD	2016 Approved Budget	2016 Estimate to Complete	2017 Budget
<b>Revenue</b>							
<b>Operating Revenue</b>							
3710.0 - Storm Drain Fees	441,786	452,347	466,094	439,670	483,283	479,903	499,100
<b>Contributions and transfers</b>							
3610.0 - Impact Fees-Storm Drain	103,003	103,090	84,131	94,261	74,228	96,968	74,228
3620.0 - Interest Income- Impact Fees	3,836	2,925	-	-	-	-	-
3810.0 - Interest Income	-	-	2,921	3,241	1,420	3,584	3,000
3820.0 - Grants	-	-	96,275	48,809	-	48,809	-
3850.0 - Subdividers Contribution	7,500	271,140	111,000	-	-	-	-
3890.0 - Miscellaneous	10,615	-	500	-	520	-	500
3916.0 - Trans from Sewer Fund	-	-	-	-	-	-	-
<b>Total Revenue:</b>	<b>566,740</b>	<b>829,502</b>	<b>760,921</b>	<b>585,981</b>	<b>559,451</b>	<b>629,264</b>	<b>576,828</b>
<b>Expenses</b>							
<b>Operating Expenses</b>							
4011.0 - Salaries & Wages	88,864	89,533	92,478	83,760	95,674	92,269	92,228
4011.1 - Overtime	-	-	1,401	1,015	1,893	1,430	1,663
4012.0 - Health Insurance/Retirement	28,016	30,222	36,563	34,595	44,579	39,171	43,114
4013.0 - Employers Taxes	7,037	8,006	8,742	8,151	9,268	9,040	8,925
4013.5 - Uniform & Safety Equipment	312	304	203	262	230	272	243
4014.0 - Outside Counsel - Legal	-	-	1,128	433	1,500	1,133	1,500
4021.0 - Books, Subscriptions, Memberships	-	380	301	163	244	200	300
4021.5 - Software	-	-	454	2,561	900	2,561	1,930
4022.0 - Public Notices	-	-	362	878	1,150	1,112	500
4023.0 - Travel & Lodging	-	1,045	711	832	950	919	1,175
4024.0 - Office Supplies	47	3,534	2,055	1,261	1,600	1,290	1,948
4025.0 - Equipment - Supplies & Maint	-	10	244	190	35	75	513
4025.1 - Equipment Rental	-	-	908	-	-	-	775
4025.5 - Vehicle Maintenance	-	-	73	164	100	193	350
4025.6 - Gas/Oil/Diesel	3,103	2,948	2,908	1,865	3,300	2,624	2,700
4026.0 - Bldgs & Grounds - Supplies/Maint	-	-	1,496	1,230	2,250	1,878	1,650
4027.0 - Utilities	273	745	824	823	2,100	1,362	1,370
4028.0 - Telephone	498	1,732	1,558	1,604	1,775	1,819	2,100
4031.0 - Professional & Technical	850	5,419	4,688	4,060	4,150	4,115	4,810
4031.4 - Accounting Services	-	-	1,785	1,685	1,800	1,685	1,600
4031.5 - Contract Services	871	1,921	2,372	3,342	2,870	3,729	2,080
4033.0 - Education & Training	300	606	784	231	800	655	1,100
4035.0 - Write-off Bad Debt	-	-	-	-	-	-	-
4048.0 - Materials & Supplies	10	233	562	494	1,000	675	1,000
4051.0 - Insurance & Surety Bonds	1,546	2,359	2,997	3,233	2,750	3,233	3,150
4052.3 - Storm Drain Bond Expenses	1,500	1,500	1,650	2,493	1,650	2,493	1,650
4061.0 - Miscellaneous	500	1,534	1,389	1,284	1,800	1,775	1,660
4062.0 - Bankcard Fees	1,212	2,462	3,192	1,960	1,950	2,197	2,150
4063.0 - Newsletter	-	-	1,011	630	1,000	860	250
4065.0 - Depreciation	114,994	131,589	137,192	133,564	135,000	145,707	146,000
4142.0 - 2007 Storm Drain Bond Int.	148,313	141,828	135,516	128,625	128,500	128,625	122,658
4142.5 - Cost of Issuance	3,060	3,060	-	-	3,060	3,060	-
4140.0 - GASB 68 Pension Expense	-	-	9,517	-	-	-	-
4145.0 - GASB 68 Pension Benefit	-	-	(1,419)	-	-	-	-
4143.0 - Trans to Debt Serv Fund	-	-	-	-	-	-	-
4260.0 - Transfer to General Fund	35,119	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>436,424</b>	<b>430,972</b>	<b>453,645</b>	<b>421,389</b>	<b>453,878</b>	<b>456,157</b>	<b>451,092</b>
<b>Total Change In Net Position</b>	<b>130,316</b>	<b>398,531</b>	<b>307,276</b>	<b>164,592</b>	<b>105,573</b>	<b>173,107</b>	<b>125,736</b>

