

# IVINS CITY, UTAH



2019 BUDGET DOCUMENT  
July 1, 2018 – June 30, 2019



# IVINS CITY, UTAH



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2019 BUDGET DOCUMENT  
July 1, 2018 – June 30, 2019

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GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**City of Ivius City  
Utah**

For the Fiscal Year Beginning

**July 1, 2017**

*Christopher P. Morrill*

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**

**Jennifer Chapman**

## Staffing Summary Information

	Fiscal Year									Projected Proposed	
	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	
General Government	4.2	4.2	3.6	4.1	3.6	3.3	3.2	3.8	4.0	4.0	
Public Safety*	23.7	24.1	22.0	29.4	30.5	32.4	33.5	33.7	33.8	21.3	
Building/Zoning	1.2	0.9	0.9	0.9	1.7	3.1	3.7	3.5	3.5	3.5	
Community Development	1.8	1.3	0.9	1.3	1.4	0.4	-	-	-	-	
Public Works	12.1	11.7	10.5	11.4	12.0	11.0	11.8	11.5	12.5	12.5	
Parks & Recreation	4.5	4.8	4.1	4.8	4.2	6.0	6.4	6.5	7.2	7.2	
<b>Total</b>	<b>47.5</b>	<b>47.0</b>	<b>42.0</b>	<b>51.9</b>	<b>53.5</b>	<b>56.2</b>	<b>58.6</b>	<b>59.0</b>	<b>61.0</b>	<b>48.5</b>	

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

\*Fire and EMS Combined with Santa Clara City January 1, 2018



# 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, 2019 and the estimate to complete the budget for the fiscal year ending June 30, 2018. 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 FY 2017 and FY 2018 we have experienced moderate to strong growth in our anticipated and budgeted revenue. Most economic indicators and economists point to continued economic growth. The FY 2019 budget revenue projections in this budget are conservative, based on FYE 2018 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 has created a rolling 5-year strategic plan that is updated every December. This plan includes projected revenues, expenditures, capital projects, and staffing needs. The City created this plan to help with budgeting and plan for future needs. The plan bases the projections on historical trends, future growth, and consultant studies. This gives Ivins City a working foundation as the budget process begins each year.

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 2019 at a level of approximately 22.7% of estimated revenues.

The FY 2018 estimate to complete includes the use of no unrestricted fund balance. The FY 2019 budgets project no use of General Fund reserves (fund balance). The proposed Unreserved General Fund Balance for FY 2018 is \$1,560,221 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 FY 2019 budget are moderate at approximately a 1% 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 2019 to decrease 7.1% or \$525,469 over our projected FY 2018 estimate to complete. This is mainly the result of reduced lease proceeds for new vehicles and sale of assets.

# BUDGET MESSAGE

## Providing Core Services

We continue to place high priority on providing core municipal services to our nearly 8,500 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 PT Animal Shelter Worker

### Capital Improvements and Equipment

- **Public Safety**
  - Firehouse remodel
  - 2 Replacement Vehicles
- **Public Works**
  - Road Maintenance

### Projects

- **Parks & Recreations-Park and Trail Improvements**
  - Fire Lake Park
  - Cemetery Improvements
  - Ivins City Park Playground Replacement
- **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 Culinary Water and Secondary Water CFP, IFFP, Impact Fee Study, and Rate Studies will be completed in FY 2019. The plans and studies should be updated every 5 years. This budget includes the costs for these CFPs, IFFPs, and related impact fee studies in the upcoming budget year.

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

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.



# BUDGET MESSAGE

## **Tax Rates and Fees**

The FY 2019 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 2018, employees were eligible for up to 4.0% pay increases based on their annual employee review. FY 2019 budget includes the following:

- A 4.0% pay-for-performance increase is available for employees, which will not be automatic but awarded based on annual reviews
- Projected 10% increase in health insurance premium to maintain the same insurance package.
- There is no projected increase in retirement contributions.

## **General Fund**

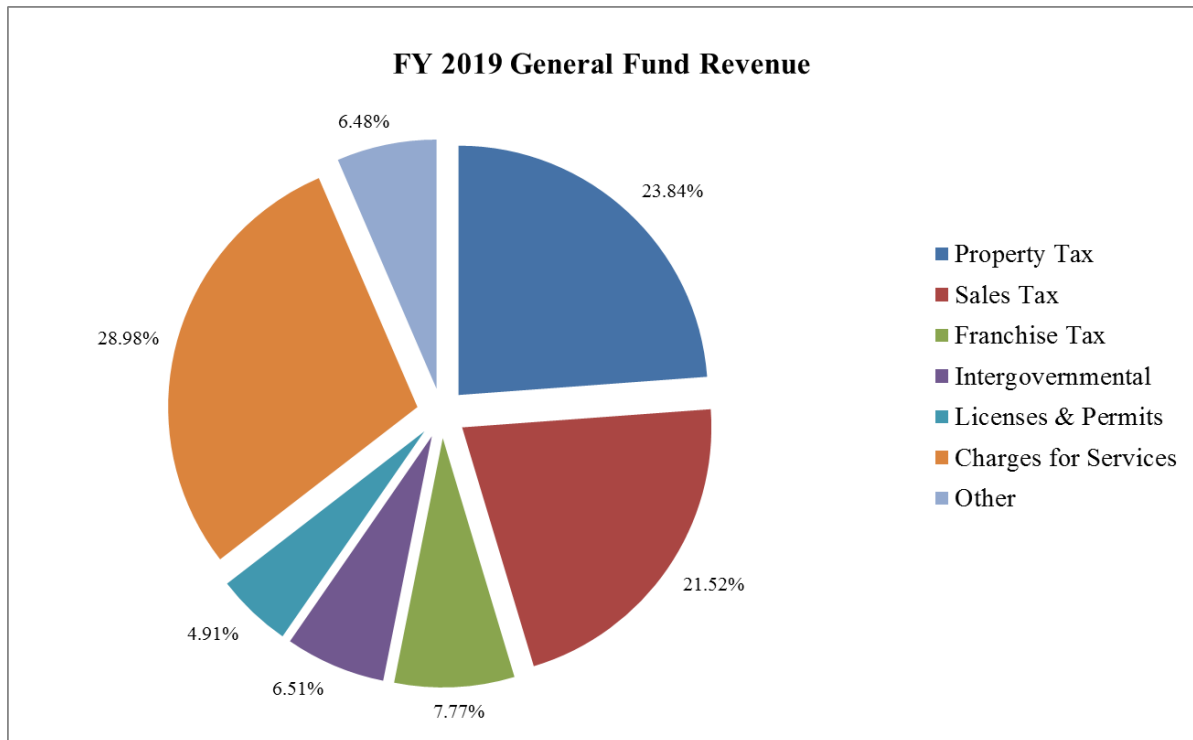
The FY 2018-2019 tentative budget for the General Fund total \$6,878,958, this represents a decrease of 7.1% or \$525,469 from the FY 2017-2018 estimate to complete budget. All major revenue categories are unchanged. The funds generated from development related activities are the least predictable and can have the greatest variation. Revenues are projected to be level or show a moderate increase from the current year. There are no significant revenue changes in the General Fund, but moderate, incremental increases. There is a significant reduction in lease proceeds, due to the fire apparatus purchase in FY 2018. Expenditures should be stable with 1 new part-time position being included in the budget. General Government increased with the Fire / EMS combination with Santa Clara. This increase is offset by the elimination of expenditures in those departments. The only significant increases in the budget are for employee wages and benefits, along with non-discretionary increases. Salary and benefit allocations have been reviewed and adjusted to reflect time spent in various departments. This will be reflected in changes to some of the department line items and budgets. Below are summaries of the General Fund revenue categories and expenditures by department.

# BUDGET MESSAGE

## Revenues

### General Fund Revenue

Categories	FYE 2018 Estimate to Complete	FYE 2019 Proposed
Property Tax	1,589,241	1,639,666
Sales Tax	1,490,917	1,480,331
Franchise Tax	542,114	534,663
Intergovernmental	554,419	447,579
Licenses & Permits	441,837	337,449
Charges for Services	1,981,341	1,993,713
Other	804,558	445,557
Transfers In	-	-
Total	7,404,427	6,878,958

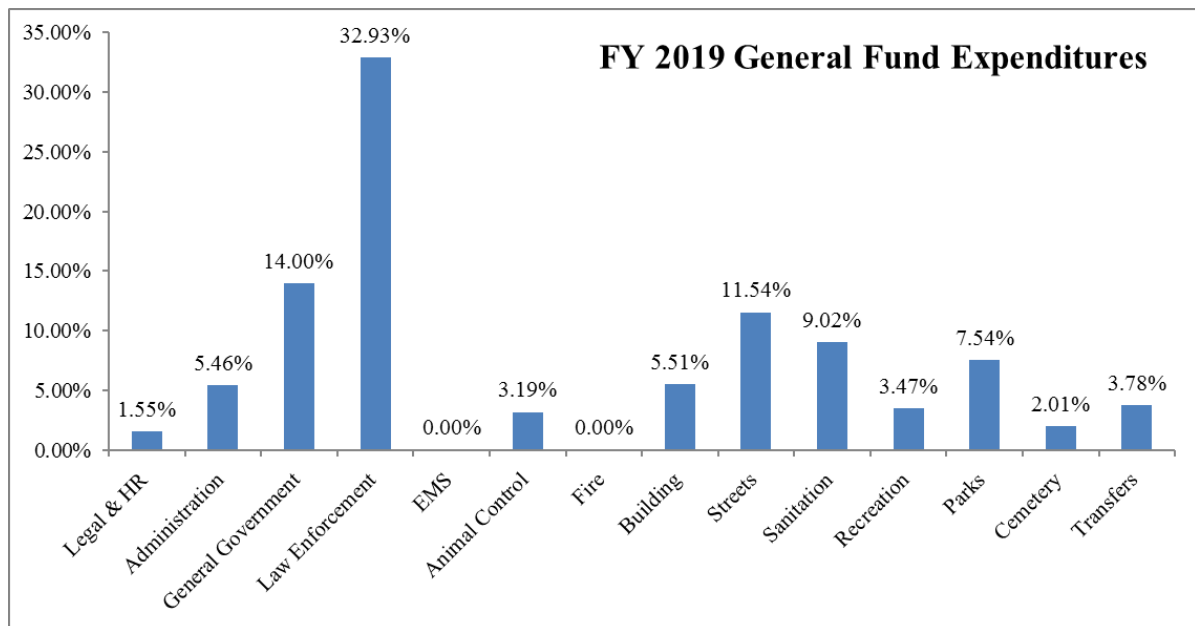


# BUDGET MESSAGE

## Expenditures

### General Fund Expenditures

Departments	FY 2018 Estimate to Complete	FY 2019 Proposed
Legal & HR	132,621	106,941
Administration	361,479	375,430
General Government	583,878	962,953
Law Enforcement	2,180,694	2,265,244
EMS	218,514	-
Animal Control	180,869	219,486
Fire	156,726	-
Building	364,971	378,826
Streets	744,722	794,130
Sanitation	600,696	620,778
Recreation	235,091	238,485
Parks	577,432	518,745
Cemetery	122,350	137,940
Transfers	944,384	260,000
Total	7,404,427	6,878,958



# BUDGET MESSAGE

## Debt Service

The city has four (4) debt issues and a commitment to the WCWCD for a portion of the regional pipeline debt. All bond principle and interest payments have been budgeted, in compliance with state code. These payments are reflected in the Debt Service, Municipal Building Authority, and Enterprise Funds.

Debt Description	Fiscal Year 2018-2019			
	Beginning Balance	Principle Amount	Interest Amount	Ending Balance
<b>GOVERNMENTAL</b>				
Municipal Building Authority Lease Revenue Bond 2005	1,527,000	98,000	45,810	1,429,000
Sales Tax Refunding Bond Series 2016	2,551,000	176,000	48,029	2,375,000
Excise Tax Bond Series 2012	828,000	213,000	18,713	615,000
<b>TOTAL GOVERNMENTAL BOND DEBT</b>	<b>\$ 4,906,000</b>	<b>\$ 487,000</b>	<b>\$ 112,551</b>	<b>\$ 4,419,000</b>
<b>BUSINESS-TYPE</b>				
Washington County Water Conservancy District	2,366,095	228,688		2,137,407
Storm Drain Bond Series 2016	3,245,000	220,000	119,600	3,025,000
<b>TOTAL BUSINESS-TYPE BOND DEBT</b>	<b>\$ 5,611,095</b>	<b>\$ 448,688</b>	<b>\$ 119,600</b>	<b>\$ 5,162,407</b>
<b>TOTAL BONDED DEBT</b>	<b>\$ 10,517,095</b>	<b>\$ 935,688</b>	<b>\$ 232,151</b>	<b>\$ 9,581,407</b>

## Impact Fee Funds

There are three (3) separate impact fees funds (Public Safety, Streets, Parks) as well as impacts fees contained in the enterprise fund budgets. All impact fee revenues have been budgeted based on 100 new home permits, current studies, and enacted fees. The fees and fund balances are used to pay for growth related infrastructure, bonds, and projects contained in the studies.

## Capital Projects

The FY 2019 Budget includes the projects listed below:

### Parks

- Fire Lake Park - \$100,000
- Skate Park - \$250,000
- Ivins City Park Playground \$90,000
- Cemetery Improvements - \$20,000
  - Total \$460,000

### Public Safety

# BUDGET MESSAGE

- Fires Station Expansion / Remodel - \$100,000
- Streets**
- Gap Fill - \$265,000
  - Center Street Lighting \$100,000
    - Total \$365,000

The figures for Skate Park, Fire Lake Park, and Gap Fill 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 operating budget has increased slightly from FY 2018 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 several capital projects being considered and included in the budget. These include Water System Upgrades (\$60,000) and the Irrigation System Installation (\$4,300,000).

### Water Fund

Revenue	FY 2018 Estimate to Complete	FY 2019 Proposed
Water Sales	1,995,451	2,093,837
Connection Fees	54,195	52,643
Other	80,041	81,050
Impact Fees	220,584	179,987
Total	2,350,271	2,407,517
<b>Expenses</b>		
Operating Exp.	2,279,042	2,358,954
<b>Change in Net Position</b>	71,229	48,563
<b>Capital Budget</b>	518,802	4,410,000

### Wastewater Fund

The Wastewater Fund – Sewer projects a moderate operating budget increase from FYE 2018 due to inflation and the anticipated increase in costs. There are plans for sewer system upgrade capital expenditures (\$470,500) in the budget for the upcoming year. The Wastewater Fund – Storm Drain also shows a similar increase for operations.

# BUDGET MESSAGE

due to the new employee. There are two capital undertakings planned for FYE 2019 in the Wastewater Fund – Storm Drain; Tuacahn Wash Improvements with NRCS (\$1,210,000) and Storm Drain Projects (\$1,540,000). Below is the summary of the Wastewater Fund.

## Wastewater Fund

Revenue	FY 2018 Estimate to Complete	FY 2019 Proposed
Sewer Services	901,035	917,766
Sewer Conection Fees	63,935	51,000
Sewer - Other	6,826	5,250
Sewer Impact Fees	71,197	56,515
<b>Total Sewer Revenue</b>	<b>1,042,993</b>	<b>1,030,531</b>
Storm Drain Fees	534,017	526,925
Storm Drain - Other	55,905	8,965
Storm Drain Impact Fees	121,856	74,317
<b>Total Storm Drain</b>	<b>711,778</b>	<b>610,207</b>
<b>Expenses</b>		
Sewer Operating Exp.	868,702	929,017
Storm Drain Operating Exp.	494,875	506,466
<b>Change in Net Position</b>		
<b>Sewer</b>	<b>174,291</b>	<b>101,514</b>
<b>Storm Drain</b>	<b>216,903</b>	<b>103,741</b>
<b>Capital Budget</b>		
<b>Sewer</b>	<b>92,617</b>	<b>663,600</b>
<b>Storm Drain</b>	<b>1,975,785</b>	<b>2,782,500</b>

### Conclusion

This is a presentation of a balanced budget that includes no property tax increase, no rate adjustments, and no fee increases. Revenue estimates and projections are conservative in nature. Department Directors have made the effort to be reasonable in the budget requests while controlling costs and maintaining services. This document is a result of the combined work of the city staff, directors, and management. It 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 stability and moderate growth, the financial future of the city is sustainable and will provide for the ongoing services to future residents of our city.

Respectfully,

Dale Coulam  
City Manager

Wally Ritchie  
Director of Finance



# SUMMARY OF FUNDS

<b>Fund</b>	<b>2015 Actual</b>	<b>2016 Actual</b>	<b>2017 Actual</b>	<b>2018 Actual YTD</b>	<b>2018 Adopted Budget</b>	<b>2018 Estimate to Complete</b>	<b>2019 Budget</b>
<b>Combined Fund Revenue</b>							
General	5,301,851	5,931,217	6,451,339	6,568,471	6,912,798	7,404,427	6,878,958
Debt Service	405,599	323,563	3,359,304	396,364	458,391	623,966	455,741
Municipal Building Authority	144,074	143,638	286,878	144,879	144,160	144,860	144,810
Public Safety Impact	41,060	108,490	66,860	15,412	300,000	250,000	103,000
Street Impact	463,241	158,638	229,338	190,607	365,664	256,439	290,000
Park Impact	396,352	833,380	593,913	472,950	669,850	769,850	493,810
Capital Projects	719,755	655,442	914,265	950,000	1,500,178	1,844,013	925,000
Water	2,324,053	2,452,346	3,414,341	2,139,409	2,219,046	2,350,271	2,407,517
Waste Water							
Sewer	1,174,017	1,145,271	1,475,854	962,139	999,576	1,042,993	1,030,531
Storm Drain	759,956	826,346	880,168	662,157	588,325	714,028	610,207
Water Impact Fees	-	-	-	-	1,668,980	669,942	4,608,980
<b>Total Revenues</b>	<b>11,729,958</b>	<b>12,578,331</b>	<b>17,672,259</b>	<b>12,502,388</b>	<b>15,826,968</b>	<b>16,070,789</b>	<b>17,948,554</b>
<b>Combined Fund Expenditures</b>							
General	5,462,875	5,686,376	6,047,477	5,502,093	6,912,798	7,404,427	6,878,958
Debt Service	468,745	474,638	3,304,155	457,068	458,391	623,966	455,741
Municipal Building Authority	143,700	143,090	143,420	143,660	144,160	144,860	144,810
Public Safety Impact	-	-	16,845	250,000	300,000	250,000	103,000
Street Impact	486,021	583,045	299,269	208,000	365,664	256,439	290,000
Park Impact	214,800	366,653	638,461	143,600	669,850	769,850	493,810
Capital Projects	513,842	655,904	792,854	1,213,368	1,500,178	1,844,013	925,000
Water	1,873,658	1,874,041	2,310,287	2,342,225	3,805,453	2,797,844	6,768,954
Waste Water							
Sewer	732,815	766,390	1,092,126	1,178,846	1,172,451	1,752,302	1,253,517
Storm Drain	453,645	424,763	428,969	1,883,610	1,892,099	2,470,660	3,288,966
<b>Total Expenditures</b>	<b>10,350,101</b>	<b>10,974,900</b>	<b>15,073,864</b>	<b>13,322,470</b>	<b>17,221,044</b>	<b>18,314,361</b>	<b>20,602,756</b>
<b>Total Surplus (Deficit)</b>	<b>1,379,857</b>	<b>1,603,431</b>	<b>2,598,395</b>	<b>(820,081)</b>	<b>(1,394,076)</b>	<b>(2,243,572)</b>	<b>(2,654,202)</b>

# SUMMARY OF FUNDS

General Fund							
	2015 Actual	2016 Actual	2017 Actual	2018 Actual YTD	2018 Adopted Budget	2018 Estimate to Complete	2019 Budget
<b>REVENUE</b>							
<b>Taxes</b>							
Property Tax	1,370,169	1,402,204	1,483,779	1,543,387	1,524,170	1,589,241	1,639,666
Sales Tax	1,071,462	1,236,949	1,345,737	1,360,433	1,395,219	1,490,917	1,480,331
Franchise Tax	492,995	506,295	514,763	486,333	525,777	542,114	534,663
<b>Total Taxes</b>	<b>2,934,626</b>	<b>3,145,448</b>	<b>3,344,279</b>	<b>3,390,152</b>	<b>3,445,166</b>	<b>3,622,272</b>	<b>3,654,660</b>
<b>Other General Revenue</b>							
Federal & FEMA Grants	-	-	-	-	-	-	-
Washington County Drug Task Force	9,126	10,704	3,334	2,222	8,500	4,850	10,000
State Grants	7,992	16,931	15,228	123,657	120,682	123,657	30,000
Habitat Non/Pass Through	-	-	-	-	10,000	-	10,000
State Liquor Fund Allotment	6,256	6,377	7,134	9,111	7,000	9,111	9,200
Special Events	5,796	500	640	11,714	500	13,714	5,000
Sale of Capital Assets	23,196	13,482	23,430	2,500	110,000	100,000	40,000
Centerpiece Donations	5,000	1,000	-	-	-	-	-
ULGT Dividend	2,094	6,464	12,612	2,303	9,250	9,250	9,500
Interest Earnings	19,593	31,916	60,544	94,015	58,641	105,785	64,357
Lease Proceeds	21,095	23,980	140,500	300,000	365,000	365,000	150,000
Transfers In	-	-	-	-	-	-	-
<b>Total Other General Revenue</b>	<b>100,148</b>	<b>111,354</b>	<b>263,422</b>	<b>545,523</b>	<b>689,573</b>	<b>731,367</b>	<b>328,057</b>
<b>Total General Revenue</b>	<b>3,034,774</b>	<b>3,256,802</b>	<b>3,607,701</b>	<b>3,935,675</b>	<b>4,134,739</b>	<b>4,353,639</b>	<b>3,982,717</b>
<b>FUNCTIONAL REVENUE</b>							
<b>General Government</b>							
Legal / HR	56,000	75,163	82,870	58,767	77,882	84,720	82,050
General Government	23,495	42,655	54,544	79,284	31,263	81,971	49,850
<b>Public Safety</b>							
Law Enforcement	860,805	910,826	941,340	738,776	1,029,908	998,396	1,019,592
Emergency Medical	217,510	216,170	277,194	212,781	174,444	205,651	206,750
Animal Control	42,046	48,005	26,676	22,860	31,050	31,410	28,400
Fire	3,012	6,571	11,107	5,056	-	5,056	-
Building & Zoning	250,839	456,406	374,430	408,590	325,372	469,438	349,049
<b>Public Works</b>							
Streets	285,050	294,328	362,737	411,745	392,492	411,745	398,379
Sanitation	480,329	552,530	644,456	610,366	665,548	668,694	695,771
<b>Parks &amp; Recreation</b>							
Recreation	16,172	17,451	15,483	14,776	17,000	15,812	17,250
Parks	7,220	9,310	10,750	13,795	7,000	14,795	10,650
Cemetery	24,600	45,000	42,050	56,000	26,100	63,100	38,500
<b>Total Functional Revenue</b>	<b>2,267,076</b>	<b>2,674,415</b>	<b>2,843,638</b>	<b>2,632,796</b>	<b>2,778,059</b>	<b>3,050,788</b>	<b>2,896,241</b>
<b>Total Revenue</b>	<b>5,301,851</b>	<b>5,931,217</b>	<b>6,451,339</b>	<b>6,568,471</b>	<b>6,912,798</b>	<b>7,404,427</b>	<b>6,878,958</b>
<b>EXPENDITURES</b>							
<b>General Government</b>							
Legal/HR	96,745	92,625	104,322	101,682	99,623	132,621	106,941
Administration	306,994	316,212	350,570	328,140	335,750	361,479	375,430
General Government	275,594	215,417	191,602	197,702	222,505	583,878	962,953
<b>Public Safety</b>							
Law Enforcement	1,884,393	1,952,120	2,138,187	1,975,247	2,244,111	2,180,694	2,265,244
Emergency Medical	368,545	451,303	438,140	214,482	215,197	218,356	-
Animal Control	199,973	196,252	145,275	146,927	169,180	180,869	219,486
Fire	170,288	194,104	183,163	148,663	156,038	156,726	-
Building & Zoning	297,757	367,223	331,006	332,844	351,522	364,971	378,826
<b>Public Works</b>							
Streets	606,748	644,737	585,494	556,897	734,289	744,722	794,130
Sanitation	432,630	487,734	569,972	491,251	578,878	600,696	620,778
<b>Parks &amp; Recreation</b>							
Recreation	206,058	164,561	180,780	212,751	245,310	235,091	238,485
Parks	366,352	370,354	414,541	501,983	542,082	577,432	518,745
Cemetery	88,850	90,878	91,990	107,908	127,587	122,350	137,940
Community & Economic Dev	14,521	-	-	-	-	-	-
Transfers Out	147,429	142,856	321,985	-	519,491	944,384	260,000
<b>Total Expenditures</b>	<b>5,462,875</b>	<b>5,686,376</b>	<b>6,047,026</b>	<b>5,316,476</b>	<b>6,541,563</b>	<b>7,404,269</b>	<b>6,878,958</b>
<b>Excess Revenue Over Expenditures</b>	<b>(161,025)</b>	<b>244,841</b>	<b>404,313</b>	<b>1,251,996</b>	<b>371,235</b>	<b>158</b>	<b>-</b>

# COMMUNITY PROFILE

## CITY HISTORY



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

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

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

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

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



# COMMUNITY PROFILE

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

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

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

## Demographic and Economic Statistics

Fiscal Year	Population	Per Capita		Unemployment Rate
		Income	Personal Income	
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%
2017	8,132	33,816	274,991,712	3.30%

