

IVINS CITY, UTAH



2018 BUDGET DOCUMENT
July 1, 2017 – June 30, 2018

IVINS CITY, UTAH

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

2018 BUDGET DOCUMENT
July 1, 2017 – June 30, 2018

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, 2016

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

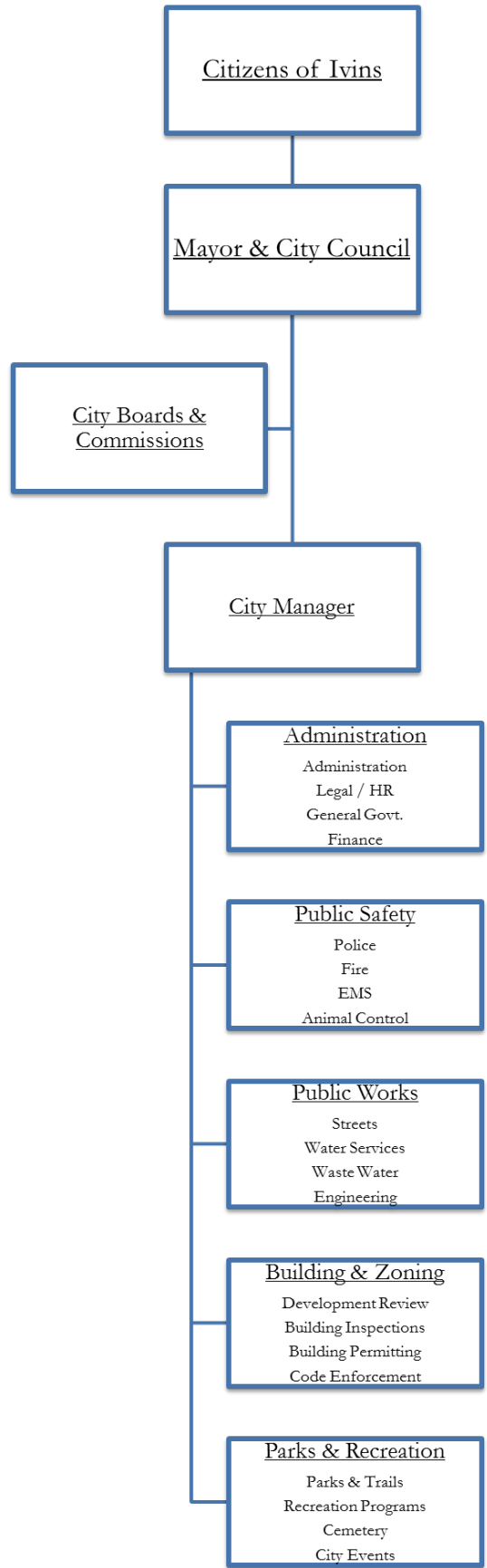
City Treasurer

Deborah Bannon

Staffing Summary Information

	Fiscal Year									Projected Proposed	
	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	
General Government	4.5	4.2	4.2	3.6	4.1	3.6	3.3	3.2	3.8	4.0	
Public Safety*	23.8	23.7	24.1	22.0	29.4	30.5	32.4	33.5	33.7	33.8	
Building/Zoning	2.0	1.2	0.9	0.9	0.9	1.7	3.1	3.7	3.5	3.5	
Community Development	1.7	1.8	1.3	0.9	1.3	1.4	0.4	-	-	-	
Public Works	11.2	12.1	11.7	10.5	11.4	12.0	11.0	11.8	11.5	12.5	
Parks & Recreation	5.0	4.5	4.8	4.1	4.8	4.2	6.0	6.4	6.5	7.2	
Total	48.2	47.5	47.0	42.0	51.9	53.5	56.2	58.6	59.0	61.0	

*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, 2018 and the estimate to complete the budget for the fiscal year ending June 30, 2017. 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 2016 and FYE 2017 we have experienced moderate to strong growth in our anticipated and budgeted revenue. Most economic indicators and economists point to continued economic growth. The FYE 2018 budget revenue projections in this budget are conservative, based on FYE 2017 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 reasonable growth on most revenues.

Ivins City is financially healthy because of fiscal restraint and good planning. The General Fund unrestricted reserves (fund balance) is estimated to remain unchanged through 2018 at a level of approximately 19.2% of estimated revenues.

The FYE 2017 estimate to complete includes the use of no unrestricted fund balance. The FYE 2018 budgets project no use of General Fund reserves (fund balance). The proposed Unreserved General Fund Balance for FYE 2017 is \$1,222,774 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 2018 budget are moderate at approximately a 2% increase, 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 2018 to increase 1.9% or \$118,379 over our projected FYE 2017 estimate to complete.

BUDGET MESSAGE

Providing Core Services

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

Staffing Levels

- 1 New Public Works Employee
- 1 New Parks & Recreation Employee

Capital Improvements and Equipment

- **Public Safety**
 - Firehouse remodel
- **Public Works**
 - Road Maintenance
- **City Office**
 - Council Room Improvements

Projects

- **Parks & Recreations-Park and Trail Improvements**
 - Desert Rose Park
 - Fire Lake Park
 - Cemetery Improvements
 - Trail Improvements
 - Highway 91 Entry Feature
- **Public Works**
 - Secondary Water System
 - Highway 91 Improvements
 - Detention Dam Rehabilitation
 - Priority Storm Drain Projects
 - Road Gap Fill

Public Infrastructure Development and Maintenance

As would be expected, public infrastructure development and maintenance remains a very high priority. In 2016-2017, the City prepared Capital Facilities Plans (CFP) for Public Safety, Parks, Streets, 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. The Secondary Water CFP and IFFP will be completed in 2018. The plans and studies should be updated every 5 years. During 2018, the process will begin again with the Water CFP, IFFP and Impact Fee Study being undertaken. This budget includes the costs for these CFPs, IFFPs, and related impact fee studies in the upcoming budget year.

BUDGET MESSAGE

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

In 2013, our public works director and city engineer presented a plan to expend \$300,000 per year to bring our street maintenance efforts current. Included again this year are maintenance funds of \$325,000 to provide that level of maintenance with continued growth of the City.

Tax Rates and Fees

The FY2018 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 services 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 2017, employees were eligible for up to 1.0% pay increases based on their annual employee review. FY 2018 budget includes the following:

- A 4.1% pay-for-performance increase is available for employees, which will not be automatic but awarded based on annual reviews
- Projected 15% increase in health insurance premium to maintain the same insurance package.
- There is no projected increase in retirement contributions.

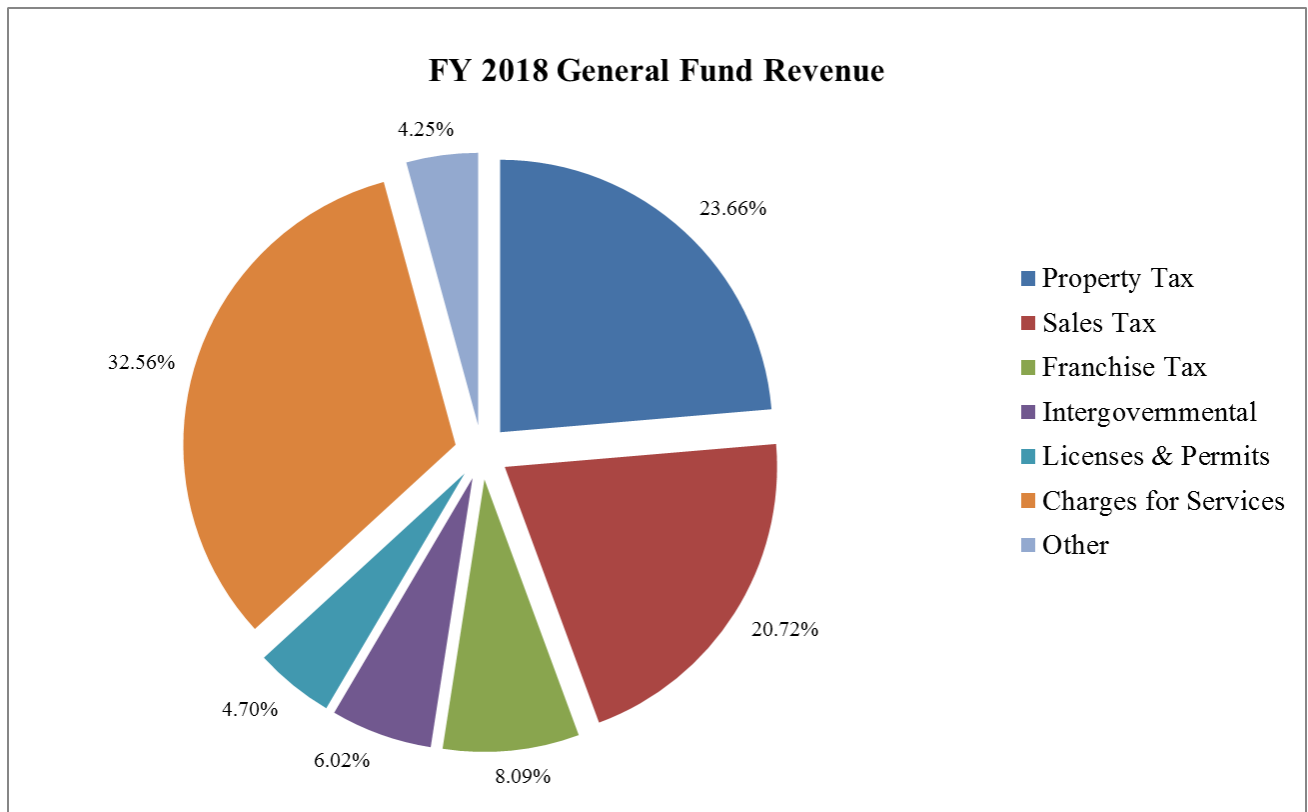
General Fund

The FY 2017-2018 tentative budget for the General Fund total \$6,420,298, this represents a decrease of 0.2% or \$9,696 from the FY 2016-2017 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 moderate increase from the current year. The most significant revenue changes are growth in Sales & Use Taxes, an increase in B & C Road Funds from a legislative action, and an increase in Ambulance revenue due to accepting interfacility transports. Expenditures should be stable with 2 new positions being included in the budget. The only significant increases in the budget are for benefits, the 2 new employees (Parks & Public Works), 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

Categories	FYE 2017 Estimate to Complete	FYE 2018 Proposed
Property Tax	1,488,527	1,518,766
Sales Tax	1,321,130	1,330,108
Franchise Tax	517,355	519,110
Intergovernmental	402,501	386,758
Licenses & Permits	351,466	302,065
Charges for Services	1,930,987	2,090,624
Other	418,028	272,867
Transfers In	-	-
Total	6,429,994	6,420,298

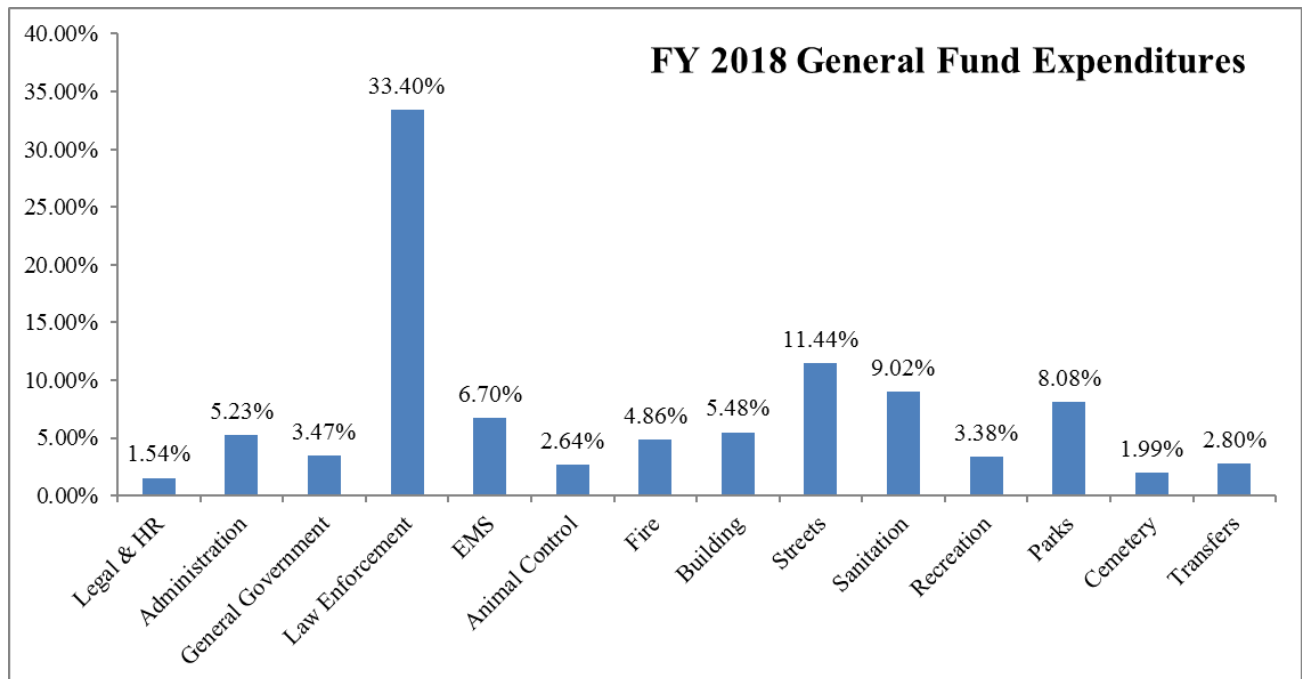


BUDGET MESSAGE

Expenditures

General Fund Expenditures

Departments	FYE 2017 Estimate to Complete	FYE 2018 Proposed
Legal & HR	110,858	98,623
Administration	378,641	335,750
General Government	207,541	222,505
Law Enforcement	2,203,200	2,144,111
EMS	465,255	430,394
Animal Control	160,264	169,180
Fire	217,964	312,076
Building	348,633	351,522
Streets	691,867	734,289
Sanitation	581,342	578,878
Recreation	204,673	217,309
Parks	438,122	518,582
Cemetery	99,649	127,587
Transfers	321,985	179,491
Total	6,429,994	6,420,298



BUDGET MESSAGE

Capital Projects

The FYE 2018 Budget includes the projects listed below:

Parks

• Highway 91 Entry Feature -	\$40,000
• Desert Rose Park -	\$175,000
• Fire Lake Park -	\$200,000
• Skate Park Design -	\$10,000
• Park Repairs / Landscape	\$15,000
• Cemetery Improvements -	\$111,488
• Trail Improvements / Maintenance -	<u>\$126,190</u>
Total	\$677,678

Public Safety

• Fires Station Expansion / Remodel -	\$300,000
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Streets

• Gap Fill -	\$150,000
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Administration

• City Office Improvements -	\$20,000
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The figures for Desert Rose Park, Skate Park, and Fire Lake Park 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 slightly from FYE 2017 due to inflation and the anticipated increase in costs. 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 Water System Upgrades (\$170,000), Culinary Water Master Plan (\$50,000), Irrigation System Installation (\$1,250,000), and Water Tank Maintenance (\$112,500).

BUDGET MESSAGE

Water Fund

Revenue	FYE 2017 Estimate to Complete	FYE 2018 Proposed
Water Sales	1,858,107	1,935,451
Connection Fees	59,115	44,968
Other	87,990	61,640
Impact Fees	202,091	176,987
Total	2,207,303	2,219,046
Expenses		
Operating Exp.	2,104,975	2,188,793
Change in Net Position	102,328	30,253
Capital Budget	2,001,188	1,612,500

Wastewater Fund

The Wastewater Fund – Sewer projects an increase from FYE 2017 due to a new employee along with salary and benefit allocations. There are plans for sewer system upgrade capital expenditures in the budget for the upcoming year. The Wastewater Fund – Storm Drain also shows a small increase due to the new employee. There are two capital undertakings planned for FYE 2018 in the Wastewater Fund – Storm Drain; Detention Dam Rehabilitation (\$200,000) and Storm Master Plan Projects (\$1,200,000). Below is the summary of the Wastewater Fund.

Wastewater Fund

Revenue	FYE 2017 Estimate to Complete	FYE 2018 Proposed
Sewer Services	837,448	891,035
Sewer Connection Fees	63,550	45,000
Sewer - Other	19,681	2,026
Sewer Impact Fees	99,283	56,515
Total Sewer Revenue	1,019,962	994,576
Storm Drain Fees	495,482	514,073
Storm Drain - Other	27,694	6,000
Storm Drain Impact Fees	124,945	68,252
Total Storm Drain	648,121	588,325
Expenses		
Sewer Operating Exp.	798,046	859,834
Storm Drain Operating Exp.	457,410	478,949
Change in Net Position		
Sewer	221,916	134,742
Storm Drain	190,711	109,376
Capital Budget		
Sewer	75,998	197,100
Storm Drain	201,184	1,413,150

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

Fund	2014 Actual	2015 Actual	2016 Actual	2017 Actual YTD	2017 Adopted Budget	2017 Estimate to Complete	2018 Budget
Combined Fund Revenue							
General	5,097,838	5,301,851	5,931,217	5,940,794	5,989,192	6,429,994	6,420,298
Debt Service	405,599	323,563	374,271	84,586	480,926	479,806	438,391
Municipal Building Authority	144,047	144,074	143,638	540	143,820	286,814	144,160
Public Safety Impact	45,377	41,060	108,490	43,220	275,000	67,248	300,000
Street Impact	296,604	279,987	463,241	158,638	363,000	400,073	358,000
Park Impact	464,947	396,352	833,380	433,491	790,420	815,659	669,850
Capital Projects	130,044	719,755	655,442	-	1,034,000	1,200,233	1,147,678
Water	2,481,205	2,324,053	2,111,766	1,657,650	2,174,414	2,254,903	2,219,046
Waste Water							
Sewer	1,516,838	1,174,017	1,146,901	663,671	937,903	994,962	999,576
Storm Drain	829,502	759,956	826,346	429,366	576,828	690,398	588,325
Water Impact Fees	-	-	-	-	2,619,562	2,297,291	1,668,980
Total Revenues	11,412,000	11,464,669	12,594,692	9,411,956	15,385,065	15,917,381	14,954,304
Combined Fund Expenditures							
General	5,031,422	5,462,875	5,686,376	5,270,182	5,989,192	6,429,994	6,420,298
Debt Service	472,285	468,745	474,638	343,955	480,926	428,156	458,391
Municipal Building Authority	143,220	143,700	143,090	-	143,820	143,420	144,160
Public Safety Impact	-	-	-	16,845	275,000	16,845	300,000
Street Impact	196,350	486,021	583,045	-	363,000	400,073	358,000
Park Impact	173,680	214,800	366,653	6,431	790,420	815,259	669,850
Capital Projects	611,324	513,842	655,904	239,980	1,034,000	1,106,009	1,147,678
Water	1,902,613	1,873,658	1,876,764	2,334,921	4,652,385	4,193,396	3,801,293
Waste Water							
Sewer	701,530	732,815	1,030,986	817,772	1,103,241	1,234,571	1,527,834
Storm Drain	433,116	453,645	457,555	492,616	2,577,692	756,119	1,892,099
Total Expenditures	9,665,539	10,350,101	11,275,011	9,522,701	17,409,676	15,523,842	16,719,603
Total Surplus (Deficit)	1,746,461	1,114,568	1,319,680	(110,745)	(2,024,611)	393,539	(1,765,299)

SUMMARY OF FUNDS

General Fund							
	2014 Actual	2015 Actual	2016 Actual	2017 Actual YTD	2017 Adopted Budget	2017 Estimate to Complete	2018 Budget
REVENUE							
Taxes							
Property Tax	1,344,618	1,370,169	1,402,204	1,467,890	1,427,891	1,488,527	1,518,766
Sales Tax	991,673	1,071,462	1,236,949	1,228,548	1,225,037	1,321,130	1,330,108
Franchise Tax	483,804	492,995	506,295	484,424	515,342	517,355	519,110
Total Taxes	2,820,095	2,934,626	3,145,448	3,180,862	3,168,270	3,327,012	3,367,984
Other General Revenue							
Federal & FEMA Grants	1,062	-	-	-	-	-	-
Washington County Drug Task Force	14,047	9,126	10,704	3,334	11,750	5,324	10,000
State Grants	30,445	7,992	16,931	16,199	8,000	12,656	8,000
Habitat Non/Pass Through	11,493	-	-	-	10,000	-	10,000
State Liquor Fund Allotment	5,982	6,256	6,377	7,134	6,250	7,134	7,000
Special Events	2,405	5,796	500	540	500	640	500
Sale of Capital Assets	7,209	23,196	13,482	23,430	11,500	23,430	10,000
Centerpiece Donations	2,400	5,000	1,000	-	-	-	-
ULGT Dividend	-	2,094	6,464	12,612	6,250	12,612	9,250
Interest Earnings	17,998	19,593	31,916	54,487	28,913	59,559	37,360
Lease Proceeds	-	21,095	23,980	140,000	-	140,000	65,000
Transfers In	-	-	-	-	-	-	-
Total Other General Revenue	93,040	100,148	111,354	257,736	83,163	261,355	157,110
Total General Revenue	2,913,134	3,034,774	3,256,802	3,438,598	3,251,434	3,588,367	3,525,094
FUNCTIONAL REVENUE							
General Government							
Legal / HR	6,368	56,000	75,163	59,750	73,672	79,034	77,882
General Government	35,235	23,495	42,655	51,558	23,750	52,238	25,325
Public Safety							
Law Enforcement	843,476	860,805	910,826	746,175	983,316	944,438	1,029,908
Emergency Medical	204,595	217,510	216,170	246,466	372,819	275,959	348,488
Animal Control	40,562	42,046	48,005	26,006	34,950	30,360	31,050
Fire	-	3,012	6,571	11,107	-	11,107	-
Building & Zoning	291,918	250,839	456,406	344,843	294,782	377,134	313,245
Public Works							
Streets	284,340	285,050	294,328	362,737	306,101	362,737	361,758
Sanitation	443,954	480,329	552,530	589,844	607,868	643,634	665,548
Parks & Recreation							
Recreation	15,340	16,172	17,451	15,151	16,750	15,676	17,000
Parks	4,315	7,220	9,310	10,510	6,250	11,260	7,000
Cemetery	14,600	24,600	45,000	38,050	17,500	38,050	18,000
Total Functional Revenue	2,184,703	2,267,076	2,674,415	2,502,196	2,737,758	2,841,627	2,895,204
Total Revenue	5,097,838	5,301,851	5,931,217	5,940,794	5,989,192	6,429,994	6,420,298
EXPENDITURES							
General Government							
Legal/HR	22,273	96,745	92,625	80,458	99,062	110,858	98,623
Administration	280,944	306,994	316,212	319,608	321,371	378,641	335,750
General Government	121,285	275,594	215,417	180,107	219,870	207,541	222,505
Public Safety							
Law Enforcement	1,804,561	1,884,393	1,952,120	1,992,797	2,001,688	2,203,200	2,144,111
Emergency Medical	345,468	368,545	451,303	408,006	474,750	465,255	430,394
Animal Control	160,707	199,973	196,252	135,597	190,706	160,264	169,180
Fire	200,998	170,288	194,104	158,660	195,574	217,964	312,076
Building & Zoning	146,690	297,757	367,223	311,576	343,742	348,633	351,522
Public Works							
Streets	723,764	606,748	644,737	528,212	673,435	691,867	734,289
Sanitation	395,981	432,630	487,734	522,689	563,717	581,342	578,878
Parks & Recreation							
Recreation	200,695	206,058	164,561	170,055	214,648	204,673	217,309
Parks	231,600	366,352	370,354	377,356	392,035	438,122	518,582
Cemetery	61,904	88,850	90,878	85,061	94,918	99,649	127,587
Community & Economic Dev	139,960	14,521	-	-	-	-	-
Transfers Out	194,592	147,429	142,856	-	203,676	321,985	179,491
Total Expenditures	5,031,422	5,462,875	5,686,376	5,270,182	5,989,192	6,429,994	6,420,298
Excess Revenue Over Expenditures	66,415	(161,025)	244,841	670,612	0	-	0

COMMUNITY PROFILE

CITY HISTORY



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

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

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

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

It was decided that this town should have a name other than Santa Clara Bench. Several names were submitted by the new settlers, however, the name chosen was sent in by Edward H. Snow, President of the St. George Stake. He suggested the new settlement be named after President Anthony W. Ivins, who had endeared himself to the people in this part of the country through his missionary work with the Indians. A short time after this, President Ivins met with the people and when they asked him if he objected to the town being named Ivins, he said, “No, as long as they spell it Ivins, instead of Ivens.” At that time he contributed one hundred dollars in cash toward a new chapel and promised to send them



COMMUNITY PROFILE

a bell. This he did, and the bell still hangs in the belfry of the old church. (History of the Town of Ivins, by Myrtle L. Gubler, 1914-1966, page 3-4).

