

IVINS CITY  
UTAH



2020 BUDGET DOCUMENT

July 1, 2019 – June 30, 2020

## Table of Contents

	Page
<b>OVERVIEW</b>	
Distinguished Budget Presentation Award .....	1
Elected and Appointed Officials .....	2
Organizational Chart .....	3
Budget Message.....	4
Summary of Funds .....	13
Community Profile .....	15
Debt .....	18
Capital Projects.....	20
Budget Process and Schedule.....	21
<b>BUDGET HIGHLIGHTS</b>	
<b>FUND BUDGETS</b>	
General Fund Detail.....	28
City Manager.....	42
Administrative Services .....	43
Building/Zoning .....	48
Public Safety.....	50
Public Works.....	57
Recreation, Parks & Cemetery .....	61
Other Governmental Funds	
Debt Service Fund .....	67
Municipal Building Authority.....	69
Capital Projects Funds-Impact Fees.....	70
Capital Projects Fund .....	73
Enterprise Funds.....	75
Water Fund .....	76
Waste Water Fund .....	78
Appendix.....	82



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**City of Ivins City  
Utah**

For the Fiscal Year Beginning

**July 1, 2018**

*Christopher P. Morill*

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
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
General Government	4.2	3.6	4.1	3.6	3.3	3.2	3.8	4.0	4.0	4.0
Public Safety*	24.1	22.0	29.4	30.5	32.4	33.5	33.7	33.8	21.3	22.7
Building/Zoning	0.9	0.9	0.9	1.7	3.1	3.7	3.5	3.5	3.5	3.5
Community Development	1.3	0.9	1.3	1.4	0.4	-	-	-	-	-
Public Works	11.7	10.5	11.4	12.0	11.0	11.8	11.5	12.5	12.5	13.5
Parks & Recreation	4.8	4.1	4.8	4.2	6.0	6.4	6.5	7.2	7.2	8.8
<b>Total</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>	<b>52.4</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, 2020 and the estimate to complete the budget for the fiscal year ending June 30, 2019. 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 ratepayers of Ivins City. It is also the objective of this budget presentation to provide sufficient detail to the City Council and taxpayers to allow maximum understanding of all aspects of the City's financial decisions.

During FY 2018 and FY 2019 we have experienced moderate to strong growth in our anticipated and budgeted revenue. The FY 2020 budgeted revenues increase from FYE 2019 revenues by .43. The FY 2020 budgeted revenue projections are conservative, based on FYE 2019 estimated 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 do anticipate moderate 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.

The General Fund unrestricted reserves (fund balance) is estimated to be approximately 23% of budgeted revenues for FY 2020. The FY 2020 budget projects no use of General Fund reserves (fund balance). The proposed Unreserved General Fund Balance for FY 2020 is \$1,643,746 and complies with legal requirements.

It should be noted that budgeting capital projects this year was very tight and there are significant risks that those projects may need to be deferred into future periods. This type of fiscal restraint has kept Ivins financially healthy while not overburdening residents with unnecessary taxes. However, it also presents risks and challenges by increasing the number of capital projects to be completed in future years. As projects are deferred the list grows larger for future periods. City management will continue to monitor this and make recommendations as appropriate.

We appreciate the cooperation and input of all Department Directors for this budget, including the outgoing Director of Finance, Wally Ritchie, who contributed significantly. 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 2020 budget are conservative based on current and previous years' building permit applications. Other revenue estimates are based on a combination of growth

# BUDGET MESSAGE

rate and conservative estimates based on historical collections and anticipated changes. We expect general fund revenues in 2020 to increase .43% over our projected FY 2019 estimate to complete.

## Providing Core Services

We continue to place high priority on providing core municipal services to our nearly 9,000 residents. As a result, this budget shows the funding of programs and resources across all operating departments which will allow the City to maintain levels of service. Some of the most significant priorities and changes in this year's budget are set forth below.

### Staffing Levels

- 1 New Police Officer
- 1 New Public Works Employee

### Capital Improvements and Equipment

- **Public Safety**
  - Firehouse remodel
  - 2 Replacement Vehicles (Contingent on Budget)
- **Public Works**
  - Road Maintenance
  - Center Street Lighting Upgrades

### Projects

- **Parks & Recreations-Park and Trail Improvements**
  - Fire Lake Park
  - Ivins City Park Playground Replacement
  - Red Rock Park
  - Skate Park
- **Public Works**
  - Secondary Water System
  - Highway 91 Improvements
  - Priority Storm Drain Projects
  - Road Gap Fill (Contingent on Budget)
  - Streets Master Plan and IFFP

## 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. This budget includes an update to the Streets Master Plan and the IFFP.

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 2020 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. In FY 2019 new rates became effective for water, sewer, and storm drain which were designed to encourage water conservancy.

## **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 2019, employees were eligible for up to 4.0% pay increases based on their annual employee review. FY 2020 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 2019-2020 tentative budget for the General Fund total \$7,216,522, this represents an increase of .43% or \$31,136 from the FY 2019 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. This year's budget for building related activities is increased from FY 2019 budgeted revenues, but below FY 2019 estimate to complete revenues. 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.

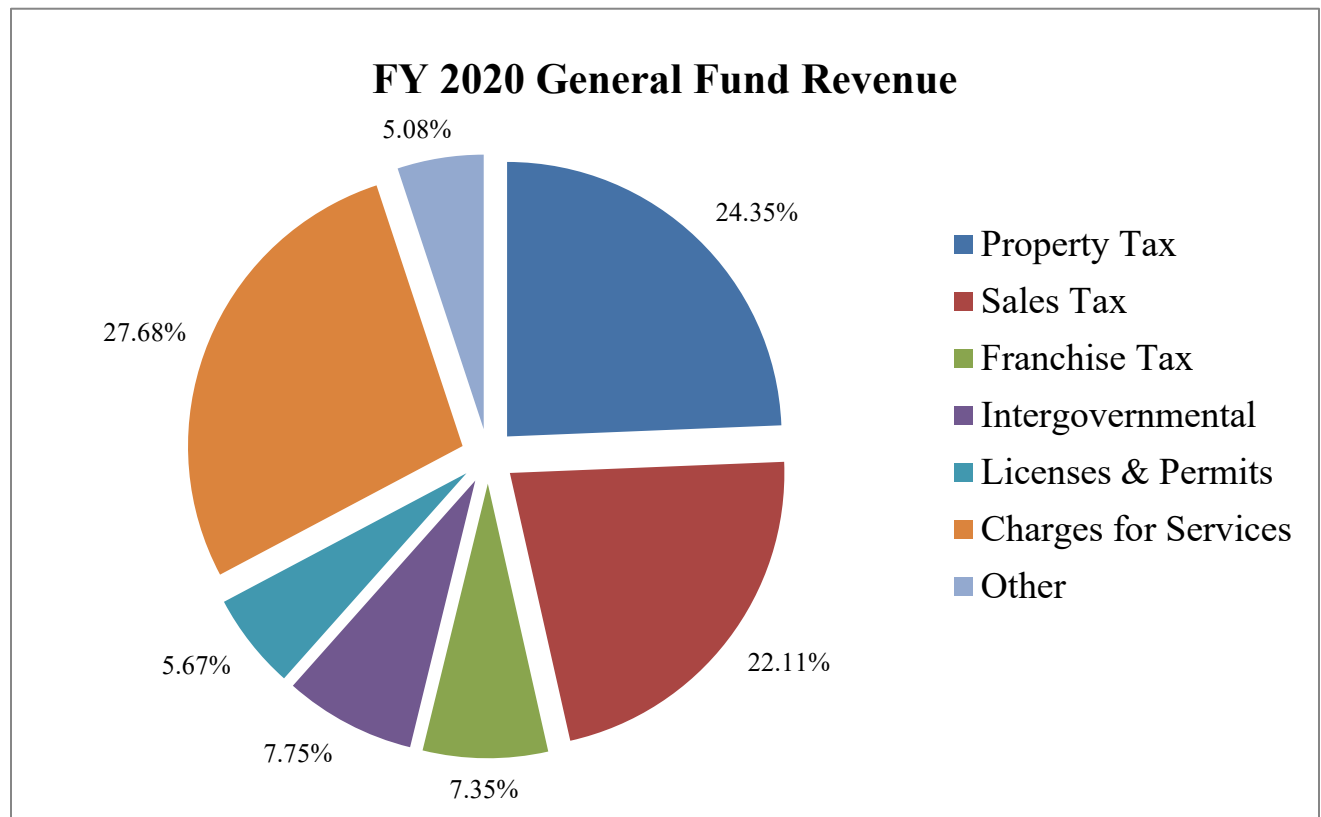


# BUDGET MESSAGE

## Revenues

### General Fund Revenue

Categories	FYE 2019 Estimate to Complete	FYE 2020 Proposed
Property Tax	1,628,257	1,757,399
Sales Tax	1,600,894	1,595,883
Franchise Tax	539,297	530,634
Intergovernmental	616,547	559,221
Licenses & Permits	460,085	409,313
Charges for Services	1,972,164	1,997,748
Other	368,142	366,324
Transfers In	-	-
Total	7,185,386	7,216,522

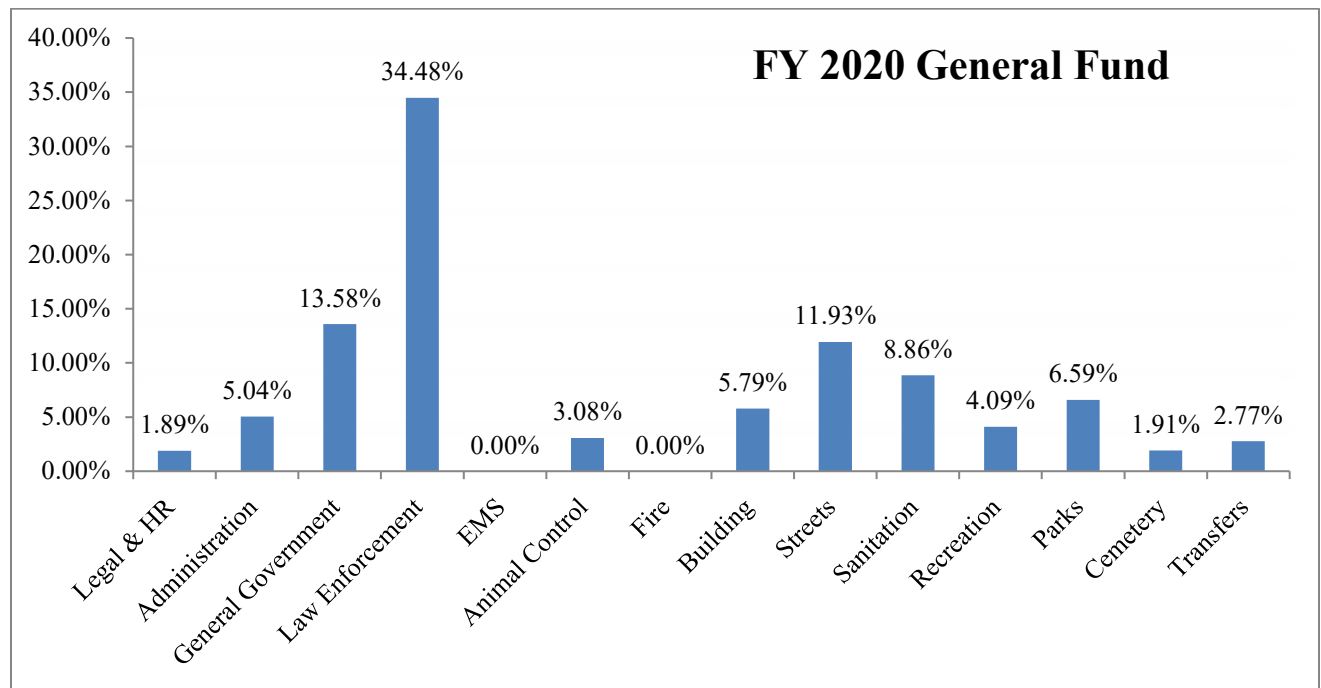


# BUDGET MESSAGE

## Expenditures

### General Fund Expenditures

Departments	FY 2019 Estimate to Complete	FY 2020 Proposed
Legal & HR	145,245	136,102
Administration	347,389	363,878
General Government	1,030,729	979,687
Law Enforcement	2,372,755	2,488,515
EMS	-	-
Animal Control	197,467	222,207
Fire	-	-
Building	352,097	417,752
Streets	696,154	860,759
Sanitation	630,778	639,402
Recreation	233,525	295,308
Parks	534,787	475,371
Cemetery	117,519	137,541
Transfers	526,940	200,000
Total	7,185,386	7,216,522



# 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 2019-2020			
	Beginning Balance	Principle Amount	Interest Amount	Ending Balance
<b>GOVERNMENTAL</b>				
Municipal Building Authority Lease Revenue Bond 2005	1,429,000	101,000	42,870	1,328,000
Sales Tax Refunding Bond Series 2016	2,375,000	179,000	46,313	2,196,000
Excise Tax Bond Series 2012	615,000	218,000	18,713	397,000
<b>TOTAL GOVERNMENTAL BOND DEBT</b>	<b>\$ 4,419,000</b>	<b>\$ 498,000</b>	<b>\$ 107,895</b>	<b>\$ 3,921,000</b>
<b>BUSINESS-TYPE</b>				
Washington County Water Conservancy District	1,899,338	229,753		1,669,586
Storm Drain Bond Series 2016	3,025,000	230,000	112,850	2,795,000
<b>TOTAL BUSINESS-TYPE BOND DEBT</b>	<b>\$ 4,924,338</b>	<b>\$ 459,753</b>	<b>\$ 112,850</b>	<b>\$ 4,464,586</b>
<b>TOTAL BONDED DEBT</b>	<b>\$ 9,343,338</b>	<b>\$ 957,753</b>	<b>\$ 220,745</b>	<b>\$ 8,385,586</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 2020 Budget includes the projects listed below:

### Parks

Fire Lake Park	\$150,000
Red Rock Park	\$60,000
Ivins City Playground Equipment	\$150,000
Skate Park	\$350,000

# BUDGET MESSAGE

Other Projects	<u>\$83,000</u>
	\$543,000
<b>Public Safety</b>	
Fire Station Remodel	\$100,000
<b>Public Works</b>	
Highway 91 Design	\$250,000
Gap Fill Projects	\$190,000
Center Street Lighting	<u>\$100,000</u>
	\$540,000

Some figures represent 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 2019 due to inflation and the anticipated increase in costs. Additionally, water and wastewater rates were changed in order to drive water conservancy. There are several capital projects being considered and included in the budget. These include New Water Meters (\$80,000) and the Irrigation System Installation (\$1,000,000 originally, reduced to \$150,000 for current year).

	<b>FY 2019</b>	
	<b>Estimate to</b>	<b>FY 2020</b>
<b>Revenue</b>	<b>Complete</b>	<b>Proposed</b>
Water Sales	\$2,093,837	\$2,121,767
Connection Fees	\$52,643	\$53,433
Other	\$101,351	\$97,550
Impact Fees	<u>\$167,555</u>	<u>\$339,935</u>
<b>Total</b>	\$2,415,386	\$2,612,685
<b>Expenses</b>		
Operating Exp.	\$2,140,321	\$2,387,320
<b>Change in Net Position</b>	\$257,730	\$225,365
<b>Capital Budget</b>	\$150,367	\$1,115,000

# BUDGET MESSAGE

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

## 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. 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

<b>Revenue</b>	<b>FY 2019 Estimate to Complete</b>	<b>FY 2020 Proposed</b>
Sewer Services	917,766	997,505
Sewer Connection Fees	55,634	51,000
Sewer - Other	11,617	12,500
Sewer Impact Fees	80,181	56,515
<b>Total Sewer Revenue</b>	1,187,067	1,117,520

# BUDGET MESSAGE

Storm Drain Fees	608,453	537,919
Storm Drain - Other	1,356,491	15,500
Storm Drain Impact Fees	137,312	74,317
<b>Total Storm Drain</b>	<b>2,102,256</b>	<b>627,736</b>
<b>Expenses</b>		
Sewer Operating Exp.	837,183	927,874
Storm Drain Operating Exp.	530,957	514,198
<b>Change in Net Position</b>		
<b>Sewer</b>	<b>837,183</b>	<b>927,874</b>
<b>Storm Drain</b>	<b>1,571,299</b>	<b>113,538</b>
<b>Capital Budget</b>		
<b>Sewer</b>	<b>582,439</b>	<b>782,000</b>
<b>Storm Drain</b>	<b>2,485,620</b>	<b>2,377,500</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

Lane Mecham  
Director of Finance

# SUMMARY OF FUNDS

Fund	2016 Actual	2017 Actual	2018 Actual	2019 Actual YTD	2019 Adopted Budget	2019 Estimate to Complete	2020 Budget
<b>Combined Fund Revenue</b>							
General	5,931,217	6,451,339	7,145,854	6,616,180	7,145,898	7,185,386	7,216,522
Debt Service	373,846	3,359,303	571,983	545,276	605,742	605,742	462,026
Municipal Building Authority	143,638	286,878	145,035	144,901	144,810	145,755	145,120
Public Safety Impact	108,490	66,861	17,587	22,891	103,000	100,000	70,193
Street Impact	463,241	229,338	222,113	268,335	290,000	292,719	320,000
Park Impact	833,380	593,913	546,764	507,390	1,143,810	1,143,810	466,870
Capital Projects	655,442	914,265	1,657,187	1,416,940	1,691,940	1,416,940	1,393,000
Water	2,452,346	3,414,341	2,999,940	2,198,294	2,407,517	2,398,051	2,612,685
Waste Water							
Sewer	1,146,901	1,475,854	1,423,532	1,088,184	1,030,531	1,187,067	1,117,520
Storm Drain	826,346	880,168	801,760	2,063,157	610,207	2,102,256	627,736
Water Impact Fees	-	-	-	-	458,980	275,369	1,239,753
<b>Total Revenues</b>	<b>12,934,848</b>	<b>17,672,258</b>	<b>15,531,755</b>	<b>14,871,548</b>	<b>15,632,435</b>	<b>16,853,093</b>	<b>15,671,424</b>
<b>Combined Fund Expenditures</b>							
General	5,686,376	6,047,477	7,102,585	6,336,347	7,145,898	7,185,386	7,216,522
Debt Service	474,518	3,304,155	457,069	605,076	605,742	605,742	462,026
Municipal Building Authority	143,090	143,420	143,660	143,810	144,810	145,755	145,120
Public Safety Impact	-	16,845	250,000	100,000	103,000	100,000	70,193
Street Impact	583,045	299,269	245,187	290,000	290,000	292,719	320,000
Park Impact	366,653	638,461	643,660	1,143,118	1,143,810	1,143,810	466,870
Capital Projects	655,904	793,241	1,445,265	900,013	1,691,940	1,416,940	1,393,000
Water	1,864,415	2,279,052	2,494,186	2,001,451	2,618,954	2,290,688	3,502,320
Waste Water							
Sewer	766,390	809,685	1,405,514	1,651,620	1,731,056	1,839,183	927,874
Storm Drain	424,763	427,152	439,457	3,174,342	3,288,966	3,016,577	2,891,698
<b>Total Expenditures</b>	<b>10,965,153</b>	<b>14,758,757</b>	<b>14,626,583</b>	<b>16,345,778</b>	<b>18,764,176</b>	<b>18,036,800</b>	<b>17,395,623</b>
<b>Total Surplus (Deficit)</b>	<b>1,969,694</b>	<b>2,913,502</b>	<b>905,172</b>	<b>(1,474,229)</b>	<b>(3,131,741)</b>	<b>(1,183,707)</b>	<b>(1,724,199)</b>