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	2017			2008		
	Total Assessed Value	Rank	Percentage of Total Assessed Value	Total Assessed Value	Rank	Percentage of Total Assessed Value
Marten, RT	\$ 19,569,370	1	2.39%	\$ 21,363,883	1	2.65%
Pivotal Mark ILC	\$ 11,367,400	2	1.39%	\$ 9,837,112	2	1.22%
Rocky Vista University LLC	\$ 8,546,400	3				0.00%
Kayenta Homesites Inc	\$ 8,142,780	4		\$ 5,584,931	4	0.69%
Fitness Ridge	\$ 6,270,000	5	0.82%			0.00%
Parkway Partners	\$ 5,359,500	6	0.70%			0.00%
Pivotal Mark IILC	\$ 4,453,500	7	0.58%			0.00%
Pacificorp	\$ 3,953,990	8	0.52%			0.00%
Kamas - Outback LLC	\$ 3,880,000	9		\$ 4,749,900	7	0.59%
Archuleta, George & Dianna L	\$ 3,762,800	10	0.49%	\$ 4,871,830	6	0.60%
Gunlock Ridge Holding	\$ -		0.00%	\$ 3,654,000	9	0.45%
Kingsbury Development LLC	\$ -		0.00%			0.00%
DG Group LLC	\$ -		0.00%			0.00%
Gardner Plumb LLC				\$ 7,100,625	3	0.88%
Her Family Matters LC				\$ 5,162,800	5	0.64%
Bowler, Edward				\$ 3,922,400	8	0.49%
Cowichan LLC				\$ 3,615,428	10	0.45%
<b>Total</b>	<b>\$ 75,305,740</b>		<b>6.90%</b>	<b>\$ 69,862,909</b>		<b>8.66%</b>

Source: Washington County Treasurer

# COMMUNITY PROFILE

Employer	2017		2008	
	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									
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Debt Limit	96,786,653	101,379,341	84,533,185	75,911,311	70,015,946	70,611,132	84,669,244	91,566,579	98,228,544	110,808,203
Total Net Debt Applicable to Limit	1,484,820	1,252,034	1,017,417	776,913	529,481	-	-	-	-	-
Legal Margin	\$ 95,301,833	\$ 100,127,307	\$ 83,515,768	\$ 75,134,398	\$ 69,486,465	\$ 70,611,132	\$ 84,669,244	\$ 91,566,579	\$ 98,228,544	\$ 110,808,203
Total Net Debt Applicable to the Limit as a Percentage of Debt Limit	1.53%	1.23%	1.20%	1.02%	0.76%	0.00%	0.00%	0.00%	0.00%	0.00%

### Legal Debt Margin Calculation for FY 2017

Assessed Value	923,401,688
Add Back: Exempt Real Property	-
Total Assessed Value	923,401,688
<b>Debt Limit</b>	
General Obligation 4%	36,936,068
Water & Sewer 8%	73,872,135
<b>Total Debt Limit</b>	110,808,203
<b>Debt Applicable to Limit:</b>	
General Obligation Bonds	-
Less:	
Set Aside for Repayment	-
<b>Total Net Debt Applicable to Limit</b>	-
<b>Legal Debt Margin</b>	\$ 110,808,203

# COMMUNITY PROFILE

## Operating Indicators

Function	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
<b>Building/Zoning</b>										
Residential Building Permits	63	43	33	58	86	125	90	82	114	135
Residential Value	\$ 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	\$ 34,322,950
Addition Building Permits	42	22	12	35	72	61	21	20	33	27
Additions Value	\$ 843,440	\$ 532,360	\$ 214,300	\$ 227,040	\$ 945,319	\$ 844,462	\$ 809,200	\$ 633,820	\$ 1,089,765	\$ 1,020,205
Commercial Building Permits	1	2	0	0	1	0	0	1	6	0
Commercial Value	\$ 50,000	\$ 2,216,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 800,000	\$ 22,496,684	\$ -
Other Building Permits	1	2	0	0	0	0	88	116	63	81
Other Value	\$ 643,188	\$ 4,650,000	\$ -	\$ -	\$ -	\$ -	\$ 2,215,152	\$ 2,338,545	\$ 1,435,271	\$ 2,100,451
<b>Law Enforcement</b>										
Patrol Officers	9	8	9	8	8	14	14	14	14	13
Training Hours	964	1,235	730	1,601	1,651	1,417	1,536	4,687	2,140	1,927
Citation	2,140	946	862	1,370	1,443	2,119	1,536	1,454	1,752	1,649
Calls for Service	2,581	2,145	1,584	2,072	2,262	3,149	3,954	3,949	4,065	4,191
Response Time (minutes)	7	8	7	5	4	9	8	7	6	7
Arrests	249	253	146	206	108	308	974	894	905	1,160
<b>Fire Department</b>										
Structure Fires	7	6	4	11	7	4	15	15	8	15
Automobile Accidents	40	25	17	29	26	12	12	41	47	53
Calls for Service	83	107	0	495	471	511	832	826	237	135
Training Hours	2,747	1,296	1,156	1,836	1,669	613	1,288	1,244	2,580	811
# of Full-Time Firemen	3	3	3	3	3	1	1	1	1	1
# of Volunteer Firemen	66	50	62	45	45	45	20	26	13	15
<b>Ambulance</b>										
Structure Fires	0	0	0	0	7	4	15	25	8	15
Automobile Accidents	33	166	187	0	26	12	12	58	47	53
Calls for Service	300	225	0	0	471	511	610	551	655	1,088
Training Hours	165	2,303	396	208	1,670	614	465	925	739	741
# of Full-Time Paramedics	0	0	0	0	0	1	1	1	1	1
# of Part-Time EMT	19	19	19	20	20	20	19	20	25	24
# of Part-Time Paramedics	3	5	5	5	5	5	10	21	17	10
<b>Parks, Recreation and Trails</b>										
Developed Acreage			39.95	39.95	39.95	39.95	39.95	39.95	39.95	41.95
Developed Acreage/1000 Population			4.59	5.92	5.92	5.92	5.92	5.21	5.07	5.16
Undeveloped Acreage			41.00	51.00	51.00	51.00	51.00	51.00	51.00	49.00
Youth in Recreation Programs										
Sports	408	407	411	412	417	359	529	471	484	429
Fitness	526	515	367	421	419	213	114	120	181	100
Education	102	44	-	-	-	-	60	48	50	50
<b>Public Works</b>										
Water Gallons Billed (in thousands)	369,577	490,056	487,001	467,276	501,401	505,011	511,417	515,203	518,316	555,336
Water Connections	2,669	2,629	2,709	2,755	2,825	3,015	3,034	3,132	3,216	3,328
Sewer Connections	2,548	2,450	2,530	2,597	2,676	2,757	2,951	3,052	3,097	3,232
Storm Drain Services	2,806	2,772	2,862	2,912	2,996	3,123	3,243	3,353	3,444	3,594
Garbage Services	2,750	2,740	2,830	2,887	2,970	3,090	3,171	3,279	3,368	3,568



# DEBT

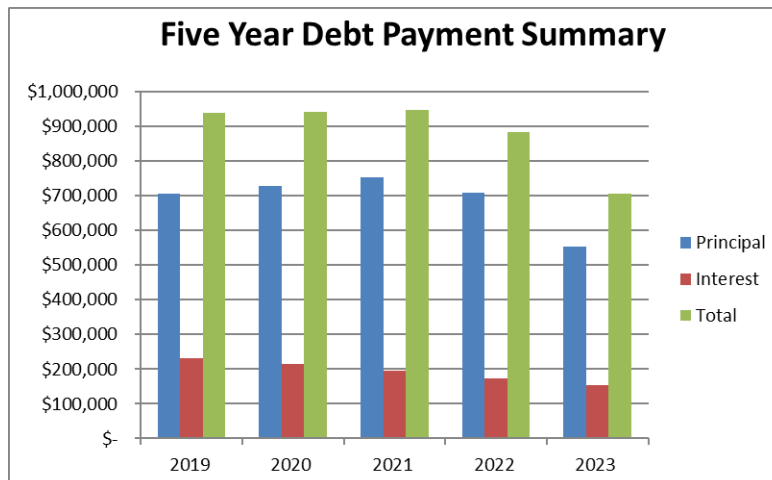
## IVINS CITY Debt Service Schedule Fiscal Year Ended June 30, 2019

### BOND DEBT

Debt Description	Bond Holder	Payment Month	Fiscal Year 2018-2019			Ending Balance
			Beginning Balance	Principle Amount	Interest Amount	
<b>GOVERNMENTAL</b>						
Municipal Building Authority Lease Revenue Bond 2005	Utah Division of Finance	April	1,527,000	98,000	45,810	1,429,000
Sales Tax Refunding Bond Series 2016	Zions Bank	June/December	2,551,000	176,000	48,029	2,375,000
Excise Tax Bond Series 2012	Wells Fargo Bank	Quarterly	828,000	213,000	18,713	615,000
<b>TOTAL GOVERNMENTAL BOND DEBT</b>			\$ 4,906,000	\$ 487,000	\$ 112,551	\$ 4,419,000
<b>BUSINESS-TYPE</b>						
Washington County Water Conservancy District	Regional Pipeline Bond	Monthly	2,366,095	228,688		2,137,407
Storm Drain Bond Series 2016	US Bank	October/April	3,245,000	220,000	119,600	3,025,000
<b>TOTAL BUSINESS-TYPE BOND DEBT</b>			\$ 5,611,095	\$ 448,688	\$ 119,600	\$ 5,162,407
<b>TOTAL BONDED DEBT</b>			\$ 10,517,095	\$ 935,688	\$ 232,151	\$ 9,581,407

### VEHICLE & EQUIPMENT LEASES

Vehicle/Equipment Description	Payment Number	Due Date	Fiscal Year 2018-2019		
			Principle Amount	Interest Amount	Total Payment
<b>GOVERNMENTAL</b>					
Police (4) / Admin (1) Vehicles	Pmt 2 of 3	Semi-Annual	46,828	1,796	48,624
<b>BUSINESS-TYPE</b>					
<b>TOTAL LEASES PAYABLE</b>			\$ 46,828	\$ 1,796	\$ 48,624



# CAPITAL PROJECTS

The FY 2018 and FY 2019 budgets include \$1,661,405 and \$925,000 respectively for capital improvement expenditures.

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

## Non-Routine Capital Budget Summary

	FYE 2018	FYE 2019	Estimated Annual Maintenance
Parks & Trail Improvements	826,190	190,000	22,500
Fire Station Remodel	-	100,000	3,000
Fire Apparatus	552,890	-	2,500
Cemetery Improvements	111,488	20,000	5,000
Road Projects	148,439	365,000	15,000
City Hall Improvements	22,398	-	1,000
Unity Park Skate Park	-	250,000	2,500
	\$ 1,661,405	\$ 925,000	\$ 51,500

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 \$25,500 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](http://www.ivins.com).
- The City will seek annually to qualify for the Government Finance Officers Association's (GFOA) Certificate of Achievement for Excellence in Financial Reporting award.

## Budget Adoption and Calendar

- |   |          |
|---|----------|
| • General Fund Revenue Estimates  | March 1  |
| • Detailed Reports and Estimates provided to Department                                   | March 1  |
| • Each Department Submits Budget to City Manager  | March 19 |
| • Presentation of Tentative Budget  | April 5  |
| • Discussion and Revisions of the Tentative Budget  | April 19 |
| • Approval of Tentative Budget  | May 3    |
| • Public Hearing on Tentative Budget  | May 17   |
| • Discussion of Tentative Budget  | May 17   |
| • Adoption of Amended Budget FYE 2017 (Estimate to Complete)<br>and Final Budget FYE 2018 | June 7   |
| • Submit to Utah State Auditor  | July 7   |
| • 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 (Public Safety Impact Fees, Streets Impact Fees, and Parks Impact Fees) 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

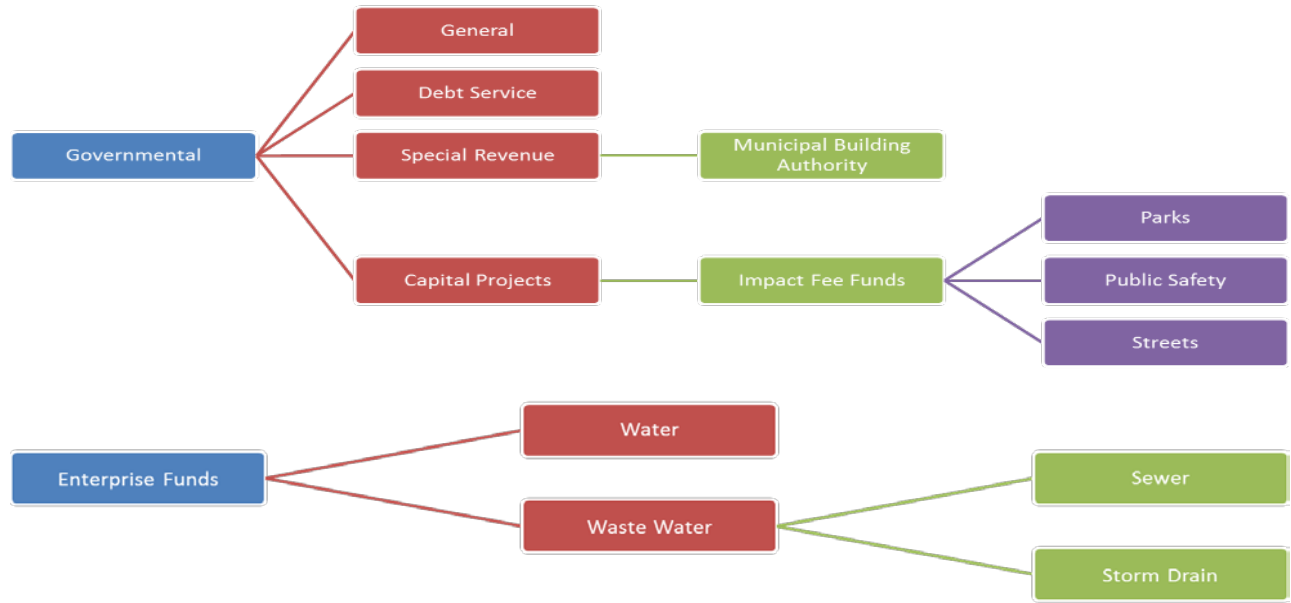
Enterprise Funds are a type of Proprietary Fund used to account for activities that are similar to private sector business activities. The focus of these funds is net income and capital maintenance. Revenues are primarily user fees and impact fees.

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 2019					
	TRANSFERS IN		TRANSFERS OUT		DIFFERENCE
	ACCOUNT NUMBER	AMOUNT	ACCOUNT NUMBER	AMOUNT	
<b>GENERAL FUND</b>					
Transfer from Water Fund	10-39-125	-	51-42-600	-	-
Transfer from Sewer Fund	10-39-126	-	52-42-600	-	-
Transfer from Storm Drain	10-39-127	-	53-42-600	-	-
<b>DEBT SERVICE FUND</b>					
Transfer from Streets Impact Fund	31-39-200	200,000.00	44-40-822	200,000.00	-
<b>MUNICIPAL BUILDING AUTHORITY FUND</b>					
Trans from Park Impact Fees	36-39-200	143,810.00	45-40-610	143,810.00	-
<b>CAPITAL PROJECTS FUND</b>					
Transfer From Gen Fund	49-39-200	110,000.00	10-90-200	110,000.00	-
Transfer From Park Impact Fund	49-39-220	350,000.00	45-40-205	350,000.00	-
Transfer From Public Safety Impact Fund	49-39-230	100,000.00	43-40-823	100,000.00	-
Transfer From Streets Impact Fund	49-39-400	90,000.00	44-40-205	90,000.00	-
		\$ 993,810.00		\$ 993,810.00	-

TOTAL NET TRANSFERS	TRANSFERS IN	TRANSFERS OUT	DIFFERENCE
General Fund	-	110,000.00	(110,000.00)
Debt Service Fund	200,000.00	-	200,000.00
MBA Fund	143,810.00	-	143,810.00
Public Safety Impact Fee	-	100,000.00	(100,000.00)
Streets Impact Fee	-	290,000.00	(290,000.00)
Parks Impact Fee	-	493,810.00	(493,810.00)
Capital Projects	650,000.00	-	650,000.00
Water	-	-	-
Sewer	-	-	-
Storm Drain	-	-	-
	\$ 993,810.00	\$ 993,810.00	\$ -

# 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 2015 including projections of ending FY2018 and FY 2019.

<b>Governmental Fund Balances</b>						
	<b>2015 Actual</b>	<b>2016 Actual</b>	<b>2017 Actual</b>	<b>2018 Estimate to Complete</b>	<b>2019 Budget</b>	
General Fund	\$ 911,517	\$ 1,156,358	\$ 1,560,221	\$ 1,560,221	\$ 1,560,221	
All Other Governmental	\$ 2,186,999	\$ 2,186,819	\$ 2,442,372	\$ 2,042,488	\$ 1,718,691	
<b>Total Governmental</b>	<b>\$ 3,098,517</b>	<b>\$ 3,343,178</b>	<b>\$ 4,002,593</b>	<b>\$ 3,602,709</b>	<b>\$ 3,278,912</b>	

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 2018-2019.

FY 2018 Estimate to Complete represents an amendment to the current adopted budget.

FY 2019 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.

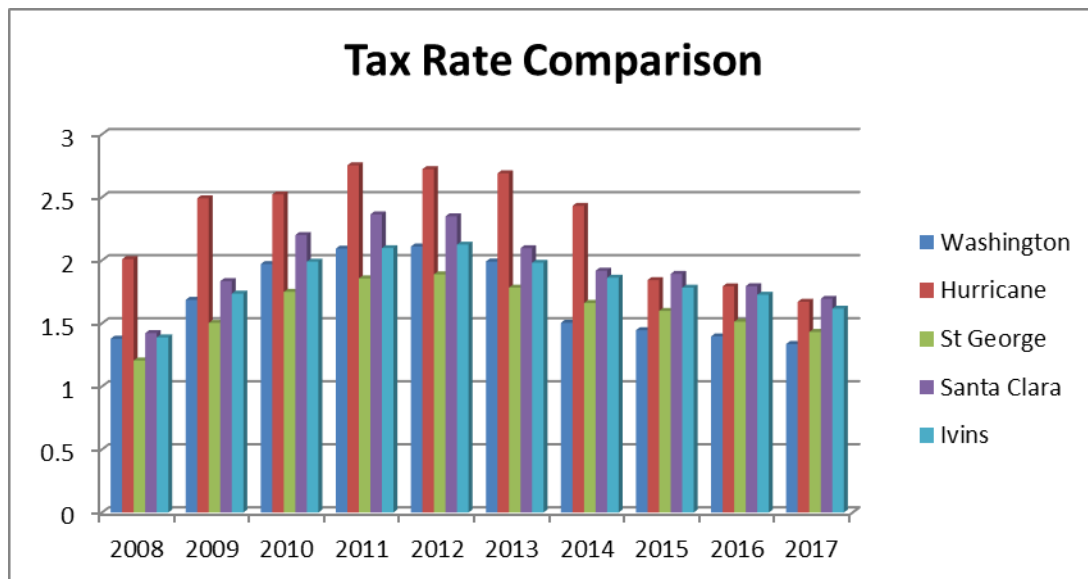
Unreserved General Fund balance is required by Utah State law to be no less than 5% and no more than 25% of current year projected revenue.

### Revenue

General Fund revenues are organized into the following categories:

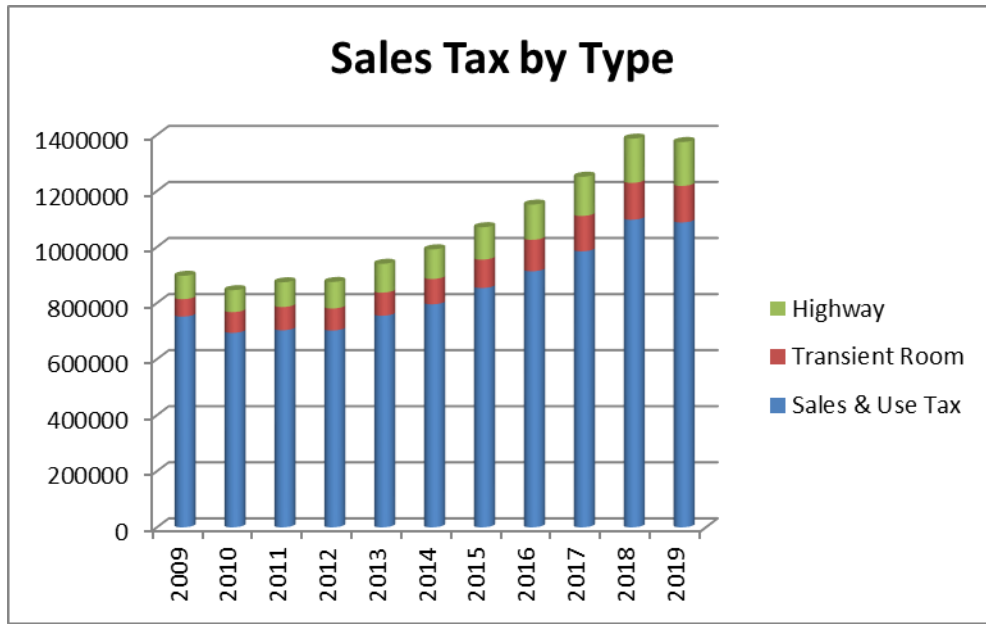
### Taxes

- **Property Tax**-is our largest source of income representing 21% 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 FY2018 and FY2019 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.

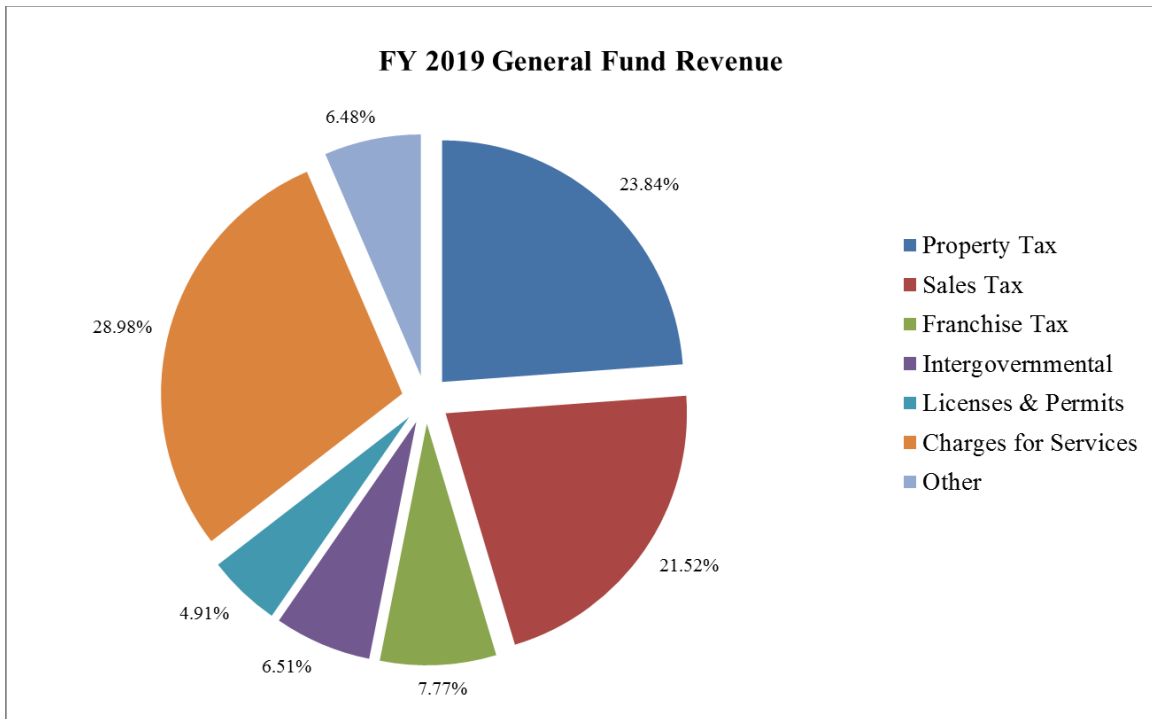
**Intergovernmental Revenue**-are revenues that we receive from other governmental units and include operating grants and Class "C" road funds.

**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. Ivins City combined Fire/EMS with Santa Clara City on January 1, 2018. The payments for Ivins share of the costs are included in General Government.

### Public Safety

Included in the public safety department are Law Enforcement and Animal Control.