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

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

Demographic and Economic Statistics

Fiscal Year	Population	Per Capita Income	Personal Income	Unemployment Rate
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%
2016	7,876	32,832	258,584,832	3.70%

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	2016			2007		
	Total Assessed Value	Rank	Percentage of Total Assessed Value	Total Assessed Value	Rank	Percentage of Total Assessed Value
Marten, RT	\$ 18,302,380	1	2.25%	\$ 21,363,883	1	3.13%
Pivotal Mark ILC	\$ 9,166,000	2	1.12%	\$ 9,837,112	2	1.44%
Fitness Ridge	\$ 6,335,200	3	0.83%			
Pivotal Mark IILC	\$ 4,429,500	4	0.58%			
Gunlock Ridge Holding	\$ 3,884,400	5	0.51%	\$ 3,654,000	9	
Pacificorp	\$ 3,751,990	6	0.49%			0.00%
Kingsbury Development LLC	\$ 3,709,900	7	0.49%			0.00%
Archuleta, George & Dianna L	\$ 3,507,400	8	0.46%	\$ 4,871,830	6	
DG Group LLC	\$ 3,242,600	9	0.42%			0.00%
Parkway Partners	\$ 3,206,300	10	0.42%			
Gardner Plumb LLC				\$ 7,100,625	3	1.04%
Kayenta Homesites Inc				\$ 5,584,931	4	
Her Family Matters LC				\$ 5,162,800	5	0.76%
Kamas - Outback LLC				\$ 4,749,900	7	0.70%
Bowler, Edward				\$ 3,922,400	8	0.57%
Cowichan LLC				\$ 3,615,428	10	0.53%
Total	\$ 59,535,670		7.57%	\$ 69,862,909		8.16%

Source: Washington County Treasurer

COMMUNITY PROFILE

Employer	2016		2007	
	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									
	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Debt Limit	81,945,799	96,786,653	101,379,341	84,533,185	75,911,311	70,015,946	70,611,132	84,669,244	91,566,579	97,790,063
Total Net Debt Applicable to Limit	1,710,819	1,484,820	1,252,034	1,017,417	776,913	529,481	-	-	-	-
Legal Margin	\$ 80,234,980	\$ 95,301,833	\$ 100,127,307	\$ 83,515,768	\$ 75,134,398	\$ 69,486,465	\$ 70,611,132	\$ 84,669,244	\$ 91,566,579	\$ 97,790,063
Total Net Debt Applicable to the Limit as a Percentage of Debt Limit	2.09%	1.53%	1.23%	1.20%	1.02%	0.76%	0.00%	0.00%	0.00%	0.00%

Legal Debt Margin Calculation for FY 2016

Assessed Value	814,917,188
Add Back: Exempt Real Property	-
Total Assessed Value	<u>814,917,188</u>
Debt Limit	
General Obligation 4%	32,596,688
Water & Sewer 8%	<u>65,193,375</u>
Total Debt Limit	<u>97,790,063</u>
Debt Applicable to Limit:	
General Obligation Bonds	-
Less:	
Set Aside for Repayment	-
Total Net Debt Applicable to Limit	<u>-</u>
Legal Debt Margin	<u>\$ 97,790,063</u>

COMMUNITY PROFILE

Operating Indicators

Function	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Building/Zoning										
Residential Building Permits	91	63	43	33	58	86	125	90	82	114
Residential Value	\$ 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	\$ 26,806,170
Addition Building Permits	50	42	22	12	35	72	61	21	20	33
Additions Value	\$ 883,580	\$ 843,440	\$ 532,360	\$ 214,300	\$ 227,040	\$ 945,319	\$ 844,462	\$ 809,200	\$ 633,820	\$ 1,089,765
Commercial Building Permits	0	1	2	0	0	1	0	0	1	6
Commercial Value	\$ -	\$ 50,000	\$ 2,216,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 800,000	\$ 22,496,684
Other Building Permits	0	1	2	0	0	0	0	88	116	63
Other Value	\$ -	\$ 643,188	\$ 4,650,000	\$ -	\$ -	\$ -	\$ -	\$ 2,215,152	\$ 2,338,545	\$ 1,435,271
Law Enforcement										
Patrol Officers	9	9	8	9	8	8	14	14	14	14
Training Hours	1,235	964	1,235	730	1,601	1,651	1,417	1,536	4,687	2,140
Citation	1,621	2,140	946	862	1,370	1,443	2,119	1,536	1,454	1,752
Calls for Service	2,327	2,581	2,145	1,584	2,072	2,262	3,149	3,954	3,949	4,065
Response Time (minutes)	6	7	8	7	5	4	9	8	7	6
Arrests	111	249	253	146	206	108	308	974	894	905
Fire Department										
Structure Fires	5	7	6	4	11	7	4	15	15	8
Automobile Accidents	35	40	25	17	29	26	12		41	47
Calls for Service	89	83	107	0	495	471	511	832	826	237
Training Hours	5,233	2,747	1,296	1,156	1,836	1,669	613	1,288	1,244	2,580
# of Full-Time Firemen	3	3	3	3	3	3	1	1	1	1
# of Volunteer Firemen	68	66	50	62	45	45	45	20	26	13
Ambulance										
Structure Fires	0	0	0	0	0	7	4	15	25	8
Automobile Accidents	0	33	166	187	0	26	12		58	47
Calls for Service	210	300	225	0	0	471	511	610	551	655
Training Hours	36	165	2,303	396	208	1,670	614	465	925	739
# of Full-Time Paramedics	0	0	0	0	0	0	1	1	1	1
# of Part-Time EMT	0	19	19	19	20	20	20	19	20	25
# of Part-Time Paramedics	3	3	5	5	5	5	5	10	21	17
Parks, Recreation and Trails										
Developed Acreage				39.95	39.95	39.95	39.95	39.95	39.95	39.95
Developed Acreage/1000 Population				4.59	5.92	5.92	5.92	5.92	5.21	5.07
Undeveloped Acreage				41.00	51.00	51.00	51.00	51.00	51.00	51.00
Youth in Recreation Programs										
Sports	409	408	407	411	412	417	359	529	471	484
Fitness	725	526	515	367	421	419	213	114	120	181
Education	124	102	44	-	-	-	-	60	48	50
Public Works										
Water Gallons Billed (in thousands)	503,732	369,577	490,056	487,001	467,276	501,401	505,011	511,417	515,203	518,316
Water Connections	2,318	2,669	2,629	2,709	2,755	2,825	3,015	3,034	3,132	3,216
Sewer Connections	2,140	2,548	2,450	2,530	2,597	2,676	2,757	2,951	3,052	3,097
Storm Drain Services		2,806	2,772	2,862	2,912	2,996	3,123	3,243	3,353	3,444
Garbage Services	2,549	2,750	2,740	2,830	2,887	2,970	3,090	3,171	3,279	3,368

DEBT

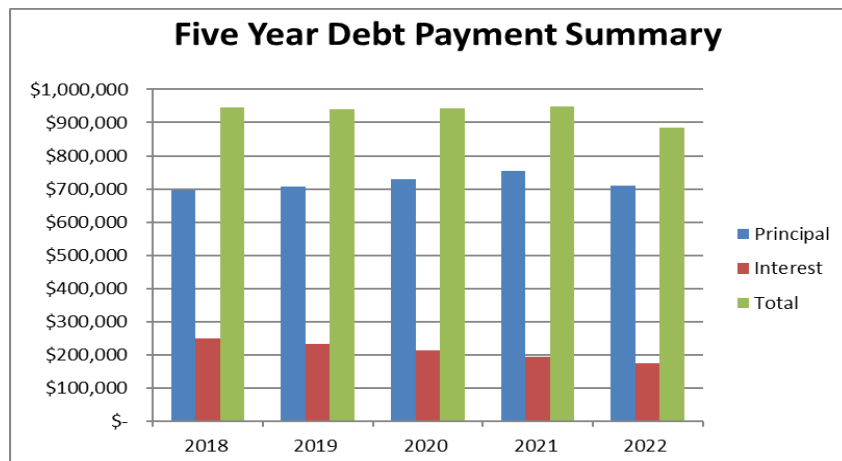
IVINS CITY Debt Service Schedule Fiscal Year Ended June 30, 2018

BOND DEBT

Debt Description	Bond Holder	Payment Month	Fiscal Year 2017-2018			
			Beginning Balance	Principle Amount	Interest Amount	Ending Balance
GOVERNMENTAL						
Municipal Building Authority Lease Revenue Bond 2005	Utah Division of Finance	April	1,622,000	95,000	48,660	1,527,000
Sales Tax Refunding Bond Series 2016	Zions Bank	June/December	2,725,000	174,000	51,441	2,551,000
Excise Tax Bond Series 2012	Wells Fargo Bank	Quarterly	1,036,000	208,000	23,950	828,000
TOTAL GOVERNMENTAL BOND DEBT			\$ 5,383,000	\$ 477,000	\$ 124,051	\$ 4,906,000
BUSINESS -TYPE						
Washington County Water Conservancy District	Regional Pipeline Bond	Monthly	2,594,783	228,688		2,366,095
Storm Drain Bond Series 2016	US Bank	October/April	3,465,000	220,000	125,100	3,245,000
TOTAL BUSINESS -TYPE BOND DEBT			\$ 6,059,783	\$ 448,688	\$ 125,100	\$ 5,611,095
TOTAL BONDED DEBT			\$ 11,442,783	\$ 925,688	\$ 249,151	\$ 10,517,095

VEHICLE & EQUIPMENT LEASES

Vehicle/Equipment Description	Payment Number	Due Date	Fiscal Year 2017-2018		
			Principle Amount	Interest Amount	Total Payment
GOVERNMENTAL					
Sweeper	Pmts 58-60 of 60	Monthly	9,457	46	9,503
Police (4) / Admin (1) Vehicles	Pmt 1 of 3	Semi-Annual	45,955	2,670	48,624
Building Vehicle	Pmt 4 of 4	Semi-Annual	6,148	36	6,184
BUSINESS -TYPE					
TOTAL LEASES PAYABLE			\$ 61,560	\$ 2,752	\$ 64,312



CAPITAL PROJECTS

The FY 2017 and FY 2018 budgets include \$1,106,009 and \$1,147,678 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 2017	FYE 2018	Estimated Annual Maintenance
Parks & Trail Improvements	831,659	516,190	22,500
Snow Canyon Center Piece	18,861	-	1,000
Fire Station Remodel	-	300,000	2,000
Cemetery Improvements	15,000	111,488	3,000
Highway 91 Swiss Village to 200 E	80,261	-	-
Highway 91 Entry Feature	-	40,000	1,000
Road Projects	160,228	150,000	-
City Hall Improvements	-	20,000	-
Unity Park Skate Park Design	-	10,000	-
	<u>\$ 1,106,009</u>	<u>\$ 1,147,678</u>	<u>\$ 29,500</u>

A large portion of the anticipated non-routine capital budgets includes building new roadways which will not impact our operating budget for approximately four years when routine maintenance will begin. Parks and Recreation capital projects and the remodel will add approximately \$29,500 per year to maintenance and other costs. These increases are anticipated in the current budget.

BUDGET PROCESS & SCHEDULE

Budget Preparation

The budget process provides a time and a vehicle to reassess each of the departments and functions. This is done to determine if the goals of the City Council are being accomplished. All revenues and expenditures are detailed by type and evaluated against prior years and future expectations. As seen in the Budget Summary and as required by State law, the fiscal year 2018 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.

Budgetary basis is the basis of accounting used to estimate financing sources and uses in the budget. The Comprehensive Annual Financial Report (CAFR) shows the status of the City's finances on the basis of "generally accepted accounting principles" (GAAP). In most cases this conforms to the way the City prepares its budget. Exceptions include:

- In both Enterprise Funds and General Governmental Funds, the encumbrances will lapse when goods and services are not received by year-end.
- Compensated absences liabilities that are expected to be liquidated with expendable available financial resources are accrued as earned by employees (GAAP) as opposed to being expended when paid (Budget).
- Principal payments on long-term debt within the Enterprise Funds are applied to the outstanding liability on a GAAP basis, as opposed to being expended on a Budget basis.
- Capital outlay within the Enterprise Funds are recorded as assets on a GAAP basis and expended on a Budget basis.

BUDGET PROCESS & SCHEDULE

Long Term Planning

Ivins City uses a number of strategic planning elements to properly plan for the City's growth and development. The City Council adopted an update to the General Plan to guide the City's development in 2015. This long-range planning document outlines specific policies and strategic goals for the future development of Ivins and is updated as needed with proposed changes being noticed for public comment and hearings prior to making changes.

The City has put in place a rolling Five Year Plan. This creates an action plan to accomplish the strategic goals established by the City Council by connecting forecasted revenues against expenditures based on financial trends, growth, and other issues. The Financial Forecast section projects revenues and expenses based on local economic indicators and the current services provided. The Departmental Service Plans section identifies new projects, services and programs to be added over the next five years to accomplish the strategic goals. The Five Year Plan is not a budget. However, the City Council and staff use the Five Year Plan in developing annual budget requests.

The Master Plans, Impact Fee Facility Plans and annual budgets are shorter- scoped plans that operationalize the strategic goals into the Five Year Plan. The annual operating budget ties actual resources to objectives to accomplish the strategic goals identified in the long-range planning documents.

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 have finished updating the plans in 2017 for Public Safety, Parks, and Sewer. The costs for Secondary Water and Water studies are included in the FY2018 budget. 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.

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.

BUDGET PROCESS & SCHEDULE

- Methods of doing so may include such things as the procurement of insurance, regular testing of water and sewer systems, street and sidewalk replacement plans, procurement of secondary and tertiary water systems, etc.
- Ivins City Treasurer, under the direction of the City Manager, is responsible for the diversification of investments.

Revenue Policies

- Ivins City is dependent on a variety of revenue sources to cover expenditures. The burden of supporting City non-enterprise services will be equitably distributed and will protect the City from short-term fluctuations in any one revenue source.
- The City maintains timely collection systems and implements necessary enforcement strategies to collect revenues from available sources.
- The City actively supports economic development, recruitment, and retention efforts to provide for a solid revenue base.
- The City conservatively and accurately forecasts, such that actual revenues meet or exceed budgeted revenues.
- The City maintains a budgetary control system and prepares reports that compare actual revenues to budgeted amounts throughout the year.
- Fees and charges are based on the estimated cost of providing the associated service. Costs associated with the service include the use of human and capital resources and the depreciation of assets. The fee schedule is evaluated annually to extrapolate future trends.
- Ivins City is committed to minimizing the portion of operating expenditures that are funded by one-time growth revenues. To support this policy, the City analyzes current and historical operating trends annually.

Expenditure Policies

- Ivins City maintains a policy of full disclosure on financial reports and bond prospectus.
- The City pays all capital projects on a pay-as-you-go basis using current revenues when possible and practical. If a project or improvement cannot be financed with current revenue, debt will be considered.
- The City refrains from issuing debt for a period in excess of the expected useful life of the capital project.
- The City uses Special Assessment revenue or other self-supporting bonds instead of general obligation bonds, when feasible.
- The City will seek the refinancing of outstanding debt if it is determined that the City will benefit by reducing interest expense over the remaining life of the debt.
- 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.

BUDGET PROCESS & SCHEDULE

- Interest earned from investments of available cash is distributed to budgetary funds according to ownership of the investments and are reflected in the annual budget and financial statements.
- The City deposits all receipts according to the requirements of State law.
- Investments made by the City are in conformity with all requirements of the State of Utah Money Management Act and City Ordinance.

Financial Reporting Policy

- Ivins City's accounting system will maintain records in accordance with accounting standards and principles outlined in the Government Accounting Standards Board (GASB), Financial Accounting Standards Board (FASB) and the State of Utah.
- Financial reports are printed monthly and distributed to the City Manager and Department Heads. Financial reports are reviewed by the City Council at least quarterly.
- The City employs an independent accounting firm to perform an annual audit of the City's finances, and make the annual audit available to all required and interested parties. The audit shall be completed and submitted to the State of Utah within 180 days of the close of the fiscal year.
- Copies of the annual budget and financial statements are available at the City offices or on the City's website, www.ivins.com.
- The City will seek annually to qualify for the Government Finance Officers Association's (GFOA) Certificate of Achievement for Excellence in Financial Reporting award.

Budget Adoption and Calendar

- | | |
|-------------------------------------------------------------------------------------------|----------|
| • General Fund Revenue Estimates | March 1 |
| • Detailed Reports and Estimates provided to Department | March 1 |
| • Each Department Submits Budget to City Manager | March 20 |
| • Presentation of Tentative Budget | April 6 |
| • Discussion and Revisions of the Tentative Budget | April 20 |
| • Approval of Tentative Budget | May 4 |
| • Public Hearing on Tentative Budget | May 18 |
| • Discussion of Tentative Budget | May 18 |
| • Adoption of Amended Budget FYE 2017 (Estimate to Complete)
and Final Budget FYE 2018 | June 1 |
| • Submit to Utah State Auditor | July 1 |
| • 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.

BUDGET PROCESS & SCHEDULE

Fund Structure

Governmental

General Fund

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

Debt Service Fund

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

Special Revenue Funds

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

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

Capital Projects Fund

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

Proprietary

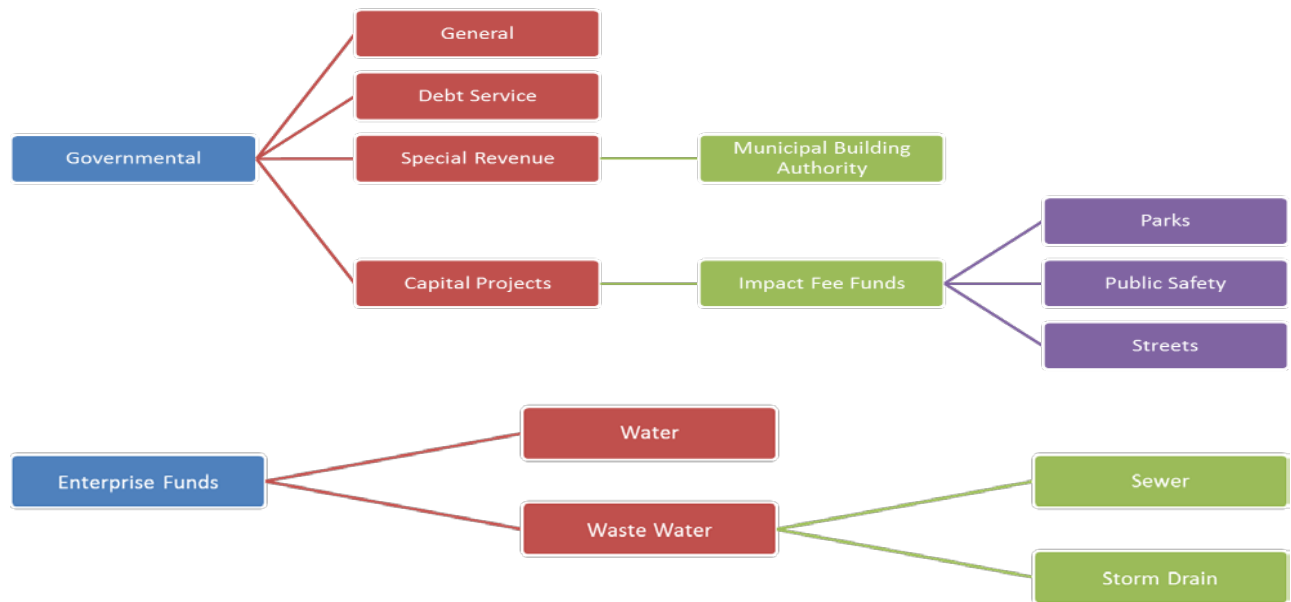
Enterprise Funds are a type of Proprietary Fund used to account for activities that are similar to private sector business activities. The focus of these funds is net income and capital maintenance. Revenues are primarily user fees and impact fees.

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

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

The following chart shows the relationship of funds:

BUDGET PROCESS & SCHEDULE



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

TRANSFERS FY 2018					
	TRANSFERS IN		TRANSFERS OUT		DIFFERENCE
	ACCOUNT NUMBER	AMOUNT	ACCOUNT NUMBER	AMOUNT	
GENERAL FUND					
Transfer from Water Fund	10-39-125	-	51-42-600	-	-
Transfer from Sewer Fund	10-39-126	-	52-42-600	-	-
Transfer from Storm Drain	10-39-127	-	53-42-600	-	-
DEBT SERVICE FUND					
Transfer from Streets Impact Fund	31-39-200	208,000.00	44-40-822	208,000.00	-
MUNICIPAL BUILDING AUTHORITY FUND					
Trans from Park Impact Fees	36-39-200	143,660.00	45-40-610	143,660.00	-
CAPITAL PROJECTS FUND					
Transfer From Gen Fund	49-39-200	60,000.00	10-90-200	60,000.00	-
Transfer From Park Impact Fund	49-39-220	526,190.00	45-40-205	526,190.00	-
Transfer From Public Safety Impact Fund	49-39-230	300,000.00	43-40-823	300,000.00	-
Transfer From Streets Impact Fund	49-39-400	150,000.00	44-40-205	150,000.00	-
		\$ 1,387,850.00		\$ 1,387,850.00	-

TOTAL NET TRANSFERS	TRANSFERS IN	TRANSFERS OUT	DIFFERENCE
General Fund	-	60,000.00	(60,000.00)
Debt Service Fund	208,000.00		208,000.00
MBA Fund	143,660.00		143,660.00
Public Safety Impact Fee		300,000.00	(300,000.00)
Streets Impact Fee		358,000.00	(358,000.00)
Parks Impact Fee		669,850.00	(669,850.00)
Capital Projects	1,036,190.00		1,036,190.00
Water		-	-
Sewer		-	-
Storm Drain		-	-
	\$ 1,387,850.00	\$ 1,387,850.00	\$ -

BUDGET PROCESS & SCHEDULE

Fund Balances & Net Position

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

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

Utah State law allows cities to accumulate retained earnings or fund balances as appropriate in any fund.

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

The summary of the General Fund details the changes in fund balance since FYE 2014 including projections of ending FY2017 and FY 2018.

Governmental Fund Balances

	2014 Actual	2015 Actual	2016 Actual	2017 Estimate to Complete	2018 Budget
General Fund	\$ 1,138,957	\$ 977,933	\$ 1,222,774	\$ 1,222,774	\$ 1,222,774
All Other Governmental	\$ 1,499,677	\$ 1,577,361	\$ 1,932,492	\$ 1,875,111	\$ 1,069,388
Total Governmental	\$ 2,638,635	\$ 2,555,294	\$ 3,155,266	\$ 3,097,885	\$ 2,292,162

The general fund balance shows a pattern of maintenance due to a balanced budget. Other governmental fund balances increase primarily because of unspent impact fee funds for future projects. 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 2017-2018

FY 2017 Estimate to Complete represents an amendment to the current adopted budget.

FY 2018 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.

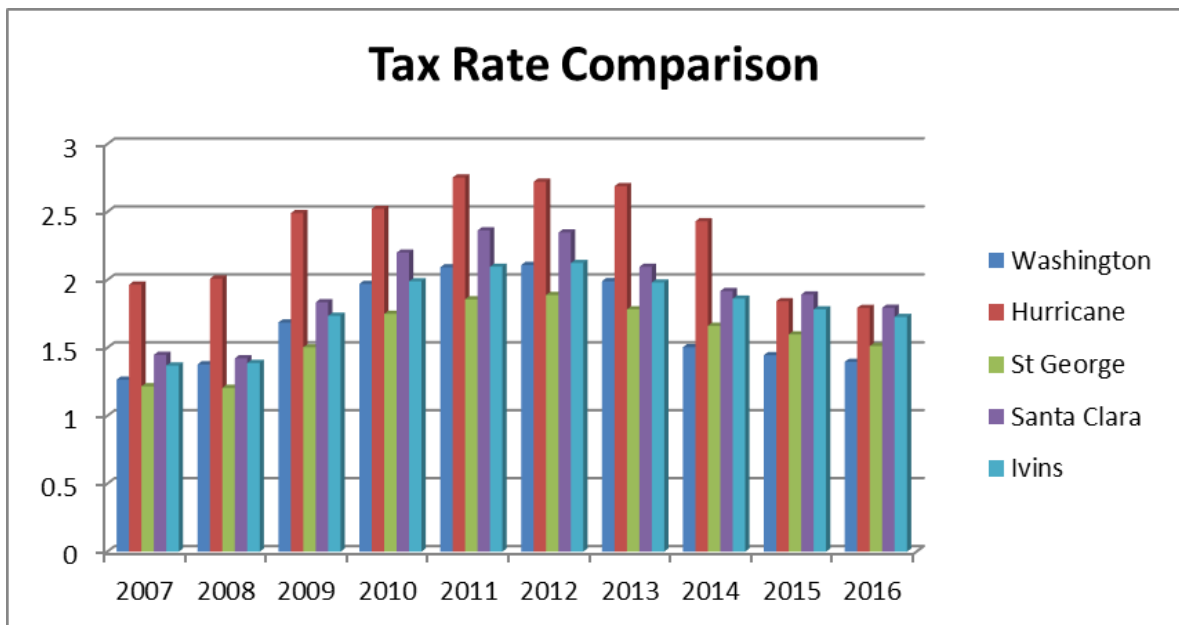
Unreserved General Fund balance is required by Utah State law to be no less than 5% and no more than 25% of current year projected revenue.