# SUMMARY OF FUNDS

General Fund							
	2016 Actual	2017 Actual	2018 Actual	2019 Actual YTD	2019 Adopted Budget	2019 Estimate to Complete	2020 Budget
<b>REVENUE</b>							
<b>Taxes</b>							
Property Tax	1,402,204	1,483,779	1,560,914	1,617,336	1,639,666	1,628,257	1,757,399
Sales Tax	1,236,949	1,345,737	1,495,559	1,467,486	1,480,331	1,600,894	1,595,883
Franchise Tax	506,295	514,763	525,934	494,356	534,663	539,297	530,634
<b>Total Taxes</b>	<b>3,145,448</b>	<b>3,344,279</b>	<b>3,582,407</b>	<b>3,579,177</b>	<b>3,654,660</b>	<b>3,768,447</b>	<b>3,883,916</b>
<b>Other General Revenue</b>							
Federal & FEMA Grants	-	-	-	-	-	-	-
Washington County Drug Task Force	10,704	3,334	3,656	5,100	10,000	5,100	10,000
State Grants	16,931	15,228	126,292	73,811	30,000	76,114	20,000
Habitat Non/Pass Through	-	-	-	-	10,000	10,000	10,000
State Liquor Fund Allotment	6,377	7,134	9,111	10,959	9,200	10,959	11,000
Special Events	500	640	11,714	12,710	5,000	12,710	10,000
Sale of Capital Assets	13,482	23,430	2,580	18,498	40,000	18,498	30,000
Centerpiece Donations	1,000	-	-	-	-	-	-
ULGT Dividend	6,464	12,612	2,303	-	9,500	9,500	9,500
Interest Earnings	31,916	60,544	108,169	153,882	64,357	167,871	160,000
Lease Proceeds	23,980	140,500	301,500	-	150,000	-	-
Transfers In	-	-	-	-	-	-	-
<b>Total Other General Revenue</b>	<b>111,354</b>	<b>263,422</b>	<b>565,325</b>	<b>274,959</b>	<b>328,057</b>	<b>310,751</b>	<b>260,500</b>
<b>Total General Revenue</b>	<b>3,256,802</b>	<b>3,607,701</b>	<b>4,147,732</b>	<b>3,854,136</b>	<b>3,982,717</b>	<b>4,079,199</b>	<b>4,144,416</b>
<b>FUNCTIONAL REVENUE</b>							
General Government							
Legal / HR	75,163	82,870	91,122	66,949	82,050	73,035	74,574
General Government	42,655	54,544	84,368	57,726	256,600	180,011	173,100
Public Safety							
Law Enforcement	910,826	941,340	953,822	830,942	1,019,592	1,054,401	1,076,432
Emergency Medical	271	6,303	15	-	-	-	-
Animal Control	48,005	26,676	25,615	20,757	28,400	22,644	21,900
Fire	6,571	11,107	5,056	114,355	-	114,355	100,000
Building & Zoning	456,406	374,430	463,675	439,151	349,049	479,574	425,913
Public Works							
Streets	294,328	362,737	411,745	410,020	398,379	410,020	418,221
Sanitation	552,530	644,456	666,565	630,053	695,771	687,331	712,566
Parks & Recreation							
Recreation	17,451	15,483	14,905	15,073	17,250	15,073	15,750
Parks	9,310	10,750	14,033	10,844	10,650	12,080	10,650
Cemetery	45,000	42,050	57,900	56,450	38,500	57,663	43,000
<b>Total Functional Revenue</b>	<b>2,458,516</b>	<b>2,572,746</b>	<b>2,788,821</b>	<b>2,652,319</b>	<b>2,896,241</b>	<b>3,106,187</b>	<b>3,072,106</b>
<b>Total Revenue</b>	<b>5,715,318</b>	<b>6,180,447</b>	<b>6,936,553</b>	<b>6,506,456</b>	<b>6,878,958</b>	<b>7,185,386</b>	<b>7,216,522</b>
<b>EXPENDITURES</b>							
General Government							
Legal/HR	92,625	104,322	128,986	111,531	151,941	145,245	136,102
Administration	316,212	350,570	349,157	303,242	335,705	347,389	363,878
General Government	215,417	191,602	581,631	192,697	1,037,953	1,030,729	979,687
Public Safety							
Law Enforcement	1,952,120	2,138,187	2,125,244	2,116,290	2,304,419	2,372,755	2,488,515
Emergency Medical	451,303	438,140	215,986	-	-	-	-
Animal Control	196,252	145,275	165,134	175,691	208,036	197,467	222,207
Fire	194,104	183,163	149,826	-	-	-	-
Building & Zoning	367,223	331,006	354,879	315,043	360,826	352,097	417,752
Public Works							
Streets	644,737	585,494	705,129	641,366	709,130	696,154	860,759
Sanitation	487,734	569,972	590,352	565,593	630,778	630,778	639,402
Parks & Recreation							
Recreation	164,561	180,780	228,230	194,102	238,485	233,525	295,308
Parks	370,354	414,541	534,437	472,199	513,745	529,099	475,371
Cemetery	90,878	91,990	113,945	91,108	127,940	117,519	137,541
Community & Economic Dev	-	-	-	-	-	-	-
Transfers Out	142,856	321,985	859,491	526,940	526,940	526,940	200,000
<b>Total Expenditures</b>	<b>5,686,376</b>	<b>6,047,026</b>	<b>7,102,427</b>	<b>5,705,803</b>	<b>7,145,898</b>	<b>7,179,698</b>	<b>7,216,522</b>
<b>Excess Revenue Over Expenditures</b>	<b>28,942</b>	<b>133,421</b>	<b>(165,874)</b>	<b>800,653</b>	<b>(266,940)</b>	<b>5,688</b>	<b>(0)</b>



# COMMUNITY PROFILE

## CITY HISTORY



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

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

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

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

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



# COMMUNITY PROFILE

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

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

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

Calendar Year	Population	Per Capita Income	Total Personal Income	% Change
2020	9,007	35,615	\$320,788,680	2.52%
2019	8,717	35,894	\$312,891,485	3.28%
2018	8,468	35,778	\$302,964,717	4.90%
2017	8,214	35,161	\$288,812,454	1.71%
2016	7,868	34,571	\$272,004,628	4.65%
2015	7,642	33,035	\$252,453,470	6.01%
2014	7,433	31,163	\$231,634,579	6.16%
2013	7,057	29,356	\$207,165,292	

\*Years 2017 - 2020 were not available, amounts are forecasted.

\*\*Sources: Census.gov for population estimates, Workforce Services for all else.

## Largest Property Tax Payers

### Ivins top 10 taxpayers for 2018

Name	Number of Properties	Market Value	Taxable Value	Tax
ROCKY VISTA UNIVERSITY LLC	2	21,913,000	21,913,000	224,499
MARK I 2009 LLC	3	11,367,400	11,367,400	116,459
GUNLOCK RIDGE HOLDING LLC	1	16,070,000	9,586,760	98,216
RT MARTEN UTAH LLC	78	21,330,520	8,928,520	91,473
FITNESS RIDGE HOLDINGS LLC	1	6,270,000	6,270,000	64,236
PADRE CANYON RESORT LC	4	5,359,500	5,359,500	54,908
KAYENTA HOMESITES INC	43	7,954,340	5,284,378	54,138
PIVOTAL MARK II L C	33	4,568,200	4,568,200	46,801

# COMMUNITY PROFILE

PACIFICORP	1	4,496,078	4,496,078	46,062
KAMAS-OUTBACK LLC	2	3,880,000	3,880,000	39,751
<b>Total</b>		<b>103,209,038</b>	<b>81,653,836</b>	<b>836,544</b>

Source: Washington County Treasurer

## Largest Employers

Company Name	Employees
MARK 1 2009 LLC	250 to 499
TUACAHN CENTER FOR THE ARTS	250 to 499
AVALON CARE CENTER - VA IVINS, L.L.	100 to 249
VISTA SCHOOL	100 to 249
CHRISTIANSEN DRYWALL, INC.	50 to 99
IVINS CITY	50 to 99
RED MOUNTAIN ELEMENTARY	50 to 99
ROCKY VISTA UNIVERSITY, LLC	50 to 99
A N A ENTERPRISES, LLC	20 to 49
ENCE ELECTRIC INC	20 to 49
MOVARA FITNESS RESORT	20 to 49
RHINE CONSTRUCTION, LLC	20 to 49
WHITAKER STUDIO INC	20 to 49
XETAVA GARDENS LLC	20 to 49
BEST HVAC	10 to 19

Source: Utah Division of Workforce Services

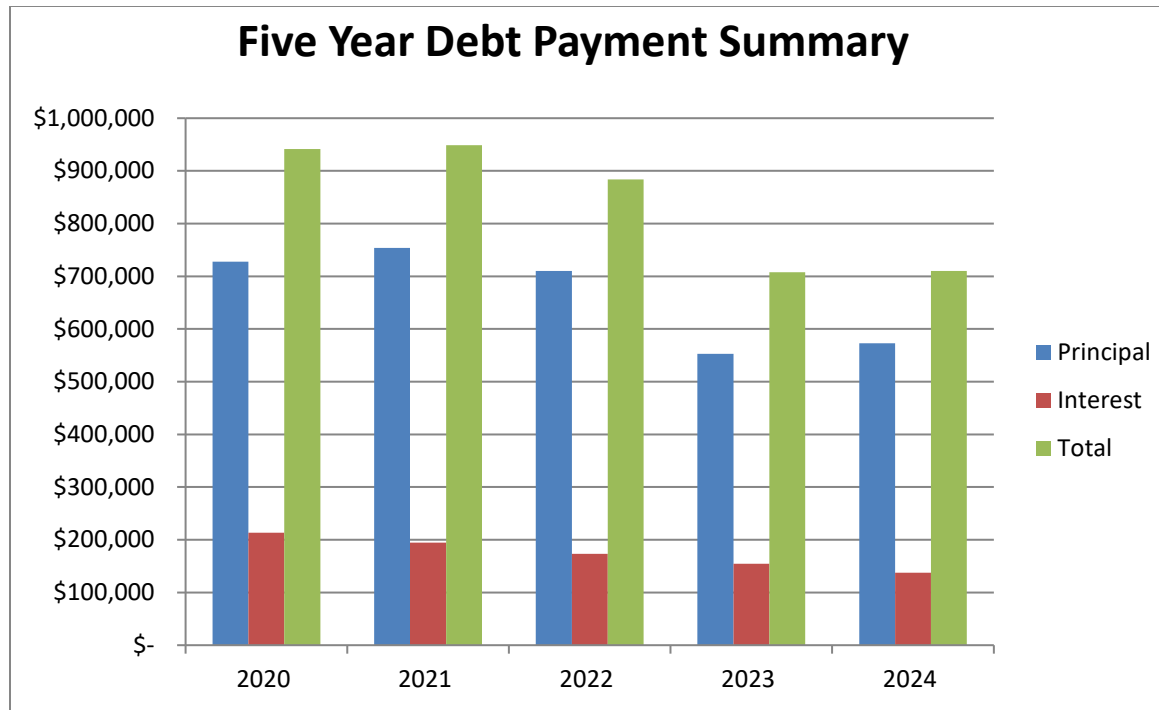
# DEBT

**IVINS CITY**  
**Debt Service Schedule**  
**Fiscal Year Ended June 30, 2020**

<b>BOND DEBT</b>						
Debt Description	Bond Holder	Payment Month	Fiscal Year 2019-2020			
			Beginning Balance	Principle Amount	Interest Amount	Ending Balance
<b>GOVERNMENTAL</b>						
Municipal Building Authority Lease Revenue Bond 2005	Utah Division of Finance	April	1,429,000	101,000	42,870	1,328,000
Sales Tax Refunding Bond Series 2016	Zions Bank	June/December	2,375,000	179,000	46,313	2,196,000
Excise Tax Bond Series 2012	Wells Fargo Bank	Quarterly	615,000	218,000	18,713	397,000
<b>TOTAL GOVERNMENTAL BOND DEBT</b>			<b>\$ 4,419,000</b>	<b>\$ 498,000</b>	<b>\$ 107,895</b>	<b>\$ 3,921,000</b>
<b>BUSINESS-TYPE</b>						
Washington County Water Conservancy District	Regional Pipeline Bond	Monthly	1,899,338	229,753		1,669,586
Storm Drain Bond Series 2016	US Bank	October/April	3,025,000	230,000	112,850	2,795,000
<b>TOTAL BUSINESS-TYPE BOND DEBT</b>			<b>\$ 4,924,338</b>	<b>\$ 459,753</b>	<b>\$ 112,850</b>	<b>\$ 4,464,586</b>
<b>TOTAL BONDED DEBT</b>			<b>\$ 9,343,338</b>	<b>\$ 957,753</b>	<b>\$ 220,745</b>	<b>\$ 8,385,586</b>

<b>VEHICLE &amp; EQUIPMENT LEASES</b>						
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 3 of 3	Annually	47,718	907		48,624
<b>BUSINESS-TYPE</b>						
<b>TOTAL LEASES PAYABLE</b>			<b>\$ 47,718</b>	<b>\$ 907</b>	<b>\$</b>	<b>\$ 48,624</b>

# DEBT



	2020	2021	2022	2023	2024
Principal	\$ 728,000	\$ 754,000	\$ 710,000	\$ 553,000	\$ 573,000
Interest	\$ 213,631	\$ 194,483	\$ 173,577	\$ 154,616	\$ 137,233
<b>Total</b>	<b>\$ 941,631</b>	<b>\$ 948,483</b>	<b>\$ 883,577</b>	<b>\$ 707,616</b>	<b>\$ 710,233</b>

# CAPITAL PROJECTS

The FY 2019 and FY 2020 budgets include \$1,076,940 and \$1,393,000 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 2019	FYE 2020
Parks & Trail Improvements	825,452	443,000
Fire Station Remodel	-	100,000
Cemetery Improvements	131,488	-
Road Projects	120,000	450,000
City Hall Design	-	50,000
Unity Park Skate Park	-	350,000
	<u>\$ 1,076,940</u>	<u>\$ 1,393,000</u>

A large portion of the anticipated non-routine capital budgets includes building new roadways which will not impact our operating budget for approximately four years when routine maintenance will begin. Some Parks and Recreation capital projects will impact the operating budget within FY 2020 and have been included in the operating 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 2020 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. And in 2019 a water and wastewater study was completed which recommended rate increase over the next several years. 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 revenues, 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

- |   |          |
|---|----------|
| • Each Department Submits Budget to City Manager  | March 22 |
| • Presentation of Tentative Budget  | April 4  |
| • Discussion and Revisions of the Tentative Budget  | April 18 |
| • Approval of Tentative Budget  | April 25 |
| • Public Hearing on Tentative Budget  | May 16   |
| • Discussion of Tentative Budget  | May 16   |
| • Adoption of Amended Budget FYE 2018 (Estimate to Complete)<br>and Final Budget FYE 2019 | June 6   |
| • Submit to Utah State Auditor  | July 5   |
| • Submit to GFOA  | Aug 31   |

## Budget Amendments

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

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

## Fund Structure

# BUDGET PROCESS & SCHEDULE

## 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

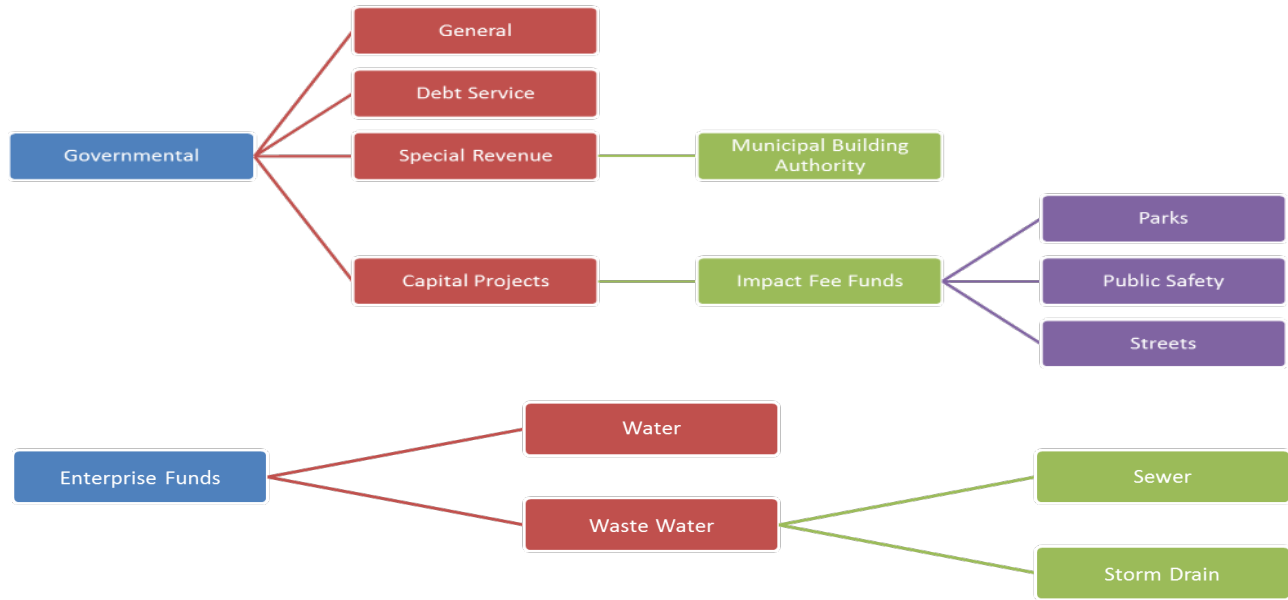
Enterprise Funds are a type of Proprietary Fund used to account for activities that are similar to private sector business activities. The focus of these funds is net income and capital maintenance. Revenues are primarily user fees and impact fees.

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 2020					
	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	144,966.00	10-90-822	144,966.00	-
Transfer from Streets Impact Fund	31-39-200	75,000.00	44-40-822	75,000.00	-
<b>MUNICIPAL BUILDING AUTHORITY FUND</b>					
Trans from Park Impact Fees	36-39-200	143,870.00	45-40-610	143,870.00	-
<b>CAPITAL PROJECTS FUND</b>					
Transfer From Gen Fund	49-39-200	-	10-90-200	-	-
Transfer From Park Impact Fund	49-39-220	323,000.00	45-40-205	323,000.00	-
Transfer From Public Safety Impact Fund	49-39-230	70,193.00	43-40-823	70,193.00	-
Transfer From Streets Impact Fund	49-39-400	185,000.00	44-40-205	185,000.00	-
		\$ 942,029.00		\$ 942,029.00	-

TOTAL NET TRANSFERS	TRANSFERS IN	TRANSFERS OUT	DIFFERENCE
General Fund	-	144,966.00	(144,966.00)
Debt Service Fund	219,966.00	-	219,966.00
MBA Fund	143,870.00	-	143,870.00
Public Safety Impact Fee	-	70,193.00	(70,193.00)
Streets Impact Fee	-	260,000.00	(260,000.00)
Parks Impact Fee	-	466,870.00	(466,870.00)
Capital Projects	578,193.00	-	578,193.00
Water	-	-	-
Sewer	-	-	-
Storm Drain	-	-	-
	\$ 942,029.00	\$ 942,029.00	\$ -

# 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>2016 Actual</b>	<b>2017 Actual</b>	<b>2018 Actual</b>	<b>2019 Estimate to Complete</b>	<b>2020 Budget</b>	
General Fund	\$ 1,196,615	\$ 1,600,477	\$ 1,643,746	\$ 1,643,746	\$ 1,643,746	
All Other Governmental	\$ 1,954,120	\$ 2,209,287	\$ 2,185,115	\$ 1,465,305	\$ 1,083,282	
<b>Total Governmental</b>	<b>\$ 3,150,735</b>	<b>\$ 3,809,764</b>	<b>\$ 3,828,861</b>	<b>\$ 3,109,051</b>	<b>\$ 2,727,028</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 reflects four years of actual operations results, current year adopted budget, year to date actual, estimate to complete, and requested budget for fiscal year 2019-2020.

FY 2019 Estimate to Complete represents an estimate of how the year will finish financially, based on current information.

FY 2020 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.

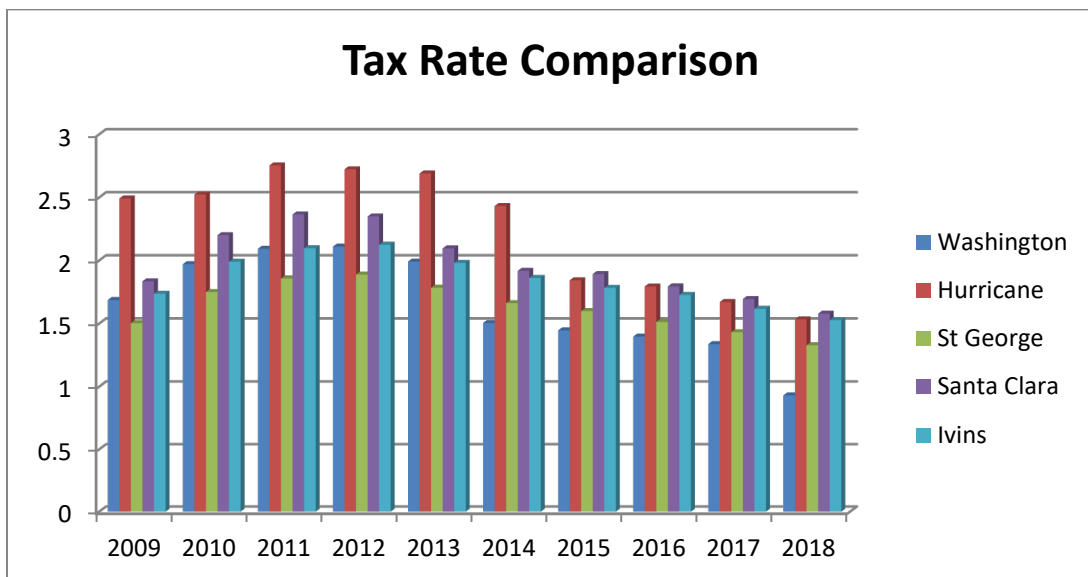
Unreserved General Fund balance is required by Utah State law to be no less than 5% and no more than 25% of current year projected revenue.