### Building & Code Enforcement

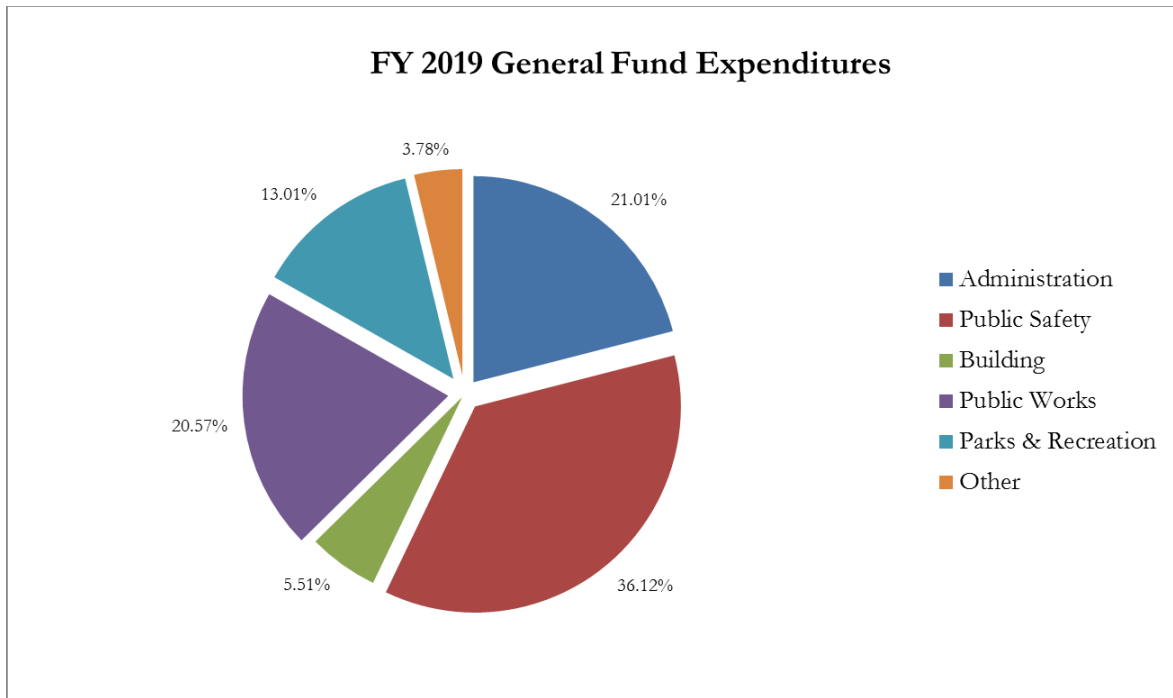
### Public Works

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

		2015 Actual	2016 Actual	2017 Actual	2018 Actual YTD	2018 Adopted Budget	2018 Estimate to Complete	2019 Budget
<b>REVENUE</b>								
<b>TAXES</b>								
10-31-100	Current Year Property Tax	1,269,395	1,302,010	1,321,269	1,364,043	1,396,432	1,396,432	1,492,607
10-31-200	Prior Year Property Tax	16,089	15,677	68,225	83,865	32,802	84,802	38,130
10-31-250	Property Tax Penalty & Inter	1,821	2,000	2,425	2,588	2,202	3,202	2,268
10-31-300	Sales & Use Tax	853,735	913,337	984,705	1,001,682	1,029,234	1,097,406	1,087,597
10-31-310	RAP Tax	885	85,607	95,125	96,441	94,330	104,330	105,745
10-31-400	Franchise Tax	388,522	407,551	413,736	396,636	427,170	447,661	438,558
10-31-410	Cable TV Franchise Tax	25,731	25,842	27,158	33,329	28,656	33,329	31,538
10-31-420	Cellular Phone Tax	78,742	72,902	73,869	56,369	69,951	61,124	64,567
10-31-500	Fee-In-Lieu of Pers Prop Tax	82,865	82,517	91,860	92,890	92,734	104,805	106,661
10-31-600	Transient Room Tax	101,384	112,466	126,207	117,696	124,515	131,441	130,378
10-31-700	Highway Sales Tax	115,458	125,539	139,701	144,613	147,140	157,740	156,611
		2,934,626	3,145,448	3,344,279	3,390,152	3,445,166	3,622,272	3,654,660
<b>LICENSES &amp; PERMITS</b>								
10-32-100	Business Licenses and Permit	6,975	5,540	5,600	5,400	6,500	5,400	6,000
10-32-210	Building Permits	176,457	336,810	294,469	291,505	236,239	326,239	258,975
10-32-230	Planning Application Fees	10,726	11,644	12,407	7,167	11,420	7,755	10,000
10-32-240	Adminstration Fees	3,511	3,747	1,920	2,942	3,750	3,150	3,750
10-32-250	Animal Licenses	1,305	1,335	755	995	1,300	995	900
10-32-260	Subdivision Fees	15,287	30,648	22,846	48,898	22,273	64,248	27,324
10-32-270	Subdiv&Site Devel Const	24,009	42,202	10,625	24,050	22,710	34,050	20,500
46-38-200	Habitat Non Pass Through	-	-	-	-	10,000	-	10,000
		238,271	431,926	348,623	380,956	314,192	441,837	337,449
<b>INTERGOVERNMENTAL REVENUE</b>								
10-33-300	Federal & FEMA Grants	-	-	-	-	-	-	-
10-33-360	Washington County Drug	9,126	10,704	3,334	2,222	8,500	4,850	10,000
10-33-400	State Grants	7,992	16,931	15,228	123,657	120,682	123,657	30,000
10-33-420	EMS Grants	-	-	5,673	-	-	-	-
10-33-430	Fire Grants	-	1,131	6,520	3,266	-	3,266	-
10-33-440	Wildland Fire Reimb's	3,012	5,440	4,587	1,790	-	1,790	-
10-33-560	Class B & C Road Funds	285,050	294,328	362,737	411,745	392,492	411,745	398,379
10-33-580	State Liquor Fund Allotment	6,256	6,377	7,134	9,111	7,000	9,111	9,200
		311,435	334,911	405,213	551,791	528,674	554,419	447,579
<b>CHARGES FOR SERVICES</b>								
10-34-150	Sale of Maps & Books	117	162	142	71	100	75	100
10-34-160	Newsletter Advertising	4,000	1,800	-	-	-	-	-
10-34-240	Inspection Fees	20,353	31,355	31,912	31,759	28,480	31,726	28,000
10-34-250	Inspection Fees Santa Clara	-	-	-	-	-	-	-
10-34-430	Sanitation	480,329	552,530	644,456	610,366	665,548	668,694	695,771
10-34-500	Ambulance Fees	216,675	215,899	270,892	212,766	174,044	205,636	206,750
10-34-505	Special Events	5,796	500	640	11,714	500	13,714	5,000
10-34-510	Tuacahn/Vista SRO	40,000	41,155	40,000	40,100	40,000	40,100	59,684
10-34-520	Law Enforcement-Santa Clara	763,985	812,283	843,952	638,992	930,224	898,612	900,224
10-34-530	SRO-Washington County School	56,819	57,388	57,388	59,684	59,684	59,684	59,684
10-34-830	Burial Fees	8,750	15,000	14,200	19,850	7,000	21,850	12,500
79-34-810	Sale of Cemetery Lots	8,700	16,150	15,600	20,500	10,600	23,100	14,000
79-34-820	Perpetual Care	7,150	13,850	12,250	15,650	8,500	18,150	12,000
		1,612,675	1,758,072	1,931,433	1,661,452	1,924,680	1,981,341	1,993,713



# GENERAL FUND

## GENERAL FUND

		2015 Actual	2016 Actual	2017 Actual	2018 Actual YTD	2018 Adopted Budget	2018 Estimate to Complete	2019 Budget
<b>REVENUE</b>								
<b>FINES &amp; FORFEITURES</b>								
10-35-100	Court Fines	56,000	75,163	82,870	58,767	77,882	84,720	82,050
10-35-200	Animal Control Fees	7,556	8,171	6,833	9,185	6,500	10,185	7,000
10-35-300	ACE Penalties & Costs	495	-	250	2,270	500	2,270	500
		<u>64,051</u>	<u>83,334</u>	<u>89,953</u>	<u>70,222</u>	<u>84,882</u>	<u>97,175</u>	<u>89,550</u>
<b>INTEREST</b>								
10-38-100	Interest Earnings	19,593	31,916	60,544	94,015	58,641	105,785	64,357
		<u>19,593</u>	<u>31,916</u>	<u>60,544</u>	<u>94,015</u>	<u>58,641</u>	<u>105,785</u>	<u>64,357</u>
<b>MISCELLANEOUS REVENUE</b>								
10-38-200	Youth Basketball	3,385	5,784	4,446	4,342	5,000	4,342	5,000
10-38-220	Youth Baseball & Softball	325	2,872	2,418	2,132	2,000	2,132	2,000
10-38-250	Flag Football	4,271	430	3,978	3,588	3,250	3,588	3,500
10-38-260	Contract Classes-Dance	8,111	8,365	4,641	4,714	6,750	5,750	6,750
10-38-270	Heritage Days	170	692	3,045	1,285	650	1,285	750
10-38-280	Movies in the Park	1,150	400	-	900	-	900	400
10-38-400	Sale of Fixed Assets	23,196	13,482	23,430	2,500	110,000	100,000	40,000
10-38-660	Princess Scholarship Donation	195	225	500	300	225	300	250
10-38-670	Centerpiece Donations	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	295	-	-	-	-	-	-
10-38-760	Fitness Festival	-	-	-	-	-	-	-
10-38-770	Ball Field/Park Rental	5,670	8,470	10,470	12,765	7,000	13,765	10,000
10-38-800	Cable TV Vault Lease	7,150	6,600	6,600	5,555	6,600	6,600	6,600
10-38-820	Animal Sanctuary Donations-Cash	950	9,419	3,025	2,040	2,000	2,290	3,000
10-38-821	Animal Sanctuary Donations-In-Kind	29,599	27,725	16,063	10,640	20,000	17,940	17,500
10-38-822	Recycling	2,637	1,355	-	-	1,250	-	-
10-38-850	EMT CPR Class Fees	835	271	630	15	400	15	-
10-38-860	Utah Local Govt Trust Dividend	2,094	6,464	12,612	2,303	9,250	9,250	9,500
10-38-870	Community Garden	400	440	280	130	-	130	250
10-38-875	Blue Sky Donations	-	-	-	-	-	-	-
10-38-880	SunTran Bus Passes	505	1,653	1,150	735	1,250	1,140	1,150
10-38-900	Miscellaneous Revenue	4,088	25,983	37,507	65,938	15,938	67,171	35,000
10-38-910	Proceeds from Lease	21,095	23,980	140,500	300,000	365,000	365,000	150,000
		<u>121,199</u>	<u>145,610</u>	<u>271,294</u>	<u>419,882</u>	<u>556,563</u>	<u>601,598</u>	<u>291,650</u>
<b>TRANSFERS FROM OTHER FUNDS</b>								
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-Unappropriated Bal	-	-	-	-	-	-	-
		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total General Fund Revenue</b>		<b>5,301,851</b>	<b>5,931,217</b>	<b>6,451,339</b>	<b>6,568,471</b>	<b>6,912,798</b>	<b>7,404,427</b>	<b>6,878,958</b>

# GENERAL FUND

## GENERAL FUND

		2015 Actual	2016 Actual	2017 Actual	2018 Actual YTD	2018 Adopted Budget	2018 Estimate to Complete	2019 Budget
<b>EXPENDITURES</b>								
<b>Legal &amp; Human Resources</b>								
10-41-110	Salaries & Wages	12,340	13,704	18,640	17,901	18,062	19,062	19,429
10-41-111	Overtime	23	1	81	50	71	75	95
10-41-120	Employee Benefits	4,717	5,851	8,062	7,925	7,684	8,747	9,465
10-41-130	Employer Taxes	1,062	1,192	1,635	1,538	1,681	1,706	1,827
10-41-135	Uniform Expense	-	-	-	-	30	30	30
10-41-140	Outside Counsel	2,699	2,892	1,115	3,510	3,000	5,510	3,000
10-41-210	Books, Subscript, Memberships	187	667	579	145	500	295	500
10-41-230	Travel	73	110	154	543	750	1,270	250
10-41-240	Office Supplies & Expense	15	13	7	8	80	75	80
10-41-250	Equipment Supplies & Maint	-	-	232	31	25	50	25
10-41-280	Telephone	-	-	-	-	-	-	-
10-41-310	Professional & Tech	1,946	793	2,453	2,950	800	4,210	800
10-41-315	Recruiting	2,525	1,223	2,063	1,445	1,000	1,595	1,000
10-41-330	Education & Training	93	61	137	335	800	595	300
10-41-400	Santa Clara Court	70,631	63,221	69,164	65,299	65,000	89,361	70,000
10-41-420	Witness Fee	-	-	-	-	20	20	20
10-41-610	Miscellaneous	434	(433)	-	2	20	20	20
10-41-615	Wellness Program	-	-	-	-	-	-	-
10-41-740	Capital Outlay-Equipment	-	3,330	-	-	100	-	100
10-41-741	Capital Outlay-Furnishings	-	-	-	-	-	-	-
		96,745	92,625	104,322	101,682	99,623	132,621	106,941
<b>Administrative</b>								
10-43-110	Salaries & Wages	175,838	181,451	182,239	181,578	184,035	195,670	203,341
10-43-111	Overtime	280	229	510	826	874	922	1,237
10-43-120	Employee Benefits	69,749	76,060	80,493	81,426	80,963	88,788	96,857
10-43-130	Employer Taxes	15,958	16,532	16,445	15,825	17,053	17,216	19,360
10-43-135	Uniform Expense	17	55	515	141	50	222	50
10-43-210	Books, Subscript, Memberships	369	298	667	181	300	265	300
10-43-214	Computer Software	905	3,581	5,171	5,873	6,500	6,872	6,500
10-43-220	Public Notices	2,642	1,982	1,604	990	1,000	1,472	1,000
10-43-225	Elections	-	3,744	131	-	1,500	-	1,500
10-43-230	Travel	1,393	1,609	1,474	1,117	1,600	1,877	1,600
10-43-240	Office Supplies & Expense	3,678	2,689	3,789	2,967	3,000	3,844	3,000
10-43-250	Equipment Supplies & Maint	581	320	572	265	50	413	50
10-43-255	Vehicle Maintenance	143	375	(385)	78	200	153	200
10-43-256	Vehicle Fuel	939	36	361	312	400	438	400
10-43-260	Bldg & Grounds-Supplies/Maint	3,456	2,331	2,859	2,323	3,000	3,227	3,000
10-43-270	Utilities	1,341	1,151	1,325	1,253	1,600	2,168	1,600
10-43-280	Telephone	5,027	5,752	7,165	6,007	4,000	6,924	5,000
10-43-310	Professional & Tech	8,162	6,146	5,803	4,991	5,000	5,599	5,000
10-43-313	Audit	3,570	3,370	3,180	3,260	3,200	3,260	3,260
10-43-330	Education & Training	(742)	41	895	911	1,000	1,210	1,000
10-43-510	Insurance & Surety Bonds	2,275	2,320	2,149	3,037	3,000	3,440	3,750
10-43-610	Miscellaneous	170	(122)	3	7	200	195	200
10-43-620	Bank Analysis Service Fees	6,140	4,227	4,345	4,588	4,300	5,129	4,300
10-43-700	Newsletter	2,023	1,292	-	-	-	-	-
10-43-720	Bank Error & Cash Short/Over	-	-	-	-	100	-	100
10-43-740	Capital Outlay-Equipment	2,687	743	1,160	460	3,000	2,450	3,000
10-43-741	Capital Outlay-Furnishings	394	-	100	-	100	-	100
10-43-742	Capital Outlay-Vehicles	-	-	28,000	9,725	9,725	9,725	9,725
		306,994	316,212	350,570	328,140	335,750	361,479	375,430

# GENERAL FUND

## GENERAL FUND

		2015 Actual	2016 Actual	2017 Actual	2018 Actual YTD	2018 Adopted Budget	2018 Estimate to Complete	2019 Budget
<b>EXPENDITURES</b>								
<b>General Government</b>								
10-44-110	Salaries & Wages	59,318	61,360	60,190	59,813	58,839	60,813	56,754
10-44-111	Overtime	-	-	-	(19)	-	-	-
10-44-120	Employee Benefits	1,465	1,202	(877)	-	-	-	-
10-44-130	Employer Taxes	5,869	6,088	5,979	5,638	5,801	6,142	5,794
10-44-210	Books, Subscript, Memberships	5,810	1,201	1,544	1,280	2,000	1,502	1,750
10-44-230	Travel	195	8,109	1,439	1,836	1,500	1,975	1,500
10-44-240	Office Supplies & Expense	1,193	1,427	1,020	1,363	1,250	1,592	1,250
10-44-310	Professional & Technical	4,397	4,393	3,527	4,081	3,000	5,040	3,000
10-44-312	Engineering/Planner Fees	-	-	-	-	-	-	-
10-44-330	Education & Training	814	3,480	2,984	3,345	4,000	3,505	4,000
10-44-510	Insurance & Surety Bonds	2,094	2,303	2,303	2,634	2,350	2,634	2,650
10-44-600	Princess Pageant	2,781	1,805	754	1,163	2,500	2,144	2,500
10-44-610	Miscellaneous	210	1,001	826	274	750	582	750
10-44-611	Town Activities	577	891	1,368	1,406	4,000	2,542	3,500
10-44-612	Youth Easter Activity	1,908	2,077	1,950	2,325	2,250	2,325	2,250
10-44-613	24th of July Party	2,045	-	-	-	-	-	-
10-44-616	Fitness Festival	-	-	-	-	-	-	-
10-44-617	Heritage Days	2,764	4,208	6,010	5,411	7,000	5,915	7,000
10-44-619	Scholarships	-	2,000	3,250	5,000	2,000	5,000	2,000
10-44-620	RAP Tax Distributions	-	18,000	14,131	20,000	30,000	20,000	30,000
10-44-621	Donations under \$250	1,000	1,150	450	500	1,500	1,000	1,000
10-44-622	Donations Tuacahn	-	-	-	-	-	-	-
10-44-623	Donation Southern Utah Music	-	-	-	-	-	-	-
10-44-626	Dixie Care & Share Donation	-	-	-	-	-	-	-
10-44-627	Kayenta Street Painting Festival	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	72,534	66,283	75,000	74,562	75,000
10-44-640	Community & Economic Dev.	-	6,105	-	-	5,000	-	5,000
10-44-660	Advertising Coupons	4,702	2,926	-	-	-	-	-
10-44-697	Community TV	7,171	7,171	7,665	8,685	7,665	8,685	8,685
10-44-700	Santa Clara Fire / Rescue	-	-	-	185,618	371,235	371,235	742,470
10-44-740	Capital Outlay-Equipment	32,841	1,876	956	3,084	2,000	3,085	2,000
10-44-741	Capital Outlay-Furnishings	-	-	-	-	500	-	500
		275,594	215,417	191,602	383,320	593,740	583,878	962,953
<b>Law Enforcement</b>								
10-54-110	Salaries & Wages	888,046	874,331	924,234	884,242	945,667	935,888	974,911
10-54-111	Overtime	57,632	64,456	57,447	66,964	66,356	72,582	68,274
10-54-120	Employee Benefits	436,344	458,229	499,722	468,735	581,676	505,943	569,855
10-54-130	Employer Taxes	96,034	96,269	102,456	86,051	100,630	92,368	103,772
10-54-135	Uniform Expense	11,055	21,067	12,781	16,779	16,000	18,357	16,000
10-54-210	Books, Subscript, Memberships	2,068	1,596	4,060	2,091	2,000	2,591	2,000
10-54-230	Travel	6,239	5,797	8,796	4,939	8,000	6,787	10,000
10-54-240	Office Supplies & Expense	11,768	12,103	16,610	14,631	13,000	15,785	15,000
10-54-250	Equip/Spply Fire/Rescue/Animal	620	3,539	342	-	-	-	-
10-54-255	Vehicle Maintenance	19,239	21,039	12,427	22,421	17,500	24,818	17,500
10-54-256	Vehicle Fuel	8,424	11,950	9,196	8,522	14,500	11,378	15,000
10-54-260	Bldg & Grounds-Supplies/Maint	1,526	876	831	1,523	2,500	2,306	2,500
10-54-270	Utilities	6,903	7,369	6,115	2,263	10,000	3,866	10,000
10-54-280	Telephone	26,662	27,421	25,621	19,098	25,000	22,535	25,000
10-54-310	Professional & Tech	10,033	12,604	10,336	18,820	8,500	20,079	8,500
10-54-315	Contract Services	13,893	18,027	13,968	16,669	20,000	20,000	20,500
10-54-330	Education & Training	5,850	10,473	10,026	10,918	10,000	12,208	15,000
10-54-480	Special Dept Supplies	20,145	18,627	50,313	32,648	24,000	33,129	29,000
10-54-483	S.C.H. Special Function Officer	22,161	20,917	21,399	19,445	21,963	21,963	21,963
10-54-500	St George Police Dispatch	150,543	157,072	157,123	178,618	185,069	185,069	203,069
10-54-510	Insurance & Surety Bonds	22,239	22,850	22,586	18,404	22,850	18,404	18,500
10-54-610	Miscellaneous	4,645	3,293	7,249	7,654	10,000	9,641	10,000
10-54-740	Capital Outlay-Equipment	9,717	-	544	5,098	-	16,098	-
10-54-741	Capital Outlay-Furnishings	4,404	-	-	-	-	-	-
10-54-742	Capital Outlay-Vehicles	48,202	82,215	164,006	68,714	138,900	128,899	108,900
		1,884,393	1,952,120	2,138,187	1,975,247	2,244,111	2,180,694	2,265,244

# GENERAL FUND

## GENERAL FUND

	2015 Actual	2016 Actual	2017 Actual	2018 Actual YTD	2018 Adopted Budget	2018 Estimate to Complete	2019 Budget
<b>EXPENDITURES</b>							
<b>EMS</b>							
10-55-110 Salaries & Wages	243,268	268,780	246,914	118,858	127,109	118,858	-
10-55-111 Overtime	11,910	15,771	14,560	12,175	6,214	12,175	-
10-55-120 Employee Benefits	28,809	40,408	34,626	15,491	18,358	15,491	-
10-55-130 Employer Taxes	32,039	41,415	39,569	13,205	17,814	13,205	-
10-55-135 Uniform Expense	3,670	6,170	1,055	725	2,000	858	-
10-55-230 Travel	1,293	591	-	397	750	497	-
10-55-240 Office Supplies & Expense	854	2,880	1,955	618	625	677	-
10-55-250 Vehicle Maintenance	3,034	6,940	1,703	1,450	3,000	1,650	-
10-55-256 Vehicle Fuel	6,506	6,212	6,205	4,342	3,000	4,530	-
10-55-260 Bldgs/Grounds - Maintenance	88	415	1,263	374	-	435	-
10-55-270 Utilities	271	-	-	552	-	603	-
10-55-280 Telephone	156	-	-	-	-	-	-
10-55-310 Professional & Technical	7,442	21,786	41,020	34,767	18,315	37,705	-
10-55-330 Training & Education	2,497	2,985	3,797	-	3,000	-	-
10-55-350 EMT Class Expense	-	-	-	-	-	-	-
10-55-470 Special Dept Supplies	163	2,693	2,254	-	-	-	-
10-55-510 Insurance & Surety Bond	746	1,523	1,523	-	762	-	-
10-55-610 Medical Supplies	19,930	20,953	24,007	11,471	7,500	11,672	-
10-5561.5 Miscellaneous	-	-	451	-	-	158	-
10-55-740 Capital Outlay-Equipment	3,485	11,781	17,688	58	6,750	-	-
10-55-742 Capital Outlay-Vehicles	2,384	-	-	-	-	-	-
	<b>368,545</b>	<b>451,303</b>	<b>438,591</b>	<b>214,482</b>	<b>215,197</b>	<b>218,514</b>	<b>-</b>
<b>Animal Shelter</b>							
10-56-110 Salaries & Wages	92,242	82,262	64,453	65,081	70,473	70,471	92,345
10-56-111 Overtime	4,254	3,793	6,047	5,110	3,206	6,716	4,616
10-56-120 Employee Benefits	42,882	45,193	28,661	36,232	28,260	39,885	57,503
10-56-130 Employer Taxes	9,072	8,301	6,878	6,516	5,391	7,302	8,322
10-56-135 Uniform Expense	522	685	1,642	2,764	1,500	3,133	1,500
10-56-210 Books, Subscript, Memberships	125	435	325	335	-	535	-
10-56-230 Travel	430	-	1,021	555	1,500	1,054	1,500
10-56-240 Office Supplies & Expense	976	2,150	370	3,190	2,000	3,594	2,000
10-56-250 Equip. Supplies & Maintenance	2,931	3,264	39	2,634	4,000	3,787	4,000
10-56-255 Vehicle Maintenance	693	1,567	24	695	2,000	1,106	2,000
10-56-256 Vehicle Fuel	2,139	1,798	830	1,116	2,500	1,978	2,500
10-56-260 Bldgs & Grounds-Supplies/Maint	5,192	9,141	8,564	3,822	12,500	11,046	10,000
10-56-270 Utilities	4,465	5,183	4,711	4,613	4,000	5,100	4,000
10-56-290 Veterinary Care/Medicine	618	2,858	2,499	2,415	3,500	3,530	4,000
10-56-295 Extra-Ordinary Veterinary Care	-	-	-	-	-	-	-
10-56-300 Trap Neuter Release	1,133	88	-	-	-	-	-
10-56-310 Professional & Technical	211	999	1,550	203	1,000	685	1,000
10-56-330 Education & Training	163	250	-	140	2,000	840	3,000
10-56-485 Food & Supplies	-	-	685	62	5,000	1,062	3,000
10-56-490 Food & Supplies-Donated	29,599	27,725	16,063	10,640	20,000	17,940	17,500
10-56-510 Insurance & Surety Bonds	335	335	335	683	350	683	700
10-56-610 Miscellaneous	430	225	578	-	-	-	-
10-56-740 Capital Outlay-Equipment	1,564	-	-	122	-	422	-
10-56-745 Capital Outlay-Other	-	-	-	-	-	-	-
	<b>199,973</b>	<b>196,252</b>	<b>145,275</b>	<b>146,927</b>	<b>169,180</b>	<b>180,869</b>	<b>219,486</b>