Revenue

General Fund revenues are organized into the following categories:

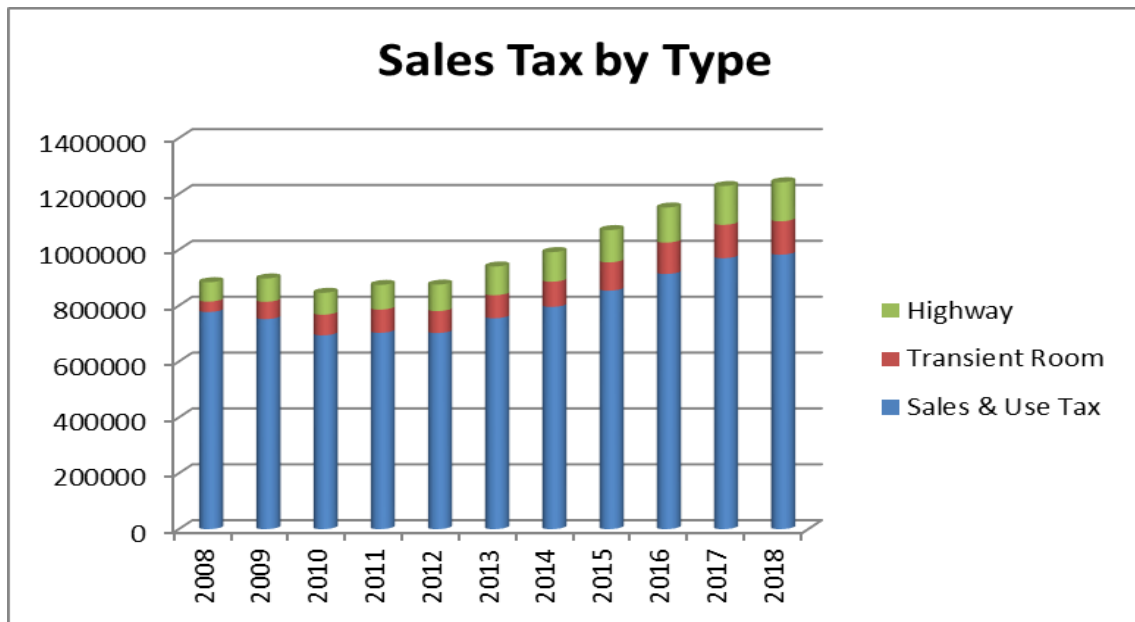
Taxes

- **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.



GENERAL FUND

- **Sales Tax**-includes retail sales, highway and transient room tax represents our second largest revenue source. Fifty percent of sales tax collected in Ivins City remain in the City, the remaining 50% goes into a state pool which is distributed based on population. Additionally, Ivins City receives sales tax revenues for transient room tax and highway tax. Transient Room Tax is a resort tax assessed on short term rentals currently this is primarily Red Mountain Spa and 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 FY2017 and FY2018 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.

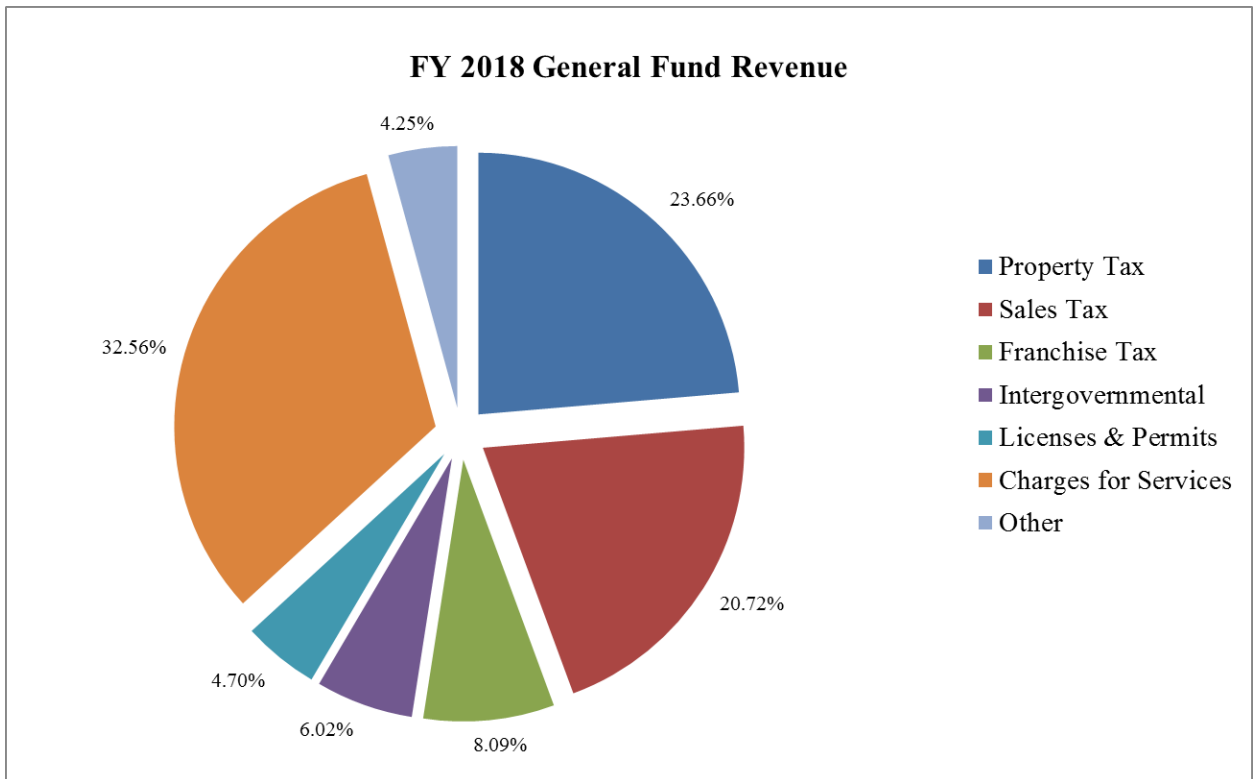
Intergovernmental Revenue-are revenues that we receive from other governmental units and include operating grants and Class "C" road funds.

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

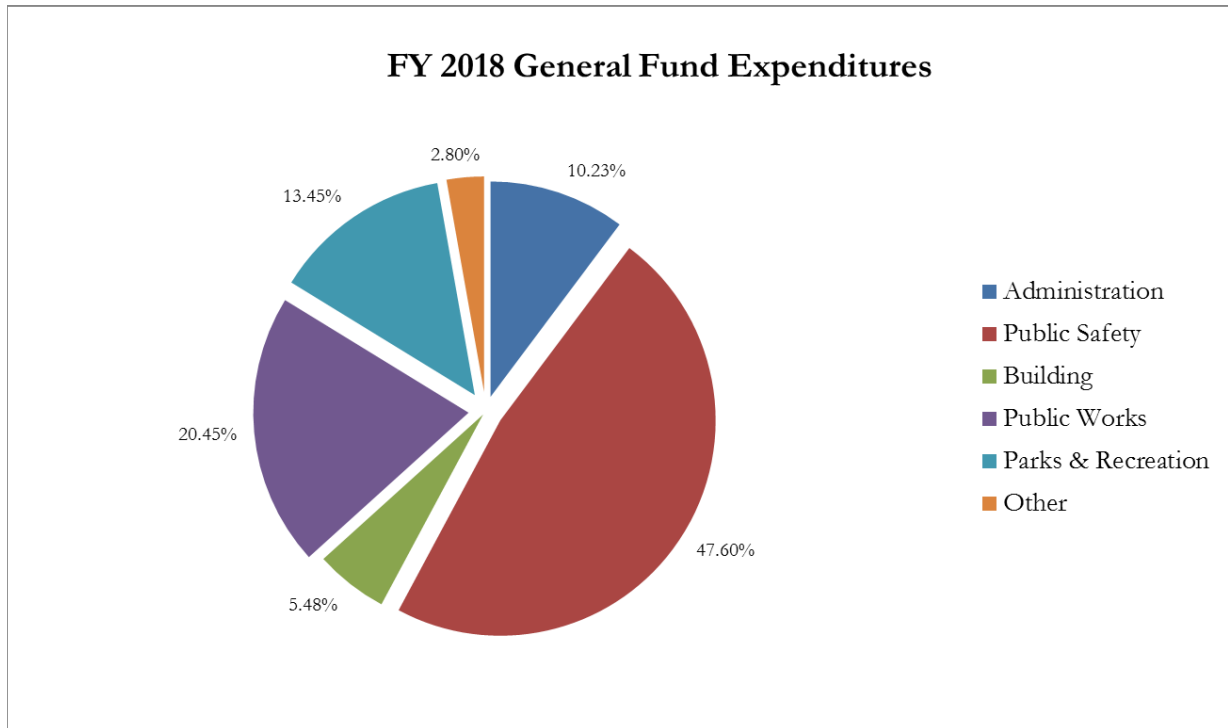
Public Works

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

	2014 Actual	2015 Actual	2016 Actual	2017 Actual YTD	2017 Adopted Budget	2017 Estimate to Complete	2018 Budget
REVENUE							
TAXES							
10-31-100 Current Year Property Tax	1,241,841	1,269,395	1,302,010	1,326,224	1,325,573	1,325,574	1,396,432
10-31-200 Prior Year Property Tax	12,163	16,089	15,677	56,152	13,150	71,014	32,802
10-31-250 Property Tax Penalty & Inter	3,511	1,821	2,000	2,342	2,702	2,102	2,202
10-31-300 Sales & Use Tax	795,620	853,735	913,337	906,712	906,371	969,934	982,517
10-31-310 RAP Tax	-	885	85,607	85,511	86,606	92,968	88,338
10-31-400 Franchise Tax	378,212	388,522	407,551	388,508	417,030	413,954	419,320
10-31-410 Cable TV Franchise Tax	25,852	25,731	25,842	27,158	26,100	26,492	26,134
10-31-420 Cellular Phone Tax	79,739	78,742	72,902	68,758	72,212	76,909	73,656
10-31-500 Fee-In-Lieu of Pers Prop Tax	87,102	82,865	82,517	83,172	86,465	89,837	87,330
10-31-600 Transient Room Tax	90,337	101,384	112,466	109,885	109,497	119,412	119,691
10-31-700 Highway Sales Tax	105,716	115,458	125,539	126,439	122,562	138,816	139,562
	2,820,095	2,934,626	3,145,448	3,180,862	3,168,270	3,327,012	3,367,984
LICENSES & PERMITS							
10-32-100 Business Licenses and Permit	6,700	6,975	5,540	5,500	6,500	5,600	6,500
10-32-210 Building Permits	207,924	176,457	336,810	272,280	195,297	297,613	224,112
10-32-230 Planning Application Fees	9,190	10,726	11,644	10,257	11,534	10,257	11,420
10-32-240 Administration Fees	5,224	3,511	3,747	1,920	4,250	2,440	3,750
10-32-250 Animal Licenses	980	1,305	1,335	740	1,200	1,250	1,300
10-32-260 Subdivision Fees	31,176	15,287	30,648	20,545	25,273	21,819	22,273
10-32-270 Subdiv&Site Devel Const	16,911	24,009	42,202	10,125	32,710	12,487	22,710
46-38-200 Habitat Non Pass Through	11,493	-	-	-	10,000	-	10,000
	289,596	238,271	431,926	321,368	286,763	351,466	302,065
INTERGOVERNMENTAL REVENUE							
10-33-300 Federal & FEMA Grants	1,062	-	-	-	-	-	-
10-33-360 Washington County Drug	14,047	9,126	10,704	3,334	11,750	5,324	10,000
10-33-400 State Grants	30,445	7,992	16,931	16,199	8,000	12,656	8,000
10-33-420 EMS Grants	8,035	-	-	-	-	3,543	-
10-33-430 Fire Grants	-	-	1,131	6,520	-	6,520	-
10-33-440 Wildland Fire Reimb's	-	3,012	5,440	4,587	-	4,587	-
10-33-560 Class B & C Road Funds	284,340	285,050	294,328	362,737	306,101	362,737	361,758
10-33-580 State Liquor Fund Allotment	5,982	6,256	6,377	7,134	6,250	7,134	7,000
	343,911	311,435	334,911	400,511	332,101	402,501	386,758
CHARGES FOR SERVICES							
10-34-150 Sale of Maps & Books	233	117	162	141	100	171	100
10-34-160 Newsletter Advertising	11,400	4,000	1,800	-	1,000	-	-
10-34-240 Inspection Fees	20,350	20,353	31,355	29,466	25,219	32,268	28,480
10-34-250 Inspection Fees Santa Clara	-	-	-	-	-	-	-
10-34-430 Sanitation	443,954	480,329	552,530	589,844	607,868	643,634	665,548
10-34-500 Ambulance Fees	196,485	216,675	215,899	245,836	372,669	271,786	348,088
10-34-505 Special Events	2,405	5,796	500	540	500	640	500
10-34-510 Tuacahn/Vista SRO	40,000	40,000	41,155	40,000	40,000	40,000	40,000
10-34-520 Law Enforcement-Santa Clara	747,062	763,985	812,283	648,787	885,928	847,050	930,224
10-34-530 SRO-Washington County School	56,414	56,819	57,388	57,388	57,388	57,388	59,684
10-34-830 Burial Fees	6,050	8,750	15,000	12,950	6,500	12,950	7,000
79-34-810 Sale of Cemetery Lots	4,800	8,700	16,150	14,100	6,000	14,100	6,000
79-34-820 Perpetual Care	3,750	7,150	13,850	11,000	5,000	11,000	5,000
	1,532,902	1,612,675	1,758,072	1,650,052	2,008,172	1,930,987	2,090,624

GENERAL FUND

GENERAL FUND

		2014 Actual	2015 Actual	2016 Actual	2017 Actual YTD	2017 Adopted Budget	2017 Estimate to Complete	2018 Budget
REVENUE								
FINES & FORFEITURES								
10-35-100	Court Fines	6,368	56,000	75,163	59,750	73,672	79,034	77,882
10-35-200	Animal Control Fees	6,403	7,556	8,171	6,628	6,500	6,870	6,500
10-35-300	ACE Penalties & Costs	1,145	495	-	250	500	250	500
		<u>13,916</u>	<u>64,051</u>	<u>83,334</u>	<u>66,628</u>	<u>80,672</u>	<u>86,154</u>	<u>84,882</u>
INTEREST								
10-38-100	Interest Earnings	17,998	19,593	31,916	54,487	28,913	59,559	37,360
		<u>17,998</u>	<u>19,593</u>	<u>31,916</u>	<u>54,487</u>	<u>28,913</u>	<u>59,559</u>	<u>37,360</u>
MISCELLANEOUS REVENUE								
10-38-200	Youth Basketball	3,869	3,385	5,784	4,446	5,500	4,446	5,000
10-38-220	Youth Baseball & Softball	735	325	2,872	2,418	2,000	2,418	2,000
10-38-250	Flag Football	4,991	4,271	430	3,900	2,000	3,900	3,250
10-38-260	Contract Classes-Dance	5,745	8,111	8,365	4,387	7,250	4,912	6,750
10-38-270	Heritage Days	145	170	692	2,915	150	2,915	650
10-38-280	Movies in the Park	-	1,150	400	-	750	750	-
10-38-400	Sale of Fixed Assets	7,209	23,196	13,482	23,430	11,500	23,430	10,000
10-38-660	Princess Scholarship Donation	150	195	225	500	150	500	225
10-38-670	Centerpiece Donations	2,400	5,000	1,000	-	-	-	-
10-38-680	Recreation Field Trips	-	80	-	-	-	-	-
10-38-720	Restitution Charges	-	-	-	-	-	-	-
10-38-750	Town Activities Revenue	-	-	-	-	-	-	-
10-38-755	Pioneer Day Celebration	460	295	-	-	-	-	-
10-38-760	Fitness Festival	-	-	-	-	-	-	-
10-38-770	Ball Field/Park Rental	4,315	5,670	8,470	10,230	5,500	10,230	7,000
10-38-800	Cable TV Vault Lease	6,675	7,150	6,600	6,050	6,600	6,600	6,600
10-38-820	Animal Sanctuary Donations-Cash	453	950	9,419	2,975	1,000	2,975	2,000
10-38-821	Animal Sanctuary Donations-In-Kind	30,048	29,599	27,725	15,663	25,000	19,265	20,000
10-38-822	Animal Sanctuary Donations-Recycling	2,678	2,637	1,355	-	1,250	-	1,250
10-38-850	EMT CPR Class Fees	75	835	271	630	150	630	400
10-38-860	Utah Local Govt Trust Dividend	-	2,094	6,464	12,612	6,250	12,612	9,250
10-38-870	Community Garden	-	400	440	280	-	280	-
10-38-875	Blue Sky Donations	-	-	-	-	-	-	-
10-38-880	SunTran Bus Passes	-	505	1,653	1,140	1,250	1,140	1,250
10-38-900	Miscellaneous Revenue	9,472	4,088	25,983	35,312	8,000	35,312	10,000
10-38-910	Proceeds from Lease	-	21,095	23,980	140,000	-	140,000	65,000
		<u>79,419</u>	<u>121,199</u>	<u>145,610</u>	<u>266,887</u>	<u>84,300</u>	<u>272,315</u>	<u>150,625</u>
TRANSFERS FROM OTHER FUNDS								
10-39-125	Transfer from Water Fund	-	-	-	-	-	-	-
10-39-126	Transfer from Sewer Fund	-	-	-	-	-	-	-
10-39-127	Transfer from Storm Drain	-	-	-	-	-	-	-
10-39-500	Appropriation-Unapprop Bal	-	-	-	-	-	-	-
		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total General Fund Revenue		5,097,838	5,301,851	5,931,217	5,940,794	5,989,192	6,429,994	6,420,298

GENERAL FUND

GENERAL FUND

		2014 Actual	2015 Actual	2016 Actual	2017 Actual YTD	2017 Adopted Budget	2017 Estimate to Complete	2018 Budget
EXPENDITURES								
Legal & Human Resources								
10-41-110	Salaries & Wages	13,141	12,340	13,704	17,205	19,044	20,429	18,062
10-41-111	Overtime	-	23	1	81	52	95	71
10-41-120	Employee Benefits	4,586	4,717	5,851	7,483	7,565	8,989	7,684
10-41-130	Employer Taxes	1,028	1,062	1,192	1,506	1,781	1,883	1,681
10-41-135	Uniform Expense	-	-	-	-	25	25	30
10-41-140	Outside Counsel	318	2,699	2,892	1,115	3,000	3,000	3,000
10-41-210	Books, Subscript, Memberships	202	187	667	471	400	771	500
10-41-230	Travel	380	73	110	154	250	206	250
10-41-240	Office Supplies & Expense	61	15	13	-	80	75	80
10-41-250	Equipment Supplies & Maint	-	-	-	-	25	25	25
10-41-280	Telephone	-	-	-	-	-	-	-
10-41-310	Professional & Tech	1,112	1,946	793	2,214	600	1,296	800
10-41-315	Recruiting	780	2,525	1,223	1,360	800	2,322	1,000
10-41-330	Education & Training	130	93	61	62	300	251	300
10-41-400	Santa Clara Court	-	70,631	63,221	48,808	65,000	71,491	65,000
10-41-420	Witness Fee	7	-	-	-	20	-	20
10-41-610	Miscellaneous	-	434	(433)	-	20	-	20
10-41-615	Wellness Program	-	-	-	-	-	-	-
10-41-740	Capital Outlay-Equipment	530	-	3,330	-	100	-	100
10-41-741	Capital Outlay-Furnishings	-	-	-	-	-	-	-
		22,273	96,745	92,625	80,458	99,062	110,858	98,623
Administrative								
10-43-110	Salaries & Wages	164,383	175,838	181,451	168,274	187,868	200,503	184,035
10-43-111	Overtime	-	280	229	489	638	743	874
10-43-120	Employee Benefits	52,033	69,749	76,060	73,548	81,601	84,077	80,963
10-43-130	Employer Taxes	13,265	15,958	16,532	15,168	17,574	17,574	17,053
10-43-135	Uniform Expense	-	17	55	27	40	125	50
10-43-210	Books, Subscript, Memberships	558	369	298	572	200	750	300
10-43-214	Computer Software	849	905	3,581	3,671	2,500	4,671	6,500
10-43-220	Public Notices	2,047	2,642	1,982	1,285	1,000	2,016	1,000
10-43-225	Elections	3,782	-	3,744	131	-	131	1,500
10-43-230	Travel	2,666	1,393	1,609	1,194	1,600	2,295	1,600
10-43-240	Office Supplies & Expense	3,352	3,678	2,689	2,242	2,800	3,563	3,000
10-43-250	Equipment Supplies & Maint	21	581	320	402	50	714	50
10-43-255	Vehicle Maintenance	1,355	143	375	(388)	200	-	200
10-43-256	Vehicle Fuel	-	939	36	256	400	500	400
10-43-260	Bldg & Grounds-Supplies/Maint	2,366	3,456	2,331	2,526	3,000	3,440	3,000
10-43-270	Utilities	1,075	1,341	1,151	1,245	1,400	2,793	1,600
10-43-280	Telephone	2,549	5,027	5,752	5,716	3,000	7,927	4,000
10-43-310	Professional & Tech	4,003	8,162	6,146	4,236	5,000	5,930	5,000
10-43-313	Audit	2,970	3,570	3,370	3,180	3,200	3,180	3,200
10-43-330	Education & Training	1,082	(742)	41	445	800	900	1,000
10-43-510	Insurance & Surety Bonds	1,627	2,275	2,320	2,149	2,300	2,149	3,000
10-43-610	Miscellaneous	(23)	170	(122)	3	200	150	200
10-43-620	Bank Analysis Service Fees	19,622	6,140	4,227	3,977	4,300	4,750	4,300
10-43-700	Newsletter	1,145	2,023	1,292	-	500	-	-
10-43-720	Bank Error & Cash Short/Over	-	-	-	-	100	-	100
10-43-740	Capital Outlay-Equipment	218	2,687	743	1,160	1,000	1,660	3,000
10-43-741	Capital Outlay-Furnishings	-	394	-	-	100	100	100
10-43-742	Capital Outlay-Vehicles	-	-	-	28,100	-	28,000	9,725
		280,944	306,994	316,212	319,608	321,371	378,641	335,750