### Revenue

General Fund revenues are organized into the following categories:

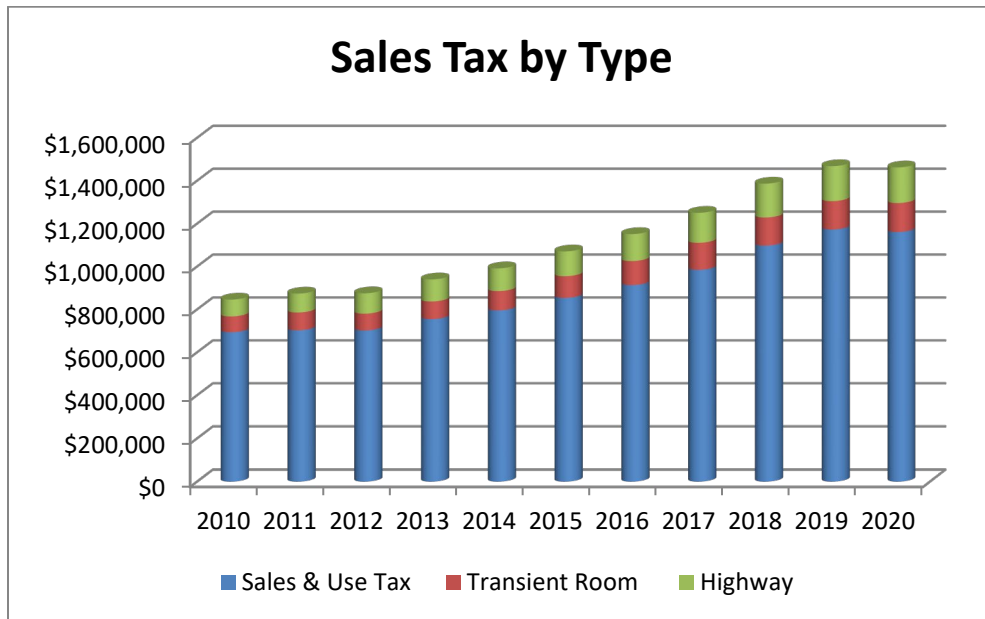
### Taxes

- **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 FY2019 and FY2020 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.

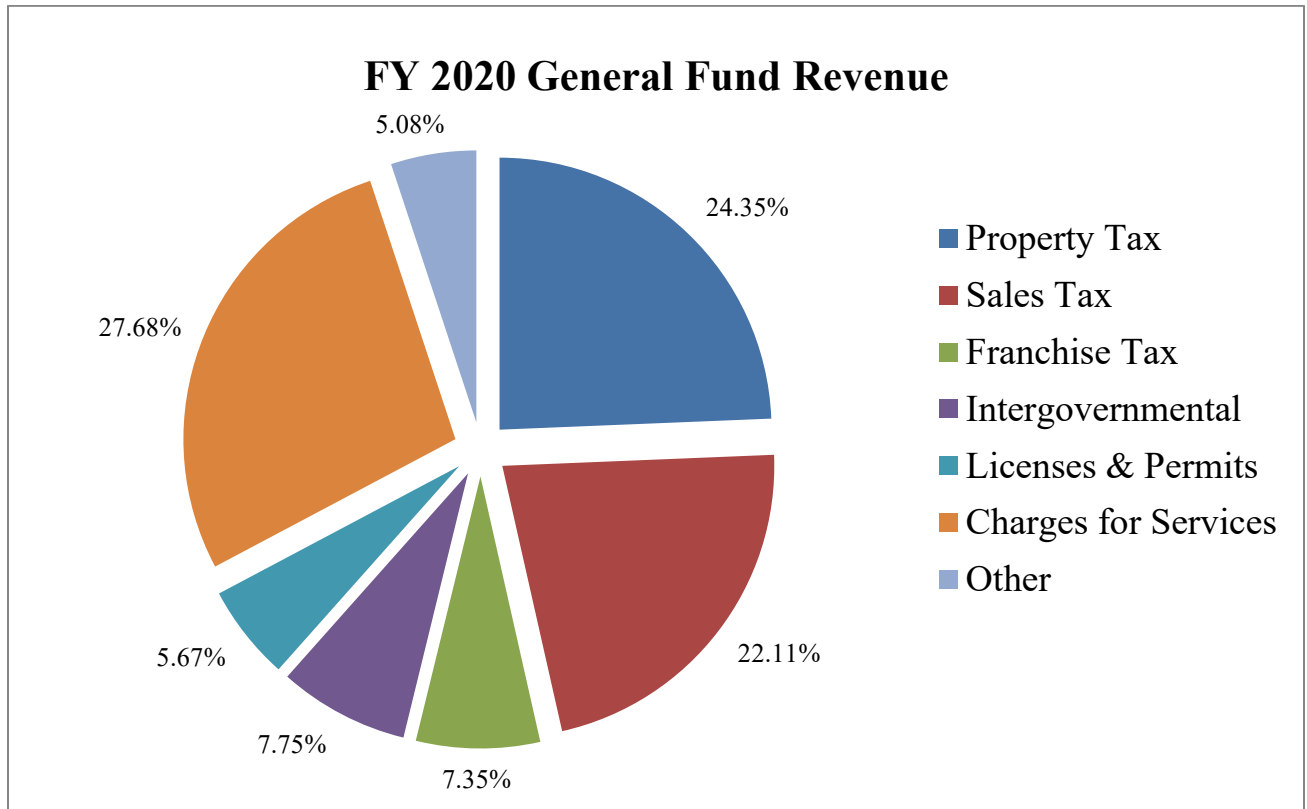
**Intergovernmental Revenue**-are revenues that we receive from other governmental units and include operating grants and Class "C" road funds.

**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

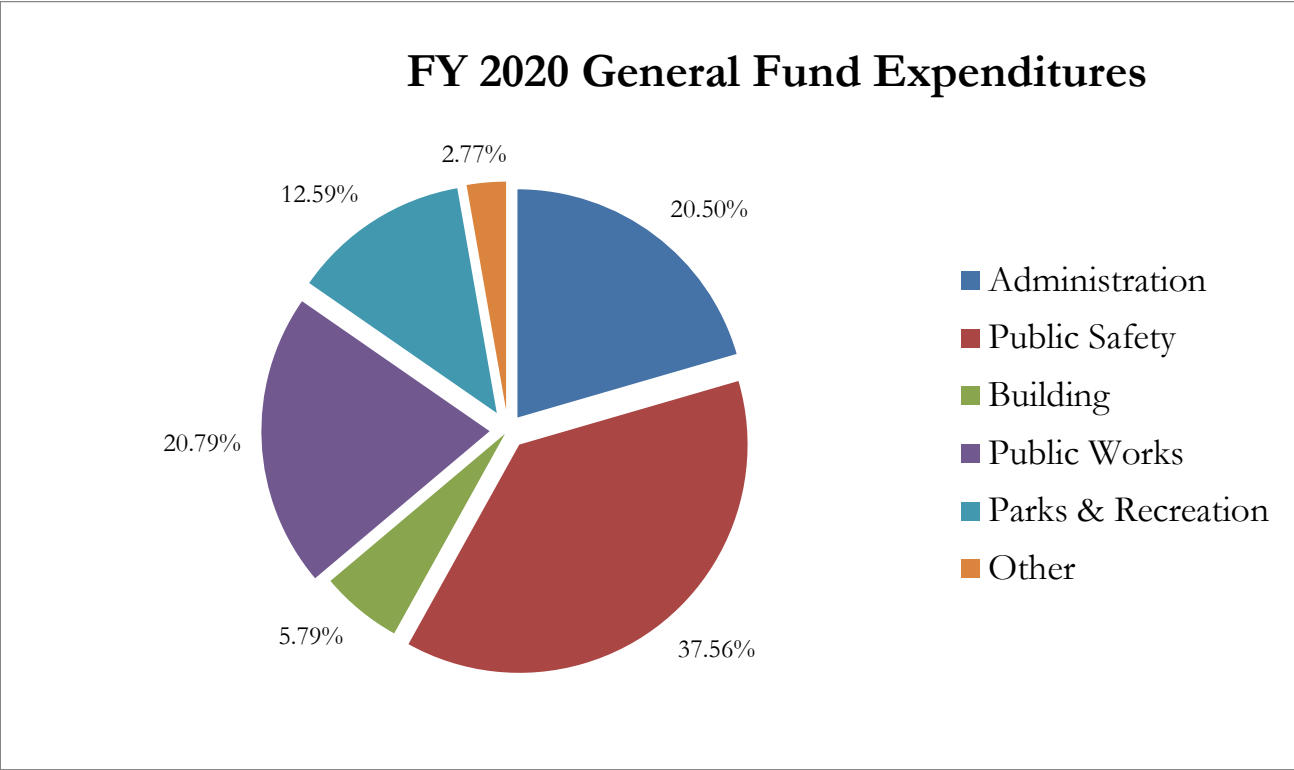
In the general fund public works comprises Streets and Sanitation. Public Works is also responsible for Water, Sewer and Storm Drain in the Enterprise Funds.

### 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.

# GENERAL FUND

## GENERAL FUND

	2016 Actual	2017 Actual	2018 Actual	2019 Actual YTD	2019 Adopted Budget	2019 Estimate to Complete	2020 Budget
<b>REVENUE</b>							
<b>TAXES</b>							
10-31-100 Current Year Property Tax	1,302,010	1,321,269	1,364,043	1,494,528	1,492,607	1,496,419	1,588,136
10-31-200 Prior Year Property Tax	15,677	68,225	87,756	23,634	38,130	23,653	57,528
10-31-250 Property Tax Penalty & Inter	2,000	2,425	2,733	902	2,268	979	2,386
10-31-300 Sales & Use Tax	913,337	984,705	1,093,637	1,094,873	1,087,597	1,194,406	1,182,462
10-31-310 RAP Tax	85,607	95,125	106,888	107,625	105,745	117,409	119,757
10-31-400 Franchise Tax	407,551	413,736	431,747	401,553	438,558	438,058	442,438
10-31-410 Cable TV Franchise Tax	25,842	27,158	33,329	43,277	31,538	47,211	36,329
10-31-420 Cellular Phone Tax	72,902	73,869	60,858	49,526	64,567	54,028	51,867
10-31-500 Fee-In-Lieu of Pers Prop Tax	82,517	91,860	106,382	98,271	106,661	107,205	109,349
10-31-600 Transient Room Tax	112,466	126,207	135,311	109,701	130,378	119,674	120,871
10-31-700 Highway Sales Tax	125,539	139,701	159,723	155,287	156,611	169,404	172,792
	3,145,448	3,344,279	3,582,407	3,579,177	3,654,660	3,768,447	3,883,916
<b>LICENSES &amp; PERMITS</b>							
10-32-100 Business Licenses and Permit	5,540	5,600	5,500	5,225	6,000	5,700	5,500
10-32-210 Building Permits	336,810	294,469	338,024	282,824	258,975	308,535	285,633
10-32-230 Planning Application Fees	11,644	12,407	7,167	2,326	10,000	2,537	7,500
10-32-240 Administration Fees	3,747	1,920	2,942	2,600	3,750	2,836	3,000
10-32-250 Animal Licenses	1,335	755	1,075	3,660	900	3,993	900
10-32-260 Subdivision Fees	30,648	22,846	49,764	51,892	27,324	56,609	49,967
10-32-270 Subdiv&Site Devel Const	42,202	10,625	24,550	64,053	20,500	69,875	46,813
46-38-200 Habitat Non Pass Through	-	-	-	-	10,000	10,000	10,000
	431,926	348,623	429,022	412,578	337,449	460,085	409,313
<b>INTERGOVERNMENTAL REVENUE</b>							
10-33-300 Federal & FEMA Grants	-	-	-	-	-	-	-
10-33-360 Washington County Drug	10,704	3,334	3,656	5,100	10,000	5,100	10,000
10-33-400 State Grants	16,931	15,228	126,292	73,811	30,000	76,114	20,000
10-33-420 EMS Grants	-	5,673	-	-	-	-	-
10-33-430 Fire Grants	1,131	6,520	3,266	-	-	-	-
10-33-440 Wildland Fire Reimb's	5,440	4,587	1,790	114,355	-	114,355	100,000
10-33-560 Class B & C Road Funds	294,328	362,737	411,745	410,020	398,379	410,020	418,221
10-33-580 State Liquor Fund Allotment	6,377	7,134	9,111	10,959	9,200	10,959	11,000
	334,911	405,213	555,860	614,244	447,579	616,547	559,221
<b>CHARGES FOR SERVICES</b>							
10-34-150 Sale of Maps & Books	162	142	73	44	100	48	100
10-34-160 Newsletter Advertising	1,800	-	-	-	-	-	-
10-34-240 Inspection Fees	31,355	31,912	38,958	35,458	28,000	38,682	32,500
10-34-250 Inspection Fees Santa Clara	-	-	-	-	-	-	-
10-34-430 Sanitation	552,530	644,456	666,565	630,053	695,771	687,331	712,566
10-34-500 Ambulance Fees	215,899	270,892	209,301	109,725	206,750	121,330	123,150
10-34-505 Special Events	500	640	11,714	12,710	5,000	12,710	10,000
10-34-510 Tuacahn/Vista SRO	41,155	40,000	40,100	67,267	59,684	67,267	59,684
10-34-520 Law Enforcement-Santa Clara	812,283	843,952	854,038	691,378	900,224	914,837	942,282
10-34-530 SRO-Washington County School	57,388	57,388	59,684	72,298	59,684	72,298	74,467
10-34-830 Burial Fees	15,000	14,200	20,650	18,200	12,500	19,855	14,500
79-34-810 Sale of Cemetery Lots	16,150	15,600	21,100	22,550	14,000	21,359	16,250
79-34-820 Perpetual Care	13,850	12,250	16,150	15,700	12,000	16,450	12,250
	1,758,072	1,931,433	1,938,333	1,675,381	1,993,713	1,972,164	1,997,748

# GENERAL FUND

## GENERAL FUND

	2016 Actual	2017 Actual	2018 Actual	2019 Actual YTD	2019 Adopted Budget	2019 Estimate to Complete	2020 Budget
<b>REVENUE</b>							
<b>FINES &amp; FORFEITURES</b>							
10-35-100 Court Fines	75,163	82,870	91,122	66,949	82,050	73,035	74,574
10-35-200 Animal Control Fees	8,171	6,833	10,960	10,085	7,000	11,002	8,000
10-35-300 ACE Penalties & Costs	-	250	2,270	-	500	500	500
	83,334	89,953	104,352	77,034	89,550	84,537	83,074
<b>INTEREST</b>							
10-38-100 Interest Earnings	31,916	60,544	108,169	153,882	64,357	167,871	160,000
	31,916	60,544	108,169	153,882	64,357	167,871	160,000
<b>MISCELLANEOUS REVENUE</b>							
10-38-200 Youth Basketball	5,784	4,446	4,342	5,330	5,000	5,330	5,000
10-38-220 Youth Baseball & Softball	2,872	2,418	2,132	2,210	2,000	2,210	2,000
10-38-250 Flag Football	430	3,978	3,588	4,109	3,500	4,109	3,750
10-38-260 Contract Classes-Dance	8,365	4,641	4,843	2,424	6,750	2,424	5,000
10-38-270 Heritage Days	692	3,045	1,425	2,025	750	2,025	1,500
10-38-280 Movies in the Park	400	-	900	-	400	-	400
10-38-400 Sale of Fixed Assets	13,482	23,430	2,580	18,498	40,000	18,498	30,000
10-38-660 Princess Scholarship Donation	225	500	300	-	250	-	250
10-38-670 Centerpiece Donations	1,000	-	-	-	-	-	-
10-38-700 Park Equipment Donations	-	-	-	1,000	-	1,000	-
10-38-720 Restitution Charges	-	-	-	1,061	-	1,157	-
10-38-750 Town Activies Revenue	-	-	-	-	-	-	-
10-38-755 Pioneer Day Celebration	-	-	-	-	-	-	-
10-38-760 Fitness Festival	-	-	-	-	-	-	-
10-38-770 Ball Field/Park Rental	8,470	10,470	13,003	10,844	10,000	11,830	10,000
10-38-800 Cable TV Vault Lease	6,600	6,600	6,710	4,620	6,600	4,620	6,600
10-38-820 Animal Sanctuary Donations-Cash	9,419	3,025	2,090	2,537	3,000	2,768	3,000
10-38-821 Animal Sanctuary Donations-In-Kind Animal Sanctuary Donations-	27,725	16,063	11,490	4,475	17,500	4,882	10,000
10-38-822 Recycling	1,355	-	-	-	-	-	-
10-38-850 EMT CPR Class Fees	271	630	15	-	-	-	-
10-38-860 Utah Local Govt Trust Dividend	6,464	12,612	2,303	-	9,500	9,500	9,500
10-38-870 Community Garden	440	280	130	-	250	250	250
10-38-875 Blue Sky Donations	-	-	-	-	-	-	-
10-38-880 SunTran Bus Passes	1,653	1,150	790	618	1,150	674	1,000
10-38-900 Miscellaneous Revenue	25,983	37,507	69,570	44,133	35,000	44,458	35,000
10-38-910 Proceeds from Lease	23,980	140,500	301,500	-	150,000	-	-
	145,610	271,294	427,711	103,884	291,650	115,734	123,250
<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-Unapprop Bal	-	-	-	-	266,940	-	-
	-	-	-	-	266,940	-	-
Total General Fund Revenue	5,931,217	6,451,339	7,145,854	6,616,180	7,145,898	7,185,386	7,216,522