# GENERAL FUND

## GENERAL FUND

		2015 Actual	2016 Actual	2017 Actual	2018 Actual YTD	2018 Adopted Budget	2018 Estimate to Complete	2019 Budget
<b>EXPENDITURES</b>								
<b>Fire &amp; Rescue</b>								
10-57-110	Salaries & Wages	73,999	87,495	64,482	41,381	51,537	41,381	-
10-57-111	Overtime	2,093	446	3,877	5,098	766	5,098	-
10-57-115	Stipend Pay-Fire	19,099	20,215	15,877	6,640	12,500	6,640	-
10-57-120	Employee Benefits	21,850	21,168	29,769	18,328	30,045	18,328	-
10-57-130	Employer Taxes	10,197	12,692	9,666	5,288	3,943	5,288	-
10-57-135	Uniform Expense	4,897	3,746	9,624	833	3,250	1,033	-
10-57-210	Books, Subscript, Memberships	940	836	330	-	325	-	-
10-57-230	Travel	1,542	972	-	189	1,750	390	-
10-57-240	Office Supplies & Expense	1,302	2,075	929	445	750	508	-
10-57-245	Equipment- Supplies & Maint	40	295	-	-	-	-	-
10-57-250	Equipment- Supplies & Maint	4,793	15,642	13,114	3,623	8,000	3,722	-
10-57-255	Vehicle Maintenance	(498)	2,294	2,867	1,575	4,500	1,640	-
10-57-256	Vehicle Fuel	3,522	3,234	2,513	1,293	2,000	1,294	-
10-57-260	Bldg & Grounds-Supplies/Maint	12,706	10,875	15,631	11,071	2,250	14,475	-
10-57-270	Utilities	39	799	261	3,019	-	3,592	-
10-57-310	Professional & Tech	255	110	401	-	-	-	-
10-57-315	Contract Services	-	1,055	536	1,139	585	1,139	-
10-57-330	Education & Training	885	1,657	1,169	2,754	1,750	2,754	-
10-57-335	Educational Supplies	-	-	313	-	-	-	-
10-57-350	Class Expense/Rescue	-	60	124	-	3,500	-	-
10-57-470	Special Dept Supplies	1,474	1,711	5,063	1,941	3,500	2,196	-
10-57-510	Insurance & Surety Bonds	1,152	1,152	1,152	4,763	587	4,763	-
10-57-610	Miscellaneous	2,228	1,247	978	314	1,750	515	-
10-57-615	Medical Supplies	-	-	-	3,591	-	3,592	-
10-57-625	Fire Prevention	-	-	36	-	250	-	-
10-57-690	CERT Community Prep	-	-	28	-	-	-	-
10-57-740	Capital Outlay-Equipment	7,772	4,328	4,424	35,378	-	38,378	-
10-57-742	Capital Outlay-Vehicles	-	-	-	-	22,500	-	-
		170,288	194,104	183,163	148,663	156,038	156,726	-
<b>Building</b>								
10-58-110	Salaries & Wages	199,179	218,446	200,621	202,908	213,337	215,508	221,710
10-58-111	Overtime	477	645	2,533	1,682	3,003	1,985	3,899
10-58-120	Employee Benefits	67,170	81,338	84,640	89,504	90,377	97,572	102,436
10-58-130	Employer Taxes	18,752	20,346	18,667	17,968	16,320	19,482	20,631
10-58-135	Uniform Expense	-	300	-	401	500	476	600
10-58-210	Books, Subscript, Memberships	3,122	1,452	1,246	693	1,500	1,093	1,500
10-58-230	Travel	696	1,961	200	430	2,000	1,027	2,000
10-58-240	Office Supplies & Expense	1,244	969	1,668	1,696	3,750	2,405	4,000
10-58-250	Equipment Supplies & Maint	(2,448)	358	851	-	500	250	500
10-58-255	Vehicle Maintenance	1,086	811	(404)	1,827	1,500	2,127	1,750
10-58-256	Vehicle Fuel	2,412	2,472	1,880	2,446	2,500	3,288	2,750
10-58-260	Bldg & Grounds-Supplies/Maint	-	12	-	26	300	75	300
10-58-280	Telephone	1,604	1,947	2,082	2,213	2,000	2,713	2,250
10-58-300	Commercial Plan Reviews	-	150	1,169	-	-	-	-
10-58-310	Professional & Tech	600	831	400	766	1,500	5,536	8,500
10-58-330	Education & Training	434	1,774	86	1,060	2,000	1,510	2,000
10-58-510	Insurance & Surety Bonds	2,793	3,226	2,999	2,999	3,250	2,999	3,000
10-58-610	Miscellaneous	637	24	-	41	1,000	740	1,000
10-58-740	Capital Outlay - Equipment	-	-	-	-	-	-	-
10-58-742	Capital Outlay-Vehicles	-	30,161	12,369	6,185	6,185	6,185	-
		297,757	367,223	331,006	332,844	351,522	364,971	378,826

# GENERAL FUND

## GENERAL FUND

		2015 Actual	2016 Actual	2017 Actual	2018 Actual YTD	2018 Adopted Budget	2018 Estimate to Complete	2019 Budget
<b>EXPENDITURES</b>								
<b>Streets</b>								
10-60-110	Salaries & Wages	115,232	110,993	109,990	115,134	117,320	123,104	126,957
10-60-111	Overtime	3,119	2,097	3,348	2,549	4,207	2,820	4,640
10-60-120	Employee Benefits	51,251	51,043	52,471	57,573	68,177	62,288	69,246
10-60-130	Employer Taxes	11,522	11,257	11,369	11,099	8,975	12,140	12,682
10-60-135	Uniform & Safety Equipment	628	724	927	1,495	2,100	2,134	1,250
10-60-210	Books, Subscriptions, & Member	-	-	565	60	500	360	300
10-60-215	Software	-	852	1,311	871	980	970	1,040
10-60-230	Travel	166	134	164	140	650	528	650
10-60-240	Office Supplies	58	40	812	1,794	2,080	1,912	2,080
10-60-250	Equipment Supplies & Maint	6,650	3,195	3,267	1,307	1,900	1,784	1,900
10-60-251	Equipment Rental	-	-	2,325	2,325	2,875	2,875	500
10-60-255	Vehicle Maintenance	-	-	900	572	750	1,774	750
10-60-256	Gas/Oil/Diesel	6,795	5,375	5,272	4,569	4,500	5,290	5,500
10-60-260	Bldg & Grounds-Supplies/Maint	-	73	494	629	375	904	625
10-60-270	Utilities	27,577	29,093	26,355	26,917	29,575	30,353	29,575
10-60-280	Telephone	1,083	1,545	1,172	1,121	1,375	1,377	1,375
10-60-310	Professional & Technical	-	-	15,086	1,213	1,400	1,504	3,160
10-60-316	MPO	5,000	5,000	5,000	5,000	5,000	5,000	5,000
10-60-330	Education & Training	1,693	545	1,425	765	1,350	1,292	1,350
10-60-480	Materials & Supplies	4,300	1,510	456	1,618	2,000	2,228	2,000
10-60-500	Street/Road Repairs	15,786	9,070	9,585	9,196	20,000	18,305	20,000
10-60-510	Insurance & Surety Bonds	6,048	6,466	6,466	6,254	6,500	6,254	6,300
10-60-515	Street Maintenance	270,962	268,648	229,072	225,548	325,000	335,000	325,000
10-60-520	Street Projects	-	7,500	9,315	4,000	-	4,000	-
10-60-525	Undesignated Street Projects	24,605	43,007	18,404	41,661	40,000	50,740	40,000
10-60-530	Street Lighting/Signage	8,496	5,224	22,432	5,253	40,000	28,086	35,000
10-60-610	Miscellaneous	1,200	1,762	25	-	-	-	-
10-60-740	Capital Outlay - Equipment	39,482	79,584	40,991	28,234	41,700	41,700	78,000
10-60-741	Capital Outlay - Furnishings	-	-	-	-	-	-	1,250
10-60-742	Capital Outlay - Vehicles	-	-	-	-	-	-	10,500
10-60-743	Capital Outlay - Other	5,094	-	6,494	-	5,000	-	7,500
		606,748	644,737	585,494	556,897	734,289	744,722	794,130
<b>Sanitation</b>								
10-62-110	Salaries & Wages	872	-	-	-	-	-	-
10-62-111	Overtime	1,657	-	-	-	-	-	-
10-62-120	Employee Benefits	792	-	-	-	-	-	-
10-62-130	Employer Taxes	251	-	-	-	-	-	-
10-62-315	Solid Waste Home Collection	408,353	421,176	435,212	378,502	438,916	460,898	475,755
10-62-320	Recycling Collection	-	48,842	120,143	102,572	121,212	125,608	130,406
10-62-325	Waste Service Dumpster Pickup	20,706	17,716	14,616	10,176	18,750	14,190	14,617
10-62-350	Write-Off Bad Debt	-	-	-	-	-	-	-
		432,630	487,734	569,972	491,251	578,878	600,696	620,778

# GENERAL FUND

## GENERAL FUND

		2015 Actual	2016 Actual	2017 Actual	2018 Actual YTD	2018 Adopted Budget	2018 Estimate to Complete	2019 Budget
<b>EXPENDITURES</b>								
<b>Recreation</b>								
10-70-110	Salaries & Wages	85,530	80,675	73,635	76,981	88,955	83,569	98,694
10-70-111	Overtime	155	152	463	422	432	534	730
10-70-120	Employee Benefits	32,859	32,352	30,899	32,980	36,058	37,594	40,851
10-70-130	Employers Taxes	8,033	7,598	7,071	6,782	6,805	7,530	9,625
10-70-135	Uniform & Safety Equipment	37	136	50	-	250	200	250
10-70-210	Books,Subscript, Memberships	-	-	380	215	265	265	265
10-70-230	Travel & Lodging	-	-	1,246	-	2,125	725	2,125
10-70-240	Office Supplies	390	62	339	597	900	897	900
10-70-250	Equipment - Supplies & Maint	383	1,320	854	1,436	1,500	1,591	1,500
10-70-251	Equipment Rental	3,060	3,060	3,060	2,050	3,120	3,120	3,120
10-70-256	Vehicle Fuel	513	688	958	314	1,500	814	1,500
10-70-270	Utilities	10,077	12,066	12,312	12,093	12,000	14,331	13,000
10-70-280	Telephone	475	587	801	-	700	500	700
10-70-310	Professional & Technical	658	600	982	766	1,100	1,036	1,100
10-70-315	Contractor Services	1,953	3,386	4,062	3,349	4,100	4,092	4,175
10-70-330	Education & Training	82	8	478	503	650	602	650
10-70-335	Little League	-	250	250	250	250	250	250
10-70-337	Baseball/Softball 5-8	977	1,077	1,050	672	1,500	1,250	1,500
10-70-339	Baseball/Softball 9-10	-	-	-	-	-	-	-
10-70-343	Football - Flag	1,680	1,707	1,716	1,180	1,800	1,180	1,800
10-70-345	Basketball	2,080	2,668	2,306	1,906	6,000	2,435	6,000
10-70-346	Running Contract	-	98	-	-	500	-	500
10-70-347	Contract Classes	2,481	3,875	2,364	2,012	3,500	3,011	3,500
10-70-349	Kickball Ages 4	-	-	-	-	-	-	-
10-70-350	Sand Hollow Swimming Pool	36,308	-	25,103	58,135	58,000	58,135	25,000
10-70-351	Adult Volleyball	-	-	-	-	-	-	-
10-70-355	Park Improvements	998	-	15	-	-	-	-
10-70-480	Materials & Supplies	-	213	-	-	1,000	1,000	9,500
10-70-510	Insurance & Surety Bonds	8,785	8,955	8,170	8,295	9,600	8,295	8,300
10-70-610	Miscellaneous	8,318	1,185	1,989	1,686	2,000	1,985	2,250
10-70-620	Bankcard Fees	-	-	-	-	200	-	200
10-70-740	Capital Outlay -Equipment	-	1,499	-	-	-	-	-
10-70-760	Christmas Decorations	228	344	227	129	500	150	500
		206,058	164,561	180,780	212,751	245,310	235,091	238,485
<b>Parks</b>								
10-75-110	Salaries & Wages	135,554	146,602	156,666	177,448	189,101	193,715	189,972
10-75-111	Overtime	2,896	2,939	4,205	3,373	4,162	3,723	5,111
10-75-120	Employee Benefits	71,228	79,613	87,463	105,269	113,848	114,509	112,195
10-75-130	Employers Taxes	14,367	16,792	18,486	16,535	14,466	17,922	20,202
10-75-135	Uniform & Safety Equipment	1,571	3,190	4,235	3,210	3,225	3,578	3,225
10-75-210	Books, Subscript, Memberships	265	465	350	350	775	525	795
10-75-230	Travel & Lodging	231	31	-	156	595	556	595
10-75-240	Office Supplies	536	487	360	461	510	589	510
10-75-250	Equipment - Supplies & Maint	14,519	12,628	15,160	17,810	16,950	17,950	16,950
10-75-251	Equipment Rental	1,006	561	419	-	1,500	1,000	1,500
10-75-256	Vehicle Fuel	5,366	4,403	4,414	5,851	5,500	6,338	6,000
10-75-280	Telephone	1,813	1,232	2,449	3,432	4,680	4,197	4,620
10-75-315	Contractor Services	4,966	3,216	4,791	5,007	6,600	6,312	6,760
10-75-316	Water	63,940	61,876	68,423	69,020	65,000	78,375	65,000
10-75-330	Training & Education	1,340	1,076	548	1,018	1,260	1,222	1,260
10-75-355	Park Improvements	5,525	8,261	5,260	11,413	20,000	15,435	2,000
10-75-480	Materials & Supplies	6,865	7,213	8,276	5,599	10,000	33,190	10,500
10-75-500	Fire Lake Park Maintenance	-	-	13,953	6,331	9,910	7,597	9,550
10-75-740	Capital Outlay-Equipment	9,870	8,911	8,227	42,793	43,000	42,793	32,500
10-75-741	Capital Outlay-Furnishings	3,400	-	-	448	4,500	1,448	4,500
10-75-742	Capital Outlay-Vehicles	21,095	10,858	10,858	26,457	26,500	26,458	25,000
		366,352	370,354	414,541	501,983	542,082	577,432	518,745

# GENERAL FUND

## GENERAL FUND

	2015 Actual	2016 Actual	2017 Actual	2018 Actual YTD	2018 Adopted Budget	2018 Estimate to Complete	2019 Budget
<b>EXPENDITURES</b>							
<b>Cemetery</b>							
10-77-110 Salaries & Wages	52,318	53,613	53,699	62,604	64,804	67,674	69,659
10-77-111 Overtime	1,118	978	1,273	1,024	1,368	1,062	1,829
10-77-120 Employee Benefits	27,791	29,561	30,625	37,969	39,608	42,211	42,687
10-77-130 Employers Taxes	5,429	6,000	6,162	5,741	4,957	6,199	7,415
10-77-240 Office Supplies	-	-	-	-	100	75	100
10-77-250 Equipment - Supplies & Maint	523	689	231	404	1,500	1,234	1,500
10-77-251 Equipment - Rental	-	-	-	-	500	250	500
10-77-256 Vehicle Fuel	69	37	-	96	250	195	250
10-77-310 Professional & Technical	-	-	-	-	500	250	500
10-77-316 Water	-	-	-	-	3,000	1,250	3,000
10-77-330 Education & Training	-	-	-	-	500	200	500
10-77-480 Materials & Supplies	-	-	-	-	1,500	1,000	1,500
10-77-740 Capital Outlay - Equipment	-	-	-	-	8,000	-	7,500
10-77-750 Cemetery Improvements	1,602	-	-	70	1,000	750	1,000
79-40-500 Cemetery Plot Buy Back	-	-	-	-	-	-	-
	88,850	90,878	91,990	107,908	127,587	122,350	137,940
<b>Community &amp; Economic Development</b>							
10-80-110 Salaries & Wages	9,885	-	-	-	-	-	-
10-80-120 Employee Benefits	3,710	-	-	-	-	-	-
10-80-130 Employers Taxes	926	-	-	-	-	-	-
10-80-480 Materials/Supplies	-	-	-	-	-	-	-
10-80-611 Washington County Econ Dev	-	-	-	-	-	-	-
10-80-635 Economic Development Project	-	-	-	-	-	-	-
	14,521	-	-	-	-	-	-
<b>Transfers to Other Funds</b>							
10-90-200 Transfer to Capital Projects	147,429	60,000	171,985	-	400,000	619,384	110,000
10-90-822 Transfer to Debt Service Fund	-	82,856	150,000	-	119,491	325,000	150,000
10-90-825 Transfer to Street Impact	-	-	-	-	-	-	-
10-90-855 Transfer to MBA Fund	-	-	-	-	-	-	-
	147,429	142,856	321,985	-	519,491	944,384	260,000
Total General Fund Expenditures	5,462,875	5,686,376	6,047,477	5,502,093	6,912,798	7,404,427	6,878,958
Net Revenue Over Expenditures	(161,025)	244,841	403,863	1,066,378	-	-	-
<b>Beginning Fund Balance</b>	1,072,544	911,517	1,156,358	1,560,221		1,560,221	1,560,221
<b>Ending Fund Balance</b>	911,517	1,156,358	1,560,221	2,626,599		1,560,221	1,560,221



# 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
- Animal Control

### **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 30 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 a Certified Public Finance Officers 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.

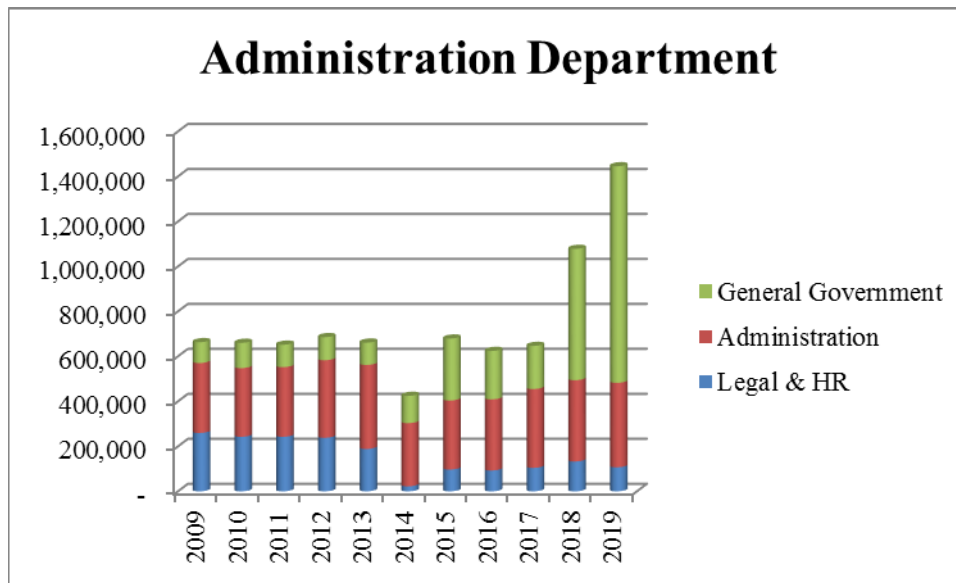
A greater effort has been undertaken to provide information to our citizens by way of our website. Recently the Sutherland Institute graded the cities on Utah on their transparency by looking at information available on the City website. There were only eighteen cities who graded higher. We have since 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
	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
General Government										
Administration	2.4	2.2	2.2	1.5	1.9	2.7	3.1	3.1	3.7	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	4.0	4.0



A notable increase in this department in 2018 and 2019 was combining of the Fire/EMS with Santa Clara City. Ivins City shares the costs of these services that are now overseen by Santa Clara City. These costs are budgeted in the General Government function of the Administration Department. 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

	2015 Actual	2016 Actual	2017 Actual	2018 Actual YTD	2018 Adopted Budget	2018 Estimate to Complete	2019 Budget
<b>EXPENDITURES</b>							
4111.0 - Salaries & Wages	12,340	13,704	18,640	17,901	18,062	19,062	19,429
4111.1 - Overtime	23	1	81	50	71	75	95
4112.0 - Employee Benefits	4,717	5,851	8,062	7,925	7,684	8,747	9,465
4113.0 - Employers Taxes	1,062	1,192	1,635	1,538	1,681	1,706	1,827
4113.5 - Uniform Expense	-	-	-	-	30	30	30
4114.0 - Outside Counsel	2,699	2,892	1,115	3,510	3,000	5,510	3,000
4121.0 - Books, Subscript, Memberships	187	667	579	145	500	295	500
4123.0 - Travel	73	110	154	543	750	1,270	250
4124.0 - Office Supplies & Expense	15	13	7	8	80	75	80
4125.0 - Equipment Supplies & Maint	-	-	232	31	25	50	25
4131.0 - Professional & Technical	1,946	793	2,453	2,950	800	4,210	800
4131.5 - Recruiting	2,525	1,223	2,063	1,445	1,000	1,595	1,000
4133.0 - Education & Training	93	61	137	335	800	595	300
4140.0 - Santa Clara Court	70,631	63,221	69,164	65,299	65,000	89,361	70,000
4142.0 - Witness Fees	-	-	-	-	20	20	20
4161.0 - Miscellaneous	434	(433)	-	2	20	20	20
4161.5 - Wellness Program	-	-	-	-	-	-	-
4174.0 - Capital Outlay - Equipment	-	3,330	-	-	100	-	100
4174.1 - Capital Outlay - Furnishing	-	-	-	-	-	-	-
<b>Total</b>	<b>96,745</b>	<b>92,625</b>	<b>104,322</b>	<b>101,682</b>	<b>99,623</b>	<b>132,621</b>	<b>106,941</b>
<b>REVENUE</b>							
3150.0 - Court Fines	56,000	75,163	82,870	58,767	77,882	84,720	82,050
<b>Required General Revenues</b>	<b>40,744</b>	<b>17,462</b>	<b>21,451</b>	<b>42,915</b>	<b>21,741</b>	<b>47,901</b>	<b>24,891</b>

# ADMINISTRATIVE SERVICES

## ADMINISTRATION

	2015 Actual	2016 Actual	2017 Actual	2018 Actual YTD	2018 Adopted Budget	2018 Estimate to Complete	2019 Budget
<b>EXPENDITURES</b>							
4311.0 - Salaries & Wages	175,838	181,451	182,239	181,578	184,035	195,670	203,341
4311.1 - Overtime	280	229	510	826	874	922	1,237
4312.0 - Employee Benefits	69,749	76,060	80,493	81,426	80,963	88,788	96,857
4313.0 - Employers Taxes	15,958	16,532	16,445	15,825	17,053	17,216	19,360
4313.5 - Uniform Expense	17	55	515	141	50	222	50
4321.0 - Books, Subscript, Memberships	369	298	667	181	300	265	300
4321.4 - Computer Software Purchases	905	3,581	5,171	5,873	6,500	6,872	6,500
4322.0 - Public Notices	2,642	1,982	1,604	990	1,000	1,472	1,000
4322.5 - Elections	-	3,744	131	-	1,500	-	1,500
4323.0 - Travel	1,393	1,609	1,474	1,117	1,600	1,877	1,600
4324.0 - Office Supplies & Expense	3,678	2,689	3,789	2,967	3,000	3,844	3,000
4325.0 - Equipment - Supplies & Maint	581	320	572	265	50	413	50
4325.5 - Vehicle Maintenance	143	375	(385)	78	200	153	200
4326.0 - Vehicle Fuel	939	36	361	312	400	438	400
4326.0 - Bldgs & Grounds - Supplies/Mnt	3,456	2,331	2,859	2,323	3,000	3,227	3,000
4327.0 - Utilities	1,341	1,151	1,325	1,253	1,600	2,168	1,600
4328.0 - Telephone	5,027	5,752	7,165	6,007	4,000	6,924	5,000
4331.0 - Professional & Technical	8,162	6,146	5,803	4,991	5,000	5,599	5,000
4331.3 - Audit	3,570	3,370	3,180	3,260	3,200	3,260	3,260
4333.0 - Education & Training	(742)	41	895	911	1,000	1,210	1,000
4351.0 - Insurance & Surety Bonds	2,275	2,320	2,149	3,037	3,000	3,440	3,750
4361.0 - Miscellaneous	170	(122)	3	7	200	195	200
4362.0 - Bank Analysis Service Fees	6,140	4,227	4,345	4,588	4,300	5,129	4,300
4370.0 - Newsletter	2,023	1,292	-	-	-	-	-
4372.0 - Bank Error & Cash Short/Over	-	-	-	-	100	-	100
4374.0 - Capital Outlay - Equipment	2,687	743	1,160	460	3,000	2,450	3,000
4374.1 - Capital Outlay - Furnishing	394	-	100	-	100	-	100
4374.2 - Capital Outlay - Vehicles	-	-	28,000	9,725	9,725	9,725	9,725
<b>Total</b>	<b>306,994</b>	<b>316,212</b>	<b>350,570</b>	<b>328,140</b>	<b>335,750</b>	<b>361,479</b>	<b>375,430</b>

### REVENUE

NO REVENUE

Required General Revenues	306,994	316,212	350,570	328,140	335,750	361,479	375,430
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# ADMINISTRATIVE SERVICES

GENERAL GOVERNMENT							
	2015 Actual	2016 Actual	2017 Actual	2018 Actual YTD	2018 Adopted Budget	2018 Estimate to Complete	2019 Budget
<b>EXPENDITURES</b>							
4411.0 - Salaries & Wages	59,318	61,360	60,190	59,813	58,839	60,813	56,754
4411.1 - Overtime	-	-	-	(19)	-	-	-
4412.0 - Employee Benefits	1,465	1,202	(877)	-	-	-	-
4413.0 - Employers Taxes	5,869	6,088	5,979	5,638	5,801	6,142	5,794
4421.0 - Books, Subscript, Memberships	5,810	1,201	1,544	1,280	2,000	1,502	1,750
4423.0 - Travel	195	8,109	1,439	1,836	1,500	1,975	1,500
4424.0 - Office Supplies & Expenses	1,193	1,427	1,020	1,363	1,250	1,592	1,250
4431.0 - Professional & Technical	4,397	4,393	3,527	4,081	3,000	5,040	3,000
4431.2 - Engineering / Planner Fees	-	-	-	-	-	-	-
4433.0 - Education & Training	814	3,480	2,984	3,345	4,000	3,505	4,000
4451.0 - Insurance & Surety	2,094	2,303	2,303	2,634	2,350	2,634	2,650
4460.0 - Princess Pageant	2,781	1,805	754	1,163	2,500	2,144	2,500
4461.0 - Miscellaneous	210	1,001	826	274	750	582	750
4461.1 - Town Activities	577	891	1,368	1,406	4,000	2,542	3,500
4461.2 - Youth Easter Activty	1,908	2,077	1,950	2,325	2,250	2,325	2,250
4461.3 - 24th of July Party	2,045	-	-	-	-	-	-
4461.6 - Fitness Festival	-	-	-	-	-	-	-
4461.7 - Heritage Days	2,764	4,208	6,010	5,411	7,000	5,915	7,000
4461.9 - Scholarships	-	2,000	3,250	5,000	2,000	5,000	2,000
4462.0 - RAP Tax Art Distributions	-	18,000	14,131	20,000	30,000	20,000	30,000
4462.1 - Donations Under \$250	1,000	1,150	450	500	1,500	1,000	1,000
4462.2 - Donation Tuacahn	-	-	-	-	-	-	-
4462.3 - Donation Southern Utah Music	-	-	-	-	-	-	-
4462.6 - Dixie Care & Share Donation	-	-	-	-	-	-	-
4462.7 - Kayenta Street Painting Festival	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	72,534	66,283	75,000	74,562	75,000
4464.0 - Community & Econ. Development	-	6,105	-	-	5,000	-	5,000
4466.0 - Advertising Coupon	4,702	2,926	-	-	-	-	-
4469.7 - Community T.V.	7,171	7,171	7,665	8,685	7,665	8,685	8,685
4470.0 - Santa Clara Fire/Rescue	-	-	-	-	-	371,235	742,470
4474.0 - Capital Outlay - Equipment	32,841	1,876	956	3,084	2,000	3,085	2,000
4474.1 - Capital Outlay - Furnishing	-	-	-	-	500	-	500
<b>Total</b>	<b>275,594</b>	<b>215,417</b>	<b>191,602</b>	<b>197,702</b>	<b>222,505</b>	<b>583,878</b>	<b>962,953</b>
<b>REVENUE</b>							
3415.0 - Sale of Maps & Books	117	162	142	71	100	75	100
3416.0 - Newsletter Advertising	4,000	1,800	-	-	-	-	-
3450.0 - Ambulance Fees	-	-	-	-	-	205,636	206,750
3210.0 - Business Licenses & Permits	6,975	5,540	5,600	5,400	6,500	5,400	6,000
3827.0 - Heritage Days	170	692	3,045	1,285	650	1,285	750
3866.0 - Princess Scholarship Rev/Donat	195	225	500	300	225	300	250
3872.0 - Restitutions charges	-	-	-	-	-	-	-
3875.0 - Town Activities Revenue/Donati	-	-	-	-	-	-	-
3875.5 - Pioneer Day Celebration	295	-	-	-	-	-	-
3876.0 - Fitness Festival	-	-	-	-	-	-	-
3880.0 - Cable TV Vault Lease	7,150	6,600	6,600	5,555	6,600	6,600	6,600
3887.5 - Blue Sky Donations	-	-	-	-	-	-	-
3888.0 - SunTran Bus Passes	505	1,653	1,150	735	1,250	1,140	1,150
3890.0 - Miscellaneous Revenues	4,088	25,983	37,507	65,938	15,938	67,171	35,000
<b>Total</b>	<b>23,495</b>	<b>42,655</b>	<b>54,544</b>	<b>79,284</b>	<b>31,263</b>	<b>287,607</b>	<b>256,600</b>
<b>Required General Revenues</b>	<b>252,099</b>	<b>172,762</b>	<b>137,058</b>	<b>118,418</b>	<b>191,242</b>	<b>296,271</b>	<b>706,353</b>

# BUILDING & ZONING

## Mission

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

## Services Provided

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

## Goals & Objectives

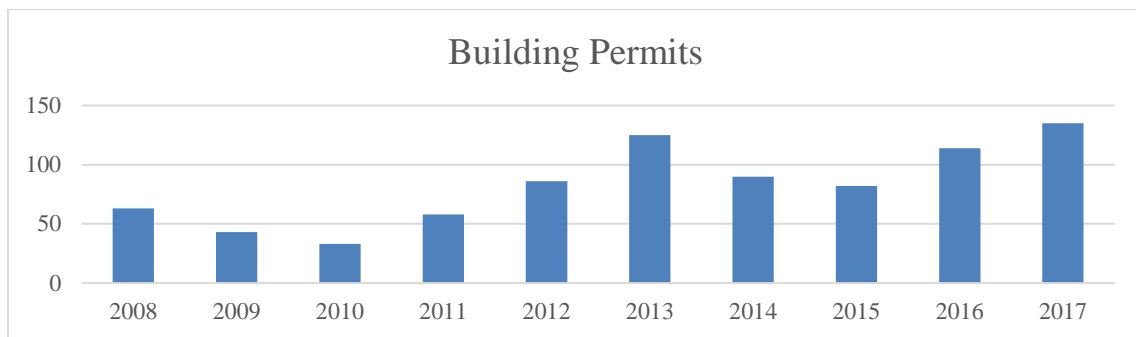
Focus on becoming Paperless. *Objective – Convert to electronic format wherever possible and to scan existing paper archive records.*

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
	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
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 and 2017. FY 2018 and 2019 are projecting a slight increase in permit activity.