GENERAL FUND

GENERAL FUND

		2014 Actual	2015 Actual	2016 Actual	2017 Actual YTD	2017 Adopted Budget	2017 Estimate to Complete	2018 Budget
EXPENDITURES								
General Government								
10-44-110	Salaries & Wages	55,470	59,318	61,360	54,987	56,440	62,986	58,839
10-44-111	Overtime	-	-	-	-	-	-	-
10-44-120	Employee Benefits	-	1,465	1,202	-	-	-	-
10-44-130	Employer Taxes	5,505	5,869	6,088	5,463	5,565	6,465	5,801
10-44-210	Books, Subscript, Memberships	8,984	5,810	1,201	1,544	2,000	2,025	2,000
10-44-230	Travel	150	195	8,109	1,439	1,500	1,939	1,500
10-44-240	Office Supplies & Expense	1,862	1,193	1,427	935	1,250	1,125	1,250
10-44-310	Professional & Technical	4,602	4,397	4,393	3,132	3,000	4,242	3,000
10-44-312	Engineering/Planner Fees	-	-	-	840	-	-	-
10-44-330	Education & Training	1,290	814	3,480	2,144	4,000	3,184	4,000
10-44-510	Insurance & Surety Bonds	1,755	2,094	2,303	2,303	2,350	2,303	2,350
10-44-600	Princess Pageant	1,728	2,781	1,805	754	2,500	755	2,500
10-44-610	Miscellaneous	1,122	210	1,001	823	750	1,000	750
10-44-611	Town Activities	1,292	577	891	1,363	4,000	2,830	4,000
10-44-612	Youth Easter Activity	1,839	1,908	2,077	1,950	2,250	2,050	2,250
10-44-613	24th of July Party	2,041	2,045	-	-	-	-	-
10-44-616	Fitness Festival	100	-	-	-	-	-	-
10-44-617	Heritage Days	1,374	2,764	4,208	5,810	5,500	6,000	7,000
10-44-619	Scholarships	-	-	2,000	3,250	2,000	3,250	2,000
10-44-620	RAP Tax Distributions	-	-	18,000	14,131	30,000	14,131	30,000
10-44-621	Donations under \$250	1,120	1,000	1,150	450	1,500	1,000	1,500
10-44-622	Donations Tuacahn	-	-	-	-	-	-	-
10-44-623	Donation Southern Utah Music	1,000	-	-	-	-	-	-
10-44-626	Dixie Care & Share Donation	-	-	-	-	-	-	-
10-44-627	Kayenta Street Painting Festival	1,000	1,000	-	-	-	-	-
10-44-628	Washington County Youth Crisis	3,600	3,600	3,600	3,600	3,600	3,600	3,600
10-44-630	Suntran Bus Service	-	133,839	73,044	66,571	73,000	79,535	75,000
10-44-640	Community & Economic Dev.	-	-	6,105	-	5,000	-	5,000
10-44-660	Advertising Coupons	11,398	4,702	2,926	-	3,500	-	-
10-44-697	Community TV	6,930	7,171	7,171	7,665	7,665	7,665	7,665
10-44-740	Capital Outlay-Equipment	7,123	32,841	1,876	956	2,000	1,456	2,000
10-44-741	Capital Outlay-Furnishings	-	-	-	-	500	-	500
		121,285	275,594	215,417	180,107	219,870	207,541	222,505
Law Enforcement								
10-54-110	Salaries & Wages	930,082	888,046	874,331	859,058	893,709	942,112	945,667
10-54-111	Overtime	-	57,632	64,456	52,426	63,776	60,676	66,356
10-54-120	Employee Benefits	375,565	436,344	458,229	475,980	533,037	522,190	581,676
10-54-130	Employer Taxes	96,429	96,034	96,269	95,253	95,428	105,756	100,630
10-54-135	Uniform Expense	17,019	11,055	21,067	9,133	16,000	11,877	16,000
10-54-210	Books, Subscript, Memberships	836	2,068	1,596	3,918	1,500	4,000	2,000
10-54-230	Travel	7,004	6,239	5,797	8,258	6,500	8,940	8,000
10-54-240	Office Supplies & Expense	13,830	11,768	12,103	13,210	12,500	13,475	13,000
10-54-250	Equip/Spplly Fire/Rescue/Animal	541	620	3,539	342	-	450	-
10-54-255	Vehicle Maintenance	25,389	19,239	21,039	11,203	17,500	13,076	17,500
10-54-256	Vehicle Fuel	16,799	8,424	11,950	8,307	12,000	11,095	14,500
10-54-260	Bldg & Grounds-Supplies/Maint	3,066	1,526	876	778	2,500	1,542	2,500
10-54-270	Utilities	8,412	6,903	7,369	5,757	10,000	8,670	10,000
10-54-280	Telephone	26,046	26,662	27,421	22,562	25,000	26,195	25,000
10-54-310	Professional & Tech	9,748	10,033	12,604	9,549	8,500	10,935	8,500
10-54-315	Contract Services	12,447	13,893	18,027	53	20,000	20,000	20,000
10-54-330	Education & Training	7,210	5,850	10,473	9,726	10,000	11,556	10,000
10-54-480	Special Dept Supplies	47,803	20,145	18,627	36,478	24,000	37,572	24,000
10-54-483	S.C.H. Special Function Officer	21,259	22,161	20,917	21,399	21,963	21,963	21,963
10-54-500	St George Police Dispatch	129,324	150,543	157,072	157,123	164,926	164,926	185,069
10-54-510	Insurance & Surety Bonds	19,084	22,239	22,850	22,586	22,850	22,586	22,850
10-54-610	Miscellaneous	4,857	4,645	3,293	5,650	5,000	4,352	10,000
10-54-740	Capital Outlay-Equipment	6,123	9,717	-	544	-	15,750	-
10-54-741	Capital Outlay-Furnishings	-	4,404	-	-	-	-	-
10-54-742	Capital Outlay-Vehicles	25,685	48,202	82,215	163,506	35,000	163,506	38,900
		1,804,561	1,884,393	1,952,120	1,992,797	2,001,688	2,203,200	2,144,111

GENERAL FUND

GENERAL FUND

	2014 Actual	2015 Actual	2016 Actual	2017 Actual YTD	2017 Adopted Budget	2017 Estimate to Complete	2018 Budget
EXPENDITURES							
EMS							
10-55-110 Salaries & Wages	232,775	243,268	268,780	228,953	287,979	255,582	254,216
10-55-111 Overtime	-	11,910	15,771	13,494	17,102	16,960	12,428
10-55-120 Employee Benefits	20,111	28,809	40,408	32,033	59,256	38,771	36,716
10-55-130 Employer Taxes	23,802	32,039	41,415	36,735	40,533	41,098	35,628
10-55-135 Uniform Expense	2,886	3,670	6,170	1,055	4,000	3,952	4,000
10-55-230 Travel	16	1,293	591	-	1,500	500	1,500
10-55-240 Office Supplies & Expense	1,188	854	2,880	1,681	1,250	2,500	1,250
10-55-250 Vehicle Maintenance	5,669	3,034	6,940	1,703	6,000	2,700	6,000
10-55-256 Vehicle Fuel	7,161	6,506	6,212	5,404	6,000	5,974	6,000
10-55-260 Bldgs/Grounds - Maintenance	108	88	415	1,263	-	1,579	-
10-55-270 Utilities	190	271	-	-	-	-	-
10-55-280 Telephone	-	156	-	-	-	-	-
10-55-310 Professional & Technical	18,881	7,442	21,786	37,835	16,630	43,500	36,630
10-55-330 Training & Education	6,070	2,497	2,985	3,797	6,000	5,174	6,000
10-55-350 EMT Class Expense	-	-	-	-	-	-	-
10-55-470 Special Dept Supplies	-	163	2,693	2,254	-	3,254	-
10-55-510 Insurance & Surety Bond	309	746	1,523	1,523	-	1,523	1,525
10-55-610 Medical Supplies	21,207	19,930	20,953	22,587	15,000	24,500	15,000
10-55-740 Capital Outlay-Equipment	5,095	3,485	11,781	17,688	13,500	17,688	13,500
10-55-742 Capital Outlay-Vehicles	-	2,384	-	-	-	-	-
	345,468	368,545	451,303	408,006	474,750	465,255	430,394
Animal Shelter							
10-56-110 Salaries & Wages	69,666	92,242	82,262	59,549	87,527	66,263	70,473
10-56-111 Overtime	-	4,254	3,793	5,745	1,955	6,513	3,206
10-56-120 Employee Benefits	28,044	42,882	45,193	26,945	37,650	30,839	28,260
10-56-130 Employer Taxes	6,645	9,072	8,301	6,363	6,725	7,048	5,391
10-56-135 Uniform Expense	745	522	685	1,303	1,000	1,503	1,500
10-56-210 Books, Subscript, Memberships	125	125	435	325	-	500	-
10-56-230 Travel	349	430	-	1,021	500	1,025	1,500
10-56-240 Office Supplies & Expense	911	976	2,150	355	1,500	750	2,000
10-56-250 Equip. Supplies & Maintenance	2,641	2,931	3,264	39	4,000	500	4,000
10-56-255 Vehicle Maintenance	1,274	693	1,567	24	2,000	750	2,000
10-56-256 Vehicle Fuel	1,593	2,139	1,798	776	2,500	1,500	2,500
10-56-260 Bldgs & Grounds-Supplies/Maint	12,197	5,192	9,141	8,180	12,500	10,298	12,500
10-56-270 Utilities	3,149	4,465	5,183	4,571	4,000	5,405	4,000
10-56-290 Veterinary Care/Medicine	1,614	618	2,858	2,115	1,500	3,525	3,500
10-56-295 Extra-Ordinary Veterinary Care	-	-	-	-	-	-	-
10-56-300 Trap Neuter Release	471	1,133	88	294	-	294	-
10-56-310 Professional & Technical	42	211	999	1,430	1,000	2,160	1,000
10-56-330 Education & Training	539	163	250	-	1,000	500	2,000
10-56-485 Food & Supplies	23	-	-	566	-	950	-
10-56-490 Food & Supplies-Donated	30,048	29,599	27,725	15,663	25,000	19,606	25,000
10-56-510 Insurance & Surety Bonds	294	335	335	335	350	335	350
10-56-610 Miscellaneous	337	430	225	-	-	-	-
10-56-740 Capital Outlay-Equipment	-	1,564	-	-	-	-	-
10-56-745 Capital Outlay-Other	-	-	-	-	-	-	-
	160,707	199,973	196,252	135,597	190,706	160,264	169,180

GENERAL FUND

GENERAL FUND

		2014 Actual	2015 Actual	2016 Actual	2017 Actual YTD	2017 Adopted Budget	2017 Estimate to Complete	2018 Budget
EXPENDITURES								
Fire & Rescue								
10-57-110	Salaries & Wages	91,171	73,999	87,495	56,640	65,812	70,951	103,074
10-57-111	Overtime	-	2,093	446	3,613	1,851	4,588	1,532
10-57-115	Stipend Pay-Fire	17,552	19,099	20,215	15,166	25,000	20,795	25,000
10-57-120	Employee Benefits	28,518	21,850	21,168	26,275	18,392	31,565	60,090
10-57-130	Employer Taxes	11,159	10,197	12,692	8,575	7,024	10,095	7,885
10-57-135	Uniform Expense	4,906	4,897	3,746	9,490	6,000	10,500	6,500
10-57-210	Books, Subscript, Memberships	673	940	836	330	650	500	650
10-57-230	Travel	139	1,542	972	-	2,000	1,000	3,500
10-57-240	Office Supplies & Expense	1,145	1,302	2,075	656	1,500	1,092	1,500
10-57-245	Equipment- Supplies & Maint	2,784	40	295	-	-	-	-
10-57-250	Equipment- Supplies & Maint	15,942	4,793	15,642	7,154	16,000	12,084	16,000
10-57-255	Vehicle Maintenance	13,092	(498)	2,294	2,818	8,000	6,520	9,000
10-57-256	Vehicle Fuel	3,404	3,522	3,234	1,807	4,000	2,895	4,000
10-57-260	Bldg & Grounds-Supplies/Maint	1,532	12,706	10,875	13,021	4,500	13,554	4,500
10-57-270	Utilities	-	39	799	261	-	261	-
10-57-310	Professional & Tech	160	255	110	401	-	401	-
10-57-315	Contract Services	982	-	1,055	536	1,170	1,170	1,170
10-57-330	Education & Training	755	885	1,657	1,145	3,000	1,500	3,500
10-57-335	Educational Supplies	-	-	-	313	-	350	-
10-57-350	Class Expense/Rescue	-	-	60	124	7,000	2,500	7,000
10-57-470	Special Dept Supplies	3,894	1,474	1,711	4,138	7,000	6,569	7,000
10-57-510	Insurance & Surety Bonds	1,012	1,152	1,152	1,152	1,175	1,152	1,175
10-57-610	Miscellaneous	2,180	2,228	1,247	558	2,500	1,970	3,500
10-57-615	Medical Supplies	-	-	-	-	-	-	-
10-57-625	Fire Prevention	-	-	-	36	500	500	500
10-57-690	CERT Community Prep	-	-	-	28	-	28	-
10-57-740	Capital Outlay-Equipment	-	7,772	4,328	4,424	12,500	15,424	45,000
10-57-742	Capital Outlay-Vehicles	-	-	-	-	-	-	-
		200,998	170,288	194,104	158,660	195,574	217,964	312,076
Building								
10-58-110	Salaries & Wages	97,178	199,179	218,446	186,116	210,507	205,672	213,337
10-58-111	Overtime	-	477	645	2,508	1,442	3,088	3,003
10-58-120	Employee Benefits	22,846	67,170	81,338	82,106	79,785	90,651	90,377
10-58-130	Employer Taxes	9,422	18,752	20,346	17,322	19,721	20,149	16,320
10-58-135	Uniform Expense	-	-	300	210	300	300	500
10-58-210	Books, Subscript, Memberships	1,127	3,122	1,452	1,036	1,500	1,250	1,500
10-58-230	Travel	1,175	696	1,961	200	2,000	1,000	2,000
10-58-240	Office Supplies & Expense	1,305	1,244	969	1,283	1,750	1,837	3,750
10-58-250	Equipment Supplies & Maint	166	(2,448)	358	851	500	1,050	500
10-58-255	Vehicle Maintenance	950	1,086	811	(464)	1,500	500	1,500
10-58-256	Vehicle Fuel	2,664	2,412	2,472	1,581	2,500	2,165	2,500
10-58-260	Bldg & Grounds-Supplies/Maint	680	-	12	-	300	-	300
10-58-280	Telephone	1,933	1,604	1,947	1,881	2,000	2,238	2,000
10-58-300	Commercial Plan Reviews	274	-	150	-	-	-	-
10-58-310	Professional & Tech	601	600	831	1,092	1,000	1,365	1,500
10-58-330	Education & Training	2,636	434	1,774	400	2,000	1,000	2,000
10-58-510	Insurance & Surety Bonds	1,755	2,793	3,226	3,085	3,250	2,999	3,250
10-58-610	Miscellaneous	(200)	637	24	-	1,500	1,000	1,000
10-58-740	Capital Outlay - Equipment	2,178	-	-	-	-	-	-
10-58-742	Capital Outlay-Vehicles	-	-	30,161	12,369	12,188	12,369	6,185
		146,690	297,757	367,223	311,576	343,742	348,633	351,522

GENERAL FUND

GENERAL FUND

	2014 Actual	2015 Actual	2016 Actual	2017 Actual YTD	2017 Adopted Budget	2017 Estimate to Complete	2018 Budget
EXPENDITURES							
Streets							
10-60-110 Salaries & Wages	112,883	115,232	110,993	101,355	106,603	112,614	117,320
10-60-111 Overtime	-	3,119	2,097	3,172	3,182	3,975	4,207
10-60-120 Employee Benefits	45,541	51,251	51,043	48,586	55,133	55,219	68,177
10-60-130 Employer Taxes	10,794	11,522	11,257	10,489	10,612	12,214	8,975
10-60-135 Uniform & Safety Equipment	1,059	628	724	811	975	940	2,100
10-60-210 Books, Subscriptions, & Member	-	-	-	565	300	700	500
10-60-215 Software	-	-	852	1,311	400	1,597	980
10-60-230 Travel	104	166	134	164	650	564	650
10-60-240 Office Supplies	32	58	40	748	2,030	1,026	2,080
10-60-250 Equipment Supplies & Maint	9,204	6,650	3,195	3,237	1,900	4,289	1,900
10-60-251 Equipment Rental	2,400	-	-	2,325	2,575	2,550	2,875
10-60-255 Vehicle Maintenance	-	-	-	824	750	1,016	750
10-60-256 Gas/Oil/Diesel	7,371	6,795	5,375	4,468	6,250	5,624	4,500
10-60-260 Bldg & Grounds-Supplies/Maint	-	-	73	436	375	475	375
10-60-270 Utilities	24,387	27,577	29,093	23,924	28,500	28,937	29,575
10-60-280 Telephone	1,207	1,083	1,545	1,082	1,500	1,411	1,375
10-60-310 Professional & Technical	-	-	-	14,971	1,851	15,925	1,400
10-60-316 MPO	5,500	5,000	5,000	5,000	5,000	5,000	5,000
10-60-330 Education & Training	182	1,693	545	1,313	1,350	1,850	1,350
10-60-480 Materials & Supplies	2,266	4,300	1,510	456	5,000	3,500	2,000
10-60-500 Street/Road Repairs	7,594	15,786	9,070	9,805	20,000	15,000	20,000
10-60-510 Insurance & Surety Bonds	5,764	6,048	6,466	6,466	6,500	6,466	6,500
10-60-515 Street Maintenance	292,707	270,962	268,648	215,723	275,000	270,000	325,000
10-60-520 Street Projects	-	-	7,500	356	-	-	-
10-60-525 Undesignated Street Projects	71,827	24,605	43,007	16,666	40,000	23,200	40,000
10-60-530 Street Lighting/Signage	77,150	8,496	5,224	15,742	50,000	73,750	40,000
10-60-610 Miscellaneous	-	1,200	1,762	25	-	25	-
10-60-740 Capital Outlay - Equipment	39,482	39,482	79,584	37,701	42,000	42,000	41,700
10-60-741 Capital Outlay - Furnishings	-	-	-	-	-	-	-
10-60-743 Capital Outlay - Other	6,314	5,094	-	491	5,000	2,000	5,000
	723,764	606,748	644,737	528,212	673,435	691,867	734,289
Sanitation							
10-62-110 Salaries & Wages	1,747	872	-	-	-	-	-
10-62-111 Overtime	-	1,657	-	-	-	-	-
10-62-120 Employee Benefits	513	792	-	-	-	-	-
10-62-130 Employer Taxes	170	251	-	-	-	-	-
10-62-315 Solid Waste Home Collection	374,819	408,353	421,176	398,353	426,132	440,868	438,916
10-62-320 Recycling Collection	-	-	48,842	109,968	118,835	122,612	121,212
10-62-325 Waste Service Dumpster Pickup	18,732	20,706	17,716	14,369	18,750	17,862	18,750
10-62-350 Write-Off Bad Debt	-	-	-	-	-	-	-
	395,981	432,630	487,734	522,689	563,717	581,342	578,878

GENERAL FUND

GENERAL FUND

	2014 Actual	2015 Actual	2016 Actual	2017 Actual YTD	2017 Adopted Budget	2017 Estimate to Complete	2018 Budget
EXPENDITURES							
Recreation							
10-70-110 Salaries & Wages	91,669	85,530	80,675	68,153	82,607	81,349	88,955
10-70-111 Overtime	-	155	152	395	359	679	432
10-70-120 Employee Benefits	31,167	32,859	32,352	28,686	31,581	34,884	36,058
10-70-130 Employers Taxes	9,455	8,033	7,598	6,544	7,707	7,968	6,805
10-70-135 Uniform & Safety Equipment	42	37	136	50	250	2,000	250
10-70-210 Books,Subscript, Memberships	159	-	-	210	265	225	265
10-70-230 Travel & Lodging	579	-	-	1,246	2,730	2,246	2,125
10-70-240 Office Supplies	316	390	62	339	900	739	900
10-70-250 Equipment - Supplies & Maint	2,585	383	1,320	619	1,500	1,418	1,500
10-70-251 Equipment Rental	3,060	3,060	3,060	2,805	3,120	3,520	3,120
10-70-256 Vehicle Fuel	1,906	513	688	855	1,500	1,250	1,500
10-70-270 Utilities	9,242	10,077	12,066	11,637	11,000	14,011	12,000
10-70-280 Telephone	635	475	587	741	540	1,169	700
10-70-310 Professional & Technical	2,138	658	600	905	1,000	995	1,100
10-70-315 Contractor Services	2,748	1,953	3,386	3,303	4,090	4,020	4,100
10-70-330 Education & Training	461	82	8	478	650	678	650
10-70-335 Little League	250	-	250	250	250	250	250
10-70-337 Baseball/Softball 5-8	804	977	1,077	950	1,500	1,500	1,500
10-70-339 Baseball/Softball 9-10	-	-	-	-	-	-	-
10-70-343 Football - Flag	315	1,680	1,707	1,716	1,800	1,716	1,800
10-70-345 Basketball	4,204	2,080	2,668	2,306	6,000	2,506	6,000
10-70-346 Running Contract	-	-	98	-	500	500	500
10-70-347 Contract Classes	3,245	2,481	3,875	2,364	3,500	3,450	3,500
10-70-349 Kickball Ages 4	-	-	-	-	-	-	-
10-70-350 Sand Hollow Swimming Pool	25,162	36,308	-	25,103	36,000	25,103	30,000
10-70-351 Adult Volleyball	-	-	-	-	2,600	-	-
10-70-355 Park Improvements	465	998	-	15	-	500	-
10-70-480 Materials & Supplies	392	-	213	-	1,000	1,000	1,000
10-70-510 Insurance & Surety Bonds	8,072	8,785	8,955	8,170	9,000	8,170	9,600
10-70-610 Miscellaneous	1,557	8,318	1,185	1,989	2,000	2,500	2,000
10-70-620 Bankcard Fees	-	-	-	-	200	100	200
10-70-740 Capital Outlay -Equipment	-	-	1,499	-	-	-	-
10-70-760 Christmas Decorations	66	228	344	227	500	227	500
	200,695	206,058	164,561	170,055	214,648	204,673	217,309
Parks							
10-75-110 Salaries & Wages	79,439	135,554	146,602	145,170	151,938	160,107	189,101
10-75-111 Overtime	-	2,896	2,939	3,431	3,331	4,345	4,162
10-75-120 Employee Benefits	36,695	71,228	79,613	80,988	79,779	92,906	113,848
10-75-130 Employers Taxes	8,590	14,367	16,792	17,074	16,049	19,406	14,466
10-75-135 Uniform & Safety Equipment	1,881	1,571	3,190	3,133	2,590	4,527	3,225
10-75-210 Books, Subscript, Memberships	350	265	465	350	575	525	775
10-75-230 Travel & Lodging	9	231	31	-	575	250	595
10-75-240 Office Supplies	462	536	487	323	500	300	510
10-75-250 Equipment - Supplies & Maint	18,978	14,519	12,628	14,345	15,500	15,225	16,950
10-75-251 Equipment Rental	375	1,006	561	419	1,500	1,400	1,500
10-75-256 Vehicle Fuel	3,073	5,366	4,403	3,808	5,000	4,500	5,500
10-75-280 Telephone	903	1,813	1,232	2,255	1,680	3,850	4,680
10-75-315 Contractor Services	1,809	4,966	3,216	4,089	6,400	5,400	6,600
10-75-316 Water	64,279	63,940	61,876	61,969	64,000	71,745	65,000
10-75-330 Training & Education	120	1,340	1,076	453	1,260	1,053	1,260
10-75-355 Park Improvements	6,381	5,525	8,261	5,260	13,000	10,000	20,000
10-75-480 Materials & Supplies	7,059	6,865	7,213	10,259	9,500	9,500	10,000
10-75-500 Fire Lake Park Maintenance	-	-	-	5,944	-	14,000	9,910
10-75-740 Capital Outlay-Equipment	1,199	9,870	8,911	7,228	8,000	8,225	21,000
10-75-741 Capital Outlay-Furnishings	-	3,400	-	-	-	-	4,500
10-75-742 Capital Outlay-Vehicles	-	21,095	10,858	10,858	10,858	10,858	25,000
	231,600	366,352	370,354	377,356	392,035	438,122	518,582

GENERAL FUND

GENERAL FUND

	2014 Actual	2015 Actual	2016 Actual	2017 Actual YTD	2017 Adopted Budget	2017 Estimate to Complete	2018 Budget
EXPENDITURES							
Cemetery							
10-77-110 Salaries & Wages	33,930	52,318	53,613	49,747	52,387	55,533	64,804
10-77-111 Overtime	-	1,118	978	1,039	1,079	1,453	1,368
10-77-120 Employee Benefits	15,341	27,791	29,561	28,353	28,166	32,564	39,607
10-77-130 Employers Taxes	3,548	5,429	6,000	5,692	5,435	6,899	4,957
10-77-240 Office Supplies	-	-	-	-	100	50	100
10-77-250 Equipment - Supplies & Maint	1,229	523	689	231	1,000	1,000	1,500
10-77-251 Equipment - Rental	155	-	-	-	500	500	500
10-77-256 Vehicle Fuel	120	69	37	-	250	150	250
10-77-310 Professional & Technical	-	-	-	-	500	250	500
10-77-316 Water	1,858	-	-	-	2,500	-	3,000
10-77-330 Education & Training	350	-	-	-	500	250	500
10-77-480 Materials & Supplies	237	-	-	-	1,500	1,000	1,500
10-77-740 Capital Outlay - Equipment	-	-	-	-	-	-	8,000
10-77-750 Cemetery Improvements	5,136	1,602	-	-	1,000	-	1,000
79-40-500 Cemetery Plot Buy Back	-	-	-	-	-	-	-
	61,904	88,850	90,878	85,061	94,918	99,649	127,587
Community & Economic Development							
10-80-110 Salaries & Wages	99,324	9,885	-	-	-	-	-
10-80-120 Employee Benefits	26,857	3,710	-	-	-	-	-
10-80-130 Employers Taxes	8,908	926	-	-	-	-	-
10-80-480 Materials/Supplies	-	-	-	-	-	-	-
10-80-611 Washington County Econ Dev	4,870	-	-	-	-	-	-
10-80-635 Economic Development Project	-	-	-	-	-	-	-
	139,960	14,521	-	-	-	-	-
Transfers to Other Funds							
10-90-200 Transfer to Capital Projects	96,767	147,429	60,000	-	40,000	171,985	60,000
10-90-822 Transfer to Debt Service Fund	97,825	-	82,856	-	163,676	150,000	119,491
10-90-825 Transfer to Street Impact	-	-	-	-	-	-	-
10-90-855 Transfer to MBA Fund	-	-	-	-	-	-	-
	194,592	147,429	142,856	-	203,676	321,985	179,491
Total General Fund Expenditures	5,031,422	5,462,875	5,686,376	5,270,182	5,989,192	6,429,994	6,420,298
Net Revenue Over Expenditures	66,415	(161,025)	244,841	670,612	0	0	0
Beginning Fund Balance	1,072,544	1,138,957	977,933	1,222,774		1,222,774	1,222,774
Ending Fund Balance	1,138,957	977,933	1,222,774	1,893,386		1,222,774	1,222,774