# WASTE WATER FUND

	Capital Expenses						
4274.0 - Capital Outlay - Equipment		374	504	305	-	255	1,600
4274.3 - Capital Outlay - Special Proj	-		-	27,861	200,000	27,861	200,000
4274.4 - Capital Outlay - Other	577		-	-	-	-	-
4287.6 - Storm Drain Master Plan			12,784	32,420	25,000	32,420	-
4287.7 - Center Storm Drain Collect			-	-	-	-	-
4287.8 - Storm Drain Projects	5,155		-	12,633	-	7,953	1,925,000
4289.4 - 600 W/Center St Storm Drain			-	-	-	-	-
Total Capital Requirements	5,731	374	13,287	73,218	225,000	68,489	2,126,600

# APPENDIX

# 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.

# APPENDIX

## **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.

# APPENDIX

## **Operating/Capital Expenditure Accountability**

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

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

## **Investment and Cash Management Policy**

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

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

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

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

## **Financial Reporting Policy**

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

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

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

Copies of the annual budget and financial statements are available at the City Offices or on the City's website, [www.ivins.com](http://www.ivins.com).

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



# APPENDIX

## 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.

# APPENDIX

**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 know 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).

# APPENDIX

**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 Manager’s 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.

# APPENDIX

## TRANSFERS FY 2016

	TRANSFERS IN		TRANSFERS OUT		DIFFERENCE
	ACCOUNT NUMBER	AMOUNT	ACCOUNT NUMBER	AMOUNT	
<b>GENERAL FUND</b>					
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	-	-
<b>DEBT SERVICE FUND</b>					
Transfer From General Fund	31-39-100	82,856.49	10-90-822	82,856.49	-
Transfer from Streets Impact Fund	31-39-200	196,350.00	44-40-822	196,350.00	-
<b>MUNICIPAL BULDING AUTHORITY FUND</b>					
Trans from Park Impact Fees	36-39-200	143,090.00	45-40-610	143,090.00	-
<b>CAPITAL PROJECTS FUND</b>					
Transfer From General Fund	49-39-200	\$ 60,000.00	10-90-200	60,000.00	-
Transfer From Park Impact Fund	49-39-220	514,392.00	45-40-205	514,392.00	-
Transfer from Streets Impact Fund	49-39-400	376,631.00	44-40-205	376,631.00	-
		\$ 1,373,319.49		\$ 1,373,319.49	-

TOTAL NET TRANSFERS	TRANSFERS IN	TRANSFERS OUT	DIFFERENCE
General Fund	-	142,856.49	(142,856.49)
Debt Service Fund	279,206.49		279,206.49
MBA Fund	143,090.00		143,090.00
Streets Impact Fee		572,981.00	(572,981.00)
Parks Impact Fee	-	657,482.00	(657,482.00)
Capital Projects	951,023.00		951,023.00
Water		-	-
Sewer		-	-
Storm Drain		-	-
	\$ 1,373,319.49	\$ 1,373,319.49	\$ -