# BUILDING & ZONING

BUILDING/ZONING							
	2015 Actual	2016 Actual	2017 Actual	2018 Actual YTD	2018 Adopted Budget	2018 Estimate to Complete	2019 Budget
<b>EXPENDITURES</b>							
5811.0 - Salaries & Wages	199,179	218,446	200,621	202,908	213,337	215,508	221,710
5811.1 - Overtime	477	645	2,533	1,682	3,003	1,985	3,899
5812.0 - Employee Benefits	67,170	81,338	84,640	89,504	90,377	97,572	102,436
5813.0 - Employers Taxes	18,752	20,346	18,667	17,968	16,320	19,482	20,631
5813.5 - Uniform Expense	-	300	-	401	500	476	600
5821.0 - Books, Subscript, Memberships	3,122	1,452	1,246	693	1,500	1,093	1,500
5823.0 - Travel	696	1,961	200	430	2,000	1,027	2,000
5824.0 - Office Supplies & Expense	1,244	969	1,668	1,696	3,750	2,405	4,000
5825.0 - Equipment-Supplies & Maint	(2,448)	358	851	-	500	250	500
5825.5 - Vehicle Maintenance	1,086	811	(404)	1,827	1,500	2,127	1,750
5825.6 - Vehicle Fuel	2,412	2,472	1,880	2,446	2,500	3,288	2,750
5826.0 - Bldg Dept. Buildings & Grounds	-	12	-	26	300	75	300
5828.0 - Telephone	1,604	1,947	2,082	2,213	2,000	2,713	2,250
5830.0 - Commercial Plan Review	-	150	1,169	-	-	-	-
5831.0 - Professional & Technical Svcs	600	831	400	766	1,500	5,536	8,500
5833.0 - Education & Training	434	1,774	86	1,060	2,000	1,510	2,000
5851.0 - Insurance & Surety Bonds	2,793	3,226	2,999	2,999	3,250	2,999	3,000
5861.0 - Miscellaneous	637	24	-	41	1,000	740	1,000
5874.0 - Capital Outlay - Equipment	-	-	-	-	-	-	-
5874.2 - Capital Outlay - Vehicles	-	30,161	12,369	6,185	6,185	6,185	-
<b>Total</b>	<b>297,757</b>	<b>367,223</b>	<b>331,006</b>	<b>332,844</b>	<b>351,522</b>	<b>364,971</b>	<b>378,826</b>
<b>REVENUE</b>							
3221.0 - Building Permits	176,457	336,810	294,469	291,505	236,239	326,239	258,975
3223.0 - Planning Application Fees	10,726	11,644	12,407	7,167	11,420	7,755	10,000
3224.0 - Administration Fees	3,511	3,747	1,920	2,942	3,750	3,150	3,750
3226.0 - Subdivision Fees	15,287	30,648	22,846	48,898	22,273	64,248	27,324
3227.0 - Subdiv&Site Devel Const Permit	24,009	42,202	10,625	24,050	22,710	34,050	20,500
3424.0 - Inspection Fees	20,353	31,355	31,912	31,759	28,480	31,726	28,000
3425.0 - Inspection Fees Santa Clara	-	-	-	-	-	-	-
3530.0 - Ace Penalties	495	-	250	2,270	500	2,270	500
<b>Total</b>	<b>250,839</b>	<b>456,406</b>	<b>374,430</b>	<b>408,590</b>	<b>325,372</b>	<b>469,438</b>	<b>349,049</b>
<b>Required General Revenues</b>	<b>46,918</b>	<b>(89,183)</b>	<b>(43,425)</b>	<b>(75,747)</b>	<b>26,150</b>	<b>(104,467)</b>	<b>29,777</b>

# PUBLIC SAFETY

## Mission

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

Specifically:

**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. 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. This service is provided to Ivins and Santa Clara.

**Firefighting and Emergency Medical Services** that include response and transport 24 hours a day, 7 days a week. Recently the Cities of Ivins and Santa Clara agreed to combine services, that are overseen by Santa Clara.

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

### Goals for Police and Animal Control

1. To respond to all calls for services within 90 seconds and arrive within 5 - 8 minutes unless unusual circumstance are occurring, or within an acceptable time given the travel distance.
  - a. Objectives
    - i. To respond to all calls within 90 seconds,
    - ii. Communicate the importance of quick and efficient response throughout the department,
    - iii. Each department has a specific set of goals for responding and reported to the director.
  - b. Performance Indicators:
    - i. Response times evaluated on a monthly basis, a report provided to the Department Head.
    - ii. Feedback provided to department.
  
2. Provide contemporary training in all departments to support the ever-changing requirements and provide a professional service as expected.
  - a. Objective:
    - i. Have at least 10 training days per year within the department for appropriate personnel.
    - ii. Each employee has at least 80 hours of training per year.
    - iii. Have monthly training meetings with staff to discuss progress on training needs.
    - iv. Each department should have a training plan for each employee at the evaluation and goal setting time.
  - b. Performance Indicators:
    - i. A review provided to the Director from each supervisor on training status and hours of each employee provided quarterly.

# PUBLIC SAFETY

- 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 be 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.

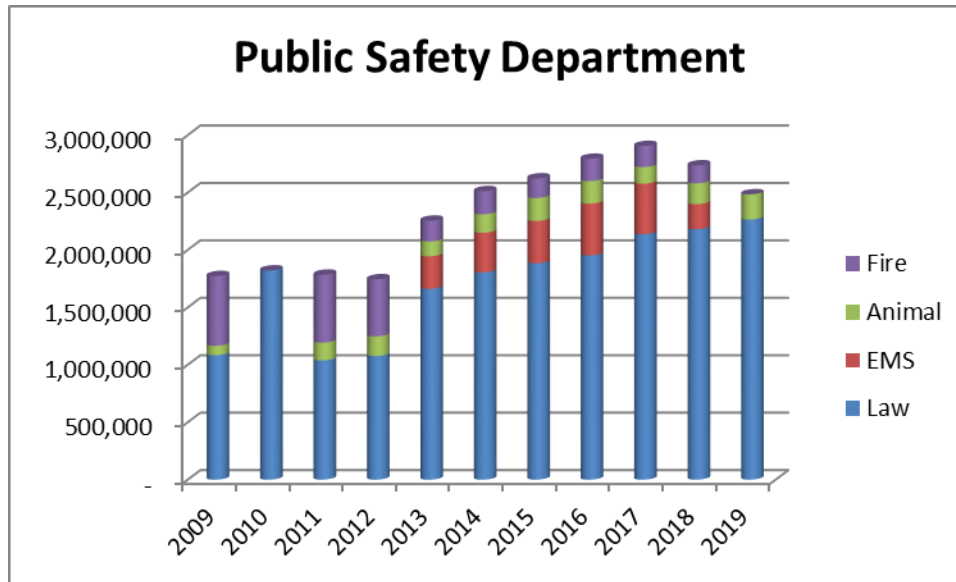
## Department Full Time Equivalent Employees

	Fiscal Year								Projected	Proposed
	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Public Safety										
Law Enforcement	11.9	10.9	11.5	11.4	18.8	18.3	18.4	18.7	19.3	19.3
EMS					6.2	8.6	9.8	10.2	10.5	-
Animal Control	1.7	2.1	2.3	2.4	1.8	2.1	3.0	2.8	2.0	2.0
Fire/Rescue	10.2	10.7	10.3	8.2	2.6	1.6	1.2	1.7	2.0	-
Public Safety	23.8	23.7	24.1	22.0	29.4	30.5	32.5	33.5	33.8	21.3

## 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
- Fire/EMS were combined with Santa Clara City in FY2018
- 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 \$119,368 in FY2019.
- This budget also includes \$100,000 in the Capital Projects Fund to remodel the fire station.

# PUBLIC SAFETY



## Operating Indicators

Function	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
<b>Law Enforcement</b>										
Patrol Officers		9	8	9	8	8	14	14	14	13
Training Hours		964	1,235	730	1,601	1,651	1,417	1,536	4,687	1,927
Citation		2,140	946	862	1,370	1,443	2,119	1,536	1,454	1,649
Calls for Service		2,581	2,145	1,584	2,072	2,262	3,149	3,954	3,949	4,191
Response Time (minutes)		7	8	7	5	4	9	8	7	7
Arrests		249	253	146	206	108	308	974	894	1,160
<b>Fire Department</b>										
Structure Fires		7	6	4	11	7	4	15	15	8
Automobile Accidents		40	25	17	29	26	12		41	47
Calls for Service		83	107	0	495	471	511	832	826	237
Training Hours		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	1	1	1	1
# of Volunteer Firemen		66	50	62	45	45	45	20	26	13
<b>Ambulance</b>										
Structure Fires		0	0	0	0	7	4	15	25	8
Automobile Accidents		33	166	187	0	26	12		58	47
Calls for Service		300	225	0	0	471	511	610	551	655
Training Hours		165	2,303	396	208	1,670	614	465	925	739
# of Full-Time Paramedics		0	0	0	0	0	1	1	1	1
# of Part-Time EMT		19	19	19	20	20	20	19	20	25
# of Part-Time Paramedics		3	5	5	5	5	5	10	21	17

# PUBLIC SAFETY

## LAW ENFORCEMENT

	2015 Actual	2016 Actual	2017 Actual	2018 Actual YTD	2018 Adopted Budget	2018 Estimate to Complete	2019 Budget
<b>EXPENDITURES</b>							
5411.0 - Salaries & Wages	888,046	874,331	924,234	884,242	945,667	935,888	974,911
5411.1 - Overtime	57,632	64,456	57,447	66,964	66,356	72,582	68,274
5412.0 - Employee Benefits	436,344	458,229	499,722	468,735	581,676	505,943	569,855
5413.0 - Employers Taxes	96,034	96,269	102,456	86,051	100,630	92,368	103,772
5413.5 - Uniform Expense	11,055	21,067	12,781	16,779	16,000	18,357	16,000
5421.0 - Books, Subscript, Memberships	2,068	1,596	4,060	2,091	2,000	2,591	2,000
5423.0 - Travel	6,239	5,797	8,796	4,939	8,000	6,787	10,000
5424.0 - Office Supplies & Expense	11,768	12,103	16,610	14,631	13,000	15,785	15,000
5425.0 - Equip/Splys Fire/Rescue/Animal	620	3,539	342	-	-	-	-
5425.5 - Vehicle Maint	19,239	21,039	12,427	22,421	17,500	24,818	17,500
5425.6 - Vehicle Fuel	8,424	11,950	9,196	8,522	14,500	11,378	15,000
5426.0 - Bldgs/Grounds - Supplies/Maint	1,526	876	831	1,523	2,500	2,306	2,500
5427.0 - Utilities	6,903	7,369	6,115	2,263	10,000	3,866	10,000
5428.0 - Telephone	26,662	27,421	25,621	19,098	25,000	22,535	25,000
5431.0 - Professional & Technical	10,033	12,604	10,336	18,820	8,500	20,079	8,500
5431.5 - Contract Services - Spillman	13,893	18,027	13,968	16,669	20,000	20,000	20,500
5433.0 - Education & Training	5,850	10,473	10,026	10,918	10,000	12,208	15,000
5448.0 - Special Department Supplies	20,145	18,627	50,313	32,648	24,000	33,129	29,000
5448.3 - S.C.H. Special Funct Officer	22,161	20,917	21,399	19,445	21,963	21,963	21,963
5450.0 - St George Police Dispatch	150,543	157,072	157,123	178,618	185,069	185,069	203,069
5451.0 - Insurance & Surety Bonds	22,239	22,850	22,586	18,404	22,850	18,404	18,500
5461.0 - Miscellaneous	4,645	3,293	7,249	7,654	10,000	9,641	10,000
5474.0 - Capital Outlay - Equipment	9,717	-	544	5,098	-	16,098	-
5474.1 - Capital Outlay - Furnishings	4,404	-	-	-	-	-	-
5474.2 - Capital Outlay - Vehicles	48,202	82,215	164,006	68,714	138,900	128,899	108,900
<b>Total</b>	<b>1,884,393</b>	<b>1,952,120</b>	<b>2,138,187</b>	<b>1,975,247</b>	<b>2,244,111</b>	<b>2,180,694</b>	<b>2,265,244</b>
<b>REVENUE</b>							
3451.0 - Tuacahn/Vista SRO	40,000	41,155	40,000	40,100	40,000	40,100	59,684
3452.0 - Law Enforcement Santa Clara	763,985	812,283	843,952	638,992	930,224	898,612	900,224
3453.0 - SRO Washington County School D	56,819	57,388	57,388	59,684	59,684	59,684	59,684
<b>Total</b>	<b>860,805</b>	<b>910,826</b>	<b>941,340</b>	<b>738,776</b>	<b>1,029,908</b>	<b>998,396</b>	<b>1,019,592</b>
<b>Required General Revenues</b>	<b>1,023,588</b>	<b>1,041,294</b>	<b>1,196,846</b>	<b>1,236,471</b>	<b>1,214,203</b>	<b>1,182,298</b>	<b>1,245,652</b>

# PUBLIC SAFETY

## EMERGENCY MEDICAL SERVICES

	2015 Actual	2016 Actual	2017 Actual	2018 Actual YTD	2018 Adopted Budget	2018 Estimate to Complete	2019 Budget
<b>EXPENDITURES</b>							
5511.0 - Salaries & Wages	243,268	268,780	246,914	118,858	127,109	118,858	-
5511.1 - Overtime	11,910	15,771	14,560	12,175	6,214	12,175	-
5512.0 - Employee Benefits	28,809	40,408	34,626	15,491	18,358	15,491	-
5513.0 - Employer Taxes	32,039	41,415	39,569	13,205	17,814	13,205	-
5513.5 - Uniform Expense	3,670	6,170	1,055	725	2,000	858	-
5523.0 - Travel	1,293	591	-	397	750	497	-
5524.0 - Offices Supplies & Expense	854	2,880	1,955	618	625	677	-
5525.0 - Vehicle Maintenance	3,034	6,940	1,703	1,450	3,000	1,650	-
5525.6 - Vehicle Fuel	6,506	6,212	6,205	4,342	3,000	4,530	-
5526.0 - Supplies/Maint	88	415	1,263	374	-	435	-
5527.0 - Utilities	271	-	-	552	-	603	-
5528.0 - Telephone	156	-	-	-	-	-	-
5531.0 - Professional & Technical	7,442	21,786	41,020	34,767	18,315	37,705	-
5533.0 - Training & Education	2,497	2,985	3,797	-	3,000	-	-
5535.0 - EMT Class Expenses	-	-	-	-	-	-	-
5547.0 - Special Dept Supplies	163	2,693	2,254	-	-	-	-
5551.0 - Insurance & Surety Bonds	746	1,523	1,523	-	762	-	-
5561.0 - Medical Supplies	19,930	20,953	24,007	11,471	7,500	11,672	-
5574.0 - Capital Outlay - Equipment	3,485	11,781	17,688	58	6,750	-	-
5574.2 - Capital Outlay - Vehicles	2,384	-	-	-	-	-	-
<b>Total</b>	<b>368,545</b>	<b>451,303</b>	<b>438,140</b>	<b>214,482</b>	<b>215,197</b>	<b>218,356</b>	<b>-</b>
<b>REVENUE</b>							
3342.0 - EMS Grants	-	-	5,673	-	-	-	-
3885.0 - EMT, CPR Class Fees	835	271	630	15	400	15	-
<b>Total</b>	<b>835</b>	<b>271</b>	<b>6,303</b>	<b>15</b>	<b>400</b>	<b>15</b>	<b>-</b>
<b>Required General Revenues</b>	<b>367,710</b>	<b>451,032</b>	<b>431,837</b>	<b>214,467</b>	<b>214,797</b>	<b>218,341</b>	<b>-</b>

Combined with Santa Clara January 1, 2018

# PUBLIC SAFETY

<b>FIRE</b>							
	2015 Actual	2016 Actual	2017 Actual	2018 Actual YTD	2018 Adopted Budget	2018 Estimate to Complete	2019 Budget
<b>EXPENDITURES</b>							
5711.0 - Salaries & Wages	73,999	87,495	64,482	41,381	51,537	41,381	-
5711.1 - Overtime	2,093	446	3,877	5,098	766	5,098	-
5711.5 - Stipend Pay - Fire	19,099	20,215	15,877	6,640	12,500	6,640	-
5712.0 - Employee Benefits	21,850	21,168	29,769	18,328	30,045	18,328	-
5713.0 - Employers Taxes	10,197	12,692	9,666	5,288	3,943	5,288	-
5713.5 - Uniform Expense	4,897	3,746	9,624	833	3,250	1,033	-
5721.0 - Books, Subscript, Memberships	940	836	330	-	325	-	-
5723.0 - Travel	1,542	972	-	189	1,750	390	-
5724.0 - Office Supplies & Expense	1,302	2,075	929	445	750	508	-
5724.5 - Equip Maint & Splys/Rescue	40	295	-	-	-	-	-
5725.0 - Equipment - Supplies & Maint	4,793	15,642	13,114	3,623	8,000	3,722	-
5725.5 - Vehicle Maintenance	(498)	2,294	2,867	1,575	4,500	1,640	-
5725.6 - Vehicle Fuel	3,522	3,234	2,513	1,293	2,000	1,294	-
5726.0 - Bldg Grounds- Supplies/Maint	12,706	10,875	15,631	11,071	2,250	14,475	-
5727.0 - Utilities	39	799	261	3,019	-	3,592	-
5731.0 - Professional & Technical	255	110	401	-	-	-	-
5731.5 - Fire & Rescue Spillman	-	1,055	536	1,139	585	1,139	-
5733.0 - Education & Training	885	1,657	1,169	2,754	1,750	2,754	-
5733.5 - Education Supplies	-	-	313	-	-	-	-
5735.0 - Class Expense/Rescue	-	60	124	-	3,500	-	-
5747.0 - Special Dept Supplies/Rescue	1,474	1,711	5,063	1,941	3,500	2,196	-
5751.0 - Insurance & Surety Bonds	1,152	1,152	1,152	4,763	587	4,763	-
5761.0 - Miscellaneous	2,228	1,247	978	314	1,750	515	-
5761.5 - Medical Supplies	-	-	-	3,591	-	3,592	-
5762.5 - Fire Prevention	-	-	36	-	250	-	-
5769.0 - C.E.R.T Community Preparedness	-	-	28	-	-	-	-
5774.0 - Capital Outlay - Fire	7,772	4,328	4,424	35,378	-	38,378	-
5774.2 - Capital Outlay - Vehicles	-	-	-	-	22,500	-	-
<b>Total</b>	<b>170,288</b>	<b>194,104</b>	<b>183,163</b>	<b>148,663</b>	<b>156,038</b>	<b>156,726</b>	<b>-</b>
<b>REVENUE</b>							
3343.0 - Fire Grants	-	1,131	6,520	3,266	-	3,266	-
3344.0 - Wildland Fire Reimb't	3,012	5,440	4,587	1,790	-	1,790	-
<b>Total</b>	<b>3,012</b>	<b>6,571</b>	<b>11,107</b>	<b>5,056</b>	<b>-</b>	<b>5,056</b>	<b>-</b>
<b>Required General Revenues</b>	<b>167,276</b>	<b>187,533</b>	<b>172,056</b>	<b>143,607</b>	<b>156,038</b>	<b>151,670</b>	<b>-</b>

Combined with Santa Clara January 1, 2018

# PUBLIC SAFETY

## ANIMAL SHELTER

	2015 Actual	2016 Actual	2017 Actual	2018 Actual YTD	2018 Adopted Budget	2018 Estimate to Complete	2019 Budget
<b>EXPENDITURES</b>							
5611.0 - Salaries & Wages	92,242	82,262	64,453	65,081	70,473	70,471	92,345
5611.1 - Overtime	4,254	3,793	6,047	5,110	3,206	6,716	4,616
5612.0 - Employee Benefits	42,882	45,193	28,661	36,232	28,260	39,885	57,503
5613.0 - Employers Taxes	9,072	8,301	6,878	6,516	5,391	7,302	8,322
5613.5 - Uniform Expense	522	685	1,642	2,764	1,500	3,133	1,500
5621.0 - Books, Subscript, Memberships	125	435	325	335	-	535	-
5623.0 - Travel	430	-	1,021	555	1,500	1,054	1,500
5624.0 - Office Supplies & Expense	976	2,150	370	3,190	2,000	3,594	2,000
5625.5 - Equipment Supplies & Maint	2,931	3,264	39	2,634	4,000	3,787	4,000
5625.5 - Vehicle Maintenance	693	1,567	24	695	2,000	1,106	2,000
5625.6 - Vehicle Fuel	2,139	1,798	830	1,116	2,500	1,978	2,500
5626.0 - Bldgs & Grounds - Supplies/Mnt	5,192	9,141	8,564	3,822	12,500	11,046	10,000
5627.0 - Utilities	4,465	5,183	4,711	4,613	4,000	5,100	4,000
5629.0 - Veterinary Care/Medicine/TNR	618	2,858	2,499	2,415	3,500	3,530	4,000
5629.5 - Extra Ordinary Veterinarian	-	-	-	-	-	-	-
5630.0 - Trap Neuter Release	1,133	88	-	-	-	-	-
5631.0 - Professional & Technical	211	999	1,550	203	1,000	685	1,000
5633.0 - Education & Training	163	250	-	140	2,000	840	3,000
5648.5 - Food & Supplies	-	-	685	62	5,000	1,062	3,000
5649.0 - Food & Supplies Donated	29,599	27,725	16,063	10,640	20,000	17,940	17,500
5651.0 - Insurance & Surety Bonds	335	335	335	683	350	683	700
5661.0 - Miscellaneous	430	225	578	-	-	-	-
5674.0 - Capital Outlay - Equipment	1,564	-	-	122	-	422	-
5674.5 - Capital Outlay - Other	-	-	-	-	-	-	-
<b>Total</b>	<b>199,973</b>	<b>196,252</b>	<b>145,275</b>	<b>146,927</b>	<b>169,180</b>	<b>180,869</b>	<b>219,486</b>
<b>REVENUE</b>							
3225.0 - Animal Licenses	1,305	1,335	755	995	1,300	995	900
3520.0 - Animal Control Fees	7,556	8,171	6,833	9,185	6,500	10,185	7,000
3882.0 - Animal Shelter Donations-Cash	950	9,419	3,025	2,040	2,000	2,290	3,000
3882.1 - Animal Shelter Donations-In-Kind	29,599	27,725	16,063	10,640	20,000	17,940	17,500
3882.2 - Animal Shelter Donations=Recyclin	2,637	1,355	-	-	1,250	-	-
<b>Total</b>	<b>42,046</b>	<b>48,005</b>	<b>26,676</b>	<b>22,860</b>	<b>31,050</b>	<b>31,410</b>	<b>28,400</b>
<b>Required General Revenues</b>	<b>157,927</b>	<b>148,247</b>	<b>118,599</b>	<b>124,067</b>	<b>138,130</b>	<b>149,459</b>	<b>191,086</b>



# PUBLIC WORKS

## Mission

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

## Services Provided

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

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

The roads portion of public works is accounted for in the general fund. Water and waste water are enterprise funds and will be detailed later in this document on pages 74-80.