GENERAL FUND

General Fund Departments

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

Administration

- Legal/Human Resources
- Administration
- General Government

Public Safety

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

Building & Zoning

Public Works

- Streets
- Sanitation

Recreation, Parks and Cemetery

- Recreation
- Parks
- Cemetery

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

CITY MANAGER

Mission

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

Enforcement of laws, ordinances, rules, and regulations

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

Recommend policy to the City Council

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

Executive oversight of all City personnel

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

Manage all resources of the City

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

Develop and implement City budget after City Council approval

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

Goals & Objectives

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

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

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

ADMINISTRATIVE SERVICES

Mission

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

Services Provided

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

Goals & Objectives

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

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

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

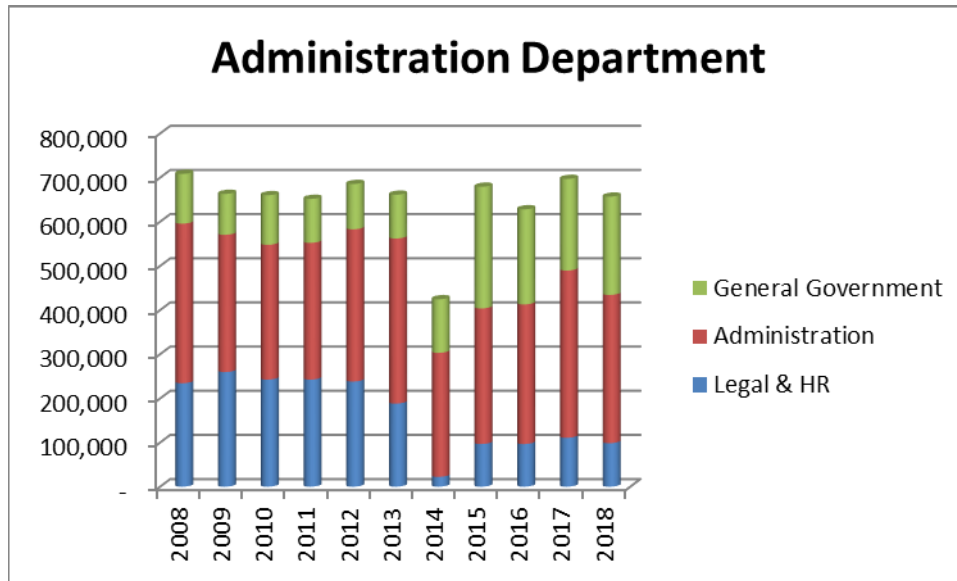
A greater effort has been undertaken to provide information to our citizens by way of our website. Recently the Sutherland Institute graded the cities on Utah on their transparency by looking at information available on the City website. There were only eighteen cities who graded higher. We have since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

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

ADMINISTRATIVE SERVICES

Department Full Time Equivalent Employees

	Fiscal Year								Projected	Proposed
	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
General Government										
Administration	2.4	2.2	2.2	1.5	1.9	2.7	3.1	3.1	3.5	3.7
Legal/HR	2.1	2.0	2.0	2.1	2.2	0.9	0.3	0.2	0.3	0.3
Total General Government	4.5	4.2	4.2	3.6	4.1	3.6	3.3	3.3	3.8	4.0



A notable increase in this department in 2015 was combining of the justice court with Santa Clara City and 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

	2014 Actual	2015 Actual	2016 Actual	2017 Actual YTD	2017 Adopted Budget	2017 Estimate to Complete	2018 Budget
EXPENDITURES							
4111.0 - Salaries & Wages	13,141	12,340	13,704	17,205	19,044	20,429	18,062
4111.1 - Overtime	-	23	1	81	52	95	71
4112.0 - Employee Benefits	4,586	4,717	5,851	7,483	7,565	8,989	7,684
4113.0 - Employers Taxes	1,028	1,062	1,192	1,506	1,781	1,883	1,681
4113.5 - Uniform Expense	-	-	-	-	25	25	30
4114.0 - Outside Counsel	318	2,699	2,892	1,115	3,000	3,000	3,000
4121.0 - Books, Subscript, Memberships	202	187	667	471	400	771	500
4123.0 - Travel	380	73	110	154	250	206	250
4124.0 - Office Supplies & Expense	61	15	13	-	80	75	80
4125.0 - Equipment Supplies & Maint	-	-	-	-	25	25	25
4131.0 - Professional & Technical	1,112	1,946	793	2,214	600	1,296	800
4131.5 - Recruiting	780	2,525	1,223	1,360	800	2,322	1,000
4133.0 - Education & Training	130	93	61	62	300	251	300
4140.0 - Santa Clara Court	-	70,631	63,221	48,808	65,000	71,491	65,000
4142.0 - Witness Fees	7	-	-	-	20	-	20
4161.0 - Miscellaneous	-	434	(433)	-	20	-	20
4161.5 - Wellness Program	-	-	-	-	-	-	-
4174.0 - Capital Outlay - Equipment	530	-	3,330	-	100	-	100
4174.1 - Capital Outlay - Furnishing	-	-	-	-	-	-	-
Total	22,273	96,745	92,625	80,458	99,062	110,858	98,623
REVENUE							
3150.0 - Court Fines	6,368	56,000	75,163	59,750	73,672	79,034	77,882
Required General Revenues	15,904	40,744	17,462	20,708	25,390	31,824	20,741

ADMINISTRATIVE SERVICES

ADMINISTRATION

	2014 Actual	2015 Actual	2016 Actual	2017 Actual YTD	2017 Adopted Budget	2017 Estimate to Complete	2018 Budget
EXPENDITURES							
4311.0 - Salaries & Wages	164,383	175,838	181,451	168,274	187,868	200,503	184,035
4311.1 - Overtime	-	280	229	489	638	743	874
4312.0 - Employee Benefits	52,033	69,749	76,060	73,548	81,601	84,077	80,963
4313.0 - Employers Taxes	13,265	15,958	16,532	15,168	17,574	17,574	17,053
4313.5 - Uniform Expense	-	17	55	27	40	125	50
4321.0 - Books, Subscript, Memberships	558	369	298	572	200	750	300
4321.4 - Computer Software Purchases	849	905	3,581	3,671	2,500	4,671	6,500
4322.0 - Public Notices	2,047	2,642	1,982	1,285	1,000	2,016	1,000
4322.5 - Elections	3,782	-	3,744	131	-	131	1,500
4323.0 - Travel	2,666	1,393	1,609	1,194	1,600	2,295	1,600
4324.0 - Office Supplies & Expense	3,352	3,678	2,689	2,242	2,800	3,563	3,000
4325.0 - Equipment - Supplies & Maint	21	581	320	402	50	714	50
4325.5 - Vehicle Maintenance	1,355	143	375	(388)	200	-	200
4326.0 - Vehicle Fuel	-	939	36	256	400	500	400
4326.0 - Bldgs & Grounds - Supplies/Mnt	2,366	3,456	2,331	2,526	3,000	3,440	3,000
4327.0 - Utilities	1,075	1,341	1,151	1,245	1,400	2,793	1,600
4328.0 - Telephone	2,549	5,027	5,752	5,716	3,000	7,927	4,000
4331.0 - Professional & Technical	4,003	8,162	6,146	4,236	5,000	5,930	5,000
4331.3 - Audit	2,970	3,570	3,370	3,180	3,200	3,180	3,200
4333.0 - Education & Training	1,082	(742)	41	445	800	900	1,000
4351.0 - Insurance & Surety Bonds	1,627	2,275	2,320	2,149	2,300	2,149	3,000
4361.0 - Miscellaneous	(23)	170	(122)	3	200	150	200
4362.0 - Bank Analysis Service Fees	19,622	6,140	4,227	3,977	4,300	4,750	4,300
4370.0 - Newsletter	1,145	2,023	1,292	-	500	-	-
4372.0 - Bank Error & Cash Short/Over	-	-	-	-	100	-	100
4374.0 - Capital Outlay - Equipment	218	2,687	743	1,160	1,000	1,660	3,000
4374.1 - Capital Outlay - Furnishing	-	394	-	-	100	100	100
4374.2 - Capital Outlay - Vehicles	-	-	-	28,100	-	28,000	9,725
Total	280,944	306,994	316,212	319,608	321,371	378,641	335,750

REVENUE

NO REVENUE

Required General Revenues	280,944	306,994	316,212	319,608	321,371	378,641	335,750
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ADMINISTRATIVE SERVICES

GENERAL GOVERNMENT							
	2014 Actual	2015 Actual	2016 Actual	2017 Actual YTD	2017 Adopted Budget	2017 Estimate to Complete	2018 Budget
EXPENDITURES							
4411.0 - Salaries & Wages	55,470	59,318	61,360	54,987	56,440	62,986	58,839
4411.1 - Overtime	-	-	-	-	-	-	-
4412.0 - Employee Benefits	-	1,465	1,202	-	-	-	-
4413.0 - Employers Taxes	5,505	5,869	6,088	5,463	5,565	6,465	5,801
4421.0 - Books, Subscript, Memberships	8,984	5,810	1,201	1,544	2,000	2,025	2,000
4423.0 - Travel	150	195	8,109	1,439	1,500	1,939	1,500
4424.0 - Office Supplies & Expenses	1,862	1,193	1,427	935	1,250	1,125	1,250
4431.0 - Professional & Technical	4,602	4,397	4,393	3,132	3,000	4,242	3,000
4431.2 - Engineering / Planner Fees	-	-	-	840	-	-	-
4433.0 - Education & Training	1,290	814	3,480	2,144	4,000	3,184	4,000
4451.0 - Insurance & Surety	1,755	2,094	2,303	2,303	2,350	2,303	2,350
4460.0 - Princess Pageant	1,728	2,781	1,805	754	2,500	755	2,500
4461.0 - Miscellaneous	1,122	210	1,001	823	750	1,000	750
4461.1 - Town Activities	1,292	577	891	1,363	4,000	2,830	4,000
4461.2 - Youth Easter Activty	1,839	1,908	2,077	1,950	2,250	2,050	2,250
4461.3 - 24th of July Party	2,041	2,045	-	-	-	-	-
4461.6 - Fitness Festival	100	-	-	-	-	-	-
4461.7 - Heritage Days	1,374	2,764	4,208	5,810	5,500	6,000	7,000
4461.9 - Scholarships	-	-	2,000	3,250	2,000	3,250	2,000
4462.0 - RAP Tax Art Distributions	-	-	18,000	14,131	30,000	14,131	30,000
4462.1 - Donations Under \$250	1,120	1,000	1,150	450	1,500	1,000	1,500
4462.2 - Donation Tuacahn	-	-	-	-	-	-	-
4462.3 - Donation Southern Utah Music	1,000	-	-	-	-	-	-
4462.6 - Dixie Care & Share Donation	-	-	-	-	-	-	-
4462.7 - Kayenta Street Painting Festival	1,000	1,000	-	-	-	-	-
4462.8 - Washington County Youth Crisis C	3,600	3,600	3,600	3,600	3,600	3,600	3,600
4463.0 - Suntran Bus Service	-	133,839	73,044	66,571	73,000	79,535	75,000
4464.0 - Community & Econ. Development	-	-	6,105	-	5,000	-	5,000
4466.0 - Advertising Coupon	11,398	4,702	2,926	-	3,500	-	-
4469.7 - Community T.V.	6,930	7,171	7,171	7,665	7,665	7,665	7,665
4474.0 - Capital Outlay - Equipment	7,123	32,841	1,876	956	2,000	1,456	2,000
4474.1 - Capital Outlay - Furnishing	-	-	-	-	500	-	500
Total	121,285	275,594	215,417	180,107	219,870	207,541	222,505
REVENUE							
3415.0 - Sale of Maps & Books	233	117	162	141	100	171	100
3416.0 - Newsletter Advertising	11,400	4,000	1,800	-	1,000	-	-
3210.0 - Business Licenses & Permits	6,700	6,975	5,540	5,500	6,500	5,600	6,500
3827.0 - Heritage Days	145	170	692	2,915	150	2,915	650
3866.0 - Princess Scholarship Rev/Donat	150	195	225	500	150	500	225
3872.0 - Restitutions charges	-	-	-	-	-	-	-
3875.0 - Town Activities Revenue/Donati	-	-	-	-	-	-	-
3875.5 - Pioneer Day Celebration	460	295	-	-	-	-	-
3876.0 - Fitness Festival	-	-	-	-	-	-	-
3880.0 - Cable TV Vault Lease	6,675	7,150	6,600	6,050	6,600	6,600	6,600
3887.5 - Blue Sky Donations	-	-	-	-	-	-	-
3888.0 - SunTran Bus Passes	-	505	1,653	1,140	1,250	1,140	1,250
3890.0 - Miscellaneous Revenues	9,472	4,088	25,983	35,312	8,000	35,312	10,000
Total	35,235	23,495	42,655	51,558	23,750	52,238	25,325
Required General Revenues	86,049	252,099	172,762	128,549	196,120	155,303	197,180

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

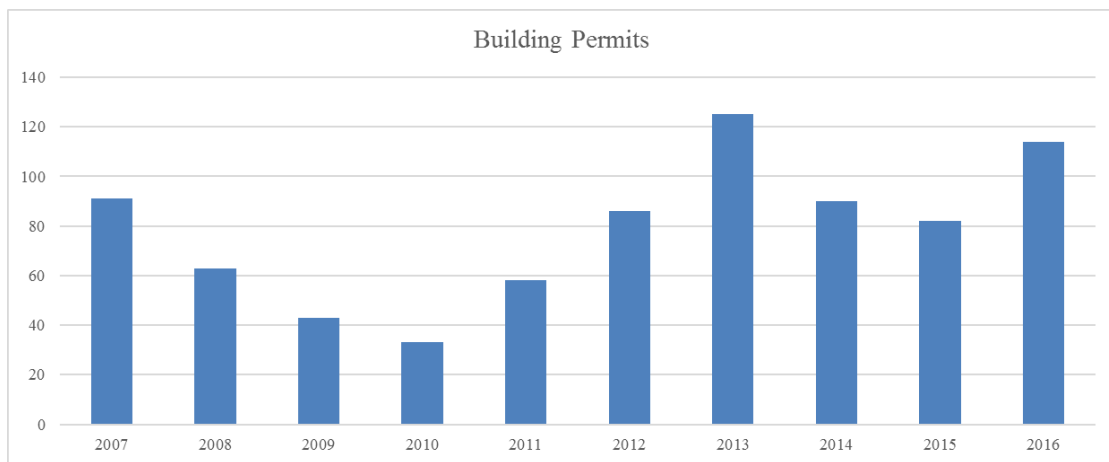
Focus on becoming Paperless. *Objective – Convert to electronic format wherever possible and to scan existing paper archive records.*

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
	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
Building/Zoning	2.0	1.2	0.9	0.9	0.9	1.7	3.1	3.7	3.5	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 and growth in 2016. FY 2017 and 2018 are projecting a slight increase in permit activity.

BUILDING & ZONING

BUILDING/ZONING							
	2014 Actual	2015 Actual	2016 Actual	2017 Actual YTD	2017 Adopted Budget	2017 Estimate to Complete	2018 Budget
EXPENDITURES							
5811.0 - Salaries & Wages	97,178	199,179	218,446	186,116	210,507	205,672	213,337
5811.1 - Overtime	-	477	645	2,508	1,442	3,088	3,003
5812.0 - Employee Benefits	22,846	67,170	81,338	82,106	79,785	90,651	90,377
5813.0 - Employers Taxes	9,422	18,752	20,346	17,322	19,721	20,149	16,320
5813.5 - Uniform Expense	-	-	300	210	300	300	500
5821.0 - Books, Subscript, Memberships	1,127	3,122	1,452	1,036	1,500	1,250	1,500
5823.0 - Travel	1,175	696	1,961	200	2,000	1,000	2,000
5824.0 - Office Supplies & Expense	1,305	1,244	969	1,283	1,750	1,837	3,750
5825.0 - Equipment-Supplies & Maint	166	(2,448)	358	851	500	1,050	500
5825.5 - Vehicle Maintenance	950	1,086	811	(464)	1,500	500	1,500
5825.6 - Vehicle Fuel	2,664	2,412	2,472	1,581	2,500	2,165	2,500
5826.0 - Bldg Dept. Buildings & Grounds	680	-	12	-	300	-	300
5828.0 - Telephone	1,933	1,604	1,947	1,881	2,000	2,238	2,000
5830.0 - Commercial Plan Review	274	-	150	-	-	-	-
5831.0 - Professional & Technical Svcs	601	600	831	1,092	1,000	1,365	1,500
5833.0 - Education & Training	2,636	434	1,774	400	2,000	1,000	2,000
5851.0 - Insurance & Surety Bonds	1,755	2,793	3,226	3,085	3,250	2,999	3,250
5861.0 - Miscellaneous	(200)	637	24	-	1,500	1,000	1,000
5874.0 - Capital Outlay - Equipment	2,178	-	-	-	-	-	-
5874.2 - Capital Outlay - Vehicles	-	-	30,161	12,369	12,188	12,369	6,185
Total	146,690	297,757	367,223	311,576	343,742	348,633	351,522
REVENUE							
3221.0 - Building Permits	207,924	176,457	336,810	272,280	195,297	297,613	224,112
3223.0 - Planning Application Fees	9,190	10,726	11,644	10,257	11,534	10,257	11,420
3224.0 - Administration Fees	5,224	3,511	3,747	1,920	4,250	2,440	3,750
3226.0 - Subdivision Fees	31,176	15,287	30,648	20,545	25,273	21,819	22,273
3227.0 - Subdiv&Site Devel Const Permit	16,911	24,009	42,202	10,125	32,710	12,487	22,710
3424.0 - Inspection Fees	20,350	20,353	31,355	29,466	25,219	32,268	28,480
3425.0 - Inspection Fees Santa Clara	-	-	-	-	-	-	-
3530.0 - Ace Penalties	1,145	495	-	250	500	250	500
Total	291,918	250,839	456,406	344,843	294,782	377,134	313,245
Required General Revenues	(145,228)	46,918	(89,183)	(33,267)	48,960	(28,501)	38,277

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.

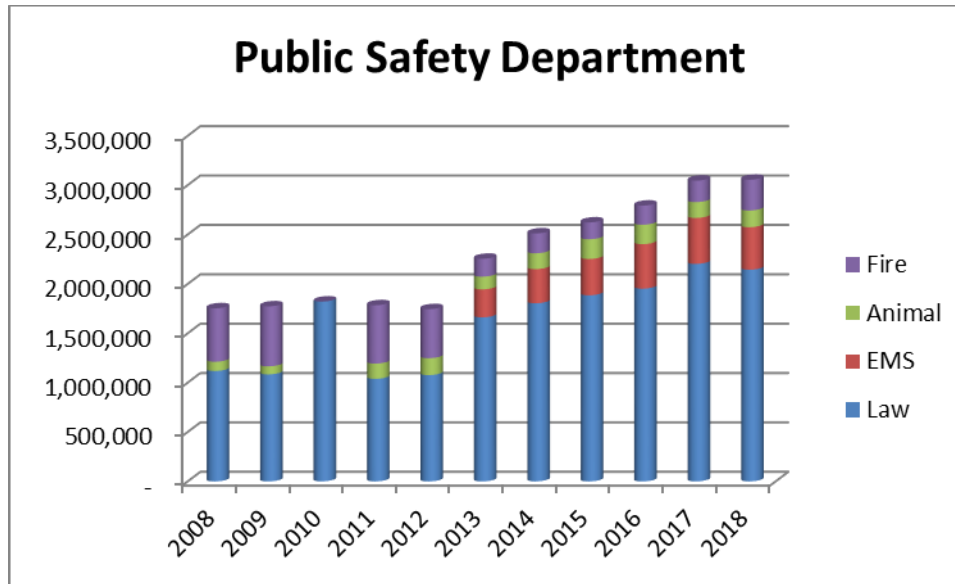
Department Full Time Equivalent Employees

	Fiscal Year								Projected	Proposed
	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
Public Safety										
Law Enforcement	11.9	10.9	11.5	11.4	18.8	18.3	18.4	18.7	19.5	19.3
EMS					6.2	8.6	9.8	10.2	10.0	10.5
Animal Control	1.7	2.1	2.3	2.4	1.8	2.1	3.0	2.8	2.7	2.0
Fire/Rescue	10.2	10.7	10.3	8.2	2.6	1.6	1.2	1.7	1.5	2.0
Public Safety	23.8	23.7	24.1	22.0	29.4	30.5	32.5	33.5	33.7	33.8

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 FY2018.
- This budget also includes \$300,000 in the Capital Projects Fund to remodel and expand the fire station.

PUBLIC SAFETY



Operating Indicators

Function	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	
Law Enforcement											
Patrol Officers		9	9	8	9	8	8	14	14	14	14
Training Hours		1,235	964	1,235	730	1,601	1,651	1,417	1,536	4,687	2,140
Citation		1,621	2,140	946	862	1,370	1,443	2,119	1,536	1,454	1,752
Calls for Service		2,327	2,581	2,145	1,584	2,072	2,262	3,149	3,954	3,949	4,065
Response Time (minutes)		6	7	8	7	5	4	9	8	7	6
Arrests		111	249	253	146	206	108	308	974	894	894
Fire Department											
Structure Fires		5	7	6	4	11	7	4	15	15	8
Automobile Accidents		35	40	25	17	29	26	12		41	47
Calls for Service		89	83	107	-	495	471	511	832	826	237
Training Hours		5,233	2,747	1,296	1,156	1,836	1,669	613	1,288	1,244	2,580
# of Full-Time Firemen		3	3	3	3	3	3	1	1	1	1
# of Volunteer Firemen		68	66	50	62	45	45	45	20	26	13
Ambulance											
Structure Fires				3-5	-	7	4	15	25	8	
Automobile Accidents			33	166	187	-	26	12	58	47	
Calls for Service		210	300	225	-	-	471	511	610	551	655
Training Hours		36	165	2,303	396	208	1,670	614	465	925	739
# of Full-Time Paramedics								1	1	1	1
# of Part-Time EMT			19	19	19	20	20	20	19	20	25
# of Part-Time Paramedics		3	3	5	5	5	5	5	10	21	17

PUBLIC SAFETY

LAW ENFORCEMENT

	2014 Actual	2015 Actual	2016 Actual	2017 Actual YTD	2017 Adopted Budget	2017 Estimate to Complete	2018 Budget
EXPENDITURES							
5411.0 - Salaries & Wages	930,082	888,046	874,331	859,058	893,709	942,112	945,667
5411.1 - Overtime	-	57,632	64,456	52,426	63,776	60,676	66,356
5412.0 - Employee Benefits	375,565	436,344	458,229	475,980	533,037	522,190	581,676
5413.0 - Employers Taxes	96,429	96,034	96,269	95,253	95,428	105,756	100,630
5413.5 - Uniform Expense	17,019	11,055	21,067	9,133	16,000	11,877	16,000
5421.0 - Books, Subscript, Memberships	836	2,068	1,596	3,918	1,500	4,000	2,000
5423.0 - Travel	7,004	6,239	5,797	8,258	6,500	8,940	8,000
5424.0 - Office Supplies & Expense	13,830	11,768	12,103	13,210	12,500	13,475	13,000
5425.0 - Equip/Splys Fire/Rescue/Animal	541	620	3,539	342	-	450	-
5425.5 - Vehicle Maint	25,389	19,239	21,039	11,203	17,500	13,076	17,500
5425.6 - Vehicle Fuel	16,799	8,424	11,950	8,307	12,000	11,095	14,500
5426.0 - Bldgs/Grounds - Supplies/Maint	3,066	1,526	876	778	2,500	1,542	2,500
5427.0 - Utilities	8,412	6,903	7,369	5,757	10,000	8,670	10,000
5428.0 - Telephone	26,046	26,662	27,421	22,562	25,000	26,195	25,000
5431.0 - Professional & Technical	9,748	10,033	12,604	9,549	8,500	10,935	8,500
5431.5 - Contract Services - Spillman	12,447	13,893	18,027	53	20,000	20,000	20,000
5433.0 - Education & Training	7,210	5,850	10,473	9,726	10,000	11,556	10,000
5448.0 - Special Department Supplies	47,803	20,145	18,627	36,478	24,000	37,572	24,000
5448.3 - S.C.H. Special Funct Officer	21,259	22,161	20,917	21,399	21,963	21,963	21,963
5450.0 - St George Police Dispatch	129,324	150,543	157,072	157,123	164,926	164,926	185,069
5451.0 - Insurance & Surety Bonds	19,084	22,239	22,850	22,586	22,850	22,586	22,850
5461.0 - Miscellaneous	4,857	4,645	3,293	5,650	5,000	4,352	10,000
5474.0 - Capital Outlay - Equipment	6,123	9,717	-	544	-	15,750	-
5474.1 - Capital Outlay - Furnishings	-	4,404	-	-	-	-	-
5474.2 - Capital Outlay - Vehicles	25,685	48,202	82,215	163,506	35,000	163,506	38,900
Total	1,804,561	1,884,393	1,952,120	1,992,797	2,001,688	2,203,200	2,144,111
REVENUE							
3451.0 - Tuacahn/Vista SRO	40,000	40,000	41,155	40,000	40,000	40,000	40,000
3452.0 - Law Enforcement Santa Clara	747,062	763,985	812,283	648,787	885,928	847,050	930,224
3453.0 - SRO Washington County School D	56,414	56,819	57,388	57,388	57,388	57,388	59,684
Total	843,476	860,805	910,826	746,175	983,316	944,438	1,029,908
Required General Revenues	961,085	1,023,588	1,041,294	1,246,622	1,018,372	1,258,762	1,114,203