# APPENDIX

## TRANSFERS FY 2017

	TRANSFERS IN		TRANSFERS OUT		DIFFERENCE
	ACCOUNT NUMBER	AMOUNT	ACCOUNT NUMBER	AMOUNT	
<b>GENERAL FUND</b>					
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	-	-
<b>DEBT SERVICE FUND</b>					
Transfer from Streets Impact Fund	31-39-200	203,000.00	44-40-822	203,000.00	-
<b>MUNICIPAL BULDING AUTHORITY FUND</b>					
Trans from Park Impact Fees	36-39-200	143,420.00	45-40-610	143,420.00	-
<b>CAPITAL PROJECTS FUND</b>					
Transfer From Gen Fund	49-39-200	40,000.00	10-90-200	40,000.00	-
Transfer From Park Impact Fund	49-39-220	597,000.00	45-40-205	597,000.00	-
Transfer From Public Safety Impact Fund	49-39-230	225,000.00	43-40-823	225,000.00	-
Transfer From Streets Impact Fund	49-39-400	160,000.00	44-40-205	160,000.00	-
		\$ 1,368,420.00		\$ 1,368,420.00	-

TOTAL NET TRANSFERS	TRANSFERS IN	TRANSFERS OUT	DIFFERENCE
General Fund	-	40,000.00	(40,000.00)
Debt Service Fund	203,000.00		203,000.00
MBA Fund	143,420.00		143,420.00
Public Safety Impact Fee		225,000.00	(225,000.00)
Streets Impact Fee		363,000.00	(363,000.00)
Parks Impact Fee	-	740,420.00	(740,420.00)
Capital Projects	1,022,000.00		1,022,000.00
Water		-	-
Sewer		-	-
Storm Drain		-	-
	\$ 1,368,420.00	\$ 1,368,420.00	\$ -

# APPENDIX

GL Items	General Fund Expenditure to Distribute		2016 Distribution				2017 Distribution			
	2016	2017	2016 Admin	2016 Water	2016 Sewer	2016 Storm	2017 Admin	2017 Water	2017 Sewer	2017 Storm
						Drain				Drain
Uniforms	335	200	67	168	67	34	40	100	40	20
Books/Subscript	1,665	1,000	333	833	333	167	200	500	200	100
Software	33,660	12,500	6,732	16,830	6,732	3,366	2,500	6,250	2,500	1,250
Notices	15,680	5,000	3,136	7,840	3,136	1,568	1,000	2,500	1,000	500
Elections	18,720	-	3,744	9,360	3,744	1,872	-	-	-	-
Travel	9,970	8,000	1,994	4,985	1,994	997	1,600	4,000	1,600	800
Office Supplies	15,860	14,000	3,172	7,930	3,172	1,586	2,800	7,000	2,800	1,400
Equipment Supplies	200	250	40	100	40	20	50	125	50	25
Vehicle Maintenance	6,245	1,000	1,249	3,123	1,249	625	200	500	200	100
Vehicle Fuel	1,270	2,000	254	635	254	127	400	1,000	400	200
Bldg supplies/maint	17,355	15,000	3,471	8,678	3,471	1,736	3,000	7,500	3,000	1,500
Utilities	7,760	7,000	1,552	3,880	1,552	776	1,400	3,500	1,400	700
Telephone	24,945	15,000	4,989	12,473	4,989	2,495	3,000	7,500	3,000	1,500
Professional/Tech	30,890	25,000	6,178	15,445	6,178	3,089	5,000	12,500	5,000	2,500
Audit	16,850	16,000	3,370	8,425	3,370	1,685	3,200	8,000	3,200	1,600
Education/training	1,445	4,000	289	723	289	145	800	2,000	800	400
Insurance/surety	11,600	11,500	2,320	5,800	2,320	1,160	2,300	5,750	2,300	1,150
Misc	2,750	1,000	550	1,375	550	275	200	500	200	100
Bank Fees	21,970	21,500	4,394	10,985	4,394	2,197	4,300	10,750	4,300	2,150
Newsletter	7,890	2,500	1,578	3,945	1,578	789	500	1,250	500	250
CO Equipment	-	5,000	-	-	-	-	1,000	2,500	1,000	500
CO - Furnishing	3,820	500	764	1,910	764	382	100	250	100	50
Legal/HR	49,160	28,100	9,832	24,580	9,832	4,916	5,620	14,050	5,620	2,810
Planner	-	-	-	-	-	-	-	-	-	-
Town Activities	7,425	7,500	1,485	3,713	1,485	743	1,500	3,750	1,500	750
Debt Service	-	-	-	-	-	-	-	-	-	-
			61,493	153,733	61,493	30,747	40,710	101,775	40,710	20,355