## Goals and Objectives

Current goals and objectives of the department include:

- **Roads**
  - Complete Highway 91 improvements
  - Continue applying treatments to existing roads to increase the service life
  - Continue maintenance efforts on curb, gutter, and sidewalk
- **Water System**
  - Upsize the Taviawk pumps to accommodate demand
  - Install irrigation line on 200 West between Highway 91 and Unity Park
  - Install SCADA system to pump stations
  - Install a 2M gallon replacement water tank
- **Sewer System**
  - Install controls in the Tuacahn Wash to protect the sewer system
- **Storm Drain**
  - Work on completing the storm drain system
  - Continue maintenance work on the dam structures within the city

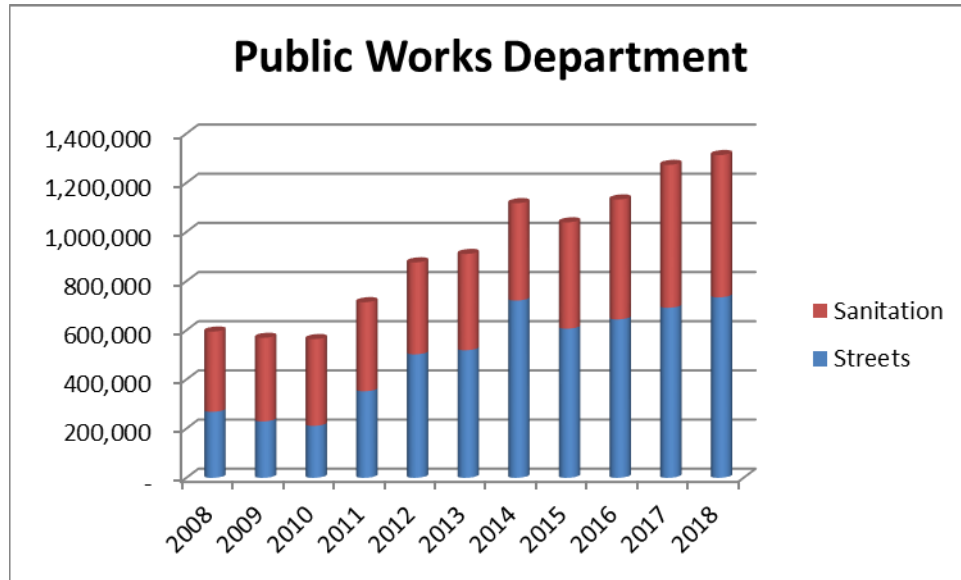
## Department Full Time Equivalent Employees

	Fiscal Year								Projected	Proposed
	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Public Works										
Streets	1.9	1.9	1.8	1.6	1.7	2.2	2.3	2.4	2.7	2.7
Water	5.3	6.7	6.5	5.8	6.2	6.3	6.8	6.4	7.2	7.2
Waste Water	4.0	3.5	3.4	3.1	3.5	3.5	1.9	2.9	2.6	2.6
Total Public Works	11.2	12.1	11.7	10.5	11.4	12.0	11.0	11.8	12.5	12.5

# PUBLIC WORKS

## Budget Highlights

- FY2019 includes \$325,000 for street maintenance projects
- \$365,000 is budgeted in Capital Projects Fund for smaller projects
- Sanitation increased in FY 2016 due to a mandatory recycling program



## Operating Indicators

	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
<b>Public Works</b>										
Water Gallons Billed (in thousands)	369,577	490,056	487,001	467,276	501,401	505,011	511,417	515,203	518,316	555,336
Water Connections	2,669	2,629	2,709	2,755	2,825	3,015	3,034	3,132	3,216	3,328
Sewer Connections	2,548	2,450	2,530	2,597	2,676	2,757	2,951	3,052	3,097	3,232
Storm Drain Services	2,806	2,772	2,862	2,912	2,996	3,123	3,243	3,353	3,444	3,594
Garbage Services	2,750	2,740	2,830	2,887	2,970	3,090	3,171	3,279	3,368	3,568

# PUBLIC WORKS

## STREETS

	2015 Actual	2016 Actual	2017 Actual	2018 Actual YTD	2018 Adopted Budget	2018 Estimate to Complete	2019 Budget
<b>EXPENDITURES</b>							
6011.0 - Salaries & Wages	115,232	110,993	109,990	115,134	117,320	123,104	126,957
6011.1 - Overtime	3,119	2,097	3,348	2,549	4,207	2,820	4,640
6012.0 - Employee Benefits	51,251	51,043	52,471	57,573	68,177	62,288	69,246
6013.0 - Employers Taxes	11,522	11,257	11,369	11,099	8,975	12,140	12,682
6013.5 - Uniform & Safety Equipment	628	724	927	1,495	2,100	2,134	1,250
6021.0 - Books, Subscriptions, & Membersh	-	-	565	60	500	360	300
6021.5 - Software	-	852	1,311	871	980	970	1,040
6023.0 - Travel & Lodging	166	134	164	140	650	528	650
6024.0 - Office Supplies	58	40	812	1,794	2,080	1,912	2,080
6025.0 - Equipment - Supplies & Maint	6,650	3,195	3,267	1,307	1,900	1,784	1,900
6025.1 - Equipment Rental	-	-	2,325	2,325	2,875	2,875	500
6025.5 - Vehicle Maintenance	-	-	900	572	750	1,774	750
6025.6 - Gas/Oil/Diesel	6,795	5,375	5,272	4,569	4,500	5,290	5,500
6026.0 - Bldg, Grounds Supplies & Maint	-	73	494	629	375	904	625
6027.0 - Utilities	27,577	29,093	26,355	26,917	29,575	30,353	29,575
6028.0 - Telephone	1,083	1,545	1,172	1,121	1,375	1,377	1,375
6031.0 - Professional & Technical	-	-	15,086	1,213	1,400	1,504	3,160
6031.6 - MPO	5,000	5,000	5,000	5,000	5,000	5,000	5,000
6033.0 - Education & Training	1,693	545	1,425	765	1,350	1,292	1,350
6048.0 - Materials & Supplies	4,300	1,510	456	1,618	2,000	2,228	2,000
6050.0 - Street/Road Repairs	15,786	9,070	9,585	9,196	20,000	18,305	20,000
6051.0 - Insurance & Surety Bonds	6,048	6,466	6,466	6,254	6,500	6,254	6,300
6051.5 - Road Maintenance	270,962	268,648	229,072	225,548	325,000	335,000	325,000
6052.0 - Road Projects	-	7,500	9,315	4,000	-	4,000	-
6052.5 - Undesignated Street Projects	24,605	43,007	18,404	41,661	40,000	50,740	40,000
6053.0 - Street Lighting/Signage	8,496	5,224	22,432	5,253	40,000	28,086	35,000
6061.0 - Miscellaneous	1,200	1,762	25	-	-	-	-
6074.0 - Capital Outlay - Equipment	39,482	79,584	40,991	28,234	41,700	41,700	78,000
6074.1 - Capital Outlay - Furnishings	-	-	-	-	-	-	1,250
6074.2 - Capital Outlay - Vehicles	-	-	-	-	-	-	10,500
6074.3 - Capital Outlay - Other	5,094	-	6,494	-	5,000	-	7,500
<b>Total</b>	<b>606,748</b>	<b>644,737</b>	<b>585,494</b>	<b>556,897</b>	<b>734,289</b>	<b>744,722</b>	<b>794,130</b>
<b>REVENUE</b>							
3356.0 - Class C" Road Fund Allotment"	285,050	294,328	362,737	411,745	392,492	411,745	398,379
<b>Total</b>	<b>285,050</b>	<b>294,328</b>	<b>362,737</b>	<b>411,745</b>	<b>392,492</b>	<b>411,745</b>	<b>398,379</b>
<b>Required General Revenues</b>	<b>321,698</b>	<b>350,409</b>	<b>222,757</b>	<b>145,152</b>	<b>341,797</b>	<b>332,977</b>	<b>395,751</b>

# PUBLIC WORKS

SANITATION							
	2015 Actual	2016 Actual	2017 Actual	2018 Actual YTD	2018 Adopted Budget	2018 Estimate to Complete	2019 Budget
<b>EXPENDITURES</b>							
6211.0 - Salaries & Wages	872	-	-	-	-	-	-
6211.1 - Overtime	1,657	-	-	-	-	-	-
6212.0 - Employee Benefits	792	-	-	-	-	-	-
6213.0 - Employers Taxes	251	-	-	-	-	-	-
6231.5 - Solid Waste Home Collection	408,353	421,176	435,212	378,502	438,916	460,898	475,755
6232.0 - Recycling Collection	-	48,842	120,143	102,572	121,212	125,608	130,406
6232.5 - Waste Service Dumpster Pickup	20,706	17,716	14,616	10,176	18,750	14,190	14,617
6235.0 - Write-off Bad Debt	-	-	-	-	-	-	-
<b>Total</b>	<b>432,630</b>	<b>487,734</b>	<b>569,972</b>	<b>491,251</b>	<b>578,878</b>	<b>600,696</b>	<b>620,778</b>
<b>REVENUE</b>							
3443.0 - Sanitation	480,329	552,530	644,456	610,366	665,548	668,694	695,771
<b>Total</b>	<b>480,329</b>	<b>552,530</b>	<b>644,456</b>	<b>610,366</b>	<b>665,548</b>	<b>668,694</b>	<b>695,771</b>
<b>Required General Revenues</b>	<b>(47,699)</b>	<b>(64,796)</b>	<b>(74,485)</b>	<b>(119,115)</b>	<b>(86,670)</b>	<b>(67,998)</b>	<b>(74,993)</b>

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

# RECREATION, PARKS AND CEMETERY

## **Mission**

The Ivins City Parks & Recreation Department seeks to Make Life Better for all residents of Ivins by providing quality Leisure Services.

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

## **Services Provided:**

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

- Youth Basketball for grades 2 through 8
- Youth Baseball for ages 5 to 9
- Youth Flag football for ages 6 to 12
- We support Ivins Soccer by providing facilities and field preparation.
- Youth Tennis lessons
- Adult Yoga & Zumba
- We host other adult classes during the year such as Geology, Photography and Firearm Safety.
- Schedule park pavilions for use by the community.
- Movies in the Park
- Trick or Treat at City Hall
- Special Events:
  - Easter Egg Hunt – with Easter
  - Heritage Days - September
- Running Events: We partner with Red Mountain Running to host three running events.
  - Dirty Hurty – March
  - Red Mountain 50k/30k
  - Run Run Reindeer – December

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

Softball/Baseball & Soccer Tournaments:

- We help host Snow Canyon High Schools Spring Girls Softball Tournament - March
- Rocky Mountain School of Baseball – February and March
- Southern Utah Baseball association – January, March, April and November.
- Ivins Soccer League Tournament – May

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

# RECREATION, PARKS AND CEMETERY

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

- Maintenance of approximately 24.25 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 4.5 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

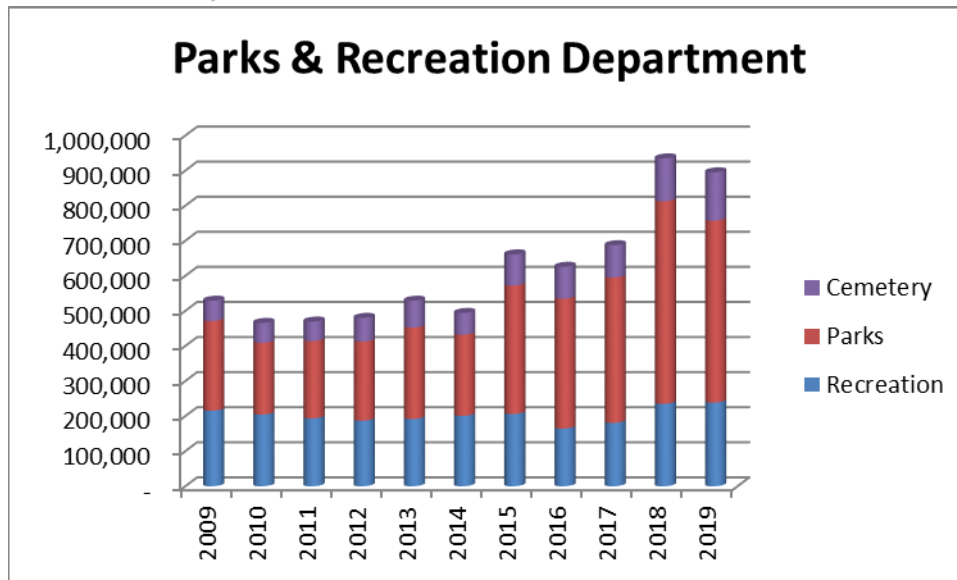
	Fiscal Year								Projected	Proposed
	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Parks & Recreation										
Parks	1.6	1.4	2.3	2.2	3.1	2.0	3.3	3.6	3.8	3.8
Recreation	2.5	2.2	1.6	1.1	0.8	1.5	1.4	1.5	1.7	1.7
Cemetery	0.9	0.9	0.9	0.8	0.9	0.8	1.3	1.3	1.7	1.7
Total Parks & Recreation	5.0	4.5	4.8	4.1	4.8	4.2	6.0	6.4	7.2	7.2

## Budget Highlights

- Several Parks and Recreation projects are proposed in the FY2019 Capital Projects Fund
  - Skate Park Design \$ 250,000
  - Park & Trail Improvements \$ 190,000
  - Cemetery Improvements \$ 20,000

\$350,000 worth of these capital improvements will be paid for with Park Impact Funds already collected.

# RECREATION, PARKS AND CEMETERY



## Operating Indicators

	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
<b>Parks, Recreation and Trails</b>										
Developed Acreage			39.95	39.95	39.95	39.95	39.95	39.95	39.95	41.95
Developed Acreage/1000 Population			4.59	5.92	5.92	5.92	5.92	5.21	5.07	5.16
Undeveloped Acreage			41.00	51.00	51.00	51.00	51.00	51.00	51.00	49.00
<b>Youth in Recreation Programs</b>										
Sports	408	407	411	412	417	359	529	471	484	429
Fitness	526	515	367	421	419	213	114	120	181	100
Education	102	44	-	-	-	-	60	48	50	50

# RECREATION, PARKS AND CEMETERY

## RECREATION

	2015 Actual	2016 Actual	2017 Actual	2018 Actual YTD	2018 Adopted Budget	2018 Estimate to Complete	2019 Budget
<b>EXPENDITURES</b>							
7011.0 - Salaries & Wages	85,530	80,675	73,635	76,981	88,955	83,569	98,694
7011.1 - Overtime	155	152	463	422	432	534	730
7012.0 - Employee Benefits	32,859	32,352	30,899	32,980	36,058	37,594	40,851
7013.0 - Employers Taxes	8,033	7,598	7,071	6,782	6,805	7,530	9,625
7013.5 - Uniform & Safety Equipment	37	136	50	-	250	200	250
7021.0 - Books,Subscript, Memberships	-	-	380	215	265	265	265
7023.0 - Travel & Lodging	-	-	1,246	-	2,125	725	2,125
7024.0 - Office Supplies	390	62	339	597	900	897	900
7025.0 - Equipment - Supplies & Maint	383	1,320	854	1,436	1,500	1,591	1,500
7025.1 - Equipment Rental	3,060	3,060	3,060	2,050	3,120	3,120	3,120
7025.6 - Vehicle Fuel	513	688	958	314	1,500	814	1,500
7027.0 - Utilities	10,077	12,066	12,312	12,093	12,000	14,331	13,000
7028.0 - Telephone	475	587	801	-	700	500	700
7031.0 - Professional & Technical	658	600	982	766	1,100	1,036	1,100
7031.5 - Contractor Services	1,953	3,386	4,062	3,349	4,100	4,092	4,175
7033.0 - Education & Training	82	8	478	503	650	602	650
7033.5 - Little League	-	250	250	250	250	250	250
7033.7 - Baseball/Softball 5-8	977	1,077	1,050	672	1,500	1,250	1,500
7033.9 - Baseball/Softball 9-10	-	-	-	-	-	-	-
7034.3 - Football - Flag	1,680	1,707	1,716	1,180	1,800	1,180	1,800
7034.5 - Basketball	2,080	2,668	2,306	1,906	6,000	2,435	6,000
7034.6 - Running Contract	-	98	-	-	500	-	500
7034.7 - Contract Classes	2,481	3,875	2,364	2,012	3,500	3,011	3,500
7034.9 - Kickball Ages 4	-	-	-	-	-	-	-
7035.0 - Sand Hollow Swimming Pool	36,308	-	25,103	58,135	58,000	58,135	25,000
7035.1 - Adult Volleyball	-	-	-	-	-	-	-
7035.5 - Park Improvements	998	-	15	-	-	-	-
7048.0 - Materials & Supplies	-	213	-	-	1,000	1,000	9,500
7051.0 - Insurance & Surety Bonds	8,785	8,955	8,170	8,295	9,600	8,295	8,300
7061.0 - Miscellaneous	8,318	1,185	1,989	1,686	2,000	1,985	2,250
7062.0 - Bankcard Fees	-	-	-	-	200	-	200
7074.0 - Capital Outlay - Equipment	-	1,499	-	-	-	-	-
7076.0 - Christmas Decorations	228	344	227	129	500	150	500
<b>Total</b>	<b>206,058</b>	<b>164,561</b>	<b>180,780</b>	<b>212,751</b>	<b>245,310</b>	<b>235,091</b>	<b>238,485</b>
<b>REVENUE</b>							
3820.0 - Youth Basketball	3,385	5,784	4,446	4,342	5,000	4,342	5,000
3822.0 - Youth Baseball/Softball	325	2,872	2,418	2,132	2,000	2,132	2,000
3825.0 - Flag Football	4,271	430	3,978	3,588	3,250	3,588	3,500
3826.0 - Contract Classes-Dance, Yoga	8,111	8,365	4,641	4,714	6,750	5,750	6,750
3868.0 - Recreation Field Trips	80	-	-	-	-	-	-
<b>Total</b>	<b>16,172</b>	<b>17,451</b>	<b>15,483</b>	<b>14,776</b>	<b>17,000</b>	<b>15,812</b>	<b>17,250</b>
<b>Required General Revenues</b>	<b>189,886</b>	<b>147,110</b>	<b>165,297</b>	<b>197,975</b>	<b>228,310</b>	<b>219,279</b>	<b>221,235</b>



# RECREATION, PARKS AND CEMETERY

## PARKS

	2015 Actual	2016 Actual	2017 Actual	2018 Actual YTD	2018 Adopted Budget	2018 Estimate to Complete	2019 Budget
<b>EXPENDITURES</b>							
7511.0 - Salaries & Wages	135,554	146,602	156,666	177,448	189,101	193,715	189,972
7511.1 - Overtime	2,896	2,939	4,205	3,373	4,162	3,723	5,111
7512.0 - Employee Benefits	71,228	79,613	87,463	105,269	113,848	114,509	112,195
7513.0 - Employers Taxes	14,367	16,792	18,486	16,535	14,466	17,922	20,202
7513.5 - Uniform & Safety Equipment	1,571	3,190	4,235	3,210	3,225	3,578	3,225
7521.0 - Books, Subscript, Memberships	265	465	350	350	775	525	795
7523.0 - Travel & Lodging	231	31	-	156	595	556	595
7524.0 - Office Supplies	536	487	360	461	510	589	510
7525.0 - Equipment - Supplies & Maint	14,519	12,628	15,160	17,810	16,950	17,950	16,950
7525.1 - Equipment Rental	1,006	561	419	-	1,500	1,000	1,500
7525.6 - Vehicle Fuel	5,366	4,403	4,414	5,851	5,500	6,338	6,000
7528.0 - Telephone	1,813	1,232	2,449	3,432	4,680	4,197	4,620
7531.5 - Contractor Services	4,966	3,216	4,791	5,007	6,600	6,312	6,760
7531.6 - Water	63,940	61,876	68,423	69,020	65,000	78,375	65,000
7533.0 - Training & Education	1,340	1,076	548	1,018	1,260	1,222	1,260
7535.5 - Park Improvements	5,525	8,261	5,260	11,413	20,000	15,435	2,000
7548.0 - Materials & Supplies	6,865	7,213	8,276	5,599	10,000	33,190	10,500
7550.0 - Fire Lake Park Maintenance	-	-	13,953	6,331	9,910	7,597	9,550
7574.0 - Capital Outlay - Equipment	9,870	8,911	8,227	42,793	43,000	42,793	32,500
7574.1 - Capital Outlay - Furnishing	3,400	-	-	448	4,500	1,448	4,500
7574.2 - Capital Outlay - Vehicles	21,095	10,858	10,858	26,457	26,500	26,458	25,000
<b>Total</b>	<b>366,352</b>	<b>370,354</b>	<b>414,541</b>	<b>501,983</b>	<b>542,082</b>	<b>577,432</b>	<b>518,745</b>
<b>REVENUE</b>							
3877.0 - Ball Field/Park Rental	5,670	8,470	10,470	12,765	7,000	13,765	10,000
3828.0 - Movies in the Park	1,150	400	-	900	-	900	400
3887.0 - Community Garden	400	440	280	130	-	130	250
<b>Total</b>	<b>7,220</b>	<b>9,310</b>	<b>10,750</b>	<b>13,795</b>	<b>7,000</b>	<b>14,795</b>	<b>10,650</b>
<b>Required General Revenues</b>	<b>359,132</b>	<b>361,044</b>	<b>403,791</b>	<b>488,188</b>	<b>535,082</b>	<b>562,637</b>	<b>508,095</b>

# RECREATION, PARKS AND CEMETERY

## CEMETERY

	2015 Actual	2016 Actual	2017 Actual	2018 Actual YTD	2018 Adopted Budget	2018 Estimate to Complete	2019 Budget
<b>EXPENDITURES</b>							
7711.0 - Salaries & Wages	52,318	53,613	53,699	62,604	64,804	67,674	69,659
7711.1 - Overtime	1,118	978	1,273	1,024	1,368	1,062	1,829
7712.0 - Employee Benefits	27,791	29,561	30,625	37,969	39,608	42,211	42,687
7713.0 - Employers Taxes	5,429	6,000	6,162	5,741	4,957	6,199	7,415
7724.0 - Office Supplies	-	-	-	-	100	75	100
7725.0 - Equipment - Supplies & Maint	523	689	231	404	1,500	1,234	1,500
7725.1 - Equipment - Rental	-	-	-	-	500	250	500
7725.6 - Vehicle Fuel	69	37	-	96	250	195	250
7731.0 - Professional & Technical	-	-	-	-	500	250	500
7731.6 - Water	-	-	-	-	3,000	1,250	3,000
7733.0 - Education & Training	-	-	-	-	500	200	500
7748.0 - Materials & Supplies	-	-	-	-	1,500	1,000	1,500
7774.0 - Capital Outlay - Equipment	-	-	-	-	8,000	-	7,500
7775.0 - Cemetery Improvements	1,602	-	-	70	1,000	750	1,000
4050.0 - Cemetery Plot Buy Back	-	-	-	-	-	-	-
<b>Total</b>	<b>88,850</b>	<b>90,878</b>	<b>91,990</b>	<b>107,908</b>	<b>127,587</b>	<b>122,350</b>	<b>137,940</b>
<b>REVENUE</b>							
3483.0 - Burial Fees	8,750	15,000	14,200	19,850	7,000	21,850	12,500
3481.0 - Sale of Cemetery Lots	8,700	16,150	15,600	20,500	10,600	23,100	14,000
3482.0 - Perpetual Care	7,150	13,850	12,250	15,650	8,500	18,150	12,000
<b>Total</b>	<b>24,600</b>	<b>45,000</b>	<b>42,050</b>	<b>56,000</b>	<b>26,100</b>	<b>63,100</b>	<b>38,500</b>
<b>Required General Revenues</b>	<b>64,250</b>	<b>45,878</b>	<b>49,940</b>	<b>51,908</b>	<b>101,487</b>	<b>59,250</b>	<b>99,440</b>

# COMMUNITY AND ECONOMIC DEVELOPMENT

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

COMMUNITY & ECONOMIC DEVELOPMENT							
	2015 Actual	2016 Actual	2017 Actual	2018 Actual YTD	2018 Adopted Budget	2018 Estimate to Complete	2019 Budget
<b>EXPENDITURES</b>							
8011.0 - Salaries & Wages	9,885	-	-	-	-	-	-
8012.0 - Employee Benefits	3,710	-	-	-	-	-	-
8013.0 - Employers Taxes	926	-	-	-	-	-	-
8048.0 - Materials / Supplies	-	-	-	-	-	-	-
8061.1 - Washington Co. Economic Dev.	-	-	-	-	-	-	-
8063.5 - Econ Development Projects	-	-	-	-	-	-	-
<b>Total</b>	<b>14,521</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>REVENUE</b>							
NO REVENUE							
Required General Revenues	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 2018-2019			Ending Balance
			Beginning Balance	Principle Amount	Interest Amount	
<b>GOVERNMENTAL</b>						
Municipal Building Authority Lease Revenue Bond 2005	Utah Division of Finance	April	1,527,000	98,000	45,810	1,429,000
Sales Tax Refunding Bond Series 2016	Zions Bank	June/December	2,551,000	176,000	48,029	2,375,000
Excise Tax Bond Series 2012	Wells Fargo Bank	Quarterly	828,000	213,000	18,713	615,000
<b>TOTAL GOVERNMENTAL BOND DEBT</b>			<b>\$ 4,906,000</b>	<b>\$ 487,000</b>	<b>\$ 112,551</b>	<b>\$ 4,419,000</b>