PUBLIC SAFETY

EMERGENCY MEDICAL SERVICES

	2014 Actual	2015 Actual	2016 Actual	2017 Actual YTD	2017 Adopted Budget	2017 Estimate to Complete	2018 Budget
EXPENDITURES							
5511.0 - Salaries & Wages	232,775	243,268	268,780	228,953	287,979	255,582	254,216
5511.1 - Overtime	-	11,910	15,771	13,494	17,102	16,960	12,428
5512.0 - Employee Benefits	20,111	28,809	40,408	32,033	59,256	38,771	36,716
5513.0 - Employer Taxes	23,802	32,039	41,415	36,735	40,533	41,098	35,628
5513.5 - Uniform Expense	2,886	3,670	6,170	1,055	4,000	3,952	4,000
5523.0 - Travel	16	1,293	591	-	1,500	500	1,500
5524.0 - Offices Supplies & Expense	1,188	854	2,880	1,681	1,250	2,500	1,250
5525.0 - Vehicle Maintenance	5,669	3,034	6,940	1,703	6,000	2,700	6,000
5525.6 - Vehicle Fuel	7,161	6,506	6,212	5,404	6,000	5,974	6,000
5526.0 - Supplies/Maint	108	88	415	1,263	-	1,579	-
5527.0 - Utilities	190	271	-	-	-	-	-
5528.0 - Telephone	-	156	-	-	-	-	-
5531.0 - Professional & Technical	18,881	7,442	21,786	37,835	16,630	43,500	36,630
5533.0 - Training & Education	6,070	2,497	2,985	3,797	6,000	5,174	6,000
5535.0 - EMT Class Expenses	-	-	-	-	-	-	-
5547.0 - Special Dept Supplies	-	163	2,693	2,254	-	3,254	-
5551.0 - Insurance & Surety Bonds	309	746	1,523	1,523	-	1,523	1,525
5561.0 - Medical Supplies	21,207	19,930	20,953	22,587	15,000	24,500	15,000
5574.0 - Capital Outlay - Equipment	5,095	3,485	11,781	17,688	13,500	17,688	13,500
5574.2 - Capital Outlay - Vehicles	-	2,384	-	-	-	-	-
Total	345,468	368,545	451,303	408,006	474,750	465,255	430,394
REVENUE							
3450.0 - Ambulance Fees	196,485	216,675	215,899	245,836	372,669	271,786	348,088
3342.0 - EMS Grants	8,035	-	-	-	-	3,543	-
3885.0 - EMT, CPR Class Fees	75	835	271	630	150	630	400
Total	204,595	217,510	216,170	246,466	372,819	275,959	348,488
Required General Revenues	140,874	151,035	235,133	161,540	101,931	189,296	81,906

PUBLIC SAFETY

FIRE							
	2014 Actual	2015 Actual	2016 Actual	2017 Actual YTD	2017 Adopted Budget	2017 Estimate to Complete	2018 Budget
EXPENDITURES							
5711.0 - Salaries & Wages	91,171	73,999	87,495	56,640	65,812	70,951	103,074
5711.1 - Overtime	-	2,093	446	3,613	1,851	4,588	1,532
5711.5 - Stipend Pay - Fire	17,552	19,099	20,215	15,166	25,000	20,795	25,000
5712.0 - Employee Benefits	28,518	21,850	21,168	26,275	18,392	31,565	60,090
5713.0 - Employers Taxes	11,159	10,197	12,692	8,575	7,024	10,095	7,885
5713.5 - Uniform Expense	4,906	4,897	3,746	9,490	6,000	10,500	6,500
5721.0 - Books, Subscript, Memberships	673	940	836	330	650	500	650
5723.0 - Travel	139	1,542	972	-	2,000	1,000	3,500
5724.0 - Office Supplies & Expense	1,145	1,302	2,075	656	1,500	1,092	1,500
5724.5 - Equip Maint & Splys/Rescue	2,784	40	295	-	-	-	-
5725.0 - Equipment - Supplies & Maint	15,942	4,793	15,642	7,154	16,000	12,084	16,000
5725.5 - Vehicle Maintenance	13,092	(498)	2,294	2,818	8,000	6,520	9,000
5725.6 - Vehicle Fuel	3,404	3,522	3,234	1,807	4,000	2,895	4,000
5726.0 - Bldg Grounds- Supplies/Maint	1,532	12,706	10,875	13,021	4,500	13,554	4,500
5727.0 - Utilities	-	39	799	261	-	261	-
5731.0 - Professional & Technical	160	255	110	401	-	401	-
5731.5 - Fire & Rescue Spillman	982	-	1,055	536	1,170	1,170	1,170
5733.0 - Education & Training	755	885	1,657	1,145	3,000	1,500	3,500
5733.5 - Education Supplies	-	-	-	313	-	350	-
5735.0 - Class Expense/Rescue	-	-	60	124	7,000	2,500	7,000
5747.0 - Special Dept Supplies/Rescue	3,894	1,474	1,711	4,138	7,000	6,569	7,000
5751.0 - Insurance & Surety Bonds	1,012	1,152	1,152	1,152	1,175	1,152	1,175
5761.0 - Miscellaneous	2,180	2,228	1,247	558	2,500	1,970	3,500
5761.5 - Medical Supplies	-	-	-	-	-	-	-
5762.5 - Fire Prevention	-	-	-	36	500	500	500
5769.0 - C.E.R.T Community Preparedness	-	-	-	28	-	28	-
5774.0 - Capital Outlay - Fire	-	7,772	4,328	4,424	12,500	15,424	45,000
5774.2 - Capital Outlay - Vehicles	-	-	-	-	-	-	-
Total	200,998	170,288	194,104	158,660	195,574	217,964	312,076
REVENUE							
3343.0 - Fire Grants	-	-	1,131	6,520	-	6,520	-
3344.0 - Wildland Fire Reimb't	-	3,012	5,440	4,587	-	4,587	-
Total	-	3,012	6,571	11,107	-	11,107	-
Required General Revenues	200,998	167,276	187,533	147,553	195,574	206,857	312,076

PUBLIC SAFETY

ANIMAL SHELTER

	2014 Actual	2015 Actual	2016 Actual	2017 Actual YTD	2017 Adopted Budget	2017 Estimate to Complete	2018 Budget
EXPENDITURES							
5611.0 - Salaries & Wages	69,666	92,242	82,262	59,549	87,527	66,263	70,473
5611.1 - Overtime	-	4,254	3,793	5,745	1,955	6,513	3,206
5612.0 - Employee Benefits	28,044	42,882	45,193	26,945	37,650	30,839	28,260
5613.0 - Employers Taxes	6,645	9,072	8,301	6,363	6,725	7,048	5,391
5613.5 - Uniform Expense	745	522	685	1,303	1,000	1,503	1,500
5621.0 - Books, Subscript, Memberships	125	125	435	325	-	500	-
5623.0 - Travel	349	430	-	1,021	500	1,025	1,500
5624.0 - Office Supplies & Expense	911	976	2,150	355	1,500	750	2,000
5625.5 - Equipment Supplies & Maint	2,641	2,931	3,264	39	4,000	500	4,000
5625.5 - Vehicle Maintenance	1,274	693	1,567	24	2,000	750	2,000
5625.6 - Vehicle Fuel	1,593	2,139	1,798	776	2,500	1,500	2,500
5626.0 - Bldgs & Grounds - Supplies/Mnt	12,197	5,192	9,141	8,180	12,500	10,298	12,500
5627.0 - Utilities	3,149	4,465	5,183	4,571	4,000	5,405	4,000
5629.0 - Veterinary Care/Medicine/TNR	1,614	618	2,858	2,115	1,500	3,525	3,500
5629.5 - Extra Ordinary Veternarian	-	-	-	-	-	-	-
5630.0 - Trap Neuter Release	471	1,133	88	294	-	294	-
5631.0 - Professional & Technical	42	211	999	1,430	1,000	2,160	1,000
5633.0 - Education & Training	539	163	250	-	1,000	500	2,000
5648.5 - Food & Supplies	23	-	-	566	-	950	-
5649.0 - Food & Supplies Donated	30,048	29,599	27,725	15,663	25,000	19,606	25,000
5651.0 - Insurance & Surety Bonds	294	335	335	335	350	335	350
5661.0 - Miscellaneous	337	430	225	-	-	-	-
5674.0 - Capital Outlay - Equipment	-	1,564	-	-	-	-	-
5674.5 - Capital Outlay - Other	-	-	-	-	-	-	-
Total	160,707	199,973	196,252	135,597	190,706	160,264	169,180
REVENUE							
3225.0 - Animal Licenses	980	1,305	1,335	740	1,200	1,250	1,300
3520.0 - Animal Control Fees	6,403	7,556	8,171	6,628	6,500	6,870	6,500
3882.0 - Animal Shelter Donations-Cash	453	950	9,419	2,975	1,000	2,975	2,000
3882.1 - Animal Shelter Donations-In-Kind	30,048	29,599	27,725	15,663	25,000	19,265	20,000
3882.2 - Animal Shelter Donations=Recyclin	2,678	2,637	1,355	-	1,250	-	1,250
Total	40,562	42,046	48,005	26,006	34,950	30,360	31,050
Required General Revenues	120,145	157,927	148,247	109,592	155,756	129,904	138,130

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

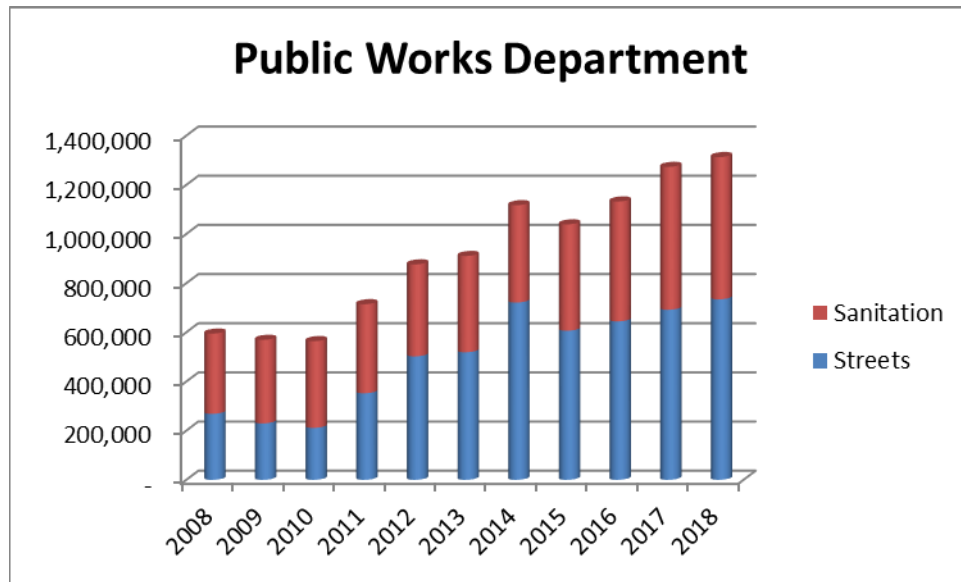
Department Full Time Equivalent Employees

	Fiscal Year								Projected	Proposed
	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
Public Works										
Streets	1.9	1.9	1.8	1.6	1.7	2.2	2.3	2.4	2.5	2.7
Water	5.3	6.7	6.5	5.8	6.2	6.3	6.8	6.4	6.5	7.2
Waste Water	4.0	3.5	3.4	3.1	3.5	3.5	1.9	2.9	2.5	2.6
Total Public Works	11.2	12.1	11.7	10.5	11.4	12.0	11.0	11.8	11.5	12.5

PUBLIC WORKS

Budget Highlights

- FY2018 includes \$325,000 for street maintenance projects
- \$150,000 is budgeted in Capital Projects Fund for 2 smaller projects
- Sanitation increased in FY 2016 due to a mandatory recycling program



Operating Indicators

	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Public Works										
Water Gallons Billed (in thousands)	503,732	369,577	490,056	487,001	467,276	501,401	505,011	511,417	515,203	518,496
Water Connections	2,318	2,669	2,629	2,709	2,755	2,825	3,015	3,034	3,132	3,226
Sewer Connections	2,140	2,548	2,450	2,530	2,597	2,676	2,757	2,951	3,052	3,143
Storm Drain Services		2,806	2,772	2,862	2,912	2,996	3,123	3,243	3,353	3,445
Garbage Services	2,549	2,750	2,740	2,830	2,887	2,970	3,090	3,171	3,279	3,364

PUBLIC WORKS

STREETS

	2014 Actual	2015 Actual	2016 Actual	2017 Actual YTD	2017 Adopted Budget	2017 Estimate to Complete	2018 Budget
EXPENDITURES							
6011.0 - Salaries & Wages	112,883	115,232	110,993	101,355	106,603	112,614	117,320
6011.1 - Overtime	-	3,119	2,097	3,172	3,182	3,975	4,207
6012.0 - Employee Benefits	45,541	51,251	51,043	48,586	55,133	55,219	68,177
6013.0 - Employers Taxes	10,794	11,522	11,257	10,489	10,612	12,214	8,975
6013.5 - Uniform & Safety Equipment	1,059	628	724	811	975	940	2,100
6021.0 - Books, Subscriptions, & Membersh	-	-	-	565	300	700	500
6021.5 - Software	-	-	852	1,311	400	1,597	980
6023.0 - Travel & Lodging	104	166	134	164	650	564	650
6024.0 - Office Supplies	32	58	40	748	2,030	1,026	2,080
6025.0 - Equipment - Supplies & Maint	9,204	6,650	3,195	3,237	1,900	4,289	1,900
6025.1 - Equipment Rental	2,400	-	-	2,325	2,575	2,550	2,875
6025.5 - Vehicle Maintenance	-	-	-	824	750	1,016	750
6025.6 - Gas/Oil/Diesel	7,371	6,795	5,375	4,468	6,250	5,624	4,500
6026.0 - Bldg, Grounds Supplies & Maint	-	-	73	436	375	475	375
6027.0 - Utilities	24,387	27,577	29,093	23,924	28,500	28,937	29,575
6028.0 - Telephone	1,207	1,083	1,545	1,082	1,500	1,411	1,375
6031.0 - Professional & Technical	-	-	-	14,971	1,851	15,925	1,400
6031.6 - MPO	5,500	5,000	5,000	5,000	5,000	5,000	5,000
6033.0 - Education & Training	182	1,693	545	1,313	1,350	1,850	1,350
6048.0 - Materials & Supplies	2,266	4,300	1,510	456	5,000	3,500	2,000
6050.0 - Street/Road Repairs	7,594	15,786	9,070	9,805	20,000	15,000	20,000
6051.0 - Insurance & Surety Bonds	5,764	6,048	6,466	6,466	6,500	6,466	6,500
6051.5 - Road Maintenance	292,707	270,962	268,648	215,723	275,000	270,000	325,000
6052.0 - Road Projects	-	-	7,500	356	-	-	-
6052.5 - Undesignated Street Projects	71,827	24,605	43,007	16,666	40,000	23,200	40,000
6053.0 - Street Lighting/Signage	77,150	8,496	5,224	15,742	50,000	73,750	40,000
6061.0 - Miscellaneous	-	1,200	1,762	25	-	25	-
6074.0 - Capital Outlay - Equipment	39,482	39,482	79,584	37,701	42,000	42,000	41,700
6074.1 - Capital Outlay - Furnishings	-	-	-	-	-	-	-
6074.3 - Capital Outlay - Other	6,314	5,094	-	491	5,000	2,000	5,000
Total	723,764	606,748	644,737	528,212	673,435	691,867	734,289
REVENUE							
3356.0 - Class C" Road Fund Allotment"	284,340	285,050	294,328	362,737	306,101	362,737	361,758
Total	284,340	285,050	294,328	362,737	306,101	362,737	361,758
Required General Revenues	439,424	321,698	350,409	165,475	367,334	329,130	372,531

PUBLIC WORKS

SANITATION

	2014 Actual	2015 Actual	2016 Actual	2017 Actual YTD	2017 Adopted Budget	2017 Estimate to Complete	2018 Budget
EXPENDITURES							
6211.0 - Salaries & Wages	1,747	872	-	-	-	-	-
6211.1 - Overtime	-	1,657	-	-	-	-	-
6212.0 - Employee Benefits	513	792	-	-	-	-	-
6213.0 - Employers Taxes	170	251	-	-	-	-	-
6231.5 - Solid Waste Home Collection	374,819	408,353	421,176	398,353	426,132	440,868	438,916
6232.0 - Recycling Collection	-	-	48,842	109,968	118,835	122,612	121,212
6232.5 - Waste Service Dumpster Pickup	18,732	20,706	17,716	14,369	18,750	17,862	18,750
6235.0 - Write-off Bad Debt	-	-	-	-	-	-	-
Total	395,981	432,630	487,734	522,689	563,717	581,342	578,878
REVENUE							
3443.0 - Sanitation	443,954	480,329	552,530	589,844	607,868	643,634	665,548
Total	443,954	480,329	552,530	589,844	607,868	643,634	665,548
Required General Revenues	(47,972)	(47,699)	(64,796)	(67,155)	(44,151)	(62,292)	(86,670)

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.

Department Full Time Equivalent Employees

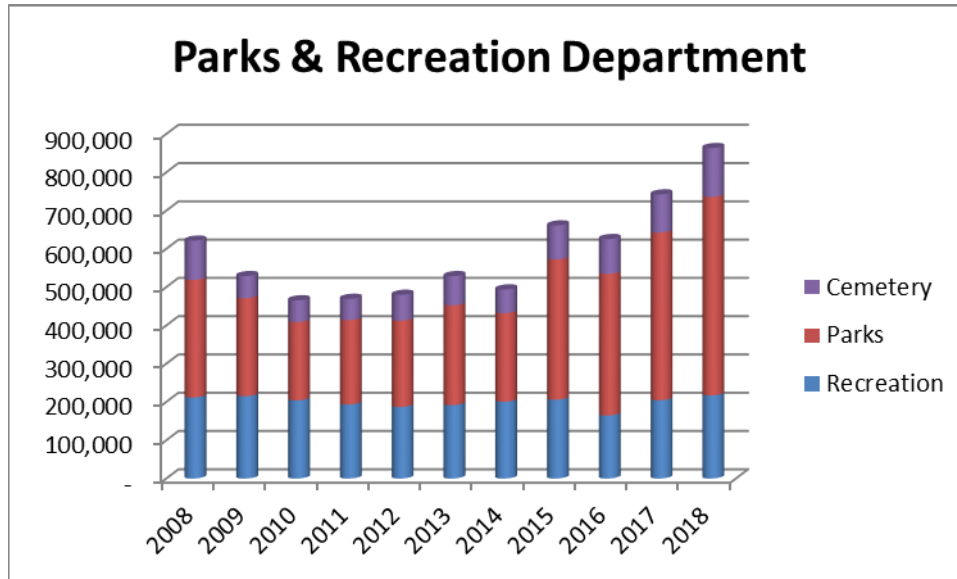
	Fiscal Year								Projected	Proposed
	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
Parks & Recreation										
Parks	1.6	1.4	2.3	2.2	3.1	2.0	3.3	3.6	3.5	3.8
Recreation	2.5	2.2	1.6	1.1	0.8	1.5	1.4	1.5	1.5	1.7
Cemetery	0.9	0.9	0.9	0.8	0.9	0.8	1.3	1.3	1.5	1.7
Total Parks & Recreation	5.0	4.5	4.8	4.1	4.8	4.2	6.0	6.4	6.5	7.2

Budget Highlights

- Several Parks and Recreation projects are proposed in the FY2018 Capital Projects Fund
 - Fire Lake Park \$ 200,000
 - Desert Rose Park \$ 175,000
 - Park & Trail Improvements \$ 126,190
 - Cemetery Improvements \$ 111,488
 - Highway 91 Entry Feature \$ 40,000
 - Park Repairs \$ 15,000
 - Skate Park Design \$ 10,000

\$526,190 worth of these capital improvements will be paid for with Park Impact Funds already collected.

RECREATION, PARKS AND CEMETERY



Operating Indicators

	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Parks, Recreation and Trails										
Developed Acreage				39.95	39.95	39.95	39.95	39.95	39.95	39.95
Developed Acreage/1000 Population				4.59	5.92	5.92	5.92	5.92	5.21	5.07
Undeveloped Acreage				41.00	51.00	51.00	51.00	51.00	51.00	51.00
Youth in Recreation Programs										
Sports	409	408	407	411	412	417	359	529	471	484
Fitness	725	526	515	367	421	419	213	114	120	181
Education	124	102	44	-	-	-	-	60	48	50

RECREATION, PARKS AND CEMETERY

RECREATION

	2014 Actual	2015 Actual	2016 Actual	2017 Actual YTD	2017 Adopted Budget	2017 Estimate to Complete	2018 Budget
EXPENDITURES							
7011.0 - Salaries & Wages	91,669	85,530	80,675	68,153	82,607	81,349	88,955
7011.1 - Overtime	-	155	152	395	359	679	432
7012.0 - Employee Benefits	31,167	32,859	32,352	28,686	31,581	34,884	36,058
7013.0 - Employers Taxes	9,455	8,033	7,598	6,544	7,707	7,968	6,805
7013.5 - Uniform & Safety Equipment	42	37	136	50	250	2,000	250
7021.0 - Books,Subscript, Memberships	159	-	-	210	265	225	265
7023.0 - Travel & Lodging	579	-	-	1,246	2,730	2,246	2,125
7024.0 - Office Supplies	316	390	62	339	900	739	900
7025.0 - Equipment - Supplies & Maint	2,585	383	1,320	619	1,500	1,418	1,500
7025.1 - Equipment Rental	3,060	3,060	3,060	2,805	3,120	3,520	3,120
7025.6 - Vehicle Fuel	1,906	513	688	855	1,500	1,250	1,500
7027.0 - Utilities	9,242	10,077	12,066	11,637	11,000	14,011	12,000
7028.0 - Telephone	635	475	587	741	540	1,169	700
7031.0 - Professional & Technical	2,138	658	600	905	1,000	995	1,100
7031.5 - Contractor Services	2,748	1,953	3,386	3,303	4,090	4,020	4,100
7033.0 - Education & Training	461	82	8	478	650	678	650
7033.5 - Little League	250	-	250	250	250	250	250
7033.7 - Baseball/Softball 5-8	804	977	1,077	950	1,500	1,500	1,500
7033.9 - Baseball/Softball 9-10	-	-	-	-	-	-	-
7034.3 - Football - Flag	315	1,680	1,707	1,716	1,800	1,716	1,800
7034.5 - Basketball	4,204	2,080	2,668	2,306	6,000	2,506	6,000
7034.6 - Running Contract	-	-	98	-	500	500	500
7034.7 - Contract Classes	3,245	2,481	3,875	2,364	3,500	3,450	3,500
7034.9 - Kickball Ages 4	-	-	-	-	-	-	-
7035.0 - Sand Hollow Swimming Pool	25,162	36,308	-	25,103	36,000	25,103	30,000
7035.1 - Adult Volleyball	-	-	-	-	2,600	-	-
7035.5 - Park Improvements	465	998	-	15	-	500	-
7048.0 - Materials & Supplies	392	-	213	-	1,000	1,000	1,000
7051.0 - Insurance & Surety Bonds	8,072	8,785	8,955	8,170	9,000	8,170	9,600
7061.0 - Miscellaneous	1,557	8,318	1,185	1,989	2,000	2,500	2,000
7062.0 - Bankcard Fees	-	-	-	-	200	100	200
7074.0 - Capital Outlay - Equipment	-	-	1,499	-	-	-	-
7076.0 - Christmas Decorations	66	228	344	227	500	227	500
Total	200,695	206,058	164,561	170,055	214,648	204,673	217,309
REVENUE							
3820.0 - Youth Basketball	3,869	3,385	5,784	4,446	5,500	4,446	5,000
3822.0 - Youth Baseball/Softball	735	325	2,872	2,418	2,000	2,418	2,000
3825.0 - Flag Football	4,991	4,271	430	3,900	2,000	3,900	3,250
3826.0 - Contract Classes-Dance, Yoga	5,745	8,111	8,365	4,387	7,250	4,912	6,750
3868.0 - Recreation Field Trips	-	80	-	-	-	-	-
Total	15,340	16,172	17,451	15,151	16,750	15,676	17,000
Required General Revenues	185,355	189,886	147,110	154,905	197,898	188,997	200,309