# GENERAL FUND

## GENERAL FUND

		2016 Actual	2017 Actual	2018 Actual	2019 Actual YTD	2019 Adopted Budget	2019 Estimate to Complete	2020 Budget
<b>EXPENDITURES</b>								
<b>Legal &amp; Human Resources</b>								
10-41-110	Salaries & Wages	13,704	18,640	19,338	17,891	19,429	19,429	20,290
10-41-111	Overtime	1	81	54	247	95	95	102
10-41-120	Employee Benefits	5,851	8,062	7,958	7,577	9,465	9,465	9,479
10-41-130	Employer Taxes	1,192	1,635	1,662	1,984	1,827	1,827	1,906
10-41-135	Uniform Expense	-	-	-	-	30	-	30
10-41-140	Outside Counsel	2,892	1,115	4,014	(124)	3,000	-	4,000
10-41-210	Books, Subscript, Memberships	667	579	233	550	500	600	500
10-41-230	Travel	110	154	543	10	250	11	250
10-41-240	Office Supplies & Expense	13	7	8	7	80	7	80
10-41-250	Equipment Supplies & Maint	-	232	31	-	25	-	25
10-41-280	Telephone	-	-	-	-	-	-	-
10-41-310	Professional & Tech	793	2,453	2,720	2,711	800	2,957	2,500
10-41-315	Recruiting	1,223	2,063	1,772	987	1,000	1,077	1,500
10-41-330	Education & Training	61	137	335	89	300	97	300
10-41-400	Santa Clara Court	63,221	69,164	90,316	79,640	115,000	109,640	95,000
10-41-420	Witness Fee	-	-	-	(37)	20	20	20
10-41-610	Miscellaneous	(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	-	-	-	-	-	-	-
		92,625	104,322	128,986	111,531	151,941	145,245	136,102
<b>Administrative</b>								
10-43-110	Salaries & Wages	181,451	182,239	196,385	167,518	193,341	193,341	192,394
10-43-111	Overtime	229	510	878	1,208	1,237	1,237	978
10-43-120	Employee Benefits	76,060	80,493	81,748	69,825	76,857	76,857	91,959
10-43-130	Employer Taxes	16,532	16,445	17,107	14,545	19,360	19,360	18,163
10-43-135	Uniform Expense	55	515	153	247	50	270	50
10-43-210	Books, Subscript, Memberships	298	667	275	185	300	202	300
10-43-214	Computer Software	3,581	5,171	5,873	15,418	6,500	16,820	6,500
10-43-220	Public Notices	1,982	1,604	990	884	1,000	964	1,000
10-43-225	Elections	3,744	131	-	-	1,500	1,500	1,500
10-43-230	Travel	1,609	1,474	1,478	1,167	1,600	1,273	2,000
10-43-240	Office Supplies & Expense	2,689	3,789	3,169	3,266	3,000	3,563	3,500
10-43-250	Equipment Supplies & Maint	320	572	265	(356)	50	-	250
10-43-255	Vehicle Maintenance	375	(385)	95	395	200	431	200
10-43-256	Vehicle Fuel	36	361	559	366	400	400	600
10-43-260	Bldg & Grounds-Supplies/Maint	2,331	2,859	2,344	3,476	3,000	3,793	3,000
10-43-270	Utilities	1,151	1,325	1,314	1,159	1,600	1,264	1,600
10-43-280	Telephone	5,752	7,165	8,335	8,347	5,000	9,105	8,000
10-43-310	Professional & Tech	6,146	5,803	5,330	3,725	5,000	4,063	5,000
10-43-313	Audit	3,370	3,180	3,260	3,340	3,260	3,644	3,260
10-43-330	Education & Training	41	895	1,328	689	1,000	752	1,500
10-43-510	Insurance & Surety Bonds	2,320	2,149	3,037	1,691	3,750	1,845	3,750
10-43-610	Miscellaneous	(122)	3	7	92	200	100	200
10-43-620	Bank Analysis Service Fees	4,227	4,345	5,042	4,294	4,300	4,684	5,250
10-43-700	Newsletter	1,292	-	-	-	-	-	-
10-43-720	Bank Error & Cash Short/Over	-	-	-	2	100	2	100
10-43-740	Capital Outlay-Equipment	743	1,160	460	1,759	3,000	1,919	3,000
10-43-741	Capital Outlay-Furnishings	-	100	-	-	100	-	100
10-43-742	Capital Outlay-Vehicles	-	28,000	9,725	-	-	-	9,725
		316,212	350,570	349,157	303,242	335,705	347,389	363,878

# GENERAL FUND

## GENERAL FUND

	2016 Actual	2017 Actual	2018 Actual	2019 Actual YTD	2019 Adopted Budget	2019 Estimate to Complete	2020 Budget
<b>EXPENDITURES</b>							
<b>General Government</b>							
10-44-110 Salaries & Wages	61,360	60,190	64,816	49,883	56,754	56,754	58,641
10-44-111 Overtime	-	-	-	-	-	-	-
10-44-120 Employee Benefits	1,202	(877)	(766)	7	-	-	-
10-44-130 Employer Taxes	6,088	5,979	6,105	4,654	5,794	5,794	6,282
10-44-210 Books, Subscript, Memberships	1,201	1,544	1,280	1,992	1,750	2,173	1,750
10-44-230 Travel	8,109	1,439	1,836	3,494	1,500	3,812	1,500
10-44-240 Office Supplies & Expense	1,427	1,020	1,363	730	1,250	796	1,250
10-44-310 Professional & Technical	4,393	3,527	4,163	7,153	3,000	7,803	3,000
10-44-312 Engineering/Planner Fees	-	-	-	-	-	-	-
10-44-330 Education & Training	3,480	2,984	3,345	2,863	4,000	3,124	4,000
10-44-510 Insurance & Surety Bonds	2,303	2,303	2,634	2,634	2,650	2,873	2,650
10-44-600 Princess Pageant	1,805	754	2,087	403	2,500	440	2,500
10-44-610 Miscellaneous	1,001	826	186	1,352	750	1,475	750
10-44-611 Town Activities	891	1,368	1,463	2,562	3,500	2,795	3,500
10-44-612 Youth Easter Activity	2,077	1,950	2,325	2,233	2,250	2,436	2,250
10-44-613 24th of July Party	-	-	-	-	-	-	-
10-44-616 Fitness Festival	-	-	-	-	-	-	-
10-44-617 Heritage Days	4,208	6,010	5,411	7,942	7,000	8,664	8,000
10-44-619 Scholarships	2,000	3,250	5,000	500	2,000	545	2,000
10-44-620 RAP Tax Distributions	18,000	14,131	20,000	35,000	30,000	38,182	30,000
10-44-621 Donations under \$250	1,150	450	500	800	1,000	873	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	-	-	-	-	-	-	-
10-44-628 Washington County Youth Crisis	3,600	3,600	3,600	-	3,600	-	3,600
10-44-630 Suntran Bus Service	73,044	72,534	73,279	59,635	75,000	65,056	75,000
10-44-640 Community & Economic Dev.	6,105	-	-	-	5,000	-	5,000
10-44-660 Advertising Coupons	2,926	-	-	-	-	-	-
10-44-697 Community TV	7,171	7,665	8,685	8,859	8,685	9,664	8,685
10-4470.0 Santa Clara Fire / Rescue	-	-	371,235	630,544	817,470	817,470	755,829
10-44-740 Capital Outlay-Equipment	1,876	956	3,084	-	2,000	-	2,000
10-44-741 Capital Outlay-Furnishings	-	-	-	-	500	-	500
	215,417	191,602	581,631	823,241	1,037,953	1,030,729	979,687
<b>Law Enforcement</b>							
10-54-110 Salaries & Wages	874,331	924,234	950,023	912,064	974,911	994,979	1,076,547
10-54-111 Overtime	64,456	57,447	70,592	76,015	68,274	82,926	66,085
10-54-120 Employee Benefits	458,229	499,722	473,932	453,272	549,855	549,855	607,088
10-54-130 Employer Taxes	96,269	102,456	92,245	88,572	103,772	103,772	114,364
10-54-135 Uniform Expense	21,067	12,781	19,041	13,415	16,000	14,634	18,000
10-54-210 Books, Subscript, Memberships	1,596	4,060	2,197	4,281	2,000	4,671	2,000
10-54-230 Travel	5,797	8,796	5,491	10,077	10,000	10,993	10,000
10-54-240 Office Supplies & Expense	12,103	16,610	16,221	16,798	15,000	18,325	15,000
10-54-250 Equip/Spplly Fire/Rescue/Animal	3,539	342	-	512	-	558	-
10-54-255 Vehicle Maintenance	21,039	12,427	37,554	(2,293)	17,500	-	20,000
10-54-256 Vehicle Fuel	11,950	9,196	10,473	21,667	15,000	23,636	25,000
10-54-260 Bldg & Grounds-Supplies/Maint	876	831	4,154	2,900	2,500	3,164	2,500
10-54-270 Utilities	7,369	6,115	2,299	4,508	10,000	4,918	10,000
10-54-280 Telephone	27,421	25,621	20,889	18,389	25,000	20,061	25,000
10-54-300 Vaccinations	-	-	-	576	-	628	-
10-54-310 Professional & Tech	12,604	10,336	19,128	12,163	8,500	13,269	8,500
10-54-315 Contract Services	18,027	13,968	16,669	14,280	20,500	14,280	20,000
10-54-330 Education & Training	10,473	10,026	12,274	12,424	15,000	13,553	15,000
10-54-480 Special Dept Supplies	18,627	50,313	33,826	44,301	29,000	44,301	29,000
10-54-481 K9 Program	-	-	-	14,300	-	14,300	20,000
10-54-483 S.C.H. Special Function Officer	20,917	21,399	19,445	19,808	21,963	21,609	21,963
10-54-500 St George Police Dispatch	157,072	157,123	178,618	195,713	203,069	213,505	210,069
10-54-510 Insurance & Surety Bonds	22,850	22,586	18,404	13,337	18,500	14,549	18,500
10-54-520 Victims Advocate Coordinator	-	-	-	1,196	-	1,305	-
10-54-610 Miscellaneous	3,293	7,249	7,993	7,940	10,000	8,662	10,000
10-54-740 Capital Outlay-Equipment	-	544	15,246	18,408	26,408	38,635	25,000
10-54-741 Capital Outlay-Furnishings	-	-	-	-	-	-	-
10-54-742 Capital Outlay-Vehicles	82,215	164,006	98,530	141,667	141,667	141,667	118,900
	1,952,120	2,138,187	2,125,244	2,116,290	2,304,419	2,372,755	2,488,515

# GENERAL FUND

## GENERAL FUND

	2016 Actual	2017 Actual	2018 Actual	2019 Actual YTD	2019 Adopted Budget	2019 Estimate to Complete	2020 Budget
<b>EXPENDITURES</b>							
<b>EMS</b>							
10-55-110 Salaries & Wages	268,780	246,914	118,858	-	-	-	-
10-55-111 Overtime	15,771	14,560	12,175	-	-	-	-
10-55-120 Employee Benefits	40,408	34,626	15,491	-	-	-	-
10-55-130 Employer Taxes	41,415	39,569	13,205	-	-	-	-
10-55-135 Uniform Expense	6,170	1,055	725	-	-	-	-
10-55-230 Travel	591	-	-	-	-	-	-
10-55-240 Office Supplies & Expense	2,880	1,955	397	-	-	-	-
10-55-250 Vehicle Maintenance	6,940	1,703	658	-	-	-	-
10-55-256 Vehicle Fuel	6,212	6,205	1,450	-	-	-	-
10-55-260 Bldgs/Grounds - Maintenance	415	1,263	4,806	-	-	-	-
10-55-270 Utilities	-	-	374	-	-	-	-
10-55-280 Telephone	-	-	609	-	-	-	-
10-55-310 Professional & Technical	21,786	41,020	35,767	-	-	-	-
10-55-330 Training & Education	2,985	3,797	-	-	-	-	-
10-55-350 EMT Class Expense	-	-	-	-	-	-	-
10-55-470 Special Dept Supplies	2,693	2,254	-	-	-	-	-
10-55-510 Insurance & Surety Bond	1,523	1,523	-	-	-	-	-
10-55-610 Medical Supplies	20,953	24,007	11,471	-	-	-	-
10-5561.5 Miscellaneous	-	451	158	-	-	-	-
10-55-740 Capital Outlay-Equipment	11,781	17,688	-	-	-	-	-
10-55-742 Capital Outlay-Vehicles	-	-	-	-	-	-	-
	451,303	438,591	216,144	-	-	-	-
<b>Animal Shelter</b>							
10-56-110 Salaries & Wages	82,262	64,453	70,450	82,914	92,345	92,345	98,765
10-56-111 Overtime	3,793	6,047	5,721	4,724	4,616	4,616	4,969
10-56-120 Employee Benefits	45,193	28,661	36,397	44,964	54,503	54,503	57,618
10-56-130 Employer Taxes	8,301	6,878	7,065	8,072	8,322	8,322	9,155
10-56-135 Uniform Expense	685	1,642	2,969	2,357	1,500	2,572	1,500
10-56-210 Books, Subscript, Memberships	435	325	335	-	-	-	-
10-56-230 Travel	-	1,021	555	-	1,500	-	1,500
10-56-240 Office Supplies & Expense	2,150	370	3,350	2,057	2,000	1,042	2,000
10-56-250 Equip. Supplies & Maintenance	3,264	39	3,282	228	4,000	1,350	4,000
10-56-255 Vehicle Maintenance	1,567	24	735	1,965	2,000	2,144	2,000
10-56-256 Vehicle Fuel	1,798	830	1,116	1,830	2,500	1,996	2,500
10-56-260 Bldgs & Grounds-Supplies/Maint	9,141	8,564	12,425	4,311	10,000	4,703	10,000
10-56-270 Utilities	5,183	4,711	4,674	5,998	4,000	6,416	4,000
10-56-290 Veterinary Care/Medicine	2,858	2,499	3,360	5,833	4,000	6,364	4,000
10-56-295 Extra-Ordinary Veterinary Care	-	-	-	-	-	-	-
10-56-300 Trap Neuter Release	88	-	-	-	-	-	-
10-56-310 Professional & Technical	999	1,550	203	137	1,000	110	1,000
10-56-330 Education & Training	250	-	140	1,342	3,000	1,464	3,000
10-56-485 Food & Supplies	-	685	62	1,583	3,000	1,727	3,000
10-56-490 Food & Supplies-Donated	27,725	16,063	11,490	4,475	6,050	4,882	10,000
10-56-510 Insurance & Surety Bonds	335	335	683	683	700	683	700
10-56-610 Miscellaneous	225	578	-	101	-	110	-
10-56-740 Capital Outlay-Equipment	-	-	122	2,118	3,000	2,118	2,500
10-56-745 Capital Outlay-Other	-	-	-	-	-	-	-
	196,252	145,275	165,134	175,691	208,036	197,467	222,207

# GENERAL FUND

## GENERAL FUND

		2016 Actual	2017 Actual	2018 Actual	2019 Actual YTD	2019 Adopted Budget	2019 Estimate to Complete	2020 Budget
<b>EXPENDITURES</b>								
<b>Fire &amp; Rescue</b>								
10-57-110	Salaries & Wages	87,495	64,482	41,381	-	-	-	-
10-57-111	Overtime	446	3,877	5,098	-	-	-	-
10-57-115	Stipend Pay-Fire	20,215	15,877	6,640	-	-	-	-
10-57-120	Employee Benefits	21,168	29,769	17,838	-	-	-	-
10-57-130	Employer Taxes	12,692	9,666	5,288	-	-	-	-
10-57-135	Uniform Expense	3,746	9,624	833	-	-	-	-
10-57-210	Books, Subscript, Memberships	836	330	-	-	-	-	-
10-57-230	Travel	972	-	189	-	-	-	-
10-57-240	Office Supplies & Expense	2,075	929	1,967	-	-	-	-
10-57-245	Equipment- Supplies & Maint	295	-	-	-	-	-	-
10-57-250	Equipment- Supplies & Maint	15,642	13,114	3,623	-	-	-	-
10-57-255	Vehicle Maintenance	2,294	2,867	1,575	-	-	-	-
10-57-256	Vehicle Fuel	3,234	2,513	1,293	-	-	-	-
10-57-260	Bldg & Grounds-Supplies/Maint	10,875	15,631	11,145	-	-	-	-
10-57-270	Utilities	799	261	3,076	-	-	-	-
10-57-310	Professional & Tech	110	401	-	-	-	-	-
10-57-315	Contract Services	1,055	536	1,139	-	-	-	-
10-57-330	Education & Training	1,657	1,169	2,754	-	-	-	-
10-57-335	Educational Supplies	-	313	-	-	-	-	-
10-57-350	Class Expense/Rescue	60	124	-	-	-	-	-
10-57-470	Special Dept Supplies	1,711	5,063	1,941	-	-	-	-
10-57-510	Insurance & Surety Bonds	1,152	1,152	4,763	-	-	-	-
10-57-610	Miscellaneous	1,247	978	314	-	-	-	-
10-57-615	Medical Supplies	-	-	3,591	-	-	-	-
10-57-625	Fire Prevention	-	36	-	-	-	-	-
10-57-690	CERT Community Prep	-	28	-	-	-	-	-
10-57-740	Capital Outlay-Equipment	4,328	4,424	35,378	-	-	-	-
10-57-742	Capital Outlay-Vehicles	-	-	-	-	-	-	-
		194,104	183,163	149,826	-	-	-	-
<b>Building</b>								
10-58-110	Salaries & Wages	218,446	200,621	219,311	198,146	216,710	216,710	233,690
10-58-111	Overtime	645	2,533	1,972	2,075	3,899	3,899	4,050
10-58-120	Employee Benefits	81,338	84,640	89,541	83,132	94,436	94,436	104,667
10-58-130	Employer Taxes	20,346	18,667	19,417	17,190	20,631	20,631	21,695
10-58-135	Uniform Expense	300	-	603	-	600	600	600
10-58-210	Books, Subscript, Memberships	1,452	1,246	693	550	1,500	600	1,500
10-58-230	Travel	1,961	200	430	558	2,000	608	2,000
10-58-240	Office Supplies & Expense	969	1,668	1,763	570	2,000	622	4,000
10-58-250	Equipment Supplies & Maint	358	851	-	366	500	400	500
10-58-255	Vehicle Maintenance	811	(404)	1,799	517	1,750	564	1,750
10-58-256	Vehicle Fuel	2,472	1,880	2,930	2,479	2,750	2,704	3,000
10-58-260	Bldg & Grounds-Supplies/Maint	12	-	141	-	300	-	300
10-58-280	Telephone	1,947	2,082	2,414	2,170	2,250	2,368	2,500
10-58-300	Commercial Plan Reviews	150	1,169	-	-	-	-	-
10-58-310	Professional & Tech	831	400	3,581	4,606	5,500	5,024	7,500
10-58-330	Education & Training	1,774	86	1,060	1,616	2,000	1,763	2,000
10-58-510	Insurance & Surety Bonds	3,226	2,999	2,999	796	3,000	868	3,000
10-58-610	Miscellaneous	24	-	41	272	1,000	300	1,000
10-58-740	Capital Outlay - Equipment	-	-	-	-	-	-	-
10-58-742	Capital Outlay-Vehicles	30,161	12,369	6,184	-	-	-	24,000
		367,223	331,006	354,879	315,043	360,826	352,097	417,752

# GENERAL FUND

## GENERAL FUND

		2016 Actual	2017 Actual	2018 Actual	2019 Actual YTD	2019 Adopted Budget	2019 Estimate to Complete	2020 Budget
<b>EXPENDITURES</b>								
<b>Streets</b>								
10-60-110	Salaries & Wages	110,993	109,990	123,966	118,714	126,957	126,957	152,005
10-60-111	Overtime	2,097	3,348	3,001	3,338	4,640	4,640	5,143
10-60-120	Employee Benefits	51,043	52,471	58,067	51,442	59,246	59,246	71,007
10-60-130	Employer Taxes	11,257	11,369	11,968	11,380	12,682	12,682	13,810
10-60-135	Uniform & Safety Equipment	724	927	1,538	1,037	1,250	1,131	1,365
10-60-210	Books, Subscriptions, & Member	-	565	60	497	300	542	300
10-60-215	Software	852	1,311	871	715	1,040	780	1,040
10-60-230	Travel	134	164	151	489	650	650	650
10-60-240	Office Supplies	40	812	2,079	1,557	2,080	1,700	2,080
10-60-250	Equipment Supplies & Maint	3,195	3,267	1,492	3,768	1,900	4,110	2,400
10-60-251	Equipment Rental	-	2,325	2,325	-	500	-	500
10-60-255	Vehicle Maintenance	-	900	579	1,072	750	1,170	825
10-60-256	Gas/Oil/Diesel	5,375	5,272	5,412	7,435	5,500	8,111	12,000
10-60-260	Bldg & Grounds-Supplies/Maint	73	494	657	976	625	1,064	625
10-60-270	Utilities	29,093	26,355	29,165	26,354	29,575	28,750	29,575
10-60-280	Telephone	1,545	1,172	1,220	1,655	1,375	1,805	1,375
10-60-310	Professional & Technical	-	15,086	1,252	3,096	3,160	3,377	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	545	1,425	829	1,619	1,350	1,766	1,350
10-60-480	Materials & Supplies	1,510	456	1,618	2,453	2,000	2,676	2,000
10-60-500	Street/Road Repairs	9,070	9,585	9,196	2,776	10,000	3,028	20,000
10-60-510	Insurance & Surety Bonds	6,466	6,466	6,281	6,391	6,300	7,000	6,300
10-60-515	Street Maintenance	268,648	229,072	352,289	299,812	300,000	300,000	325,000
10-60-520	Street Projects	7,500	9,315	4,686	-	-	-	-
10-60-525	Undesignated Street Projects	43,007	18,404	47,021	10,300	20,000	20,000	40,000
10-60-530	Street Lighting/Signage	5,224	22,432	6,053	30,493	35,000	35,000	50,000
10-60-610	Miscellaneous	1,762	25	-	(1,000)	-	-	-
10-60-740	Capital Outlay - Equipment	79,584	40,991	18,731	49,606	58,000	54,115	78,000
10-60-741	Capital Outlay - Furnishings	-	-	-	69	1,250	-	1,250
10-60-742	Capital Outlay - Vehicles	-	-	9,503	-	10,500	10,500	12,000
10-60-743	Capital Outlay - Other	-	6,494	119	324	7,500	354	22,000
		644,737	585,494	705,129	641,366	709,130	696,154	860,759
<b>Sanitation</b>								
10-62-110	Salaries & Wages	-	-	-	-	-	-	-
10-62-111	Overtime	-	-	-	-	-	-	-
10-62-120	Employee Benefits	-	-	-	-	-	-	-
10-62-130	Employer Taxes	-	-	-	-	-	-	-
10-62-315	Solid Waste Home Collection	421,176	435,212	456,187	435,466	485,755	485,755	490,028
10-62-320	Recycling Collection	48,842	120,143	123,526	117,456	130,406	130,406	134,318
10-62-325	Waste Service Dumpster Pickup	17,716	14,616	10,639	12,671	14,617	14,617	15,056
10-62-350	Write-Off Bad Debt	-	-	-	-	-	-	-
		487,734	569,972	590,352	565,593	630,778	630,778	639,402