# DEBT SERVICE FUND

Debt Service							
	2015 Actual	2016 Actual	2017 Actual	2018 Actual YTD	2018 Adopted Budget	2018 Estimate to Complete	2019 Budget
<b>REVENUE</b>							
<b>Interest and Assessments</b>							
3810.0 - Interest Earnings	24,620	21,182	14,147	11,837	14,000	12,768	12,500
3820.0 - Historic Township SAA Assess.	85,869	105,799	115,915	56,595	96,900	77,816	80,000
3825.0 - Ivins Good Samaritan Fund	934	232	241	441	-	382	-
<b>Miscellaneous revenue</b>							
3801.0 - Bond Proceeds	-	-	2,876,000	-	-	-	-
<b>Contributions and transfers</b>							
3910.0 - Transfer From General Fund	97,825	-	150,000	119,491	119,491	325,000	150,000
3920.0 - Transfer from Road Impact Fund	196,350	196,350	203,000	208,000	208,000	208,000	200,000
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	-	13,241
<b>Total Revenue:</b>	<b>405,599</b>	<b>323,563</b>	<b>3,359,304</b>	<b>396,364</b>	<b>458,391</b>	<b>623,966</b>	<b>455,741</b>
<b>EXPENDITURES</b>							
4041.0 - Good Samaritan Expense	-	-	-	-	1,000	-	-
4063.3 - SID Expenses	-	-	-	-	-	-	-
4085.4 - Issuance costs	-	-	51,000	-	-	-	-
4085.5 - Sales Tax Bond 2010 Principal	135,000	140,000	2,976,000	-	-	-	-
4085.6 - Sales Tax Bond 2010 Interest	101,804	102,557	45,074	-	-	-	-
4085.7 - 2016 Sales Tax Refunding - Principal	-	-	-	174,000	174,000	174,000	176,000
4085.8 - 2016 Sale Tax Refunding - Interest	-	-	-	51,137	51,441	51,441	48,029
4086.0 - Excise Tax Bond 2012 Principal	193,000	198,000	203,000	208,000	208,000	208,000	213,000
4086.1 - Excise Tax Bond 2012 Interest	38,941	34,081	29,081	23,931	23,950	23,950	18,713
4063.4 - Budgeted Surplus	-	-	-	-	-	166,575	-
<b>Total Expenditures</b>	<b>468,745</b>	<b>474,638</b>	<b>3,304,155</b>	<b>457,068</b>	<b>458,391</b>	<b>623,966</b>	<b>455,741</b>
<b>Total Change In Net Position</b>	<b>(63,146)</b>	<b>(151,075)</b>	<b>55,148</b>	<b>(60,704)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Beginning Fund Balance</b>	<b>214,846</b>	<b>151,699</b>	<b>625</b>			<b>55,773</b>	<b>222,348</b>
<b>Ending Fund Balance</b>	<b>151,699</b>	<b>625</b>	<b>55,773</b>			<b>222,348</b>	<b>209,107</b>

# MUNICIPAL BUILDING AUTHORITY

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

The debt service for this fund 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							
	2015 Actual	2016 Actual	2017 Actual	2018 Actual YTD	2018 Adopted Budget	2018 Estimate to Complete	2019 Budget
<b>REVENUE</b>							
3310.0 - Interest Earnings	374	548	858	1,219	500	1,200	1,000
3920.0 - Trans from Park Impact Fees	143,700	143,090	286,020	143,660	143,660	143,660	143,810
3940.0 - Appropriated Fund Balance	-	-	-	-	-	-	-
<b>Total Revenue</b>	144,074	143,638	286,878	144,879	144,160	144,860	144,810
<b>EXPENDITURES</b>							
4089.0 - Budgeted Surplus			-	-	500	1,200	1,000
4120.0 - Bond Payment - Principal	87,000	89,000	92,000	95,000	95,000	95,000	98,000
4125.0 - Bond Payment - Interest	56,700	54,090	51,420	48,660	48,660	48,660	45,810
<b>Total Expenditures</b>	143,700	143,090	143,420	143,660	144,160	144,860	144,810
<b>Total Change In Net Position</b>	374	548	143,458	1,219	-	-	-
<b>Beginning Fund Balance</b>	3,195	3,569	4,117			147,575	148,775
<b>Ending Fund Balance</b>	3,569	4,117	147,575			148,775	149,775

# 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							
	2015 Actual	2016 Actual	2017 Actual	2018 Actual YTD	2018 Adopted Budget	2018 Estimate to Complete	2019 Budget
<b>REVENUE</b>							
3810.0 - Interest Earnings	915	1,717	3,952	3,019	3,000	3,438	3,000
3815.0 - Grant	-	-	7,762	-	-	-	-
3820.0 - Public Safety Impact Fees	40,145	106,773	55,147	12,393	9,487	12,970	9,487
3850.0 - Appropriated Fund Balance	-	-	-	-	287,513	233,592	90,513
<b>Total Revenue:</b>	41,060	108,490	66,860	15,412	300,000	250,000	103,000
<b>EXPENDITURES</b>							
4089.0 - Budgeted Surplus	-	-	-	-	-	-	3,000
4089.6 - Public Safety Master Plan	-	-	16,845	-	-	-	-
4082.3 - Transfer To Capital Projects Fund	-	-	-	250,000	300,000	250,000	100,000
<b>Total Expenditures</b>	-	-	16,845	250,000	300,000	250,000	103,000
<b>Total Change In Net Position</b>	41,060	108,490	50,015	(234,588)	-	-	-
<b>Beginning Fund Balance</b>	165,332	206,393	314,883			364,898	131,306
<b>Ending Fund Balance</b>	206,393	314,883	364,898			131,306	43,793

# CAPITAL PROJECTS

## Street Impact Fees

	2015 Actual	2016 Actual	2017 Actual	2018 Actual YTD	2018 Adopted Budget	2018 Estimate to Complete	2019 Budget
<b>REVENUE</b>							
3810.0 - Interest Earnings	4,535	3,588	5,224	5,376	5,000	5,714	5,000
3815.0 - Grant	-	4,946	4,946	-	-	-	-
3820.0 - Street Impact Fees	458,706	150,104	219,168	185,231	182,664	202,005	182,664
3820.5 - Transfer From General Fund	-	-	-	-	-	-	-
3850.0 - Appropriated Fund Balance	-	-	-	-	178,000	48,720	102,336
<b>Total Revenue:</b>	<b>463,241</b>	<b>158,638</b>	<b>229,338</b>	<b>190,607</b>	<b>365,664</b>	<b>256,439</b>	<b>290,000</b>
<b>EXPENDITURES</b>							
4020.5 - Transfer to Capital Projects	289,671	376,631	96,269	-	157,664	48,439	90,000
4072.0 - Cap Fac Plans / Impact Fee Analysis	-	10,064	-	-	-	-	-
4082.2 - Transfer to Debt Service	196,350	196,350	203,000	208,000	208,000	208,000	200,000
4089.0 - Budgeted Surplus	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>486,021</b>	<b>583,045</b>	<b>299,269</b>	<b>208,000</b>	<b>365,664</b>	<b>256,439</b>	<b>290,000</b>
<b>Total Change In Net Position</b>	<b>(22,780)</b>	<b>(424,407)</b>	<b>(69,932)</b>	<b>(17,393)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Beginning Fund Balance</b>	<b>695,246</b>	<b>672,465</b>	<b>248,058</b>			<b>178,127</b>	<b>129,407</b>
<b>Ending Fund Balance</b>	<b>672,465</b>	<b>248,058</b>	<b>178,127</b>			<b>129,407</b>	<b>27,071</b>

## Park Impact Fees

	2015 Actual	2016 Actual	2017 Actual	2018 Actual YTD	2018 Adopted Budget	2018 Estimate to Complete	2019 Budget
<b>REVENUE</b>							
3810.0 - Interest Earnings	2,857	6,112	15,231	20,087	9,925	22,032	12,688
3815.0 - Grant	-	-	13,469	-	-	-	-
3820.0 - Parks Impact Fees	393,494	827,268	565,213	452,863	359,415	462,471	359,415
3850.0 - Appropriated Fund Balance	-	-	-	-	300,510	285,347	121,707
<b>Total Revenue:</b>	<b>396,352</b>	<b>833,380</b>	<b>593,913</b>	<b>472,950</b>	<b>669,850</b>	<b>769,850</b>	<b>493,810</b>
<b>EXPENDITURES</b>							
4067.5 - East Center St Park	-	-	-	-	-	-	-
4071.0 - Park & Trail Improvements	-	-	-	-	-	-	-
4072.0 - Cap Fac Plans / Impact Fee Analysis	-	20,507	6,431	-	-	-	-
4082.3 - Unity Park-Playgrnd/SkatePark	-	-	-	-	-	-	-
4020.5 - Transfer to Capital Projects	71,100	203,056	346,010	-	526,190	626,190	350,000
4061.0 - Transfer to MBA	143,700	143,090	286,020	143,600	143,660	143,660	143,810
4089.0 - Budgeted Surplus	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>214,800</b>	<b>366,653</b>	<b>638,461</b>	<b>143,600</b>	<b>669,850</b>	<b>769,850</b>	<b>493,810</b>
<b>Total Change In Net Position</b>	<b>181,552</b>	<b>466,726</b>	<b>(44,548)</b>	<b>329,350</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Beginning Fund Balance</b>	<b>665,687</b>	<b>847,239</b>	<b>1,313,965</b>			<b>1,269,417</b>	<b>984,070</b>
<b>Ending Fund Balance</b>	<b>847,239</b>	<b>1,313,965</b>	<b>1,269,417</b>			<b>984,070</b>	<b>862,363</b>



# CAPITAL PROJECTS

Capital Projects Fund is used for construction and purchase of major capital expenditures of the governmental funds. During FY2018 construction of Fire Lake Park at Ivins Reservoir continued, Desert Rose Park was completed, City Hall improvements and Cemetery improvements were completed. FY2019 includes the following capital projects:

## **Budget Highlights**

### **Parks**

- UNITY Skate Park - \$250,000
- Cemetery Improvements - \$20,000
- Parks & Trail Improvements / Maintenance - \$190,000
  - Total \$460,000

### **Public Safety**

- Fires Station Expansion / Remodel - \$100,000

### **Streets**

- Gap Fill - \$365,000

Future budgets will need to account for the increased cost of maintaining these projects. The city anticipates that UNITY Skate 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

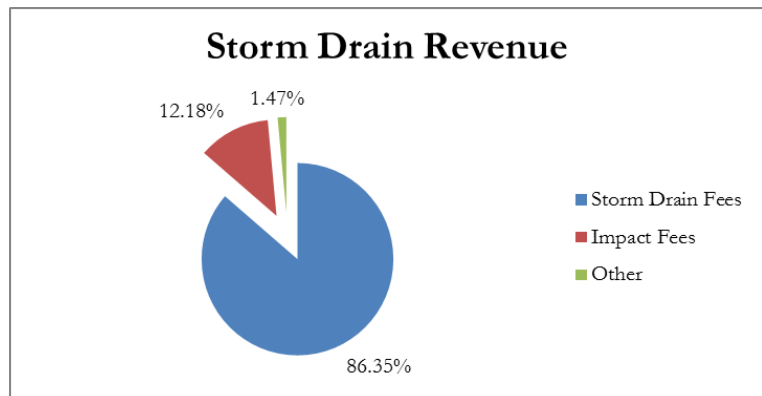
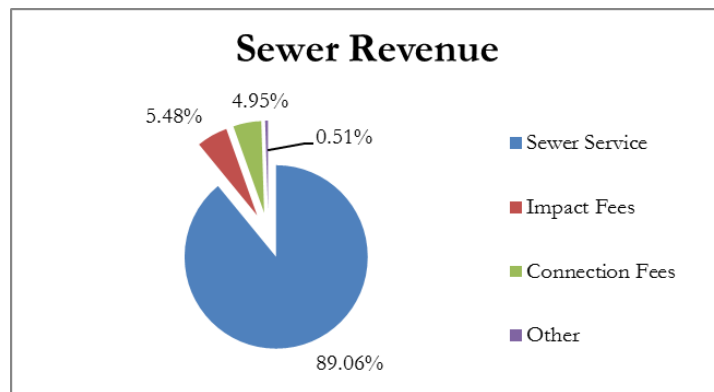
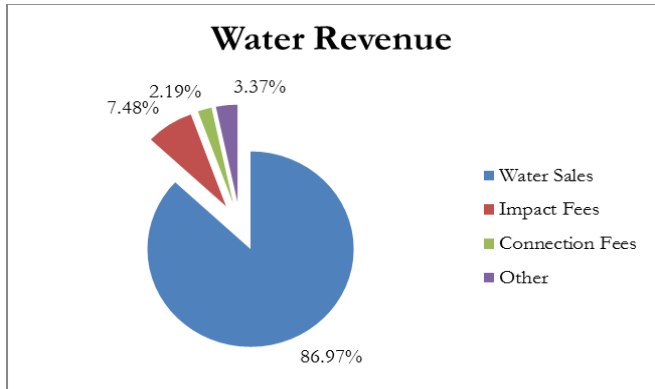
## Capital Projects

	2015 Actual	2016 Actual	2017 Actual	2018 Actual YTD	2018 Adopted Budget	2018 Estimate to Complete	2019 Budget
<b>REVENUE</b>							
3836.0 - Developer Reimbursement	30,000	15,755	-	-	-	-	-
3840.0 - Blue Sky Grant RMP	48,074	-	-	-	-	-	-
3845.0 - State Grant	-	-	150,000	300,000	-	300,000	-
3845.5 - CDBG Grant	132,000	-	-	-	-	-	-
3310.0 - Interest Earnings	1,481	-	-	-	-	-	-
3320.0 - Bond Proceeds	-	-	150,000	-	-	-	-
3920.0 - Transfer From Gen Fund	147,429	60,000	171,985	400,000	400,000	619,384	110,000
3922.0 - Transfer From Park Impact Fund	71,100	203,056	346,010	-	526,190	626,190	350,000
3923.0 - Transfer From Public Safety Impact	-	-	-	250,000	300,000	250,000	100,000
3935.0 - Transfer from Water Fund	-	-	-	-	-	-	-
3940.0 - Transfer from Street Impact Fund	289,671	376,631	96,269	-	157,664	48,439	90,000
3946.0 - Appropriated Fund Balance	-	-	-	-	116,324	-	275,000
<b>Total Revenue:</b>	<b>719,755</b>	<b>655,442</b>	<b>914,265</b>	<b>950,000</b>	<b>1,500,178</b>	<b>1,844,013</b>	<b>925,000</b>
<b>EXPENDITURES</b>							
4070.9 - Hwy 91 Entry Feature	-	-	-	-	40,000	-	-
4066.0 - Special Projects - Bike Path	68,572	18,109	-	-	-	-	-
4067.0 - Center Street Wall	91,399	-	43,416	-	-	-	-
4068.0 - Solar Project-Blue Sky	50,074	-	-	-	-	-	-
4068.6 - SC / Tuacahn Center Piece	467	62,790	18,861	-	-	-	-
4069.0 - Historic Township Improvements	-	-	-	-	-	-	-
4069.1 - Highway 91 Swiss Village to 200 E	10,494	8,095	63,806	-	-	-	-
4069.2 - Fire Apparatus	-	-	-	551,687	550,000	552,890	-
4069.3 - Fire Station Remodel	-	-	-	-	-	-	100,000
4069.4 - Ambulance	133,022	-	-	-	-	-	-
4069.5 - Cemetery Improvements	2,517	-	8,902	2,729	111,488	111,488	20,000
4069.9 - Park & Trail Improvements	2,528	185,216	610,154	483,093	526,190	956,190	190,000
4071.0 - Road Projects	56,390	145	15,448	153,461	250,000	148,439	365,000
4070.7 - 400 E 850 S - Pioneer Parkway	32,680	1,568	-	-	-	-	-
4071.3 - Unity Park-Playgmd/SkatePark	-	-	32,267	-	-	-	250,000
4082.0 - Animal Shelter	-	875	-	-	-	-	-
4082.5 - 200 E Road Improvements	63,698	379,106	-	-	-	-	-
4083.0 - City Office	-	-	-	22,398	22,500	22,398	-
4064.0 - Cost of Issuance	2,000	-	-	-	-	-	-
4084.0 - Transfer to General Fund	-	-	-	-	-	-	-
4089.0 - Budgeted Surplus	-	-	-	-	-	52,608	-
<b>Total Expenditures</b>	<b>513,842</b>	<b>655,904</b>	<b>792,854</b>	<b>1,213,368</b>	<b>1,500,178</b>	<b>1,844,013</b>	<b>925,000</b>
<b>Total Change In Net Position</b>	<b>205,913</b>	<b>(462)</b>	<b>121,411</b>	<b>(263,368)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Beginning Fund Balance</b>	<b>99,720</b>	<b>305,633</b>	<b>305,172</b>	<b>426,583</b>		<b>426,583</b>	<b>426,583</b>
<b>Ending Fund Balance</b>	<b>305,633</b>	<b>305,172</b>	<b>426,583</b>	<b>163,215</b>		<b>426,583</b>	<b>151,583</b>

# ENTERPRISE FUNDS

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

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



# WATER FUND

Water Fund							
	2015 Actual	2016 Actual	2017 Actual	2018 Actual YTD	2018 Adopted Budget	2018 Estimate to Complete	2019 Budget
<b>REVENUE</b>							
<b>Operating Revenue</b>							
3710.0 - Water Sales	1,661,063	1,751,340	1,905,967	1,797,826	1,935,451	1,995,451	2,093,837
3720.0 - Connection Fees	37,628	59,760	56,615	51,900	44,968	54,195	52,643
3730.0 - Penalties & Forfeitures	26,325	33,074	36,639	33,767	30,840	36,178	37,250
3740.0 - Return Check Charges	220	450	390	260	300	300	300
<b>Contributions and transfers</b>							
3610.0 - Impact Fees - Water	24,104	97,048	76,817	74,504	49,966	79,085	49,966
3640.0 - Secondary Water Impact Fee	86,541	130,941	128,202	124,843	123,271	133,999	123,271
3645.0 - Taviawk Zonal Water Impact Fee	6,750	4,500	6,000	6,750	3,750	7,500	6,750
3810.0 - Interest Earnings	12,486	19,446	28,077	22,620	18,000	24,159	23,500
3830.0 - Irrigation Revenue	-	-	-	7,933	-	-	-
3850.0 - Subdividers Contribution	457,560	340,620	1,143,627	-	-	-	-
3890.0 - Miscellaneous	11,377	15,167	32,006	19,008	12,500	19,404	20,000
3916.0 - Transfer From Sewer Fund	-	-	-	-	-	-	-
<b>Total Revenue:</b>	<b>2,324,053</b>	<b>2,452,346</b>	<b>3,414,341</b>	<b>2,139,409</b>	<b>2,219,046</b>	<b>2,350,271</b>	<b>2,407,517</b>
<b>EXPENSES</b>							
<b>Operating Expenses</b>							
4011.0 - Salaries & Wages	393,702	385,934	401,818	401,967	411,233	423,781	443,906
4011.1 - Overtime	6,041	4,666	7,837	5,923	9,339	6,858	9,950
4012.0 - Employee Benefits	160,765	162,926	179,182	184,311	209,055	199,283	221,671
4013.0 - Employers Taxes	37,223	37,393	38,534	36,905	39,886	40,357	40,714
4013.5 - Uniform & Safety Equipment	1,401	1,620	1,649	2,178	3,360	2,948	2,000
4013.6 - Uniform & Safety - Overhead	-	-	-	379	125	445	125
4014.0 - Outside Counsel - Legal	5,639	3,937	2,693	4,069	7,500	6,541	7,500
4021.0 - Books, Subscript, Memberships	3,353	4,523	7,886	2,455	3,800	2,485	2,295
4021.1 - Books, Subscript, Memberships - Overhead	-	-	-	4,016	750	4,108	1,000
4021.5 - Software	2,265	12,741	21,844	4,120	10,860	5,355	6,420
4021.6 - Software - Overhead	-	-	-	14,682	10,000	15,682	9,250
4022.0 - Public Notices	1,809	5,444	3,212	-	-	-	-
4022.1 - Public Notices - Overhead	-	-	-	1,418	2,500	1,844	2,500
4023.0 - Travel & Lodging	3,092	4,404	3,633	197	1,040	200	1,040
4023.1 - Travel & Lodging - Overhead	-	-	-	4,125	4,625	4,125	4,000
4024.0 - Office Supplies	15,773	17,066	9,015	5,828	4,160	6,180	6,185
4024.1 - Office Supplies - Overhead	-	-	-	6,823	7,700	7,792	7,000
4025.0 - Equipment - Supplies & Maint	7,186	2,262	2,221	2,311	3,800	2,700	3,800
4025.1 - Equipment Rental/Lease	15,500	16,652	9,300	9,300	10,875	9,550	1,000
4025.2 - Equipment - Supplies & Maint - Overhead	-	-	-	1,538	125	2,508	125
4025.4 - Vehicle Maint - Overhead	-	-	-	194	500	433	500
4025.5 - Vehicle Maintenance	494	3,880	3,269	829	3,000	850	3,000
4025.6 - Gas/Oil/Diesel	11,777	8,673	9,157	8,144	7,200	8,944	8,800
4025.7 - Gas/Oil/Diesel - Overhead	-	-	-	780	1,000	896	1,000
4026.0 - Bldgs & Grounds - Supplies/Mnt	8,794	7,878	6,886	1,015	600	1,324	1,000
4026.1 - Bldgs & Grounds-Supplies/Maint - Overhead	-	-	-	6,778	7,500	7,335	7,500
4027.0 - Utilities	8,321	17,158	12,787	11,198	14,040	12,520	14,040
4027.1 - Utilities - Overhead	-	-	-	2,936	4,000	3,630	3,500
4028.0 - Telephone	7,317	8,271	11,063	2,759	2,200	3,290	3,300
4028.1 - Telephone - Overhead	-	-	-	10,813	10,000	12,450	10,000
4031.0 - Professional & Technical	24,945	21,656	24,233	2,926	3,500	3,000	6,310
4031.4 - Accounting Services	8,925	8,425	7,950	8,150	8,000	8,150	8,000
4031.5 - Contractor Services	19,399	16,476	15,526	13,246	13,246	13,246	14,380
4031.6 - Water Purchase	310,839	292,334	629,296	329,857	450,000	423,549	450,000
4031.7 - Professional & Technical - Overhead	-	-	-	19,401	14,500	19,941	12,500
4032.0 - Irrigation Water Shares Assess	6,676	5,961	7,908	4,156	7,000	7,907	7,200
4033.0 - Education & Training	4,518	2,013	2,388	1,960	2,200	2,200	2,200
4033.1 - Education & Training - Overhead	-	-	-	1,989	3,250	2,965	2,000
4035.0 - Write-off Bad Debt	-	-	-	-	-	-	-
4048.0 - Material & Supplies	2,512	6,430	2,279	2,102	2,500	2,500	2,500
4049.0 - Landfill Charges	1,939	1,937	3,490	3,833	2,500	5,131	4,000
4051.0 - Insurance & Surety Bonds	16,520	17,927	17,529	20,884	17,500	20,884	17,500
4061.0 - Miscellaneous	3,170	2,667	8,687	225	500	500	500
4061.1 - Miscellaneous - Overhead	-	-	-	3,531	4,300	4,677	4,250
4062.0 - Bankcard Fees	9,906	10,568	10,864	11,363	10,750	12,162	10,750
4063.0 - Newsletter	5,295	3,230	-	-	-	-	-
4065.0 - Depreciation	465,452	496,894	492,544	578,452	500,000	631,163	631,163
4137.0 - Interest in Capital Leases	670	80	32	-	400	400	-
4140.0 - GASB 68 Pension Expense	40,591	-	83,157	-	-	-	-
4145.0 - GASB 68 Pension Benefit	(66,787)	-	(63,799)	-	-	-	-
4260.0 - Trans To General Fund	-	-	-	-	-	-	-
4261.0 - Trans to Capital Projects	-	-	-	-	-	-	-
4274.0 - New Water Meters Purchased	48,407	49,313	60,295	926	60,000	35,645	78,000
4274.1 - Capital Outlay Tools	4,462	3,032	1,844	1,644	5,000	4,000	2,000
4274.2 - Capital Outlay Vehicles	150	-	-	-	10,500	-	16,800
4274.4 - Capital Outlay - Other	9,509	-	316	34,628	37,550	37,628	16,800
4274.5 - Regional Pipeline	266,108	229,672	242,524	122,904	248,980	248,980	248,980
<b>Total Expenditures</b>	<b>1,873,658</b>	<b>1,874,041</b>	<b>2,279,052</b>	<b>1,900,165</b>	<b>2,192,953</b>	<b>2,279,042</b>	<b>2,358,954</b>
<b>Total Change In Net Position</b>	<b>450,396</b>	<b>578,305</b>	<b>1,135,289</b>	<b>239,244</b>	<b>26,093</b>	<b>71,229</b>	<b>48,563</b>

# WATER FUND

	Capital Budget Capital Expenses						
4282.5 - Water System Upgrades	-	-	-	63,439	170,000	107,685	60,000
4282.6 - New Water Meters	-	-	-	35,581	-	35,581	25,000
4283.8 - Water Road Repairs	6,178	-	-	3,174	5,000	3,671	5,000
4284.0 - Culinary Water Master Plan	-	-	1,427	33,673	50,000	33,673	-
4284.1 - Secondary Water Master Plan	-	2,723	29,455	8,774	-	8,774	-
4284.3 - Telemetry System	-	-	-	12,447	20,000	15,447	5,000
4285.5 - Water Tank Repairs	23,759	-	510	468	112,500	9,468	10,000
4286.0 - 200 W Irrigation Line	-	-	-	-	-	-	-
4287.0 - Upsizing Lines per CFP	-	-	-	-	-	-	-
4287.5 - GIS Mapping	-	-	-	-	5,000	-	5,000
4287.7 - West Ivins Storage	-	-	(156)	253,718	-	253,718	-
4287.9 - Irrigation System	-	-	-	30,785	1,250,000	50,785	4,300,000
Total Capital Requirements	29,937	2,723	31,235	442,059	1,612,500	518,802	4,410,000
Total Long Term Debt Repayment Requirement		-	-	-	-	-	-
Total Capital & Debt Repayment	29,937	2,723	31,235	442,059	1,612,500	518,802	4,410,000
Resources to be Provided							
Changes in Net Positions		578,305	1,135,289	239,244	26,093	71,229	48,563
Depreciation		496,894	492,544	578,452	500,000	631,163	631,163
Provided/Required from Operations		1,075,199	1,627,833	817,696	526,093	702,392	679,726
Resources Remaining to be Provided		1,072,476	1,596,598	375,637	(1,086,407)	183,590	(3,730,274)
Water Impact Fees					1,668,980	669,942	4,608,980