## Full Time Equivalent Employees

Function	Fiscal Year								Projected	Proposed
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
<b>General Government</b>										
Administration	2.7	2.4	2.2	2.2	1.5	1.9	2.7	3.1	3.1	3.1
Legal/HR	2.0	2.1	2.0	2.0	2.1	2.2	0.9	0.3	0.2	0.2
<b>Total General Government</b>	<b>4.7</b>	<b>4.5</b>	<b>4.2</b>	<b>4.2</b>	<b>3.6</b>	<b>4.1</b>	<b>3.6</b>	<b>3.3</b>	<b>3.3</b>	<b>3.3</b>
<b>Public Safety</b>										
Law Enforcement	11.0	11.9	10.9	11.5	11.4	18.8	18.3	18.4	18.7	18.5
EMS						6.2	8.6	9.8	10.2	10.0
Animal Control	1.6	1.7	2.1	2.3	2.4	1.8	2.1	3.0	2.8	2.7
Fire/Rescue	6.0	10.2	10.7	10.3	8.2	2.6	1.6	1.2	1.7	1.5
<b>Public Safety</b>	<b>18.6</b>	<b>23.8</b>	<b>23.7</b>	<b>24.1</b>	<b>22.0</b>	<b>29.4</b>	<b>30.5</b>	<b>32.4</b>	<b>33.5</b>	<b>32.7</b>
Building/Zoning	2.1	2.0	1.2	0.9	0.9	0.9	1.7	3.1	3.7	3.5
Community Development	1.9	1.7	1.8	1.3	0.9	1.3	1.4	0.4	-	-
<b>Public Works</b>										
Streets	2.3	1.9	1.9	1.8	1.6	1.7	2.2	2.3	2.4	2.5
Water	5.4	5.3	6.7	6.5	5.8	6.2	6.3	6.8	6.4	6.5
Waste Water	4.2	4.0	3.5	3.4	3.1	3.5	3.5	1.9	2.9	2.5
<b>Total Public Works</b>	<b>11.9</b>	<b>11.2</b>	<b>12.1</b>	<b>11.7</b>	<b>10.5</b>	<b>11.4</b>	<b>12.0</b>	<b>11.0</b>	<b>11.8</b>	<b>11.5</b>
<b>Parks &amp; Recreation</b>										
Parks	2.0	1.6	1.4	2.3	2.2	3.1	2.0	3.3	3.6	3.5
Recreation	3.0	2.5	2.2	1.6	1.1	0.8	1.5	1.4	1.5	1.5
Cemetery	0.7	0.9	0.9	0.9	0.8	0.9	0.8	1.3	1.3	1.5
<b>Total Parks &amp; Recreation</b>	<b>5.7</b>	<b>5.0</b>	<b>4.5</b>	<b>4.8</b>	<b>4.1</b>	<b>4.8</b>	<b>4.2</b>	<b>6.0</b>	<b>6.4</b>	<b>6.5</b>
<b>Total Primary Government</b>	<b>44.9</b>	<b>48.2</b>	<b>47.5</b>	<b>47.0</b>	<b>42.0</b>	<b>51.9</b>	<b>53.5</b>	<b>56.2</b>	<b>58.6</b>	<b>57.5</b>