# GENERAL FUND

## GENERAL FUND

		2016 Actual	2017 Actual	2018 Actual	2019 Actual YTD	2019 Adopted Budget	2019 Estimate to Complete	2020 Budget
<b>EXPENDITURES</b>								
<b>Recreation</b>								
10-70-110	Salaries & Wages	80,675	73,635	81,750	89,145	98,694	98,694	126,196
10-70-111	Overtime	152	463	441	489	730	730	1,462
10-70-120	Employee Benefits	32,352	30,899	32,898	23,796	40,851	40,851	58,782
10-70-130	Employers Taxes	7,598	7,071	7,211	7,743	9,625	9,625	12,564
10-70-135	Uniform & Safety Equipment	136	50	-	87	250	95	250
10-70-210	Books,Subscript, Memberships	-	380	215	319	265	348	500
10-70-230	Travel & Lodging	-	1,246	-	359	2,125	392	2,625
10-70-240	Office Supplies	62	339	597	752	900	820	900
10-70-250	Equipment - Supplies & Maint	1,320	854	1,635	1,217	1,500	1,328	1,500
10-70-251	Equipment Rental	3,060	3,060	2,932	3,465	3,120	3,780	3,780
10-70-256	Vehicle Fuel	688	958	314	110	1,500	120	1,500
10-70-270	Utilities	12,066	12,312	12,874	12,320	13,000	13,440	14,000
10-70-280	Telephone	587	801	-	-	700	-	1,200
10-70-310	Professional & Technical	600	982	766	895	1,100	976	900
10-70-315	Contractor Services	3,386	4,062	3,349	3,360	4,175	3,665	4,175
10-70-330	Education & Training	8	478	503	255	650	278	775
10-70-335	Little League	250	250	250	250	250	273	250
10-70-337	Baseball/Softball 5-8	1,077	1,050	772	720	1,500	785	1,500
10-70-339	Baseball/Softball 9-10	-	-	-	-	-	-	-
10-70-343	Football - Flag	1,707	1,716	1,180	1,872	1,800	2,042	1,800
10-70-345	Basketball	2,668	2,306	1,906	2,332	6,000	2,544	6,000
10-70-346	Running Contract	98	-	-	228	500	249	500
10-70-347	Contract Classes	3,875	2,364	2,012	1,587	3,500	1,731	3,500
10-70-348	Youth Activities	-	-	-	-	-	-	1,000
10-70-350	Sand Hollow Swimming Pool	-	25,103	58,135	30,280	25,000	33,032	30,000
10-70-351	Adult Volleyball/Basketball	-	-	-	-	-	-	5,000
10-70-355	Park Improvements	-	15	-	-	-	-	-
10-70-480	Materials & Supplies	213	-	-	-	9,500	4,067	1,300
10-70-510	Insurance & Surety Bonds	8,955	8,170	8,295	8,825	8,300	9,627	8,300
10-70-610	Miscellaneous	1,185	1,989	1,686	1,811	2,250	1,976	2,350
10-70-620	Bankcard Fees	-	-	-	-	200	-	200
10-70-740	Capital Outlay -Equipment	1,499	-	8,380	1,250	-	1,364	-
10-70-760	Christmas Decorations	344	227	129	635	500	693	2,500
		164,561	180,780	228,230	194,102	238,485	233,525	295,308
<b>Parks</b>								
10-75-110	Salaries & Wages	146,602	156,666	190,848	164,274	189,972	189,972	193,864
10-75-111	Overtime	2,939	4,205	3,703	4,662	5,111	5,111	5,215
10-75-120	Employee Benefits	79,613	87,463	105,481	81,050	93,195	93,195	108,135
10-75-130	Employers Taxes	16,792	18,486	17,786	15,263	20,202	20,202	20,610
10-75-135	Uniform & Safety Equipment	3,190	4,235	3,846	2,816	3,225	3,072	3,325
10-75-210	Books, Subscript, Memberships	465	350	580	45	795	50	730
10-75-230	Travel & Lodging	31	-	156	309	595	337	750
10-75-240	Office Supplies	487	360	613	604	510	659	510
10-75-250	Equipment - Supplies & Maint	12,628	15,160	19,972	18,044	16,950	19,684	16,250
10-75-251	Equipment Rental	561	419	-	-	1,500	-	1,500
10-75-256	Vehicle Fuel	4,403	4,414	6,983	7,132	6,000	7,780	7,000
10-75-280	Telephone	1,232	2,449	3,705	2,110	4,620	2,302	5,580
10-75-315	Contractor Services	3,216	4,791	7,525	3,491	6,760	3,808	5,260
10-75-316	Water	61,876	68,423	69,020	76,547	65,000	83,506	70,000
10-75-330	Training & Education	1,076	548	1,018	879	1,260	959	1,400
10-75-355	Park Improvements	8,261	5,260	13,393	8,148	17,500	8,889	11,581
10-75-480	Materials & Supplies	7,213	8,276	6,058	9,145	10,500	9,976	10,000
10-75-500	Fire Lake Park Maintenance	-	13,953	6,385	7,376	8,550	8,500	9,160
10-75-740	Capital Outlay-Equipment	8,911	8,227	50,460	46,097	34,500	46,097	-
10-75-741	Capital Outlay-Furnishings	-	-	448	-	2,000	-	4,500
10-75-742	Capital Outlay-Vehicles	10,858	10,858	26,457	24,208	25,000	25,000	-
10-75-743	Capital Outlay - Other	-	-	-	5,688	-	5,688	-
		370,354	414,541	534,437	472,199	513,745	534,787	475,371

# GENERAL FUND

## GENERAL FUND

	2016 Actual	2017 Actual	2018 Actual	2019 Actual YTD	2019 Adopted Budget	2019 Estimate to Complete	2020 Budget
<b>EXPENDITURES</b>							
<b>Cemetery</b>							
10-77-110 Salaries & Wages	53,613	53,699	67,080	54,902	69,659	69,659	65,113
10-77-111 Overtime	978	1,273	1,126	1,389	1,829	1,516	1,693
10-77-120 Employee Benefits	29,561	30,625	37,998	26,665	32,687	32,687	37,012
10-77-130 Employers Taxes	6,000	6,162	6,157	5,056	7,415	5,516	6,923
10-77-240 Office Supplies	-	-	-	-	100	-	250
10-77-250 Equipment - Supplies & Maint	689	231	1,418	496	1,500	541	3,000
10-77-251 Equipment - Rental	-	-	-	-	500	-	500
10-77-256 Vehicle Fuel	37	-	96	-	250	-	300
10-77-310 Professional & Technical	-	-	-	-	500	-	500
10-77-316 Water	-	-	-	-	3,000	5,000	5,000
10-77-330 Education & Training	-	-	-	-	500	-	500
10-77-480 Materials & Supplies	-	-	-	-	1,500	-	2,750
10-77-740 Capital Outlay - Equipment	-	-	-	2,600	7,500	2,600	-
10-77-750 Cemetery Improvements	-	-	70	-	1,000	-	14,000
79-40-500 Cemetery Plot Buy Back	-	-	-	-	-	-	-
	90,878	91,990	113,945	91,108	127,940	117,519	137,541
<b>Community &amp; Economic Development</b>							
10-80-110 Salaries & Wages	-	-	-	-	-	-	-
10-80-120 Employee Benefits	-	-	-	-	-	-	-
10-80-130 Employers Taxes	-	-	-	-	-	-	-
10-80-480 Materials/Supplies	-	-	-	-	-	-	-
10-80-611 Washington County Econ Dev	-	-	-	-	-	-	-
10-80-635 Economic Development Project	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
<b>Transfers to Other Funds</b>							
10-90-200 Transfer to Capital Projects	60,000	171,985	570,000	376,940	376,940	376,940	-
10-90-822 Transfer to Debt Service Fund	82,856	150,000	289,491	150,000	150,000	150,000	200,000
10-90-825 Transfer to Street Impact	-	-	-	-	-	-	-
10-90-855 Transfer to MBA Fund	-	-	-	-	-	-	-
	142,856	321,985	859,491	526,940	526,940	526,940	200,000
Total General Fund Expenditures	5,686,376	6,047,477	7,102,585	6,336,347	7,145,898	7,185,386	7,216,522
Net Revenue Over Expenditures	244,841	403,862	43,269	279,833	-	-	-
<b>Beginning Fund Balance</b>	951,776	1,196,615	1,600,477	1,643,746	1,923,579	1,643,746	1,643,746
<b>Ending Fund Balance</b>	1,196,615	1,600,477	1,643,746	1,923,579	1,923,579	1,643,746	1,643,746

# 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 Accountant (CPA) and maintains that certification along with training from the Government Finance Officers Association (GFOA). 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 a professional certificate in Human Resources from the University of Utah; 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.

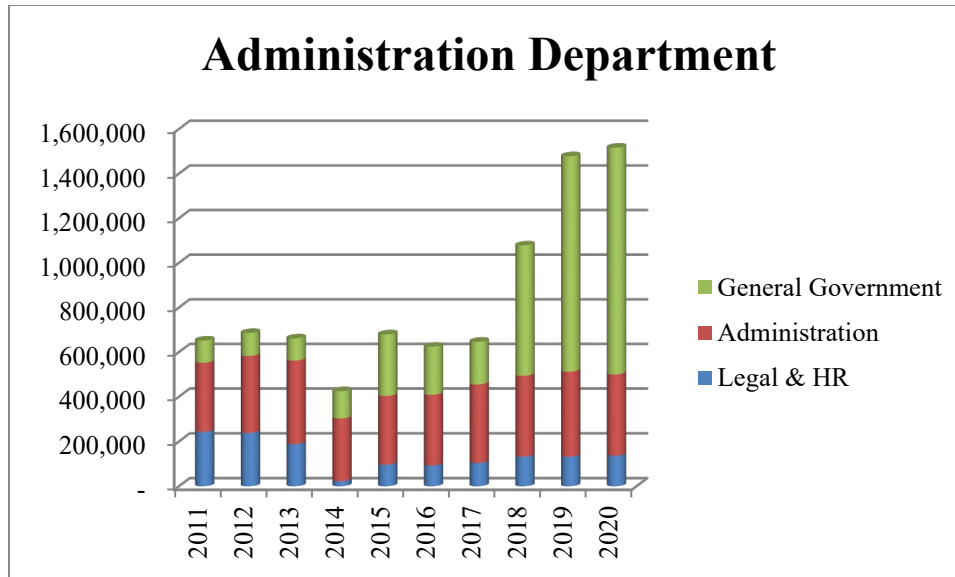
A greater effort has been undertaken to provide information to our citizens by way of our website. Recently the Sutherland Institute graded the cities on Utah on their transparency by looking at information available on the City website. There were only eighteen cities who graded higher. We have since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

Function	Fiscal Year								Projected	Proposed
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
General Government										
Administration	2.2	1.5	1.9	2.7	3.1	3.1	3.5	3.7	3.7	3.7
Legal/HR	2.0	2.1	2.2	0.9	0.3	0.2	0.3	0.3	0.3	0.3
Total General Government	4.2	3.6	4.1	3.6	3.3	3.2	3.8	4.0	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 for 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							
	2016 Actual	2017 Actual	2018 Actual	2019 Actual YTD	2019 Adopted Budget	2019 Estimate to Complete	2020 Budget
<b>EXPENDITURES</b>							
4111.0 - Salaries & Wages	13,704	18,640	19,338	17,891	19,429	19,429	20,290
4111.1 - Overtime	1	81	54	247	95	95	102
4112.0 - Employee Benefits	5,851	8,062	7,958	7,577	9,465	9,465	9,479
4113.0 - Employers Taxes	1,192	1,635	1,662	1,984	1,827	1,827	1,906
4113.5 - Uniform Expense	-	-	-	-	30	-	30
4114.0 - Outside Counsel	2,892	1,115	4,014	(124)	3,000	-	4,000
4121.0 - Books, Subscript, Memberships	667	579	233	550	500	600	500
4123.0 - Travel	110	154	543	10	250	11	250
4124.0 - Office Supplies & Expense	13	7	8	7	80	7	80
4125.0 - Equipment Supplies & Maint	-	232	31	-	25	-	25
4131.0 - Professional & Technical	793	2,453	2,720	2,711	800	2,957	2,500
4131.5 - Recruiting	1,223	2,063	1,772	987	1,000	1,077	1,500
4133.0 - Education & Training	61	137	335	89	300	97	300
4140.0 - Santa Clara Court	63,221	69,164	90,316	79,640	115,000	109,640	95,000
4142.0 - Witness Fees	-	-	-	(37)	20	20	20
4161.0 - Miscellaneous	(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>92,625</b>	<b>104,322</b>	<b>128,986</b>	<b>111,531</b>	<b>151,941</b>	<b>145,245</b>	<b>136,102</b>
<b>REVENUE</b>							
3150.0 - Court Fines	75,163	82,870	91,122	66,949	82,050	73,035	74,574
<b>Required General Revenues</b>	<b>17,462</b>	<b>21,451</b>	<b>37,864</b>	<b>44,582</b>	<b>69,891</b>	<b>72,210</b>	<b>61,528</b>

# ADMINISTRATIVE SERVICES

ADMINISTRATION							
	2016 Actual	2017 Actual	2018 Actual	2019 Actual YTD	2019 Adopted Budget	2019 Estimate to Complete	2020 Budget
<b>EXPENDITURES</b>							
4311.0 - Salaries & Wages	181,451	182,239	196,385	167,518	193,341	193,341	192,394
4311.1 - Overtime	229	510	878	1,208	1,237	1,237	978
4312.0 - Employee Benefits	76,060	80,493	81,748	69,825	76,857	76,857	91,959
4313.0 - Employers Taxes	16,532	16,445	17,107	14,545	19,360	19,360	18,163
4313.5 - Uniform Expense	55	515	153	247	50	270	50
4321.0 - Books, Subscript, Memberships	298	667	275	185	300	202	300
4321.4 - Computer Software Purchases	3,581	5,171	5,873	15,418	6,500	16,820	6,500
4322.0 - Public Notices	1,982	1,604	990	884	1,000	964	1,000
4322.5 - Elections	3,744	131	-	-	1,500	1,500	1,500
4323.0 - Travel	1,609	1,474	1,478	1,167	1,600	1,273	2,000
4324.0 - Office Supplies & Expense	2,689	3,789	3,169	3,266	3,000	3,563	3,500
4325.0 - Equipment - Supplies & Maint	320	572	265	(356)	50	-	250
4325.5 - Vehicle Maintenance	375	(385)	95	395	200	431	200
4326.0 - Vehicle Fuel	36	361	559	366	400	400	600
4326.0 - Bldgs & Grounds - Supplies/Mnt	2,331	2,859	2,344	3,476	3,000	3,793	3,000
4327.0 - Utilities	1,151	1,325	1,314	1,159	1,600	1,264	1,600
4328.0 - Telephone	5,752	7,165	8,335	8,347	5,000	9,105	8,000
4331.0 - Professional & Technical	6,146	5,803	5,330	3,725	5,000	4,063	5,000
4331.3 - Audit	3,370	3,180	3,260	3,340	3,260	3,644	3,260
4333.0 - Education & Training	41	895	1,328	689	1,000	752	1,500
4351.0 - Insurance & Surety Bonds	2,320	2,149	3,037	1,691	3,750	1,845	3,750
4361.0 - Miscellaneous	(122)	3	7	92	200	100	200
4362.0 - Bank Analysis Service Fees	4,227	4,345	5,042	4,294	4,300	4,684	5,250
4370.0 - Newsletter	1,292	-	-	-	-	-	-
4372.0 - Bank Error & Cash Short/Over	-	-	-	2	100	2	100
4374.0 - Capital Outlay - Equipment	743	1,160	460	1,759	3,000	1,919	3,000
4374.1 - Capital Outlay - Furnishing	-	100	-	-	100	-	100
4374.2 - Capital Outlay - Vehicles	-	28,000	9,725	-	-	-	9,725
<b>Total</b>	<b>316,212</b>	<b>350,570</b>	<b>349,157</b>	<b>303,242</b>	<b>335,705</b>	<b>347,389</b>	<b>363,878</b>
<b>REVENUE</b>							
NO REVENUE							
Required General Revenues	316,212	350,570	349,157	303,242	335,705	347,389	363,878



# ADMINISTRATIVE SERVICES

## GENERAL GOVERNMENT

	2016 Actual	2017 Actual	2018 Actual	2019 Actual YTD	2019 Adopted Budget	2019 Estimate to Complete	2020 Budget
<b>EXPENDITURES</b>							
4411.0 - Salaries & Wages	61,360	60,190	64,816	49,883	56,754	56,754	58,641
4411.1 - Overtime	-	-	-	-	-	-	-
4412.0 - Employee Benefits	1,202	(877)	(766)	7	-	-	-
4413.0 - Employers Taxes	6,088	5,979	6,105	4,654	5,794	5,794	6,282
4421.0 - Books, Subscript, Memberships	1,201	1,544	1,280	1,992	1,750	2,173	1,750
4423.0 - Travel	8,109	1,439	1,836	3,494	1,500	3,812	1,500
4424.0 - Office Supplies & Expenses	1,427	1,020	1,363	730	1,250	796	1,250
4431.0 - Professional & Technical	4,393	3,527	4,163	7,153	3,000	7,803	3,000
4431.2 - Engineering / Planner Fees	-	-	-	-	-	-	-
4433.0 - Education & Training	3,480	2,984	3,345	2,863	4,000	3,124	4,000
4451.0 - Insurance & Surety	2,303	2,303	2,634	2,634	2,650	2,873	2,650
4460.0 - Princess Pageant	1,805	754	2,087	403	2,500	440	2,500
4461.0 - Miscellaneous	1,001	826	186	1,352	750	1,475	750
4461.1 - Town Activities	891	1,368	1,463	2,562	3,500	2,795	3,500
4461.2 - Youth Easter Activity	2,077	1,950	2,325	2,233	2,250	2,436	2,250
4461.3 - 24th of July Party	-	-	-	-	-	-	-
4461.6 - Fitness Festival	-	-	-	-	-	-	-
4461.7 - Heritage Days	4,208	6,010	5,411	7,942	7,000	8,664	8,000
4461.9 - Scholarships	2,000	3,250	5,000	500	2,000	545	2,000
4462.0 - RAP Tax Art Distributions	18,000	14,131	20,000	35,000	30,000	38,182	30,000
4462.1 - Donations Under \$250	1,150	450	500	800	1,000	873	1,000
4462.2 - Donation Tuacahn	-	-	-	-	-	-	-
4462.3 - Donation Southern Utah Music	-	-	-	-	-	-	-
4462.6 - Dixie Care & Share Donation	-	-	-	-	-	-	-
4462.7 - Kayenta Street Painting Festival	-	-	-	-	-	-	-
4462.8 - Washington County Youth Crisis Cen	3,600	3,600	3,600	-	3,600	-	3,600
4463.0 - Suntran Bus Service	73,044	72,534	73,279	59,635	75,000	65,056	75,000
4464.0 - Community & Econ. Development	6,105	-	-	-	5,000	-	5,000
4466.0 - Advertising Coupon	2,926	-	-	-	-	-	-
4469.7 - Community T.V.	7,171	7,665	8,685	8,859	8,685	9,664	8,685
4470.0 - Santa Clara Fire/Rescue	-	-	371,235	-	817,470	817,470	755,829
4474.0 - Capital Outlay - Equipment	1,876	956	3,084	-	2,000	-	2,000
4474.1 - Capital Outlay - Furnishing	-	-	-	-	500	-	500
<b>Total</b>	<b>215,417</b>	<b>191,602</b>	<b>581,631</b>	<b>192,697</b>	<b>1,037,953</b>	<b>1,030,729</b>	<b>979,687</b>