RECREATION, PARKS AND CEMETERY

PARKS

	2014 Actual	2015 Actual	2016 Actual	2017 Actual YTD	2017 Adopted Budget	2017 Estimate to Complete	2018 Budget
EXPENDITURES							
7511.0 - Salaries & Wages	79,439	135,554	146,602	145,170	151,938	160,107	189,101
7511.1 - Overtime	-	2,896	2,939	3,431	3,331	4,345	4,162
7512.0 - Employee Benefits	36,695	71,228	79,613	80,988	79,779	92,906	113,848
7513.0 - Employers Taxes	8,590	14,367	16,792	17,074	16,049	19,406	14,466
7513.5 - Uniform & Safety Equipment	1,881	1,571	3,190	3,133	2,590	4,527	3,225
7521.0 - Books, Subscript, Memberships	350	265	465	350	575	525	775
7523.0 - Travel & Lodging	9	231	31	-	575	250	595
7524.0 - Office Supplies	462	536	487	323	500	300	510
7525.0 - Equipment - Supplies & Maint	18,978	14,519	12,628	14,345	15,500	15,225	16,950
7525.1 - Equipment Rental	375	1,006	561	419	1,500	1,400	1,500
7525.6 - Vehicle Fuel	3,073	5,366	4,403	3,808	5,000	4,500	5,500
7528.0 - Telephone	903	1,813	1,232	2,255	1,680	3,850	4,680
7531.5 - Contractor Services	1,809	4,966	3,216	4,089	6,400	5,400	6,600
7531.6 - Water	64,279	63,940	61,876	61,969	64,000	71,745	65,000
7533.0 - Training & Education	120	1,340	1,076	453	1,260	1,053	1,260
7535.5 - Park Improvements	6,381	5,525	8,261	5,260	13,000	10,000	20,000
7548.0 - Materials & Supplies	7,059	6,865	7,213	10,259	9,500	9,500	10,000
7550.0 - Fire Lake Park Maintenance	-	-	-	5,944	-	14,000	9,910
7574.0 - Capital Outlay - Equipment	1,199	9,870	8,911	7,228	8,000	8,225	21,000
7574.1 - Capital Outlay - Furnishing	-	3,400	-	-	-	-	4,500
7574.2 - Capital Outlay - Vehicles	-	21,095	10,858	10,858	10,858	10,858	25,000
Total	231,600	366,352	370,354	377,356	392,035	438,122	518,582
REVENUE							
3877.0 - Ball Field/Park Rental	4,315	5,670	8,470	10,230	5,500	10,230	7,000
3828.0 - Movies in the Park	-	1,150	400	-	750	750	-
3887.0 - Community Garden	-	400	440	280	-	280	-
Total	4,315	7,220	9,310	10,510	6,250	11,260	7,000
Required General Revenues	227,285	359,132	361,044	366,846	385,785	426,862	511,582

RECREATION, PARKS AND CEMETERY

CEMETERY

	2014 Actual	2015 Actual	2016 Actual	2017 Actual YTD	2017 Adopted Budget	2017 Estimate to Complete	2018 Budget
EXPENDITURES							
7711.0 - Salaries & Wages	33,930	52,318	53,613	49,747	52,387	55,533	64,804
7711.1 - Overtime	-	1,118	978	1,039	1,079	1,453	1,368
7712.0 - Employee Benefits	15,341	27,791	29,561	28,353	28,166	32,564	39,607
7713.0 - Employers Taxes	3,548	5,429	6,000	5,692	5,435	6,899	4,957
7724.0 - Office Supplies	-	-	-	-	100	50	100
7725.0 - Equipment - Supplies & Maint	1,229	523	689	231	1,000	1,000	1,500
7725.1 - Equipment - Rental	155	-	-	-	500	500	500
7725.6 - Vehicle Fuel	120	69	37	-	250	150	250
7731.0 - Professional & Technical	-	-	-	-	500	250	500
7731.6 - Water	1,858	-	-	-	2,500	-	3,000
7733.0 - Education & Training	350	-	-	-	500	250	500
7748.0 - Materials & Supplies	237	-	-	-	1,500	1,000	1,500
7774.0 - Capital Outlay - Equipment	-	-	-	-	-	-	8,000
7775.0 - Cemetery Improvements	5,136	1,602	-	-	1,000	-	1,000
4050.0 - Cemetery Plot Buy Back	-	-	-	-	-	-	-
Total	61,904	88,850	90,878	85,061	94,918	99,649	127,587
REVENUE							
3483.0 - Burial Fees	6,050	8,750	15,000	12,950	6,500	12,950	7,000
3481.0 - Sale of Cemetery Lots	4,800	8,700	16,150	14,100	6,000	14,100	6,000
3482.0 - Perpetual Care	3,750	7,150	13,850	11,000	5,000	11,000	5,000
Total	14,600	24,600	45,000	38,050	17,500	38,050	18,000
Required General Revenues	47,304	64,250	45,878	47,011	77,418	61,599	109,587

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							
	2014 Actual	2015 Actual	2016 Actual	2017 Actual YTD	2017 Adopted Budget	2017 Estimate to Complete	2018 Budget
EXPENDITURES							
8011.0 - Salaries & Wages	99,324	9,885	-	-	-	-	-
8012.0 - Employee Benefits	26,857	3,710	-	-	-	-	-
8013.0 - Employers Taxes	8,908	926	-	-	-	-	-
8048.0 - Materials / Supplies	-	-	-	-	-	-	-
8061.1 - Washington Co. Economic Dev.	4,870	-	-	-	-	-	-
8063.5 - Econ Development Projects	-	-	-	-	-	-	-
Total	139,960	14,521	-	-	-	-	-
REVENUE							
NO REVENUE							
Required General Revenues	139,960	14,521	-	-	-	-	-

DEBT SERVICE FUND

The debt service fund is used to accumulate funds to pay debt service in governmental funds. During FYE 2016 the City issued a Sales Tax Refunding Bond replacing the previous sales tax 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 2017-2018			Ending Balance
			Beginning Balance	Principle Amount	Interest Amount	
GOVERNMENTAL						
Municipal Building Authority Lease Revenue Bond 2005	Utah Division of Finance	April	1,622,000	95,000	48,660	1,527,000
Sales Tax Refunding Bond Series 2016	Zions Bank	June/December	2,725,000	174,000	51,441	2,551,000
Excise Tax Bond Series 2012	Wells Fargo Bank	Quarterly	1,036,000	208,000	23,950	828,000
TOTAL GOVERNMENTAL BOND DEBT			\$ 5,383,000	\$ 477,000	\$ 124,051	\$ 4,906,000

DEBT SERVICE FUND

Debt Service							
	2014 Actual	2015 Actual	2016 Actual	2017 Actual YTD	2017 Adopted Budget	2017 Estimate to Complete	2018 Budget
REVENUE							
Interest and Assessments							
3810.0 - Interest Earnings	24,620	21,182	18,687	8,942	19,000	13,413	14,000
3820.0 - Historic Township SAA Assess.	85,869	105,799	76,378	75,468	95,000	113,202	96,900
3825.0 - Ivins Good Samaritan Fund	934	232	-	176	250	191	-
Contributions and transfers							
3910.0 - Transfer From General Fund	97,825	-	82,856	-	163,676	150,000	119,491
3920.0 - Transfer from Road Impact Fund	196,350	196,350	196,350	-	203,000	203,000	208,000
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	-	-	-	-	-	-	20,000
Total Revenue:	405,599	323,563	374,271	84,586	480,926	479,806	458,391
EXPENDITURES							
4041.0 - Good Samaritan Expense	-	-	-	-	1,000	-	1,000
4063.3 - SID Expenses	-	-	-	-	-	-	-
4085.5 - Sales Tax Bond 2016 Principal	135,000	135,000	140,000	151,000	145,000	151,000	174,000
4085.6 - Sales Tax Bond 2016 Interest	105,604	101,804	102,557	18,667	102,845	45,075	51,441
4086.0 - Excise Tax Bond 2012 Principal	188,000	193,000	198,000	152,000	203,000	203,000	208,000
4086.1 - Excise Tax Bond 2012 Interest	43,681	38,941	34,081	22,288	29,081	29,081	23,950
4063.4 - Budgeted Surplus	-	-	-	-	-	-	-
Total Expenditures	472,285	468,745	474,638	343,955	480,926	428,156	458,391
Total Change In Net Position	(66,686)	(145,182)	(100,367)	(259,368)	-	51,650	-
Beginning Fund Balance	313,164	246,478	101,296			929	52,579
Ending Fund Balance	246,478	101,296	929			52,579	32,579

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

Municipal Building Authority							
	2014 Actual	2015 Actual	2016 Actual	2017 Actual YTD	2017 Adopted Budget	2017 Estimate to Complete	2018 Budget
REVENUE							
3310.0 - Interest Earnings	367	374	548	540	400	794	500
3920.0 - Trans from Park Impact Fees	143,680	143,700	143,090	-	143,420	286,020	143,660
3940.0 - Appropriated Fund Balance	-	-	-	-	-	-	-
Total Revenue	144,047	144,074	143,638	540	143,820	286,814	144,160
EXPENDITURES							
4089.0 - Budgeted Surplus				-	400	-	500
4120.0 - Bond Payment - Principal	84,000	87,000	89,000	-	92,000	92,000	95,000
4125.0 - Bond Payment - Interest	59,220	56,700	54,090	-	51,420	51,420	48,660
Total Expenditures	143,220	143,700	143,090	-	143,820	143,420	144,160
Total Change In Net Position	827	374	548	540	-	143,394	-
Beginning Fund Balance	2,369	3,196	3,570			4,117	147,511
Ending Fund Balance	3,196	3,570	4,117			147,511	148,011

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							
	2014 Actual	2015 Actual	2016 Actual	2017 Actual YTD	2017 Adopted Budget	2017 Estimate to Complete	2018 Budget
REVENUE							
3810.0 - Interest Earnings	619	915	1,717	2,407	1,000	3,547	3,000
3815.0 - Grant	-	-	-	-	25,000	7,762	-
3820.0 - Public Safety Impact Fees	44,758	40,145	106,773	40,813	40,364	55,939	9,487
3850.0 - Appropriated Fund Balance	-	-	-	-	208,636	-	287,513
Total Revenue:	45,377	41,060	108,490	43,220	275,000	67,248	300,000
EXPENDITURES							
4089.0 - Budgeted Surplus	-	-	-	-	-	-	-
4089.6 - Public Safety Master Plan	-	-	-	16,845	50,000	16,845	-
4082.3 - Transfer To Capital Projects Fund	-	-	-	-	225,000	-	300,000
Total Expenditures	-	-	-	16,845	275,000	16,845	300,000
Total Change In Net Position	45,377	41,060	108,490	26,375	-	50,403	-
Beginning Fund Balance	119,955	165,332	206,392			314,882	365,285
Ending Fund Balance	165,332	206,392	314,882			365,285	77,772

CAPITAL PROJECTS

Street Impact Fees

	2014 Actual	2015 Actual	2016 Actual	2017 Actual YTD	2017 Adopted Budget	2017 Estimate to Complete	2018 Budget
REVENUE							
3810.0 - Interest Earnings	3,921	4,471	4,535	3,588	3,500	4,843	5,000
3815.0 - Grant	-	-	-	4,946	-	4,946	-
3820.0 - Street Impact Fees	292,683	275,517	458,706	150,104	259,470	218,624	154,800
3820.5 - Transfer From General Fund	-	-	-	-	-	-	-
3850.0 - Appropriated Fund Balance	-	-	-	-	100,030	171,660	198,200
Total Revenue:	296,604	279,987	463,241	158,638	363,000	400,073	358,000
EXPENDITURES							
4020.5 - Transfer to Capital Projects	-	289,671	376,631	-	160,000	197,073	150,000
4072.0 - Cap Fac Plans / Impact Fee Analysis	-	-	10,064	-	-	-	-
4082.2 - Transfer to Debt Service	196,350	196,350	196,350	-	203,000	203,000	208,000
4089.0 - Budgeted Surplus	-	-	-	-	-	-	-
Total Expenditures	196,350	486,021	583,045	-	363,000	400,073	358,000
Total Change In Net Position	100,254	(206,034)	(119,804)	158,638	-	-	-
Beginning Fund Balance	473,624	573,878	367,845			248,040	76,380
Ending Fund Balance	573,878	367,845	248,040			76,380	(121,820)

Park Impact Fees

	2014 Actual	2015 Actual	2016 Actual	2017 Actual YTD	2017 Adopted Budget	2017 Estimate to Complete	2018 Budget
REVENUE							
3810.0 - Interest Earnings	2,011	2,857	6,112	9,358	4,000	13,532	9,925
3815.0 - Grant	-	-	-	13,469	25,000	13,469	-
3820.0 - Parks Impact Fees	462,936	393,494	827,268	410,665	425,146	562,866	359,415
3850.0 - Appropriated Fund Balance	-	-	-	-	336,274	225,792	300,510
Total Revenue:	464,947	396,352	833,380	433,491	790,420	815,659	669,850
EXPENDITURES							
4067.5 - East Center St Park	-	-	-	-	-	-	-
4071.0 - Park & Trail Improvements	-	-	-	-	-	-	-
4072.0 - Cap Fac Plans / Impact Fee Analysis	-	-	20,507	6,431	50,000	6,431	-
4082.3 - Unity Park-Playgrnd/SkatePark	-	-	-	-	-	-	-
4020.5 - Transfer to Capital Projects	30,000	71,100	203,056	-	597,000	522,808	526,190
4061.0 - Transfer to MBA	143,680	143,700	143,090	-	143,420	286,020	143,660
4089.0 - Budgeted Surplus	-	-	-	-	-	-	-
Total Expenditures	173,680	214,800	366,653	6,431	790,420	815,259	669,850
Total Change In Net Position	291,267	181,552	466,726	427,061	-	400	-
Beginning Fund Balance	374,421	665,688	847,239			1,313,966	1,088,574
Ending Fund Balance	665,688	847,239	1,313,966			1,088,574	788,064

CAPITAL PROJECTS

Capital Projects Fund is used for construction and purchase of major capital expenditures of the governmental funds. During FY2017 construction of Fire Lake Park at Ivins Reservoir continued, Desert Rose Park Phase 2 was completed, Highway 91 improvements and 200 E. street improvements were completed. FY2018 includes the following capital projects:

Budget Highlights

Parks

○ Highway 91 Entry Feature -	\$40,000
○ Desert Rose Park -	\$175,000
○ Fire Lake Park -	\$200,000
○ Skate Park Design -	\$10,000
○ Park Repairs / Landscape	\$15,000
○ Cemetery Improvements -	\$111,488
○ Trail Improvements / Maintenance -	<u>\$126,190</u>
▪ Total	\$677,678

Public Safety

○ Fires Station Expansion / Remodel -	\$300,000
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Streets

○ Gap Fill -	\$150,000
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Administration

○ City Office Improvements -	\$20,000
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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.

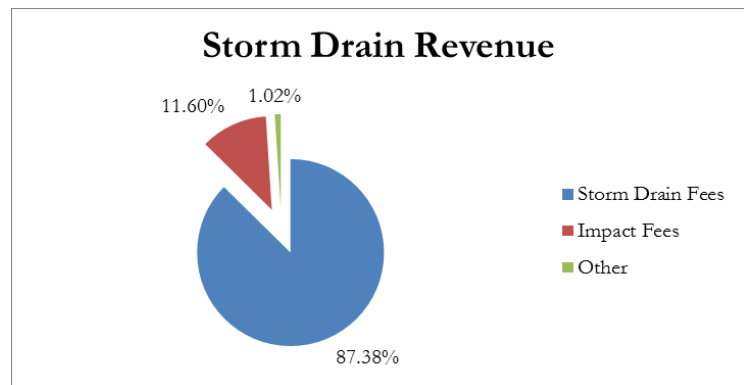
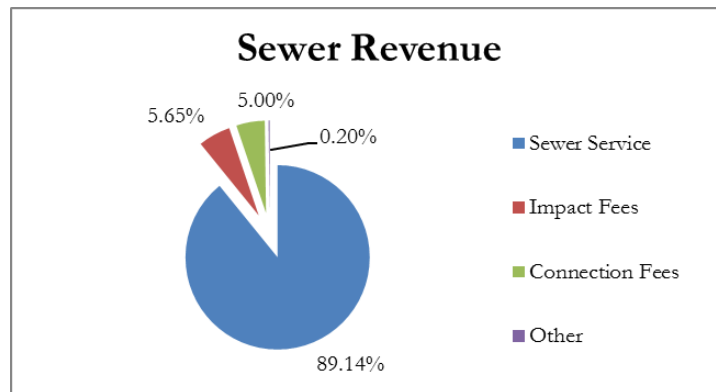
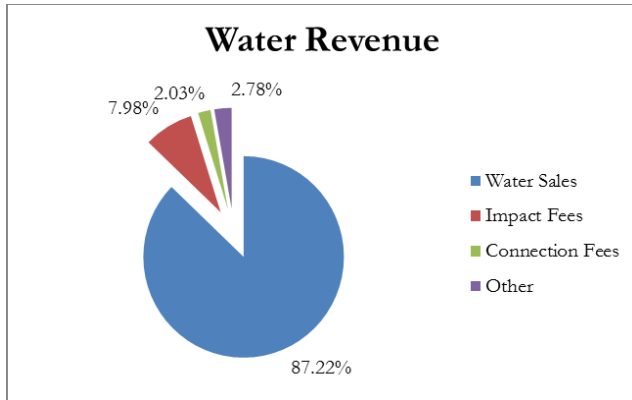
CAPITAL PROJECTS

Capital Projects							
	2014 Actual	2015 Actual	2016 Actual	2017 Actual YTD	2017 Adopted Budget	2017 Estimate to Complete	2018 Budget
REVENUE							
3836.0 - Developer Reimbursement	-	30,000	15,755	-	-	-	-
3840.0 - Blue Sky Grant RMP	-	48,074	-	-	-	-	-
3845.0 - State Grant	-	-	-	-	-	300,000	-
3845.5 - CDBG Grant	-	132,000	-	-	-	-	-
3310.0 - Interest Earnings	3,277	1,481	-	-	-	-	-
3320.0 - Bond Proceeds	-	-	-	-	-	-	-
3321.0 - CIB Grant	-	-	-	-	-	-	-
3920.0 - Transfer From Gen Fund	96,767	147,429	60,000	-	40,000	171,985	60,000
3922.0 - Transfer From Park Impact Fund	30,000	71,100	203,056	-	597,000	522,808	526,190
3923.0 - Transfer From Public Safety Impact	-	-	-	-	225,000	-	300,000
3935.0 - Transfer from Water Fund	-	-	-	-	-	-	-
3940.0 - Transfer from Street Impact Fund	-	289,671	376,631	-	160,000	197,073	150,000
3946.0 - Appropriated Fund Balance	-	-	-	-	12,000	8,367	111,488
Total Revenue:	130,044	719,755	655,442	-	1,034,000	1,200,233	1,147,678
EXPENDITURES							
4070.9 - Hwy 91 Entry Feature	-	-	-	-	50,000	-	40,000
4066.0 - Special Projects - Bike Path	30,772	68,572	18,109	-	-	-	-
4067.0 - Center Street Wall	5,111	91,399	-	43,416	-	43,416	-
4068.0 - Solar Project-Blue Sky	-	50,074	-	-	-	-	-
4068.5 - Solar Project-USEP	-	-	-	-	-	-	-
4068.6 - SC / Tuacahn Center Piece	137,200	467	62,790	18,861	-	18,861	-
4069.0 - Historic Township Improvements	-	-	-	-	-	-	-
4069.1 - Highway 91 Swiss Village to 200 E	7,053	10,494	8,095	80,261	-	80,261	-
4069.3 - Fire Station Remodel	-	-	-	-	225,000	-	300,000
4069.4 - Ambulance	-	133,022	-	-	-	-	-
4069.5 - Cemetery Improvements	-	2,517	-	-	-	15,000	111,488
4069.7 - Park Master Plan	-	-	-	-	-	-	-
4069.9 - Park & Trail Improvements	24,588	2,528	185,216	80,631	597,000	799,392	526,190
4071.0 - Road Projects	1,315	56,390	145	16,812	160,000	116,812	150,000
4070.7 - 400 E 850 S - Pioneer Parkway	-	32,680	1,568	-	-	-	-
4071.3 - Unity Park-Playgmd/SkatePark	-	-	-	-	-	32,267	-
4071.4 - Del Coronado/Indian Shadows	403,286	-	-	-	-	-	-
4082.0 - Animal Shelter	-	-	875	-	-	-	-
4082.5 - 200 E Road Improvements	-	63,698	379,106	-	-	-	-
4083.0 - City Office	-	-	-	-	-	-	20,000
4064.0 - Cost of Issuance	2,000	2,000	-	-	2,000	-	-
4084.0 - Transfer to General Fund	-	-	-	-	-	-	-
4089.0 - Budgeted Surplus	-	-	-	-	-	-	-
Total Expenditures	611,324	513,842	655,904	239,980	1,034,000	1,106,009	1,147,678
Total Change In Net Position	(481,280)	205,913	(462)	(239,980)	-	94,224	-
Beginning Fund Balance	326,386	(154,894)	51,019	50,557		50,557	136,414
Ending Fund Balance	(154,894)	51,019	50,557	(189,423)		136,414	24,926