# WASTE WATER FUND

## Waste Water Fund-Sewer

	2015 Actual	2016 Actual	2017 Actual	2018 Actual YTD	2018 Adopted Budget	2018 Estimate to Complete	2019 Budget
<b>REVENUE</b>							
<b>Operating Revenue</b>							
3710.0 - Sewer Services	792,415	813,872	847,136	826,655	891,035	901,035	917,766
3720.0 - Connection Fees	41,500	60,500	64,050	60,935	50,000	63,935	51,000
<b>Contributions and transfers</b>							
3610.0 - Ivins Impact Fees-Sewer	36,381	98,505	64,811	68,468	56,515	71,197	56,515
3810.0 - Interest Earnings	792	1,528	3,550	6,081	2,026	6,826	5,250
3850.0 - Subdividers Contribution	302,929	170,866	479,425	-	-	-	-
3860.0 - NCRS Grant	-	-	-	-	-	-	-
3890.0 - Miscellaneous	-	-	16,883	-	-	-	-
<b>Total Revenue:</b>	<b>1,174,017</b>	<b>1,145,271</b>	<b>1,475,854</b>	<b>962,139</b>	<b>999,576</b>	<b>1,042,993</b>	<b>1,030,531</b>
<b>EXPENSES</b>							
<b>Operating Expenses</b>							
4011.0 - Salaries & Wages	125,989	123,975	130,308	133,662	149,742	144,865	162,126
4011.1 - Overtime	1,882	1,485	2,562	2,013	2,989	2,989	3,424
4012.0 - Health Insurance/Retirement	51,017	54,011	58,897	61,826	75,071	66,998	79,337
4013.0 - Employers Taxes	11,817	11,927	12,410	12,180	14,462	13,502	14,455
4013.5 - Uniform & Safety Equipment	754	826	986	1,328	2,100	1,868	1,250
4013.6 - Uniform & Safety Equipment - Overhead	-	-	-	152	80	212	80
4014.0 - Outside Counsel - Legal	2,255	1,575	1,077	1,627	3,000	2,477	3,000
4021.0 - Books, Subscript, Memberships	601	375	2,207	25	250	175	750
4021.1 - Books, Subscript, Memberships - Overhead	-	-	-	1,606	800	1,863	800
4021.5 - Software	906	5,560	7,446	763	1,485	765	1,320
4021.6 - Software - Overhead	-	-	-	5,873	4,000	5,873	4,000
4022.0 - Public Notices	723	1,982	1,285	-	-	-	-
4022.1 - Public Notices - Overhead	-	-	-	567	1,000	777	1,000
4023.0 - Travel & Lodging	1,234	1,719	1,512	76	650	97	650
4023.1 - Travel & Lodging Overhead	-	-	-	1,650	1,850	1,734	1,850
4024.0 - Office Supplies	4,509	3,758	4,883	4,268	3,640	4,670	4,940
4024.1 - Office Supplies Overhead	-	-	-	2,729	3,080	2,978	3,080
4025.0 - Equipment - Supplies & Maint	2,096	(7)	1,414	1,595	3,325	2,300	3,325
4025.1 - Equipment Rental	-	-	3,100	3,100	3,350	3,100	500
4025.2 - Equipment - Supplies & Maint - Overhead	-	-	-	615	75	803	75
4025.4 - Vehicle Maintenance - Overhead	-	-	-	78	200	153	200
4025.5 - Vehicle Maintenance	144	373	1,022	1,058	1,000	1,158	1,000
4025.6 - Gas/Oil/Diesel	7,212	5,400	5,561	5,090	4,500	5,811	5,500
4025.7 - Gas/Oil/Diesel - Overhead	-	-	-	312	400	338	400
4026.0 - Bldgs & Grounds - Supplies/Mnt	3,098	2,823	2,891	657	375	832	625
4026.1 - Bldgs & Grounds-Supplies/Maint - Overhead	-	-	-	2,711	3,000	2,934	3,000
4027.0 - Utilities	2,707	2,759	2,950	1,986	2,285	2,268	2,285
4027.1 - Utilities - Overhead	-	-	-	1,174	1,600	1,600	1,600
4028.0 - Telephone	3,351	3,865	4,811	1,186	1,375	1,325	1,375
4028.1 - Telephone - Overhead	-	-	-	4,325	4,000	4,620	4,000
4031.0 - Professional & Technical	9,460	7,675	9,538	472	1,250	650	4,480
4031.4 - Accounting Services	3,570	3,370	3,180	3,260	3,200	3,260	3,200
4031.5 - Contract Services	(428)	7,378	7,801	6,635	11,090	7,435	34,890
4031.6 - St George Sewer Treatment Plnt	260,760	270,450	279,180	247,125	285,310	299,000	311,000
4031.7 - Professional & Technical - Overhead	-	-	-	7,760	5,800	8,258	5,800
4033.0 - Education & Training	1,249	1,194	1,654	1,285	1,350	1,350	1,350
4033.1 - Education & Training - Overhead	-	-	-	796	1,300	1,280	1,300
4035.0 - Write-off Bad Debt	-	-	-	-	-	-	-
4048.0 - Materials & Supplies	610	497	68	160	1,000	1,200	1,200
4051.0 - Insurance & Surety Bonds	6,875	7,047	6,875	7,218	6,850	7,218	6,850
4061.0 - Miscellaneous	1,179	968	1,371	-	750	-	750
4061.1 - Miscellaneous - Overhead	-	-	-	1,412	2,550	2,247	2,550
4062.0 - Bankcard Fees	3,962	4,227	4,345	4,545	4,300	4,843	4,300
4063.0 - Newsletter	2,023	1,292	-	-	-	-	-
4065.0 - Depreciation	231,061	241,390	244,364	231,844	245,000	252,876	245,000
4136.5 - 1991B Sewer Parity Bonds Int.	-	-	-	-	-	-	-
4137.0 - Interest on Capital Lease	562	1,457	32	-	400	-	400
4140.0 - GASB 68 Pension Expense	12,913	16,402	25,587	-	-	-	-
4145.0 - GASB 68 Pension Benefit	(21,275)	(19,364)	(19,630)	-	-	-	-
4260.0 - Transfer to General Fund	-	-	-	-	-	-	-
4263.0 - Transfer to Water Fund	-	-	-	-	-	-	-
4264.1 - Transfer to Storm Drain Fund	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>732,815</b>	<b>766,390</b>	<b>809,685</b>	<b>766,746</b>	<b>859,834</b>	<b>868,702</b>	<b>929,017</b>
<b>Total Change In Net Position</b>	<b>441,202</b>	<b>378,882</b>	<b>666,168</b>	<b>195,393</b>	<b>139,742</b>	<b>174,291</b>	<b>101,514</b>

# WASTE WATER FUND

	Capital Budget						
	Capital Expenses						
4274.0 - Capital Outlay - Equipment	-	-	50,588	57,711	81,600	81,600	108,500
4274.1 - Capital Outlay - Tools	-	-	-	-	-	-	11,500
4274.2 - Capital Outlay - Vehicles	-	-	-	-	10,500	-	10,500
4274.4 - Capital Outlay - Other	-	-	-	-	105,000	-	12,600
4287.5 - Sewer Master Plan	-	-	21,403	-	-	1,287	-
4288.0 - Sewer Capital Facilities	-	-	-	9,730	-	9,730	470,500
4288.1 - Sewer Regional Upsize/Realignment	-	-	-	-	-	-	50,000
<b>Total Capital Requirements</b>	-	-	<b>71,991</b>	<b>67,441</b>	<b>197,100</b>	<b>92,617</b>	<b>663,600</b>
<b>Total Long Term Debt Repayment Requirement</b>	-	-	<b>-</b>	<b>215,000</b>	<b>215,000</b>	<b>220,000</b>	<b>220,000</b>
<b>Total Capital &amp; Debt Repayment</b>	-	-	<b>71,991</b>	<b>282,441</b>	<b>412,100</b>	<b>312,617</b>	<b>883,600</b>
Resources to be Provided							
Changes in Net Positions				395,637	249,118	393,444	205,255
Depreciation				379,526	401,000	413,375	401,000
Provided/Required from Operations				775,163	650,118	806,819	606,255
Resources Remaining to be Provided				492,722	238,018	494,202	(277,345)

# WASTE WATER FUND

## Waste Water Fund-Storm Drain

	2015 Actual	2016 Actual	2017 Actual	2018 Actual YTD	2018 Adopted Budget	2018 Estimate to Complete	2019 Budget
<b>REVENUE</b>							
<b>Operating Revenue</b>							
3710.0 - Storm Drain Fees	466,094	480,244	495,847	490,528	514,073	534,017	526,925
<b>Contributions and transfers</b>							
3610.0 - Impact Fees-Storm Drain	83,166	134,719	108,985	115,228	68,252	121,856	74,317
3620.0 - Interest Income- Impact Fees	-	-	-	-	-	-	-
3810.0 - Interest Income	2,921	5,039	18,340	23,713	6,000	25,456	8,465
3820.0 - Grants	96,275	48,809	16,423	30,449	-	30,449	-
3850.0 - Subdividers Contribution	111,000	157,535	188,350	-	-	-	-
3890.0 - Miscellaneous	500	-	52,223	2,240	-	2,250	500
3916.0 - Trans from Sewer Fund	-	-	-	-	-	-	-
<b>Total Revenue:</b>	<b>759,956</b>	<b>826,346</b>	<b>880,168</b>	<b>662,157</b>	<b>588,325</b>	<b>714,028</b>	<b>610,207</b>
<b>EXPENSES</b>							
<b>Operating Expenses</b>							
4011.0 - Salaries & Wages	92,478	90,861	95,786	96,392	97,451	104,989	116,190
4011.1 - Overtime	1,401	1,127	1,874	1,404	1,957	1,757	2,511
4012.0 - Health Insurance/Retirement	36,563	39,147	43,420	44,297	49,175	48,148	55,061
4013.0 - Employers Taxes	8,742	8,848	9,221	8,882	9,411	9,411	10,146
4013.5 - Uniform & Safety Equipment	203	333	397	526	840	782	500
4013.6 - Uniform & Safety Equipment - Overhead	-	-	-	76	40	126	40
4014.0 - Outside Counsel - Legal	1,128	787	539	814	1,500	1,438	1,500
4021.0 - Books, Subscriptions, Memberships	301	188	979	-	150	-	150
4021.1 - Books, Subscript, Memberships - Overhe	-	-	-	803	400	853	400
4021.5 - Software	454	2,561	4,917	1,496	2,725	2,215	2,440
4021.6 - Software - Overhead	-	-	-	2,936	2,000	2,936	2,000
4022.0 - Public Notices	362	997	642	-	-	-	-
4022.1 - Public Notices - Overhead	-	-	-	284	500	389	500
4023.0 - Travel & Lodging	711	871	740	243	1,175	243	250
4023.1 - Travel & Lodging - Overhead	-	-	-	825	925	925	925
4024.0 - Office Supplies	2,055	1,441	1,502	832	525	890	880
4024.1 - Office Supplies - Overhead	-	-	-	1,365	1,540	1,539	1,540
4025.0 - Equipment - Supplies & Maint	244	249	516	271	475	454	475
4025.1 - Equipment Rental	908	-	775	775	875	775	975
4025.2 - Equipment - Supplies & Maint - Overhead	-	-	-	308	50	401	38
4025.4 - Vehicle Maint- Overhead	-	-	-	39	100	87	100
4025.5 - Vehicle Maintenance	73	238	326	66	250	100	250
4025.6 - Gas/Oil/Diesel	2,908	2,164	2,253	2,036	1,800	2,224	2,200
4025.7 - Gas/Oil/Diesel - Overhead	-	-	-	156	200	219	200
4026.0 - Bldgs & Grounds - Supplies/Maint	1,496	1,339	1,330	239	375	625	625
4026.1 - Bldgs & Grounds-Supplies/Maint - Overt	-	-	89	1,356	1,500	1,467	1,500
4027.0 - Utilities	824	920	918	368	700	788	700
4027.1 - Utilities - Overhead	-	-	-	587	800	784	800
4028.0 - Telephone	1,558	1,778	2,290	435	550	500	550
4028.1 - Telephone - Overhead	-	-	-	2,163	2,000	2,599	2,000
4031.0 - Professional & Technical	4,688	4,086	5,768	1,047	1,150	1,150	2,180
4031.4 - Accounting Services	1,785	1,685	1,590	1,630	1,600	1,630	1,600
4031.5 - Contract Services	2,372	3,506	2,456	2,429	2,060	2,789	2,220
4031.7 - Professional & Technical - Overhead	-	-	-	3,880	2,900	4,129	2,900
4033.0 - Education & Training	784	423	605	458	550	550	550
4033.1 - Education & Training - Overhead	-	-	-	398	650	590	650
4035.0 - Write-off Bad Debt	-	-	-	-	-	-	-
4048.0 - Materials & Supplies	562	559	720	57	1,000	1,000	1,000
4051.0 - Insurance & Surety Bonds	2,997	3,233	3,147	3,319	3,150	3,319	3,150
4052.3 - Storm Drain Bond Expenses	1,650	2,493	3,300	2,150	1,650	2,150	1,650
4061.0 - Miscellaneous	1,389	1,294	1,585	880	1,000	1,080	1,000
4061.1 - Miscellaneous - Overhead	-	-	-	706	-	870	870
4062.0 - Bankcard Fees	3,192	2,114	2,521	2,273	2,150	2,421	2,150
4063.0 - Newsletter	1,011	646	-	-	-	-	-
4065.0 - Depreciation	137,192	145,707	149,764	147,682	156,000	160,499	156,000
4142.0 - 2007 Storm Drain Bond Int.	135,516	122,054	122,139	125,034	125,100	125,034	125,100
4142.5 - Cost of Issuance	-	(14,665)	-	-	-	-	-
4140.0 - GASB 68 Pension Expense	9,517	12,302	19,190	-	-	-	-
4142.2 - Storm Wtr 2016 Bond Interest	-	-	(39,425)	-	-	-	-
4145.0 - GASB 68 Pension Benefit	(1,419)	(14,523)	(14,723)	-	-	-	-
4143.0 - Trans to Debt Serv Fund	-	-	-	-	-	-	-
4260.0 - Transfer to General Fund	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>453,645</b>	<b>424,763</b>	<b>427,152</b>	<b>461,914</b>	<b>478,949</b>	<b>494,875</b>	<b>506,466</b>
<b>Total Change In Net Position</b>	<b>306,311</b>	<b>401,583</b>	<b>453,016</b>	<b>200,244</b>	<b>109,376</b>	<b>219,153</b>	<b>103,741</b>



# WASTE WATER FUND

	Capital Expenses						
4274.0 - Capital Outlay - Equipment	374	504	203	8,449	13,150	15,785	9,750
4274.1 - Capital Outlay - Tools	-	-	-	-	-	-	250
4274.2 - Capital Outlay - Vehicles	-	-	-	-	-	-	21,000
4274.3 - Capital Outlay - Special Proj	-	-	-	-	200,000	-	1,500
4274.4 - Capital Outlay - Other	-	-	-	-	-	-	-
4287.6 - Storm Drain Master Plan	-	12,784	1,614	-	-	-	-
4287.8 - Storm Drain Projects	-	-	-	202,292	-	220,000	1,540,000
4287.9 - Tuacahn Wash Improvements	-	-	-	1,111,588	-	1,640,000	1,210,000
4288.0 - Master Plan Projects	-	-	-	99,367	1,200,000	100,000	-
4288.2 - Center St Flood Wall	-	-	-	-	-	-	-
<b>Total Capital Requirements</b>	<b>374</b>	<b>13,288</b>	<b>1,817</b>	<b>1,421,696</b>	<b>1,413,150</b>	<b>1,975,785</b>	<b>2,782,500</b>

# **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 the Ivins City Investment Policy, City Ordinances, and the requirements of the State of Utah Money Management Act.

## **Financial Reporting Policy**

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

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

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

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

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

# APPENDIX

## GLOSSARY

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

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

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

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

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

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

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

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

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

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

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

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

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

**Cash Basis of Accounting** – the basis of accounting under which revenues are recorded when received in cash and expenditures (expenses) are recorded when paid. To be in conformity with generally accepted accounting principles (GAAP), local governments must use the accrual or modified accrual basis rather than cash basis of accounting.

# APPENDIX

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

# APPENDIX

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

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

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

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

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

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

**Operating Budget** – Authorized expenditures for ongoing municipal services.

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

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

**Proposed Budget** – the City 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 2018

	TRANSFERS IN		TRANSFERS OUT		DIFFERENCE
	ACCOUNT NUMBER	AMOUNT	ACCOUNT NUMBER	AMOUNT	
<b>GENERAL FUND</b>					
Transfer from Water Fund	10-39-125	-	51-42-600	-	-
Transfer from Sewer Fund	10-39-126	-	52-42-600	-	-
Transfer from Storm Drain	10-39-127	-	53-42-600	-	-
<b>DEBT SERVICE FUND</b>					
Transfer From General Fund	31-39-100	325,000.00	10-90-822	325,000.00	-
Transfer from Streets Impact Fund	31-39-200	208,000.00	44-40-822	208,000.00	-
<b>MUNICIPAL BULDING AUTHORITY FUND</b>					
Trans from Park Impact Fees	36-39-200	143,660.00	45-40-610	143,660.00	-
<b>CAPITAL PROJECTS FUND</b>					
Transfer From General Fund	49-39-200	619,384.00	10-90-200	619,384.00	-
Transfer From Park Impact Fund	49-39-220	626,190.00	45-40-205	626,190.00	-
Transfer from Streets Impact Fund	49-39-400	48,439.00	44-40-205	48,439.00	-
		\$ 1,970,673.00		\$ 1,970,673.00	-

TOTAL NET TRANSFERS	TRANSFERS IN	TRANSFERS OUT	DIFFERENCE
General Fund	-	944,384.00	(944,384.00)
Debt Service Fund	533,000.00	-	533,000.00
MBA Fund	143,660.00	-	143,660.00
Streets Impact Fee	-	256,439.00	(256,439.00)
Parks Impact Fee	-	769,850.00	(769,850.00)
Capital Projects	1,294,013.00	-	1,294,013.00
Water	-	-	-
Sewer	-	-	-
Storm Drain	-	-	-
	\$ 1,970,673.00	\$ 1,970,673.00	\$ -

# APPENDIX

## TRANSFERS FY 2019

	TRANSFERS IN		TRANSFERS OUT		DIFFERENCE
	ACCOUNT NUMBER	AMOUNT	ACCOUNT NUMBER	AMOUNT	
<b>GENERAL FUND</b>					
Transfer from Water Fund	10-39-125	-	51-42-600	-	-
Transfer from Sewer Fund	10-39-126	-	52-42-600	-	-
Transfer from Storm Drain	10-39-127	-	53-42-600	-	-
<b>DEBT SERVICE FUND</b>					
Transfer from Streets Impact Fund	31-39-200	200,000.00	44-40-822	200,000.00	-
<b>MUNICIPAL BULDING AUTHORITY FUND</b>					
Trans from Park Impact Fees	36-39-200	143,810.00	45-40-610	143,810.00	-
<b>CAPITAL PROJECTS FUND</b>					
Transfer From Gen Fund	49-39-200	110,000.00	10-90-200	110,000.00	-
Transfer From Park Impact Fund	49-39-220	350,000.00	45-40-205	350,000.00	-
Transfer From Public Safety Impact Fund	49-39-230	100,000.00	43-40-823	100,000.00	-
Transfer From Streets Impact Fund	49-39-400	90,000.00	44-40-205	90,000.00	-
		\$ 993,810.00		\$ 993,810.00	-

TOTAL NET TRANSFERS	TRANSFERS IN	TRANSFERS OUT	DIFFERENCE
General Fund	-	110,000.00	(110,000.00)
Debt Service Fund	200,000.00	-	200,000.00
MBA Fund	143,810.00	-	143,810.00
Public Safety Impact Fee	-	100,000.00	(100,000.00)
Streets Impact Fee	-	290,000.00	(290,000.00)
Parks Impact Fee	-	493,810.00	(493,810.00)
Capital Projects	650,000.00	-	650,000.00
Water	-	-	-
Sewer	-	-	-
Storm Drain	-	-	-
	\$ 993,810.00	\$ 993,810.00	\$ -

# APPENDIX

GL Items	General Fund Expenditure to Distribute		2018 Distribution				2019 Distribution					
	2018	2019	2018 Admin	2018 Water	2018 Sewer	2018 Storm		2019 Admin	2019 Water	2019 Sewer	2019 Storm	
						Drain	Drain				Drain	Drain
Uniforms	250	250	50	125	50	25	25	50	125	50	25	25
Books/Subscript	1,000	1,000	200	500	200	100	100	200	500	200	100	100
Software	12,500	15,000	2,500	6,250	2,500	1,250	1,250	3,000	7,500	3,000	1,500	1,500
Notices	5,000	6,000	1,000	2,500	1,000	500	500	1,200	3,000	1,200	600	600
Elections	-	-	-	-	-	-	-	-	-	-	-	-
Travel	8,000	8,000	1,600	4,000	1,600	800	800	1,600	4,000	1,600	800	800
Office Supplies	14,000	14,000	2,800	7,000	2,800	1,400	1,400	2,800	7,000	2,800	1,400	1,400
Equipment Supplies	250	250	50	125	50	25	25	50	125	50	25	25
Vehicle Maintenance	1,000	1,000	200	500	200	100	100	200	500	200	100	100
Vehicle Fuel	2,000	2,000	400	1,000	400	200	200	400	1,000	400	200	200
Bldg supplies/maint	15,000	15,000	3,000	7,500	3,000	1,500	1,500	3,000	7,500	3,000	1,500	1,500
Utilities	7,000	7,000	1,400	3,500	1,400	700	700	1,400	3,500	1,400	700	700
Telephone	15,000	15,000	3,000	7,500	3,000	1,500	1,500	3,000	7,500	3,000	1,500	1,500
Professional/Tech	25,000	25,000	5,000	12,500	5,000	2,500	2,500	5,000	12,500	5,000	2,500	2,500
Audit	16,000	16,000	3,200	8,000	3,200	1,600	1,600	3,200	8,000	3,200	1,600	1,600
Education/training	4,000	4,000	800	2,000	800	400	400	800	2,000	800	400	400
Insurance/surety	11,500	11,500	2,300	5,750	2,300	1,150	1,150	2,300	5,750	2,300	1,150	1,150
Misc	1,000	2,500	200	500	200	100	100	500	1,250	500	250	250
Bank Fees	21,500	21,500	4,300	10,750	4,300	2,150	2,150	4,300	10,750	4,300	2,150	2,150
Newsletter	2,500	-	500	1,250	500	250	250	-	-	-	-	-
CO Equipment	5,000	5,000	1,000	2,500	1,000	500	500	1,000	2,500	1,000	500	500
CO - Furnishing	500	500	100	250	100	50	50	100	250	100	50	50
Legal/HR	28,100	28,100	5,620	14,050	5,620	2,810	2,810	5,620	14,050	5,620	2,810	2,810
Planner	-	-	-	-	-	-	-	-	-	-	-	-
Town Activities	7,500	7,500	1,500	3,750	1,500	750	750	1,500	3,750	1,500	750	750
Debt Service	-	-	-	-	-	-	-	-	-	-	-	-
	203,600	206,100	40,720	101,800	40,720	20,360	20,360	41,220	103,050	41,220	20,610	20,610

## Full Time Equivalent Employees

Function	Fiscal Year							Projected	Proposed	
	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
General Government										
Administration	2.2	2.2	1.5	1.9	2.7	3.1	3.1	3.5	3.7	3.7
Legal/HR	2.0	2.0	2.1	2.2	0.9	0.3	0.2	0.3	0.3	0.3
Total General Government	4.2	4.2	3.6	4.1	3.6	3.3	3.2	3.8	4.0	4.0
Public Safety										
Law Enforcement	10.9	11.5	11.4	18.8	18.3	18.4	18.7	19.5	19.3	19.3
EMS				6.2	8.6	9.8	10.2	10.0	10.5	-
Animal Control	2.1	2.3	2.4	1.8	2.1	3.0	2.8	2.7	2.0	2.0
Fire/Rescue	10.7	10.3	8.2	2.6	1.6	1.2	1.7	1.5	2.0	-
Public Safety	23.7	24.1	22.0	29.4	30.5	32.4	33.5	33.7	33.8	21.3
Building/Zoning	1.2	0.9	0.9	0.9	1.7	3.1	3.7	3.5	3.5	3.5
Community Development	1.8	1.3	0.9	1.3	1.4	0.4	-	-	-	-
Public Works										
Streets	1.9	1.8	1.6	1.7	2.2	2.3	2.4	2.5	2.7	2.7
Water	6.7	6.5	5.8	6.2	6.3	6.8	6.4	6.5	7.2	7.2
Waste Water	3.5	3.4	3.1	3.5	3.5	1.9	2.9	2.5	2.6	2.6
Total Public Works	12.1	11.7	10.5	11.4	12.0	11.0	11.8	11.5	12.5	12.5
Parks & Recreation										
Parks	1.4	2.3	2.2	3.1	2.0	3.3	3.6	3.5	3.8	3.8
Recreation	2.2	1.6	1.1	0.8	1.5	1.4	1.5	1.5	1.7	1.7
Cemetery	0.9	0.9	0.8	0.9	0.8	1.3	1.3	1.5	1.7	1.7
Total Parks & Recreation	4.5	4.8	4.1	4.8	4.2	6.0	6.4	6.5	7.2	7.2
Total Primary Government	47.5	47.5	42.4	51.5	53.4	57.2	59.0	59.0	61.0	48.5