<b>REVENUE</b>							
3415.0 - Sale of Maps & Books	162	142	73	44	100	48	100
3416.0 - Newsletter Advertising	1,800	-	-	-	-	-	-
3450.0 - Ambulance Fees	-	-	-	-	206,750	121,330	123,150
3210.0 - Business Licenses & Permits	5,540	5,600	5,500	5,225	6,000	5,700	5,500
3827.0 - Heritage Days	692	3,045	1,425	2,025	750	2,025	1,500
3866.0 - Princess Scholarship Rev/Donat	225	500	300	-	250	-	250
3872.0 - Restitutions charges	-	-	-	1,061	-	1,157	-
3875.0 - Town Activities Revenue/Donati	-	-	-	-	-	-	-
3875.5 - Pioneer Day Celebration	-	-	-	-	-	-	-
3876.0 - Fitness Festival	-	-	-	-	-	-	-
3880.0 - Cable TV Vault Lease	6,600	6,600	6,710	4,620	6,600	4,620	6,600
3887.5 - Blue Sky Donations	-	-	-	-	-	-	-
3888.0 - SunTran Bus Passes	1,653	1,150	790	618	1,150	674	1,000
3890.0 - Miscellaneous Revenues	25,983	37,507	69,570	44,133	35,000	44,458	35,000
<b>Total</b>	<b>42,655</b>	<b>54,544</b>	<b>84,368</b>	<b>57,726</b>	<b>256,600</b>	<b>180,011</b>	<b>173,100</b>

<b>Required General Revenues</b>	<b>172,762</b>	<b>137,058</b>	<b>497,263</b>	<b>134,971</b>	<b>781,353</b>	<b>850,718</b>	<b>806,587</b>
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# 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

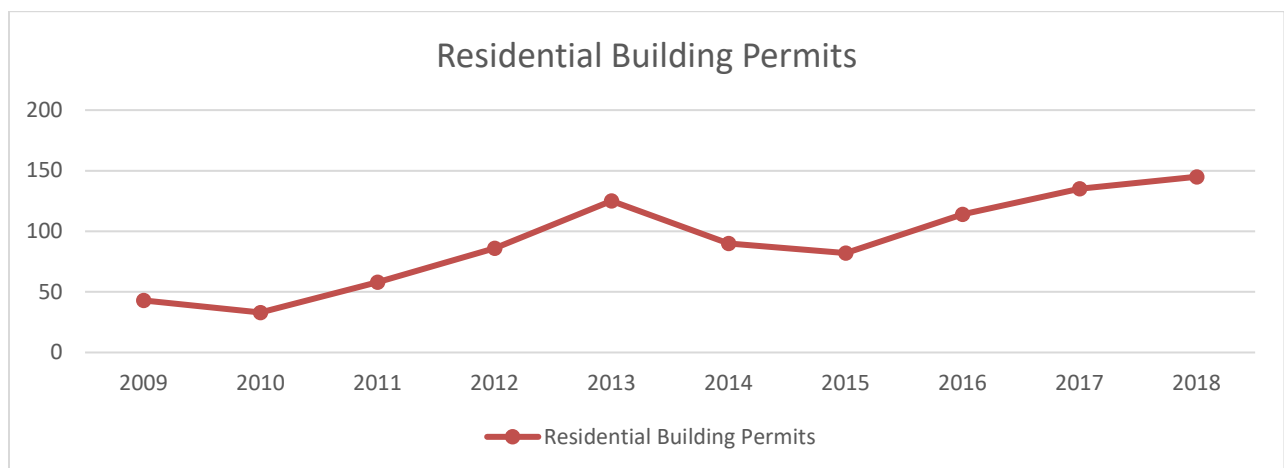
Focus on becoming Paperless. *Objective – Convert to electronic format wherever possible and to scan existing paper archive records.*

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
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
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. Since 2015, building permits have steadily grown, however, at a decreasing rate.

# BUILDING & ZONING

BUILDING/ZONING							
	2016 Actual	2017 Actual	2018 Actual	2019 Actual YTD	2019 Adopted Budget	2019 Estimate to Complete	2020 Budget
<b>EXPENDITURES</b>							
5811.0 - Salaries & Wages	218,446	200,621	219,311	198,146	216,710	216,710	233,690
5811.1 - Overtime	645	2,533	1,972	2,075	3,899	3,899	4,050
5812.0 - Employee Benefits	81,338	84,640	89,541	83,132	94,436	94,436	104,667
5813.0 - Employers Taxes	20,346	18,667	19,417	17,190	20,631	20,631	21,695
5813.5 - Uniform Expense	300	-	603	-	600	600	600
5821.0 - Books, Subscript, Memberships	1,452	1,246	693	550	1,500	600	1,500
5823.0 - Travel	1,961	200	430	558	2,000	608	2,000
5824.0 - Office Supplies & Expense	969	1,668	1,763	570	2,000	622	4,000
5825.0 - Equipment-Supplies & Maint	358	851	-	366	500	400	500
5825.5 - Vehicle Maintenance	811	(404)	1,799	517	1,750	564	1,750
5825.6 - Vehicle Fuel	2,472	1,880	2,930	2,479	2,750	2,704	3,000
5826.0 - Bldg Dept. Buildings & Grounds	12	-	141	-	300	-	300
5828.0 - Telephone	1,947	2,082	2,414	2,170	2,250	2,368	2,500
5830.0 - Commercial Plan Review	150	1,169	-	-	-	-	-
5831.0 - Professional & Technical Svcs	831	400	3,581	4,606	5,500	5,024	7,500
5833.0 - Education & Training	1,774	86	1,060	1,616	2,000	1,763	2,000
5851.0 - Insurance & Surety Bonds	3,226	2,999	2,999	796	3,000	868	3,000
5861.0 - Miscellaneous	24	-	41	272	1,000	300	1,000
5874.0 - Capital Outlay - Equipment	-	-	-	-	-	-	-
5874.2 - Capital Outlay - Vehicles	30,161	12,369	6,184	-	-	-	24,000
<b>Total</b>	<b>367,223</b>	<b>331,006</b>	<b>354,879</b>	<b>315,043</b>	<b>360,826</b>	<b>352,097</b>	<b>417,752</b>
<b>REVENUE</b>							
3221.0 - Building Permits	336,810	294,469	338,024	282,824	258,975	308,535	285,633
3223.0 - Planning Application Fees	11,644	12,407	7,167	2,326	10,000	2,537	7,500
3224.0 - Administration Fees	3,747	1,920	2,942	2,600	3,750	2,836	3,000
3226.0 - Subdivision Fees	30,648	22,846	49,764	51,892	27,324	56,609	49,967
3227.0 - Subdiv&Site Devel Const Permit	42,202	10,625	24,550	64,053	20,500	69,875	46,813
3424.0 - Inspection Fees	31,355	31,912	38,958	35,458	28,000	38,682	32,500
3425.0 - Inspection Fees Santa Clara	-	-	-	-	-	-	-
3530.0 - Ace Penalties	-	250	2,270	-	500	500	500
<b>Total</b>	<b>456,406</b>	<b>374,430</b>	<b>463,675</b>	<b>439,151</b>	<b>349,049</b>	<b>479,574</b>	<b>425,913</b>
<b>Required General Revenues</b>	<b>(89,183)</b>	<b>(43,425)</b>	<b>(108,796)</b>	<b>(124,108)</b>	<b>11,777</b>	<b>(127,477)</b>	<b>(8,161)</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.

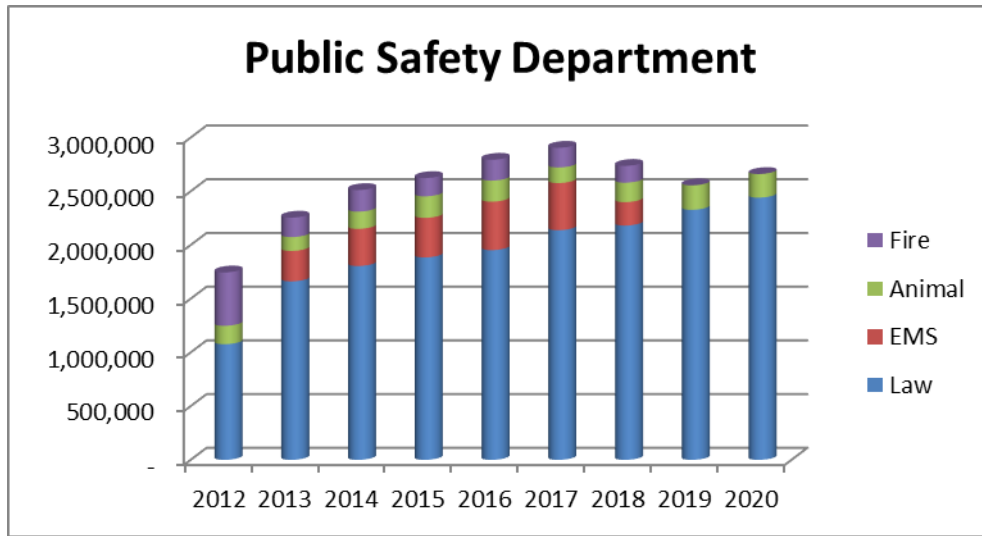
## Department Full Time Equivalent Employees

	Fiscal Year								Projected 2019	Proposed 2020
	2011	2012	2013	2014	2015	2016	2017	2018		
Public Safety										
Law Enforcement	11.9	10.9	11.5	11.4	18.8	18.3	18.4	18.7	19.3	19.9
EMS					6.2	8.6	9.8	10.2	-	-
Animal Control	1.7	2.1	2.3	2.4	1.8	2.1	3.0	2.8	2.0	2.8
Fire/Rescue	10.2	10.7	10.3	8.2	2.6	1.6	1.2	1.7	-	-
Public Safety	23.8	23.7	24.1	22.0	29.4	30.5	32.5	33.5	21.3	22.6

## 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 \$121,159 in FY2020.
- This budget also includes \$100,000 in the Capital Projects Fund to remodel the fire station.

# PUBLIC SAFETY



# PUBLIC SAFETY

## LAW ENFORCEMENT

	2016 Actual	2017 Actual	2018 Actual	2019 Actual YTD	2019 Adopted Budget	2019 Estimate to Complete	2020 Budget
<b>EXPENDITURES</b>							
5411.0 - Salaries & Wages	874,331	924,234	950,023	912,064	974,911	994,979	1,076,547
5411.1 - Overtime	64,456	57,447	70,592	76,015	68,274	82,926	66,085
5412.0 - Employee Benefits	458,229	499,722	473,932	453,272	549,855	549,855	607,088
5413.0 - Employers Taxes	96,269	102,456	92,245	88,572	103,772	103,772	114,364
5413.5 - Uniform Expense	21,067	12,781	19,041	13,415	16,000	14,634	18,000
5421.0 - Books, Subscript, Memberships	1,596	4,060	2,197	4,281	2,000	4,671	2,000
5423.0 - Travel	5,797	8,796	5,491	10,077	10,000	10,993	10,000
5424.0 - Office Supplies & Expense	12,103	16,610	16,221	16,798	15,000	18,325	15,000
5425.0 - Equip/Splys Fire/Rescue/Animal	3,539	342	-	512	-	558	-
5425.5 - Vehicle Maint	21,039	12,427	37,554	(2,293)	17,500	-	20,000
5425.6 - Vehicle Fuel	11,950	9,196	10,473	21,667	15,000	23,636	25,000
5426.0 - Bldgs/Grounds - Supplies/Maint	876	831	4,154	2,900	2,500	3,164	2,500
5427.0 - Utilities	7,369	6,115	2,299	4,508	10,000	4,918	10,000
5428.0 - Telephone	27,421	25,621	20,889	18,389	25,000	20,061	25,000
5430.0 - Vaccinations	-	-	-	576	-	628	-
5431.0 - Professional & Technical	12,604	10,336	19,128	12,163	8,500	13,269	8,500
5431.5 - Contract Services - Spillman	18,027	13,968	16,669	14,280	20,500	14,280	20,000
5433.0 - Education & Training	10,473	10,026	12,274	12,424	15,000	13,553	15,000
5448.0 - Special Department Supplies	18,627	50,313	33,826	44,301	29,000	44,301	29,000
5448.1 - K9 Program	-	-	-	14,300	-	14,300	20,000
5448.3 - S.C.H. Special Funct Officer	20,917	21,399	19,445	19,808	21,963	21,609	21,963
5450.0 - St George Police Dispatch	157,072	157,123	178,618	195,713	203,069	213,505	210,069
5451.0 - Insurance & Surety Bonds	22,850	22,586	18,404	13,337	18,500	14,549	18,500
5452.0 - Victim's Advocate Coordinator	-	-	-	1,196	-	1,305	-
5461.0 - Miscellaneous	3,293	7,249	7,993	7,940	10,000	8,662	10,000
5474.0 - Capital Outlay - Equipment	-	544	15,246	18,408	26,408	38,635	25,000
5474.1 - Capital Outlay - Furnishings	-	-	-	-	-	-	-
5474.2 - Capital Outlay - Vehicles	82,215	164,006	98,530	141,667	141,667	141,667	118,900
<b>Total</b>	<b>1,952,120</b>	<b>2,138,187</b>	<b>2,125,244</b>	<b>2,116,290</b>	<b>2,304,419</b>	<b>2,372,755</b>	<b>2,488,515</b>
<b>REVENUE</b>							
3451.0 - Tuacahn/Vista SRO	41,155	40,000	40,100	67,267	59,684	67,267	59,684
3452.0 - Law Enforcement Santa Clara	812,283	843,952	854,038	691,378	900,224	914,837	942,282
3453.0 - SRO Washington County School Dist	57,388	57,388	59,684	72,298	59,684	72,298	74,467
<b>Total</b>	<b>910,826</b>	<b>941,340</b>	<b>953,822</b>	<b>830,942</b>	<b>1,019,592</b>	<b>1,054,401</b>	<b>1,076,432</b>
<b>Required General Revenues</b>	<b>1,041,294</b>	<b>1,196,846</b>	<b>1,171,422</b>	<b>1,285,349</b>	<b>1,284,827</b>	<b>1,318,355</b>	<b>1,412,083</b>

# PUBLIC SAFETY

EMERGENCY MEDICAL SERVICES							
	2016 Actual	2017 Actual	2018 Actual	2019 Actual YTD	2019 Adopted Budget	2019 Estimate to Complete	2020 Budget
<b>EXPENDITURES</b>							
5511.0 - Salaries & Wages	268,780	246,914	118,858	-	-	-	-
5511.1 - Overtime	15,771	14,560	12,175	-	-	-	-
5512.0 - Employee Benefits	40,408	34,626	15,491	-	-	-	-
5513.0 - Employer Taxes	41,415	39,569	13,205	-	-	-	-
5513.5 - Uniform Expense	6,170	1,055	725	-	-	-	-
5523.0 - Travel	591	-	-	-	-	-	-
5524.0 - Offices Supplies & Expense	2,880	1,955	397	-	-	-	-
5525.0 - Vehicle Maintenance	6,940	1,703	658	-	-	-	-
5525.6 - Vehicle Fuel	6,212	6,205	1,450	-	-	-	-
5526.0 - Supplies/Maint	415	1,263	4,806	-	-	-	-
5527.0 - Utilities	-	-	374	-	-	-	-
5528.0 - Telephone	-	-	609	-	-	-	-
5531.0 - Professional & Technical	21,786	41,020	35,767	-	-	-	-
5533.0 - Training & Education	2,985	3,797	-	-	-	-	-
5535.0 - EMT Class Expenses	-	-	-	-	-	-	-
5547.0 - Special Dept Supplies	2,693	2,254	-	-	-	-	-
5551.0 - Insurance & Surety Bonds	1,523	1,523	-	-	-	-	-
5561.0 - Medical Supplies	20,953	24,007	11,471	-	-	-	-
5574.0 - Capital Outlay - Equipment	11,781	17,688	-	-	-	-	-
5574.2 - Capital Outlay - Vehicles	-	-	-	-	-	-	-
<b>Total</b>	<b>451,303</b>	<b>438,140</b>	<b>215,986</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>REVENUE</b>							
3342.0 - EMS Grants	-	5,673	-	-	-	-	-
3885.0 - EMT, CPR Class Fees	271	630	15	-	-	-	-
<b>Total</b>	<b>271</b>	<b>6,303</b>	<b>15</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Required General Revenues</b>	<b>451,032</b>	<b>431,837</b>	<b>215,971</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

Combined with Santa Clara January 1, 2018



# PUBLIC SAFETY

FIRE							
	2016 Actual	2017 Actual	2018 Actual	2019 Actual YTD	2019 Adopted Budget	2019 Estimate to Complete	2020 Budget
<b>EXPENDITURES</b>							
5711.0 - Salaries & Wages	87,495	64,482	41,381	-	-	-	-
5711.1 - Overtime	446	3,877	5,098	-	-	-	-
5711.5 - Stipend Pay - Fire	20,215	15,877	6,640	-	-	-	-
5712.0 - Employee Benefits	21,168	29,769	17,838	-	-	-	-
5713.0 - Employers Taxes	12,692	9,666	5,288	-	-	-	-
5713.5 - Uniform Expense	3,746	9,624	833	-	-	-	-
5721.0 - Books, Subscript, Memberships	836	330	-	-	-	-	-
5723.0 - Travel	972	-	189	-	-	-	-
5724.0 - Office Supplies & Expense	2,075	929	1,967	-	-	-	-
5724.5 - Equip Maint & Splys/Rescue	295	-	-	-	-	-	-
5725.0 - Equipment - Supplies & Maint	15,642	13,114	3,623	-	-	-	-
5725.5 - Vehicle Maintenance	2,294	2,867	1,575	-	-	-	-
5725.6 - Vehicle Fuel	3,234	2,513	1,293	-	-	-	-
5726.0 - Bldg Grounds- Supplies/Maint	10,875	15,631	11,145	-	-	-	-
5727.0 - Utilities	799	261	3,076	-	-	-	-
5731.0 - Professional & Technical	110	401	-	-	-	-	-
5731.5 - Fire & Rescue Spillman	1,055	536	1,139	-	-	-	-
5733.0 - Education & Training	1,657	1,169	2,754	-	-	-	-
5733.5 - Education Supplies	-	313	-	-	-	-	-
5735.0 - Class Expense/Rescue	60	124	-	-	-	-	-
5747.0 - Special Dept Supplies/Rescue	1,711	5,063	1,941	-	-	-	-
5751.0 - Insurance & Surety Bonds	1,152	1,152	4,763	-	-	-	-
5761.0 - Miscellaneous	1,247	978	314	-	-	-	-
5761.5 - Medical Supplies	-	-	3,591	-	-	-	-
5762.5 - Fire Prevention	-	36	-	-	-	-	-
5769.0 - C.E.R.T Community Preparedness	-	28	-	-	-	-	-
5774.0 - Capital Outlay - Fire	4,328	4,424	35,378	-	-	-	-
5774.2 - Capital Outlay - Vehicles	-	-	-	-	-	-	-
<b>Total</b>	<b>194,104</b>	<b>183,163</b>	<b>149,826</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>REVENUE</b>							
3343.0 - Fire Grants	1,131	6,520	3,266	-	-	-	-
3344.0 - Wildland Fire Reimb't	5,440	4,587	1,790	114,355	-	114,355	100,000
<b>Total</b>	<b>6,571</b>	<b>11,107</b>	<b>5,056</b>	<b>114,355</b>	<b>-</b>	<b>114,355</b>	<b>100,000</b>
<b>Required General Revenues</b>	<b>187,533</b>	<b>172,056</b>	<b>144,770</b>	<b>(114,355)</b>	<b>-</b>	<b>(114,355)</b>	<b>(100,000)</b>

Combined with Santa Clara January 1, 2018

# PUBLIC SAFETY

## ANIMAL SHELTER

	2016 Actual	2017 Actual	2018 Actual	2019 Actual YTD	2019 Adopted Budget	2019 Estimate to Complete	2020 Budget
<b>EXPENDITURES</b>							
5611.0 - Salaries & Wages	82,262	64,453	70,450	82,914	92,345	92,345	98,765
5611.1 - Overtime	3,793	6,047	5,721	4,724	4,616	4,616	4,969
5612.0 - Employee Benefits	45,193	28,661	36,397	44,964	54,503	54,503	57,618
5613.0 - Employers Taxes	8,301	6,878	7,065	8,072	8,322	8,322	9,155
5613.5 - Uniform Expense	685	1,642	2,969	2,357	1,500	2,572	1,500
5621.0 - Books, Subscript, Memberships	435	325	335	-	-	-	-
5623.0 - Travel	-	1,021	555	-	1,500	-	1,500
5624.0 - Office Supplies & Expense	2,150	370	3,350	2,057	2,000	1,042	2,000
5625.5 - Equipment Supplies & Maint	3,264	39	3,282	228	4,000	1,350	4,000
5625.5 - Vehicle Maintenance	1,567	24	735	1,965	2,000	2,144	2,000
5625.6 - Vehicle Fuel	1,798	830	1,116	1,830	2,500	1,996	2,500
5626.0 - Bldgs & Grounds - Supplies/Mnt	9,141	8,564	12,425	4,311	10,000	4,703	10,000
5627.0 - Utilities	5,183	4,711	4,674	5,998	4,000	6,416	4,000
5629.0 - Veterinary Care/Medicine/TNR	2,858	2,499	3,360	5,833	4,000	6,364	4,000
5629.5 - Extra Ordinary Veterinarian	-	-	-	-	-	-	-
5630.0 - Trap Neuter Release	88	-	-	-	-	-	-
5631.0 - Professional & Technical	999	1,550	203	137	1,000	110	1,000
5633.0 - Education & Training	250	-	140	1,342	3,000	1,464	3,000
5648.5 - Food & Supplies	-	685	62	1,583	3,000	1,727	3,000
5649.0 - Food & Supplies Donated	27,725	16,063	11,490	4,475	6,050	4,882	10,000
5651.0 - Insurance & Surety Bonds	335	335	683	683	700	683	700
5661.0 - Miscellaneous	225	578	-	101	-	110	-
5674.0 - Capital Outlay - Equipment	-	-	122	2,118	3,000	2,118	2,500
5674.5 - Capital Outlay - Other	-	-	-	-	-	-	-
<b>Total</b>	<b>196,252</b>	<b>145,275</b>	<b>165,134</b>	<b>175,691</b>	<b>208,036</b>	<b>197,467</b>	<b>222,207</b>
<b>REVENUE</b>							
3225.0 - Animal Licenses	1,335	755	1,075	3,660	900	3,993	900
3520.0 - Animal Control Fees	8,171	6,833	10,960	10,085	7,000	11,002	8,000
3882.0 - Animal Shelter Donations-Cash	9,419	3,025	2,090	2,537	3,000	2,768	3,000
3882.1 - Animal Shelter Donations-In-Kind	27,725	16,063	11,490	4,475	17,500	4,882	10,000
3882.2 - Animal Shelter Donations=Recycling	1,355	-	-	-	-	-	-
<b>Total</b>	<b>48,005</b>	<b>26,676</b>	<b>25,615</b>	<b>20,757</b>	<b>28,400</b>	<b>22,644</b>	<b>21,900</b>
<b>Required General Revenues</b>	<b>148,247</b>	<b>118,599</b>	<b>139,519</b>	<b>154,934</b>	<b>179,636</b>	<b>174,823</b>	<b>200,307</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 70-78.