ENTERPRISE FUNDS

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

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



WATER FUND

Water Fund							
	2014 Actual	2015 Actual	2016 Actual	2017 Actual YTD	2017 Adopted Budget	2017 Estimate to Complete	2018 Budget
REVENUE							
Operating Revenue							
3710.0 - Water Sales	1,679,713	1,661,063	1,751,380	1,375,951	1,916,288	1,888,107	1,935,451
3720.0 - Connection Fees	37,561	37,628	59,760	43,600	44,968	59,115	44,968
3730.0 - Penalties & Forfeitures	22,284	26,325	33,074	28,240	30,235	35,341	30,840
3740.0 - Return Check Charges	280	220	450	260	300	400	300
Contributions and transfers							
3610.0 - Impact Fees - Water	106,615	24,104	97,048	58,243	51,500	80,254	49,966
3640.0 - Secondary Water Impact Fee	82,592	86,541	130,941	97,384	103,873	124,587	123,271
3645.0 - Taviawk Zonal Water Impact Fee	9,000	6,750	4,500	4,500	6,750	6,750	3,750
3810.0 - Interest Earnings	11,095	12,486	19,446	22,661	13,000	27,792	18,000
3830.0 - Irrigation Revenue	-	-	-	-	-	-	-
3850.0 - Subdividers Contribution	523,370	457,560	-	-	-	-	-
3890.0 - Miscellaneous	8,697	11,377	15,167	26,811	7,500	32,557	12,500
3916.0 - Transfer From Sewer Fund	-	-	-	-	-	-	-
Total Revenue:	2,481,205	2,324,053	2,111,766	1,657,650	2,174,414	2,254,903	2,219,046
EXPENSES							
Operating Expenses							
4011.0 - Salaries & Wages	389,500	393,702	385,934	275,318	386,279	405,580	411,233
4011.1 - Overtime	-	6,041	4,666	3,394	6,817	8,714	9,339
4012.0 - Employee Benefits	135,579	160,765	162,926	120,616	180,052	182,573	209,055
4013.0 - Employers Taxes	34,898	37,223	37,393	26,563	37,252	39,336	39,886
4013.5 - Uniform & Safety Equipment	1,876	1,401	1,620	1,050	1,723	1,679	3,485
4014.0 - Outside Counsel - Legal	-	5,639	3,937	2,463	7,500	6,773	7,500
4021.0 - Books, Subscript, Memberships	3,795	3,353	4,523	4,885	3,795	7,589	4,550
4021.5 - Software	-	2,265	12,741	14,556	13,690	19,523	20,860
4022.0 - Public Notices	-	1,809	5,444	2,540	2,500	3,994	2,500
4023.0 - Travel & Lodging	5,404	3,092	4,404	2,413	5,665	3,463	5,665
4024.0 - Office Supplies	26,188	15,773	17,066	6,876	11,260	10,810	7,700
4025.0 - Equipment - Supplies & Maint	3,808	7,186	2,262	1,560	3,988	3,163	3,800
4025.1 - Equipment Rental/Lease	17,770	15,500	16,652	12,100	9,800	9,800	11,000
4025.5 - Vehicle Maintenance	-	494	3,880	2,163	3,500	3,441	3,500
4025.6 - Gas/Oil/Diesel	11,793	11,777	8,673	5,323	11,000	9,730	8,200
4026.0 - Bldgs & Grounds - Supplies/Mnt	11,425	8,794	7,878	4,874	8,100	7,783	8,100
4027.0 - Utilities	8,301	8,321	17,158	8,688	20,400	15,353	18,040
4028.0 - Telephone	8,303	7,317	8,271	7,918	9,900	10,852	12,200
4031.0 - Professional & Technical	30,050	24,945	21,656	16,256	23,822	22,632	18,000
4031.4 - Accounting Services	-	8,925	8,425	7,950	8,000	7,950	8,000
4031.5 - Contractor Services	24,415	19,399	16,476	9,715	13,380	14,715	13,250
4031.6 - Water Purchase	374,875	310,839	292,334	291,025	440,000	442,423	450,000
4032.0 - Irrigation Water Shares Assess	6,676	6,676	5,961	4,013	7,000	5,058	7,000
4033.0 - Education & Training	8,278	4,518	2,013	1,383	4,950	3,383	5,450
4035.0 - Write-off Bad Debt	-	-	-	-	-	-	-
4048.0 - Material & Supplies	2,432	2,512	6,430	1,496	2,500	2,496	2,500
4049.0 - Landfill Charges	303	1,939	1,937	1,997	3,000	2,847	2,500
4051.0 - Insurance & Surety Bonds	13,381	16,520	17,927	17,498	17,500	17,529	17,500
4061.0 - Miscellaneous	3,421	3,170	2,667	7,118	9,800	9,618	4,800
4062.0 - Bankcard Fees	9,811	9,906	10,568	7,175	10,750	10,975	10,750
4063.0 - Newsletter	-	5,295	3,230	-	1,250	-	-
4065.0 - Depreciation	459,470	465,452	496,894	327,197	500,000	497,182	500,000
4137.0 - Interest in Capital Leases	237	670	80	16	400	150	400
4140.0 - GA SB 68 Pension Expense	-	40,591	-	-	-	-	-
4145.0 - GA SB 68 Pension Benefit	-	(66,787)	-	-	-	-	-
4260.0 - Trans To General Fund	-	-	-	-	-	-	-
4261.0 - Trans to Capital Projects	-	-	-	-	-	-	-
4274.0 - New Water Meters Purchased	56,030	48,407	49,313	31,115	60,000	57,824	60,000
4274.1 - Capital Outlay Tools	8,261	4,462	3,032	8,164	10,000	9,264	5,000
4274.2 - Capital Outlay Vehicles	-	150	-	-	15,500	-	10,500
4274.4 - Capital Outlay - Other	18,460	9,509	-	3,287	6,750	6,977	37,550
4274.5 - Regional Pipeline	227,876	266,108	229,672	149,320	254,562	254,562	248,980
Total Expenditures	1,902,613	1,873,658	1,874,041	1,388,023	2,112,385	2,115,741	2,188,793
Total Change In Net Position	578,593	450,396	237,725	269,627	62,029	139,162	30,253

WATER FUND

	Capital Budget					
	Capital Expenses					
4282.5 - Water System Upgrades	-	-	18,062	190,000	79,109	170,000
4283.8 - Water Road Repairs	6,178	-	2,426	5,000	4,426	5,000
4284.0 - Culinary Water Master Plan	-	-	-	-	2,000	50,000
4284.1 - Secondary Water Master Plan	-	2,723	17,034	20,000	29,454	-
4284.3 - Telemetry System	-	-	125	40,000	22,500	20,000
4285.5 - Water Tank Repairs	23,759	-	-	105,000	1,000	112,500
4286.0 - 200 W Irrigation Line	-	-	9,166	-	9,166	-
4287.0 - Upsizing Lines per CFP	-	-	-	-	-	-
4287.5 - GIS Mapping	-	-	-	5,000	5,000	5,000
4287.7 - West Ivins Storage	-	-	900,086	1,925,000	1,925,000	-
4287.9 - Irrigation System	-	-	-	250,000	-	1,250,000
Total Capital Requirements	29,937	2,723	946,898	2,540,000	2,077,655	1,612,500
Total Long Term Debt Repayment Requirement	-	-	-	-	-	-
Total Capital & Debt Repayment	29,937	2,723	946,898	2,540,000	2,077,655	1,612,500
Resources to be Provided						
Changes in Net Positions	450,396	237,725	269,627	62,029	139,162	30,253
Depreciation	465,452	496,894	327,197	500,000	497,182	500,000
Provided/Required from Operations	915,847	734,619	596,824	562,029	636,344	530,253
Resources Remaining to be Provided	885,910	731,896	(350,074)	(1,977,971)	(1,441,311)	(1,082,247)
Water Impact Fees				2,619,562	2,297,291	1,668,980

WASTE WATER FUND

Waste Water Fund-Sewer

	2014 Actual	2015 Actual	2016 Actual	2017 Actual YTD	2017 Adopted Budget	2017 Estimate to Complete	2018 Budget
REVENUE							
Operating Revenue							
3710.0 - Sewer Services	762,262	792,415	813,872	561,267	838,414	846,448	891,035
3720.0 - Connection Fees	41,005	41,500	60,500	43,050	45,000	63,550	50,000
Contributions and transfers							
3610.0 - Ivins Impact Fees-Sewer	43,139	36,381	98,505	40,325	52,963	64,283	56,515
3810.0 - Interest Earnings	510	792	1,528	2,145	1,526	3,798	2,026
3850.0 - Subdividers Contribution	512,550	302,929	170,866	-	-	-	-
3860.0 - NCRS Grant	157,373	-	-	-	-	-	-
3890.0 - Miscellaneous	-	-	1,630	16,883	-	16,883	-
Total Revenue:	1,516,838	1,174,017	1,146,901	663,671	937,903	994,962	999,576
EXPENSES							
Operating Expenses							
4011.0 - Salaries & Wages	121,687	125,989	123,975	89,533	125,379	131,325	149,742
4011.1 - Overtime	-	1,882	1,485	1,139	2,212	3,947	2,989
4012.0 - Health Insurance/Retirement	41,286	51,017	54,011	39,353	58,714	60,415	75,071
4013.0 - Employers Taxes	10,864	11,817	11,927	8,564	12,042	13,956	14,462
4013.5 - Uniform & Safety Equipment	867	754	826	645	1,220	1,038	2,180
4014.0 - Outside Counsel - Legal	-	2,255	1,575	985	3,000	1,907	3,000
4021.0 - Books, Subscript, Memberships	760	601	375	1,732	700	2,109	1,050
4021.5 - Software	-	906	5,560	5,004	3,980	6,914	5,485
4022.0 - Public Notices	-	723	1,982	1,016	1,000	2,158	1,000
4023.0 - Travel & Lodging	2,090	1,234	1,719	1,024	2,500	1,780	2,500
4024.0 - Office Supplies	8,141	4,509	3,758	3,495	6,433	5,787	6,720
4025.0 - Equipment - Supplies & Maint	53	2,096	(7)	1,067	3,400	2,277	3,400
4025.1 - Equipment Rental	-	-	-	1,700	3,350	3,350	3,350
4025.5 - Vehicle Maintenance	-	144	373	661	1,200	1,419	1,200
4025.6 - Gas/Oil/Diesel	7,371	7,212	5,400	3,254	6,650	5,626	4,900
4026.0 - Bldgs & Grounds - Supplies/Mnt	4,367	3,098	2,823	2,027	3,375	3,245	3,375
4027.0 - Utilities	3,879	2,707	2,759	1,861	3,110	3,244	3,885
4028.0 - Telephone	3,763	3,351	3,865	3,459	4,500	4,805	5,375
4031.0 - Professional & Technical	11,090	9,460	7,675	6,854	10,171	8,819	7,050
4031.4 - Accounting Services	-	3,570	3,370	3,180	3,200	3,180	3,200
4031.5 - Contract Services	1,487	(428)	7,378	5,188	9,140	8,788	11,090
4031.6 - St George Sewer Treatment Plnt	255,923	260,760	270,450	161,520	277,000	279,106	285,310
4033.0 - Education & Training	2,040	1,249	1,194	1,439	2,450	2,339	2,650
4035.0 - Write-off Bad Debt	-	-	-	12	-	-	-
4048.0 - Materials & Supplies	421	610	497	56	1,000	857	1,000
4051.0 - Insurance & Surety Bonds	5,377	6,875	7,047	6,875	6,850	6,875	6,850
4061.0 - Miscellaneous	1,368	1,179	968	833	2,500	1,845	3,300
4062.0 - Bankcard Fees	3,924	3,962	4,227	2,870	4,300	4,298	4,300
4063.0 - Newsletter	-	2,023	1,292	-	500	-	-
4065.0 - Depreciation	214,210	231,061	241,390	162,707	245,000	245,662	245,000
4136.5 - 1991B Sewer Parity Bonds Int.	-	-	-	-	-	-	-
4137.0 - Interest on Capital Lease	562	562	1,457	16	400	400	400
4140.0 - GASB 68 Pension Expense	-	12,913	16,402	-	-	-	-
4145.0 - GASB 68 Pension Benefit	-	(21,275)	(19,364)	-	-	-	-
4260.0 - Transfer to General Fund	-	-	-	-	-	-	-
4263.0 - Transfer to Water Fund	-	-	-	-	-	-	-
4264.1 - Transfer to Storm Drain Fund	-	-	-	-	-	-	-
Total Expenditures	701,530	732,815	766,390	518,072	805,276	817,471	859,834
Total Change In Net Position	815,308	441,202	380,512	145,600	132,627	177,491	139,742

WASTE WATER FUND

	Capital Budget Capital Expenses			
4274.0 - Capital Outlay - Equipment	28,038	56,600	52,680	81,600
4274.4 - Capital Outlay - Other	882	100	882	105,000
4287.5 - Sewer Master Plan	20,676	25,000	24,403	-
4274.2 - Capital Outlay - Vehicles	-	3,000	-	10,500
Total Capital Requirements	49,596	84,700	77,965	197,100
Total Long Term Debt Repayment Requirement	215,000	215,000	220,000	220,000
Total Capital & Debt Repayment	264,596	299,700	297,965	417,100
Resources to be Provided				
Changes in Net Positions	286,020	258,363	397,179	249,118
Depreciation	262,221	391,000	397,410	401,000
Provided/Required from Operations	548,241	649,363	794,589	650,118
Resources Remaining to be Provided	283,645	349,663	496,624	233,018

WASTE WATER FUND

Waste Water Fund-Storm Drain

	2014	2015	2016	2017 Actual	2017	2017	2018
	Actual	Actual	Actual	YTD	Adopted	Estimate to	Budget
					Budget	Complete	
REVENUE							
Operating Revenue							
3710.0 - Storm Drain Fees	452,347	466,094	480,244	328,824	499,100	495,482	514,073
Contributions and transfers							
3610.0 - Impact Fees-Storm Drain	103,090	83,166	134,719	75,198	74,228	109,945	68,252
3620.0 - Interest Income- Impact Fees	2,925	-	-	1,650	-	-	-
3810.0 - Interest Income	-	2,921	5,039	7,465	3,000	16,330	6,000
3820.0 - Grants	-	96,275	48,809	16,230	-	16,418	-
3850.0 - Subdividers Contribution	271,140	111,000	157,535	-	-	-	-
3890.0 - Miscellaneous	-	500	-	-	500	52,223	-
3916.0 - Trans from Sewer Fund	-	-	-	-	-	-	-
Total Revenue:	829,502	759,956	826,346	429,366	576,828	690,398	588,325
EXPENSES							
Operating Expenses							
4011.0 - Salaries & Wages	89,533	92,478	90,861	65,745	92,228	97,221	97,451
4011.1 - Overtime	-	1,401	1,127	829	1,663	2,441	1,957
4012.0 - Health Insurance/Retirement	30,222	36,563	39,147	28,789	43,114	45,492	49,175
4013.0 - Employers Taxes	8,006	8,742	8,848	6,360	8,925	10,078	9,411
4013.5 - Uniform & Safety Equipment	304	203	333	260	243	377	880
4014.0 - Outside Counsel - Legal	-	1,128	787	493	1,500	998	1,500
4021.0 - Books, Subscriptions, Memberships	380	301	188	748	300	948	550
4021.5 - Software	-	454	2,561	3,554	1,930	4,954	4,725
4022.0 - Public Notices	-	362	997	508	500	792	500
4023.0 - Travel & Lodging	1,045	711	871	496	1,175	695	2,100
4024.0 - Office Supplies	3,534	2,055	1,441	1,240	1,948	1,780	2,065
4025.0 - Equipment - Supplies & Maint	10	244	249	230	513	455	525
4025.1 - Equipment Rental	-	908	-	425	775	775	875
4025.5 - Vehicle Maintenance	-	73	238	232	350	330	350
4025.6 - Gas/Oil/Diesel	2,948	2,908	2,164	1,315	2,700	2,214	2,000
4026.0 - Bldgs & Grounds - Supplies/Maint	2,144	1,496	1,339	1,006	1,650	1,510	1,875
4027.0 - Utilities	745	824	920	648	1,370	1,162	1,500
4028.0 - Telephone	1,732	1,558	1,778	1,648	2,100	2,407	2,550
4031.0 - Professional & Technical	5,419	4,688	4,086	4,415	4,810	5,515	4,050
4031.4 - Accounting Services	-	1,785	1,685	1,590	1,600	1,590	1,600
4031.5 - Contract Services	1,921	2,372	3,506	1,499	2,080	2,524	2,060
4033.0 - Education & Training	606	784	423	298	1,100	767	1,200
4035.0 - Write-off Bad Debt	-	-	-	-	-	-	-
4048.0 - Materials & Supplies	233	562	559	720	1,000	1,185	1,000
4051.0 - Insurance & Surety Bonds	2,359	2,997	3,233	3,147	3,150	3,147	3,150
4052.3 - Storm Drain Bond Expenses	1,500	1,650	2,493	1,650	1,650	3,300	1,650
4061.0 - Miscellaneous	1,534	1,389	1,294	1,316	1,660	1,516	1,000
4062.0 - Bankcard Fees	2,462	3,192	2,114	1,783	2,150	2,649	2,150
4063.0 - Newsletter	-	1,011	646	-	250	-	-
4065.0 - Depreciation	131,589	137,192	145,707	99,514	146,000	151,748	156,000
4142.0 - 2007 Storm Drain Bond Int.	141,828	135,516	122,054	58,489	122,658	122,140	125,100
4142.5 - Cost of Issuance	3,060	-	(14,665)	-	-	-	-
4140.0 - GASB 68 Pension Expense	-	9,517	12,302	-	-	-	-
4145.0 - GASB 68 Pension Benefit	-	(1,419)	(14,523)	-	-	-	-
4143.0 - Trans to Debt Serv Fund	-	-	-	-	-	-	-
4260.0 - Transfer to General Fund	-	-	-	-	-	-	-
Total Expenditures	433,116	453,645	424,763	288,945	451,092	470,710	478,949
Total Change In Net Position	396,387	306,311	401,583	140,420	125,736	219,688	109,376

WASTE WATER FUND

	Capital Expenses						
4274.0 - Capital Outlay - Equipment	374	504	372	1,115	1,600	1,415	13,150
4274.3 - Capital Outlay - Special Proj	-	-	-	-	200,000	21,413	200,000
4274.4 - Capital Outlay - Other	-	-	-	294	-	500	-
4287.6 - Storm Drain Master Plan	-	12,784	32,420	188	-	1,614	-
4287.8 - Storm Drain Projects	-	-	-	74,122	1,925,000	122,514	-
4288.0 - Master Plan Projects	-	-	-	84,537	-	94,537	1,200,000
4288.2 - Center St Flood Wall	-	-	-	43,416	-	43,416	-
Total Capital Requirements	374	13,288	32,792	203,671	2,126,600	285,409	1,413,150

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.

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

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

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

Signage – A system of signs.

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

APPENDIX

TRANSFERS FY 2017

	TRANSFERS IN		TRANSFERS OUT		DIFFERENCE
	ACCOUNT NUMBER	AMOUNT	ACCOUNT NUMBER	AMOUNT	
GENERAL FUND					
Transfer from Water Fund	10-39-125	-	51-42-600	-	-
Transfer from Sewer Fund	10-39-126	-	52-42-600	-	-
Transfer from Storm Drain	10-39-127	-	53-42-600	-	-
DEBT SERVICE FUND					
Transfer From General Fund	31-39-100	150,000.00	10-90-822	150,000.00	-
Transfer from Streets Impact Fund	31-39-200	203,000.00	44-40-822	203,000.00	-
MUNICIPAL BULDING AUTHORITY FUND					
Trans from Park Impact Fees	36-39-200	286,020.00	45-40-610	286,020.00	-
CAPITAL PROJECTS FUND					
Transfer From General Fund	49-39-200	171,985.00	10-90-200	171,985.00	-
Transfer From Park Impact Fund	49-39-220	522,808.00	45-40-205	522,808.00	-
Transfer from Streets Impact Fund	49-39-400	197,073.00	44-40-205	197,073.00	-
		\$ 1,530,886.00		\$ 1,530,886.00	-

TOTAL NET TRANSFERS	TRANSFERS IN	TRANSFERS OUT	DIFFERENCE
General Fund	-	321,985.00	(321,985.00)
Debt Service Fund	353,000.00	-	353,000.00
MBA Fund	286,020.00	-	286,020.00
Streets Impact Fee	-	400,073.00	(400,073.00)
Parks Impact Fee	-	808,828.00	(808,828.00)
Capital Projects	891,866.00	-	891,866.00
Water	-	-	-
Sewer	-	-	-
Storm Drain	-	-	-
	\$ 1,530,886.00	\$ 1,530,886.00	\$ -

APPENDIX

TRANSFERS FY 2018

	TRANSFERS IN		TRANSFERS OUT		DIFFERENCE
	ACCOUNT NUMBER	AMOUNT	ACCOUNT NUMBER	AMOUNT	
GENERAL FUND					
Transfer from Water Fund	10-39-125	-	51-42-600	-	-
Transfer from Sewer Fund	10-39-126	-	52-42-600	-	-
Transfer from Storm Drain	10-39-127	-	53-42-600	-	-
DEBT SERVICE FUND					
Transfer from Streets Impact Fund	31-39-200	208,000.00	44-40-822	208,000.00	-
MUNICIPAL BULDING AUTHORITY FUND					
Trans from Park Impact Fees	36-39-200	143,660.00	45-40-610	143,660.00	-
CAPITAL PROJECTS FUND					
Transfer From Gen Fund	49-39-200	60,000.00	10-90-200	60,000.00	-
Transfer From Park Impact Fund	49-39-220	526,190.00	45-40-205	526,190.00	-
Transfer From Public Safety Impact Fund	49-39-230	300,000.00	43-40-823	300,000.00	-
Transfer From Streets Impact Fund	49-39-400	150,000.00	44-40-205	150,000.00	-
		\$ 1,387,850.00		\$ 1,387,850.00	-

TOTAL NET TRANSFERS	TRANSFERS IN	TRANSFERS OUT	DIFFERENCE
General Fund	-	60,000.00	(60,000.00)
Debt Service Fund	208,000.00	-	208,000.00
MBA Fund	143,660.00	-	143,660.00
Public Safety Impact Fee	-	300,000.00	(300,000.00)
Streets Impact Fee	-	358,000.00	(358,000.00)
Parks Impact Fee	-	669,850.00	(669,850.00)
Capital Projects	1,036,190.00	-	1,036,190.00
Water	-	-	-
Sewer	-	-	-
Storm Drain	-	-	-
	\$ 1,387,850.00	\$ 1,387,850.00	\$ -

APPENDIX

GL Items	General Fund Expenditure to Distribute		2017 Distribution				2018 Distribution					
	2017	2018	2017 Admin	2017 Water	2017 Sewer	2017 Storm		2018 Admin	2018 Water	2018 Sewer	2018 Storm	
						Drain	Drain				Drain	Drain
Uniforms	200	250	40	100	40	20	50	125	50	25		
Books/Subscript	1,000	1,500	200	500	200	100	300	750	300	150		
Software	12,500	20,000	2,500	6,250	2,500	1,250	4,000	10,000	4,000	2,000		
Notices	5,000	5,000	1,000	2,500	1,000	500	1,000	2,500	1,000	500		
Elections	-	7,500	-	-	-	-	1,500	3,750	1,500	750		
Travel	8,000	8,000	1,600	4,000	1,600	800	1,600	4,000	1,600	800		
Office Supplies	14,000	15,000	2,800	7,000	2,800	1,400	3,000	7,500	3,000	1,500		
Equipment Supplies	250	250	50	125	50	25	50	125	50	25		
Vehicle Maintenance	1,000	1,000	200	500	200	100	200	500	200	100		
Vehicle Fuel	2,000	2,000	400	1,000	400	200	400	1,000	400	200		
Bldg supplies/maint	15,000	15,000	3,000	7,500	3,000	1,500	3,000	7,500	3,000	1,500		
Utilities	7,000	8,000	1,400	3,500	1,400	700	1,600	4,000	1,600	800		
Telephone	15,000	20,000	3,000	7,500	3,000	1,500	4,000	10,000	4,000	2,000		
Professional/Tech	25,000	25,000	5,000	12,500	5,000	2,500	5,000	12,500	5,000	2,500		
Audit	16,000	16,000	3,200	8,000	3,200	1,600	3,200	8,000	3,200	1,600		
Education/training	4,000	5,000	800	2,000	800	400	1,000	2,500	1,000	500		
Insurance/surety	11,500	15,000	2,300	5,750	2,300	1,150	3,000	7,500	3,000	1,500		
Misc	1,000	1,000	200	500	200	100	200	500	200	100		
Bank Fees	21,500	21,500	4,300	10,750	4,300	2,150	4,300	10,750	4,300	2,150		
Newsletter	2,500	-	500	1,250	500	250	-	-	-	-		
CO Equipment	5,000	5,000	1,000	2,500	1,000	500	1,000	2,500	1,000	500		
CO - Furnishing	500	500	100	250	100	50	100	250	100	50		
Legal/HR	28,100	30,625	5,620	14,050	5,620	2,810	6,125	15,313	6,125	3,063		
Planner	-	-	-	-	-	-	-	-	-	-		
Town Activities	7,500	7,500	1,500	3,750	1,500	750	1,500	3,750	1,500	750		
Debt Service	-	-	-	-	-	-	-	-	-	-		
			40,710	101,775	40,710	20,355	46,125	115,313	46,125	23,063		

Full Time Equivalent Employees

Function	Fiscal Year								Projected	Proposed
	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
General Government										
Administration	2.4	2.2	2.2	1.5	1.9	2.7	3.1	3.1	3.5	3.7
Legal/HR	2.1	2.0	2.0	2.1	2.2	0.9	0.3	0.2	0.3	0.3
Total General Government	4.5	4.2	4.2	3.6	4.1	3.6	3.3	3.2	3.8	4.0
Public Safety										
Law Enforcement	11.9	10.9	11.5	11.4	18.8	18.3	18.4	18.7	19.5	19.3
EMS					6.2	8.6	9.8	10.2	10.0	10.5
Animal Control	1.7	2.1	2.3	2.4	1.8	2.1	3.0	2.8	2.7	2.0
Fire/Rescue	10.2	10.7	10.3	8.2	2.6	1.6	1.2	1.7	1.5	2.0
Public Safety	23.8	23.7	24.1	22.0	29.4	30.5	32.4	33.5	33.7	33.8
Building/Zoning	2.0	1.2	0.9	0.9	0.9	1.7	3.1	3.7	3.5	3.5
Community Development	1.7	1.8	1.3	0.9	1.3	1.4	0.4	-	-	-
Public Works										
Streets	1.9	1.9	1.8	1.6	1.7	2.2	2.3	2.4	2.5	2.7
Water	5.3	6.7	6.5	5.8	6.2	6.3	6.8	6.4	6.5	7.2
Waste Water	4.0	3.5	3.4	3.1	3.5	3.5	1.9	2.9	2.5	2.6
Total Public Works	11.2	12.1	11.7	10.5	11.4	12.0	11.0	11.8	11.5	12.5
Parks & Recreation										
Parks	1.6	1.4	2.3	2.2	3.1	2.0	3.3	3.6	3.5	3.8
Recreation	2.5	2.2	1.6	1.1	0.8	1.5	1.4	1.5	1.5	1.7
Cemetery	0.9	0.9	0.9	0.8	0.9	0.8	1.3	1.3	1.5	1.7
Total Parks & Recreation	5.0	4.5	4.8	4.1	4.8	4.2	6.0	6.4	6.5	7.2
Total Primary Government	48.2	47.4	47.5	42.4	51.5	53.4	57.2	59.0	59.0	61.0