## **Goals and Objectives**

Current goals and objectives of the department include:

- **Roads**
  - Complete Highway 91 improvements
  - Center Street Lighting Upgrades
  - Update Streets Master Plan and IFFP
  - Continue applying treatments to existing roads to increase the service life
  - Continue maintenance efforts on curb, gutter, and sidewalk
- **Water System**
  - Irrigation Project
  - New Water Meters
  - SCADA Improvements
- **Sewer System**
  - Sewer Regional Upsize/Realignment
- **Storm Drain**
  - Work on completing the storm drain system
  - Continue maintenance work on the dam structures within the city

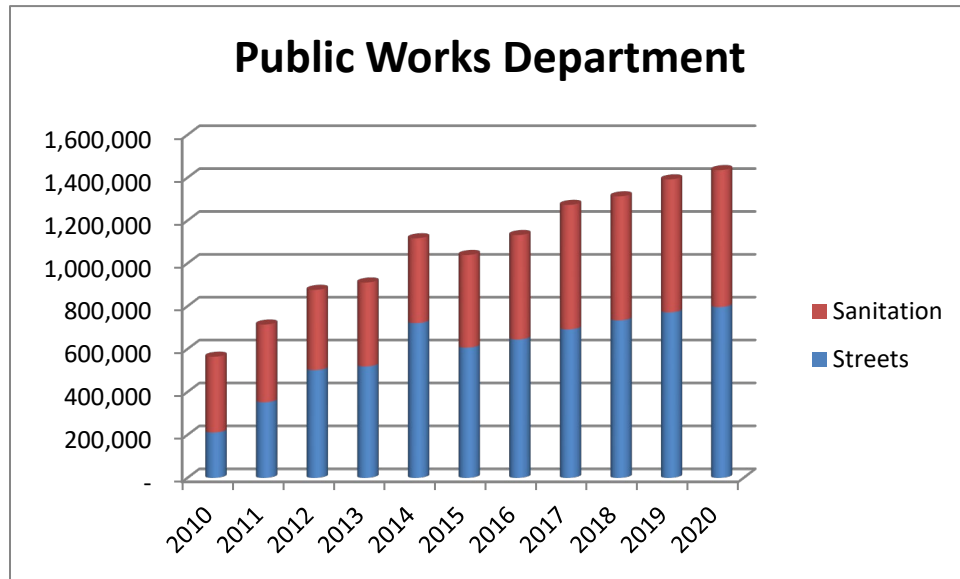
## **Department Full Time Equivalent Employees**

# PUBLIC WORKS

	Fiscal Year								Projected	Proposed
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
Public Works										
Streets	1.8	1.6	1.7	2.2	2.3	2.4	2.5	2.7	2.7	2.9
Water	6.5	5.8	6.2	6.3	6.8	6.4	6.5	7.2	7.2	7.8
Waste Water	3.4	3.1	3.5	3.5	1.9	2.9	2.5	2.6	2.6	2.8
Total Public Works	11.7	10.5	11.4	12.0	11.0	11.8	11.5	12.5	12.5	13.5

## Budget Highlights

- FY2020 includes \$325,000 for street maintenance projects
- \$540,000 is budgeted in Capital Projects Fund for projects
- Sanitation increased in FY 2016 due to a mandatory recycling program



# PUBLIC WORKS

STREETS							
	2016 Actual	2017 Actual	2018 Actual	2019 Actual YTD	2019 Adopted Budget	2019 Estimate to Complete	2020 Budget
<b>EXPENDITURES</b>							
6011.0 - Salaries & Wages	110,993	109,990	123,966	118,714	126,957	126,957	152,005
6011.1 - Overtime	2,097	3,348	3,001	3,338	4,640	4,640	5,143
6012.0 - Employee Benefits	51,043	52,471	58,067	51,442	59,246	59,246	71,007
6013.0 - Employers Taxes	11,257	11,369	11,968	11,380	12,682	12,682	13,810
6013.5 - Uniform & Safety Equipment	724	927	1,538	1,037	1,250	1,131	1,365
6021.0 - Books, Subscriptions, & Membership	-	565	60	497	300	542	300
6021.5 - Software	852	1,311	871	715	1,040	780	1,040
6023.0 - Travel & Lodging	134	164	151	489	650	650	650
6024.0 - Office Supplies	40	812	2,079	1,557	2,080	1,700	2,080
6025.0 - Equipment - Supplies & Maint	3,195	3,267	1,492	3,768	1,900	4,110	2,400
6025.1 - Equipment Rental	-	2,325	2,325	-	500	-	500
6025.5 - Vehicle Maintenance	-	900	579	1,072	750	1,170	825
6025.6 - Gas/Oil/Diesel	5,375	5,272	5,412	7,435	5,500	8,111	12,000
6026.0 - Bldg, Grounds Supplies & Maint	73	494	657	976	625	1,064	625
6027.0 - Utilities	29,093	26,355	29,165	26,354	29,575	28,750	29,575
6028.0 - Telephone	1,545	1,172	1,220	1,655	1,375	1,805	1,375
6031.0 - Professional & Technical	-	15,086	1,252	3,096	3,160	3,377	3,160
6031.6 - MPO	5,000	5,000	5,000	5,000	5,000	5,000	5,000
6033.0 - Education & Training	545	1,425	829	1,619	1,350	1,766	1,350
6048.0 - Materials & Supplies	1,510	456	1,618	2,453	2,000	2,676	2,000
6050.0 - Street/Road Repairs	9,070	9,585	9,196	2,776	10,000	3,028	20,000
6051.0 - Insurance & Surety Bonds	6,466	6,466	6,281	6,391	6,300	7,000	6,300
6051.5 - Road Maintenance	268,648	229,072	352,289	299,812	300,000	300,000	325,000
6052.0 - Road Projects	7,500	9,315	4,686	-	-	-	-
6052.5 - Undesignated Street Projects	43,007	18,404	47,021	10,300	20,000	20,000	40,000
6053.0 - Street Lighting/Signage	5,224	22,432	6,053	30,493	35,000	35,000	50,000
6061.0 - Miscellaneous	1,762	25	-	(1,000)	-	-	-
6074.0 - Capital Outlay - Equipment	79,584	40,991	18,731	49,606	58,000	54,115	78,000
6074.1 - Capital Outlay - Furnishings	-	-	-	69	1,250	-	1,250
6074.2 - Capital Outlay - Vehicles	-	-	9,503	-	10,500	10,500	12,000
6074.3 - Capital Outlay - Other	-	6,494	119	324	7,500	354	22,000
<b>Total</b>	<b>644,737</b>	<b>585,494</b>	<b>705,129</b>	<b>641,366</b>	<b>709,130</b>	<b>696,154</b>	<b>860,759</b>
<b>REVENUE</b>							
3356.0 - Class C" Road Fund Allotment"	294,328	362,737	411,745	410,020	398,379	410,020	418,221
<b>Total</b>	<b>294,328</b>	<b>362,737</b>	<b>411,745</b>	<b>410,020</b>	<b>398,379</b>	<b>410,020</b>	<b>418,221</b>
<b>Required General Revenues</b>	<b>350,409</b>	<b>222,757</b>	<b>293,384</b>	<b>231,346</b>	<b>310,751</b>	<b>286,134</b>	<b>442,538</b>

# PUBLIC WORKS

SANITATION							
	2016 Actual	2017 Actual	2018 Actual	2019 Actual YTD	2019 Adopted Budget	2019 Estimate to Complete	2020 Budget
<b>EXPENDITURES</b>							
6211.0 - Salaries & Wages	-	-	-	-	-	-	-
6211.1 - Overtime	-	-	-	-	-	-	-
6212.0 - Employee Benefits	-	-	-	-	-	-	-
6213.0 - Employers Taxes	-	-	-	-	-	-	-
6231.5 - Solid Waste Home Collection	421,176	435,212	456,187	435,466	485,755	485,755	490,028
6232.0 - Recycling Collection	48,842	120,143	123,526	117,456	130,406	130,406	134,318
6232.5 - Waste Service Dumpster Pickup	17,716	14,616	10,639	12,671	14,617	14,617	15,056
6235.0 - Write-off Bad Debt	-	-	-	-	-	-	-
<b>Total</b>	<b>487,734</b>	<b>569,972</b>	<b>590,352</b>	<b>565,593</b>	<b>630,778</b>	<b>630,778</b>	<b>639,402</b>
<b>REVENUE</b>							
3443.0 - Sanitation	552,530	644,456	666,565	630,053	695,771	687,331	712,566
<b>Total</b>	<b>552,530</b>	<b>644,456</b>	<b>666,565</b>	<b>630,053</b>	<b>695,771</b>	<b>687,331</b>	<b>712,566</b>
<b>Required General Revenues</b>	<b>(64,796)</b>	<b>(74,485)</b>	<b>(76,213)</b>	<b>(64,460)</b>	<b>(64,993)</b>	<b>(56,553)</b>	<b>(73,164)</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 -March
  - Hog & Jog - April
  - 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, 2 pickleball 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	
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
Parks & Recreation										
Parks	2.3	2.2	3.1	2.0	3.3	3.6	3.5	3.8	3.8	4.6
Recreation	1.6	1.1	0.8	1.5	1.4	1.5	1.5	1.7	1.7	2.1
Cemetery	0.9	0.8	0.9	0.8	1.3	1.3	1.5	1.7	1.7	2.1
Total Parks & Recreation	4.8	4.1	4.8	4.2	6.0	6.4	6.5	7.2	7.2	8.8

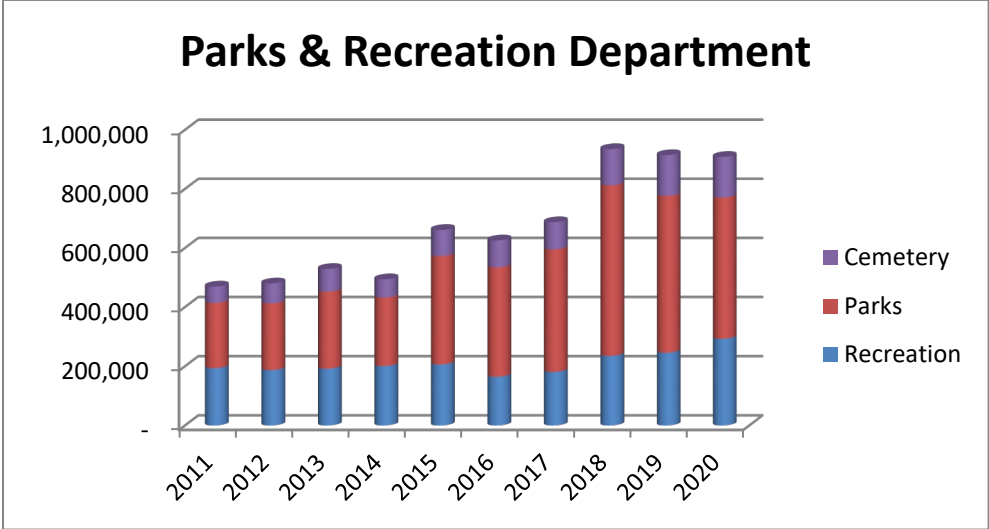
**Budget Highlights**

- Several Parks and Recreation projects are proposed in the FY2020 Capital Projects Fund
  - Skate Park \$ 350,000
  - Red Rock Park \$ 60,000
  - Fire Lake West Trail \$ 150,000
  - Replace Playground Equipment \$ 100,000
  - Other Project \$ 30,000

\$338,000 worth of these capital improvements will be paid for with Park Impact Funds already collected.



# RECREATION, PARKS AND CEMETERY



# RECREATION, PARKS AND CEMETERY

## RECREATION

	2016 Actual	2017 Actual	2018 Actual	2019 Actual YTD	2019 Adopted Budget	2019 Estimate to Complete	2020 Budget
<b>EXPENDITURES</b>							
7011.0 - Salaries & Wages	80,675	73,635	81,750	89,145	98,694	98,694	126,196
7011.1 - Overtime	152	463	441	489	730	730	1,462
7012.0 - Employee Benefits	32,352	30,899	32,898	23,796	40,851	40,851	58,782
7013.0 - Employers Taxes	7,598	7,071	7,211	7,743	9,625	9,625	12,564
7013.5 - Uniform & Safety Equipment	136	50	-	87	250	95	250
7021.0 - Books,Subscript, Memberships	-	380	215	319	265	348	500
7023.0 - Travel & Lodging	-	1,246	-	359	2,125	392	2,625
7024.0 - Office Supplies	62	339	597	752	900	820	900
7025.0 - Equipment - Supplies & Maint	1,320	854	1,635	1,217	1,500	1,328	1,500
7025.1 - Equipment Rental	3,060	3,060	2,932	3,465	3,120	3,780	3,780
7025.6 - Vehicle Fuel	688	958	314	110	1,500	120	1,500
7027.0 - Utilities	12,066	12,312	12,874	12,320	13,000	13,440	14,000
7028.0 - Telephone	587	801	-	-	700	-	1,200
7031.0 - Professional & Technical	600	982	766	895	1,100	976	900
7031.5 - Contractor Services	3,386	4,062	3,349	3,360	4,175	3,665	4,175
7033.0 - Education & Training	8	478	503	255	650	278	775
7033.5 - Little League	250	250	250	250	250	273	250
7033.7 - Baseball/Softball 5-8	1,077	1,050	772	720	1,500	785	1,500
7033.9 - Baseball/Softball 9-10	-	-	-	-	-	-	-
7034.3 - Football - Flag	1,707	1,716	1,180	1,872	1,800	2,042	1,800
7034.5 - Basketball	2,668	2,306	1,906	2,332	6,000	2,544	6,000
7034.6 - Running Contract	98	-	-	228	500	249	500
7034.7 - Contract Classes	3,875	2,364	2,012	1,587	3,500	1,731	3,500
7034.9 - Kickball Ages 4	-	-	-	-	-	-	1,000
7035.0 - Sand Hollow Swimming Pool	-	25,103	58,135	30,280	25,000	33,032	30,000
7035.1 - Adult Volleyball	-	-	-	-	-	-	5,000
7035.5 - Park Improvements	-	15	-	-	-	-	-
7048.0 - Materials & Supplies	213	-	-	-	9,500	4,067	1,300
7051.0 - Insurance & Surety Bonds	8,955	8,170	8,295	8,825	8,300	9,627	8,300
7061.0 - Miscellaneous	1,185	1,989	1,686	1,811	2,250	1,976	2,350
7062.0 - Bankcard Fees	-	-	-	-	200	-	200
7074.0 - Capital Outlay - Equipment	1,499	-	8,380	1,250	-	1,364	-
7076.0 - Christmas Decorations	344	227	129	635	500	693	2,500
<b>Total</b>	<b>164,561</b>	<b>180,780</b>	<b>228,230</b>	<b>194,102</b>	<b>238,485</b>	<b>233,525</b>	<b>295,308</b>
<b>REVENUE</b>							
3820.0 - Youth Basketball	5,784	4,446	4,342	5,330	5,000	5,330	5,000
3822.0 - Youth Baseball/Softball	2,872	2,418	2,132	2,210	2,000	2,210	2,000
3825.0 - Flag Football	430	3,978	3,588	4,109	3,500	4,109	3,750
3826.0 - Contract Classes-Dance, Yoga	8,365	4,641	4,843	2,424	6,750	2,424	5,000
3868.0 - Recreation Field Trips	-	-	-	1,000	-	1,000	-
<b>Total</b>	<b>17,451</b>	<b>15,483</b>	<b>14,905</b>	<b>15,073</b>	<b>17,250</b>	<b>15,073</b>	<b>15,750</b>
<b>Required General Revenues</b>	<b>147,110</b>	<b>165,297</b>	<b>213,325</b>	<b>179,029</b>	<b>221,235</b>	<b>218,452</b>	<b>279,558</b>

# RECREATION, PARKS AND CEMETERY

## PARKS

	2016 Actual	2017 Actual	2018 Actual	2019 Actual YTD	2019 Adopted Budget	2019 Estimate to Complete	2020 Budget
<b>EXPENDITURES</b>							
7511.0 - Salaries & Wages	146,602	156,666	190,848	164,274	189,972	189,972	193,864
7511.1 - Overtime	2,939	4,205	3,703	4,662	5,111	5,111	5,215
7512.0 - Employee Benefits	79,613	87,463	105,481	81,050	93,195	93,195	108,135
7513.0 - Employers Taxes	16,792	18,486	17,786	15,263	20,202	20,202	20,610
7513.5 - Uniform & Safety Equipment	3,190	4,235	3,846	2,816	3,225	3,072	3,325
7521.0 - Books, Subscript, Memberships	465	350	580	45	795	50	730
7523.0 - Travel & Lodging	31	-	156	309	595	337	750
7524.0 - Office Supplies	487	360	613	604	510	659	510
7525.0 - Equipment - Supplies & Maint	12,628	15,160	19,972	18,044	16,950	19,684	16,250
7525.1 - Equipment Rental	561	419	-	-	1,500	-	1,500
7525.6 - Vehicle Fuel	4,403	4,414	6,983	7,132	6,000	7,780	7,000
7528.0 - Telephone	1,232	2,449	3,705	2,110	4,620	2,302	5,580
7531.5 - Contractor Services	3,216	4,791	7,525	3,491	6,760	3,808	5,260
7531.6 - Water	61,876	68,423	69,020	76,547	65,000	83,506	70,000
7533.0 - Training & Education	1,076	548	1,018	879	1,260	959	1,400
7535.5 - Park Improvements	8,261	5,260	13,393	8,148	17,500	8,889	11,581
7548.0 - Materials & Supplies	7,213	8,276	6,058	9,145	10,500	9,976	10,000
7550.0 - Fire Lake Park Maintenance	-	13,953	6,385	7,376	8,550	8,500	9,160
7574.0 - Capital Outlay - Equipment	8,911	8,227	50,460	46,097	34,500	46,097	-
7574.1 - Capital Outlay - Furnishing	-	-	448	-	2,000	-	4,500
7574.2 - Capital Outlay - Vehicles	10,858	10,858	26,457	24,208	25,000	25,000	-
7574.3 - Capital Outlay - Other	-	-	-	5,688	-	5,688	-
<b>Total</b>	<b>370,354</b>	<b>414,541</b>	<b>534,437</b>	<b>472,199</b>	<b>513,745</b>	<b>529,099</b>	<b>475,371</b>
<b>REVENUE</b>							
3877.0 - Ball Field/Park Rental	8,470	10,470	13,003	10,844	10,000	11,830	10,000
3828.0 - Movies in the Park	400	-	900	-	400	-	400
3887.0 - Community Garden	440	280	130	-	250	250	250
<b>Total</b>	<b>9,310</b>	<b>10,750</b>	<b>14,033</b>	<b>10,844</b>	<b>10,650</b>	<b>12,080</b>	<b>10,650</b>
<b>Required General Revenues</b>	<b>361,044</b>	<b>403,791</b>	<b>520,404</b>	<b>461,355</b>	<b>503,095</b>	<b>517,019</b>	<b>464,721</b>

# RECREATION, PARKS AND CEMETERY

## CEMETERY

	2016 Actual	2017 Actual	2018 Actual	2019 Actual YTD	2019 Adopted Budget	2019 Estimate to Complete	2020 Budget
<b>EXPENDITURES</b>							
7711.0 - Salaries & Wages	53,613	53,699	67,080	54,902	69,659	69,659	65,113
7711.1 - Overtime	978	1,273	1,126	1,389	1,829	1,516	1,693
7712.0 - Employee Benefits	29,561	30,625	37,998	26,665	32,687	32,687	37,012
7713.0 - Employers Taxes	6,000	6,162	6,157	5,056	7,415	5,516	6,923
7724.0 - Office Supplies	-	-	-	-	100	-	250
7725.0 - Equipment - Supplies & Maint	689	231	1,418	496	1,500	541	3,000
7725.1 - Equipment - Rental	-	-	-	-	500	-	500
7725.6 - Vehicle Fuel	37	-	96	-	250	-	300
7731.0 - Professional & Technical	-	-	-	-	500	-	500
7731.6 - Water	-	-	-	-	3,000	5,000	5,000
7733.0 - Education & Training	-	-	-	-	500	-	500
7748.0 - Materials & Supplies	-	-	-	-	1,500	-	2,750
7774.0 - Capital Outlay - Equipment	-	-	-	2,600	7,500	2,600	-
7775.0 - Cemetery Improvements	-	-	70	-	1,000	-	14,000
4050.0 - Cemetery Plot Buy Back	-	-	-	-	-	-	-
<b>Total</b>	<b>90,878</b>	<b>91,990</b>	<b>113,945</b>	<b>91,108</b>	<b>127,940</b>	<b>117,519</b>	<b>137,541</b>
<b>REVENUE</b>							
3483.0 - Burial Fees	15,000	14,200	20,650	18,200	12,500	19,855	14,500
3481.0 - Sale of Cemetery Lots	16,150	15,600	21,100	22,550	14,000	21,359	16,250
3482.0 - Perpetual Care	13,850	12,250	16,150	15,700	12,000	16,450	12,250
<b>Total</b>	<b>45,000</b>	<b>42,050</b>	<b>57,900</b>	<b>56,450</b>	<b>38,500</b>	<b>57,663</b>	<b>43,000</b>
<b>Required General Revenues</b>	<b>45,878</b>	<b>49,940</b>	<b>56,045</b>	<b>34,658</b>	<b>89,440</b>	<b>59,856</b>	<b>94,541</b>

# 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 2019-2020			
			Beginning Balance	Principle Amount	Interest Amount	Ending Balance
<b>GOVERNMENTAL</b>						
Municipal Building Authority Lease Revenue Bond 2005	Utah Division of Finance	April	1,429,000	101,000	42,870	1,328,000
Sales Tax Refunding Bond Series 2016	Zions Bank	June/December	2,375,000	179,000	46,313	2,196,000
Excise Tax Bond Series 2012	Wells Fargo Bank	Quarterly	615,000	218,000	18,713	397,000
<b>TOTAL GOVERNMENTAL BOND DEBT</b>			<b>\$ 4,419,000</b>	<b>\$ 498,000</b>	<b>\$ 107,895</b>	<b>\$ 3,921,000</b>

## Debt Limits

FY 18-19 Assessed Value	\$ 977,476,527.00
Governmental Debt Limit (4%)	\$ 39,099,061.08
Applicable Governmental Debts	\$ -
Under/(Over) Debt Limit	\$ 39,099,061.08
FY 18-19 Assessed Value	\$ 977,476,527.00
Water & Sewer Debt Limit (8%)	\$ 78,198,122.16
Applicable Water & Sewer Related Debts	\$ -
Under/(Over) Debt Limit	\$ 78,198,122.16

# DEBT SERVICE FUND

Debt Service							
	2016 Actual	2017 Actual	2018 Actual	2019 Actual YTD	2019 Adopted Budget	2019 Estimate to Complete	2020 Budget
<b>REVENUE</b>							
<b>Interest and Assessments</b>							
3810.0 - Interest Earnings	18,565	14,147	12,758	9,351	12,500	10,201	12,500
3820.0 - Historic Township SAA Assess.	75,727	115,915	61,264	35,408	80,000	38,626	65,000
3825.0 - Ivins Good Samaritan Fund	348	241	470	518	-	-	-
<b>Miscellaneous revenue</b>							
3801.0 - Bond Proceeds	-	2,876,000	-	-	-	-	-
<b>Contributions and transfers</b>							
3910.0 - Transfer From General Fund	82,856	150,000	289,491	150,000	150,000	150,000	200,000
3920.0 - Transfer from Road Impact Fund	196,350	203,000	208,000	200,000	200,000	200,000	75,000
3941.0 - Transfer from Parks Impact Fund	-	-	-	150,000	150,000	150,000	-
3932.0 - Transfer From Sewer Fund	-	-	-	-	-	-	-
3940.0 - Transfer from Pubic Safety Fund	-	-	-	-	-	-	-
3951.0 - Appropriated Fund Balance	-	-	-	-	13,242	56,914	109,526
<b>Total Revenue:</b>	<b>373,846</b>	<b>3,359,303</b>	<b>571,983</b>	<b>545,276</b>	<b>605,742</b>	<b>605,742</b>	<b>462,026</b>
<b>EXPENDITURES</b>							
4041.0 - Good Samaritan Expense	(120)	-	-	-	-	-	-
4085.1 - Wash Co. Tuacahn Trail Loan	-	-	-	150,000	150,000	150,000	-
4085.4 - Issuance costs	-	51,000	-	-	-	-	-
4085.5 - Sales Tax Bond 2010 Principal	140,000	2,976,000	-	-	-	-	-
4085.6 - Sales Tax Bond 2010 Interest	102,557	45,074	-	-	-	-	-
4085.7 - 2016 Sales Tax Refunding - Principal	-	-	174,000	176,000	176,000	176,000	179,000
4085.8 - 2016 Sale Tax Refunding - Interest	-	-	51,138	47,385	48,029	48,029	46,313
4086.0 - Excise Tax Bond 2012 Principal	198,000	203,000	208,000	213,000	213,000	213,000	218,000
4086.1 - Excise Tax Bond 2012 Interest	34,081	29,081	23,931	18,692	18,713	18,713	18,713
4063.4 - Budgeted Surplus	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>474,518</b>	<b>3,304,155</b>	<b>457,069</b>	<b>605,076</b>	<b>605,742</b>	<b>605,742</b>	<b>462,026</b>
<b>Total Change In Net Position</b>	<b>(100,672)</b>	<b>55,148</b>	<b>114,914</b>	<b>(59,800)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Beginning Fund Balance</b>	<b>101,297</b>	<b>625</b>	<b>55,773</b>			<b>170,687</b>	<b>113,773</b>
<b>Ending Fund Balance</b>	<b>625</b>	<b>55,773</b>	<b>170,687</b>			<b>113,773</b>	<b>4,247</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							
	2016 Actual	2017 Actual	2018 Actual	2019 Actual YTD	2019 Adopted Budget	2019 Estimate to Complete	2020 Budget
<b>REVENUE</b>							
3310.0 - Interest Earnings	548	858	1,375	1,783	1,000	1,945	1,250
3920.0 - Trans from Park Impact Fees	143,090	286,020	143,660	143,118	143,810	143,810	143,870
3940.0 - Appropriated Fund Balance	-	-	-	-	-	-	-
<b>Total Revenue</b>	<b>143,638</b>	<b>286,878</b>	<b>145,035</b>	<b>144,901</b>	<b>144,810</b>	<b>145,755</b>	<b>145,120</b>
<b>EXPENDITURES</b>							
4089.0 - Budgeted Surplus			-	-	1,000	1,945	1,250
4120.0 - Bond Payment - Principal	89,000	92,000	95,000	98,000	98,000	98,000	101,000
4125.0 - Bond Payment - Interest	54,090	51,420	48,660	45,810	45,810	45,810	42,870
<b>Total Expenditures</b>	<b>143,090</b>	<b>143,420</b>	<b>143,660</b>	<b>143,810</b>	<b>144,810</b>	<b>145,755</b>	<b>145,120</b>
<b>Total Change In Net Position</b>	<b>548</b>	<b>143,458</b>	<b>1,375</b>	<b>1,091</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Beginning Fund Balance</b>	<b>3,570</b>	<b>4,118</b>	<b>147,576</b>			<b>148,951</b>	<b>150,896</b>
<b>Ending Fund Balance</b>	<b>4,118</b>	<b>147,576</b>	<b>148,951</b>			<b>150,896</b>	<b>152,146</b>

# IMPACT FEES

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							
	2016 Actual	2017 Actual	2018 Actual	2019 Actual YTD	2019 Adopted Budget	2019 Estimate to Complete	2020 Budget
<b>REVENUE</b>							
3810.0 - Interest Earnings	1,717	3,952	3,296	3,316	3,000	3,617	3,250
3815.0 - Grant	-	7,762	-	-	-	-	-
3820.0 - Public Safety Impact Fees	106,773	55,147	14,291	19,576	9,487	21,854	9,487
3850.0 - Appropriated Fund Balance	-	-	-	-	90,513	74,528	57,456
<b>Total Revenue:</b>	<b>108,490</b>	<b>66,861</b>	<b>17,587</b>	<b>22,891</b>	<b>103,000</b>	<b>100,000</b>	<b>70,193</b>
<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	100,000	100,000	100,000	70,193
<b>Total Expenditures</b>	<b>-</b>	<b>16,845</b>	<b>250,000</b>	<b>100,000</b>	<b>103,000</b>	<b>100,000</b>	<b>70,193</b>
<b>Total Change In Net Position</b>	<b>108,490</b>	<b>50,016</b>	<b>(232,413)</b>	<b>(77,109)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Beginning Fund Balance</b>	<b>206,391</b>	<b>314,881</b>	<b>364,897</b>			<b>132,484</b>	<b>57,956</b>
<b>Ending Fund Balance</b>	<b>314,881</b>	<b>364,897</b>	<b>132,484</b>			<b>57,956</b>	<b>500</b>



# IMPACT FEES

Street Impact Fees							
	2016 Actual	2017 Actual	2018 Actual	2019 Actual YTD	2019 Adopted Budget	2019 Estimate to Complete	2020 Budget
<b>REVENUE</b>							
3810.0 - Interest Earnings	4,535	5,224	5,922	8,736	5,000	9,530	6,000
3815.0 - Grant	-	4,946	-	-	-	-	-
3820.0 - Street Impact Fees	458,706	219,168	216,191	259,599	182,664	283,189	182,664
3820.5 - Transfer From General Fund	-	-	-	-	-	-	-
3850.0 - Appropriated Fund Balance	-	-	-	-	102,336	-	131,336
<b>Total Revenue:</b>	<b>463,241</b>	<b>229,338</b>	<b>222,113</b>	<b>268,335</b>	<b>290,000</b>	<b>292,719</b>	<b>320,000</b>
<b>EXPENDITURES</b>							
4020.5 - Transfer to Capital Projects	376,631	96,269	37,187	90,000	90,000	90,000	185,000
4072.0 - Cap Fac Plans / Impact Fee Analysis	10,064	-	-	-	-	-	60,000
4082.2 - Transfer to Debt Service	196,350	203,000	208,000	200,000	200,000	200,000	75,000
4089.0 - Budgeted Surplus	-	-	-	-	-	2,719	-
<b>Total Expenditures</b>	<b>583,045</b>	<b>299,269</b>	<b>245,187</b>	<b>290,000</b>	<b>290,000</b>	<b>292,719</b>	<b>320,000</b>
<b>Total Change In Net Position</b>	<b>(119,804)</b>	<b>(69,931)</b>	<b>(23,074)</b>	<b>(21,665)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Beginning Fund Balance</b>	<b>367,864</b>	<b>248,060</b>	<b>178,128</b>			<b>155,054</b>	<b>155,054</b>
<b>Ending Fund Balance</b>	<b>248,060</b>	<b>178,128</b>	<b>155,054</b>			<b>155,054</b>	<b>23,718</b>

# IMPACT FEES

Park Impact Fees							
	2016 Actual	2017 Actual	2018 Actual	2019 Actual YTD	2019 Adopted Budget	2019 Estimate to Complete	2020 Budget
<b>REVENUE</b>							
3810.0 - Interest Earnings	6,112	15,231	22,018	25,774	12,688	28,116	22,500
3815.0 - Grant	-	13,469	-	-	-	-	-
3820.0 - Parks Impact Fees	827,268	565,213	524,746	481,616	359,415	525,380	359,415
3850.0 - Appropriated Fund Balance	-	-	-	-	771,707	590,313	84,955
<b>Total Revenue:</b>	<b>833,380</b>	<b>593,913</b>	<b>546,764</b>	<b>507,390</b>	<b>1,143,810</b>	<b>1,143,810</b>	<b>466,870</b>
<b>EXPENDITURES</b>							
4020.0 - Transfer to Debt Service	-	-	-	150,000	150,000	150,000	-
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	203,056	346,010	500,000	850,000	850,000	850,000	323,000
4061.0 - Transfer to MBA	143,090	286,020	143,660	143,118	143,810	143,810	143,870
4089.0 - Budgeted Surplus	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>366,653</b>	<b>638,461</b>	<b>643,660</b>	<b>1,143,118</b>	<b>1,143,810</b>	<b>1,143,810</b>	<b>466,870</b>
<b>Total Change In Net Position</b>	<b>466,727</b>	<b>(44,548)</b>	<b>(96,896)</b>	<b>(635,728)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Beginning Fund Balance</b>	<b>847,238</b>	<b>1,313,965</b>	<b>1,269,417</b>			<b>1,172,521</b>	<b>582,208</b>
<b>Ending Fund Balance</b>	<b>1,313,965</b>	<b>1,269,417</b>	<b>1,172,521</b>			<b>582,208</b>	<b>497,253</b>

# CAPITAL PROJECTS

Capital Projects Fund is used for construction and purchase of major capital expenditures of the governmental funds. In FY 2019 capital projects expenditures include Fire Lake Park improvements, Cemetery improvements, park and trail improvements and road projects. FY2020 includes the following capital projects:

## **Budget Highlights**

### **Parks**

○ Skate Park	\$ 350,000
○ Red Rock Park	\$ 60,000
○ Fire Lake West Trail	\$ 150,000
○ Replace Playground Equipment	\$ 100,000
○ Other Projects	\$ 30,000

### **Public Safety**

○ Fires Station Expansion / Remodel – (Contingent on Budget)	\$ 100,000
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### **Streets**

○ Gap Fill – (Contingent on Budget)	\$ 100,000
○ Hwy 91 to Shivwits Design	\$ 250,000

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

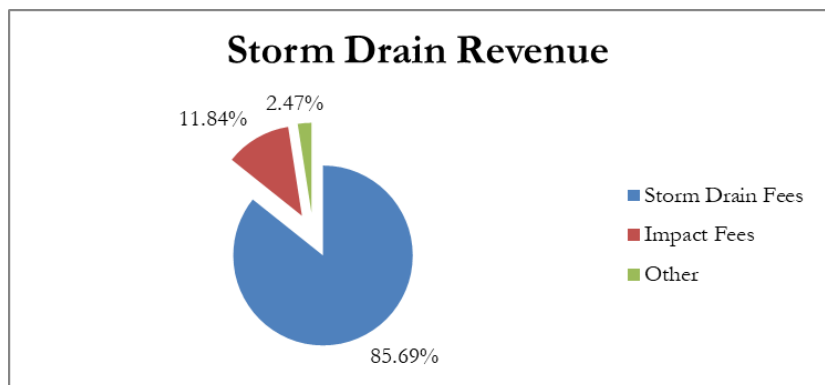
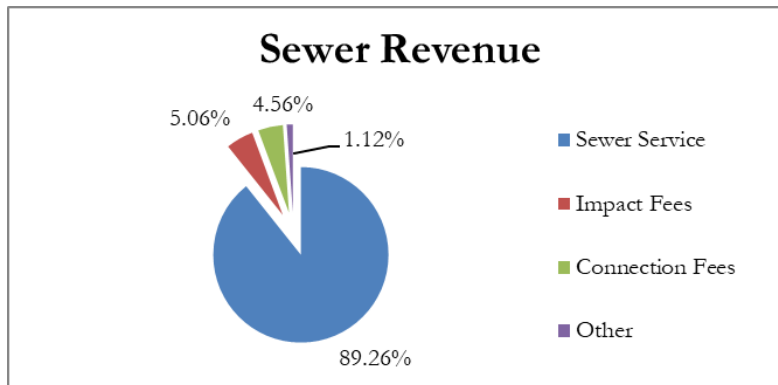
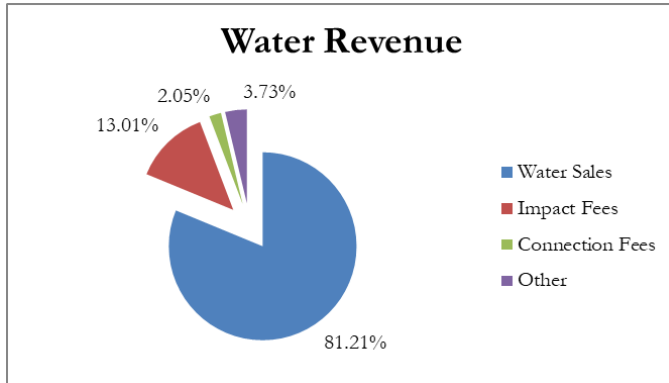
## Capital Projects

	2016 Actual	2017 Actual	2018 Actual	2019 Actual YTD	2019 Adopted Budget	2019 Estimate to Complete	2020 Budget
<b>REVENUE</b>							
3836.0 - Developer Reimbursement	15,755	-	-	-	-	-	-
3840.0 - Blue Sky Grant RMP	-	-	-	-	-	-	-
3845.0 - State Grant	-	150,000	300,000	-	-	-	-
3845.5 - Grant Funds	-	-	-	-	-	-	250,000
3310.0 - Interest Earnings	-	-	-	-	-	-	-
3320.0 - Bond Proceeds	-	150,000	-	-	-	-	-
3920.0 - Transfer From Gen Fund	60,000	171,985	570,000	376,940	376,940	376,940	-
3922.0 - Transfer From Park Impact Fund	203,056	346,010	500,000	850,000	850,000	850,000	323,000
3923.0 - Transfer From Public Safety Impact F	-	-	250,000	100,000	100,000	100,000	70,193
3935.0 - Transfer from Water Fund	-	-	-	-	-	-	-
3940.0 - Transfer from Street Impact Fund	376,631	96,269	37,187	90,000	90,000	90,000	185,000
3946.0 - Appropriated Fund Balance	-	-	-	-	275,000	-	564,807
<b>Total Revenue:</b>	<b>655,442</b>	<b>914,265</b>	<b>1,657,187</b>	<b>1,416,940</b>	<b>1,691,940</b>	<b>1,416,940</b>	<b>1,393,000</b>
<b>EXPENDITURES</b>							
4070.9 - Hwy 91 Entry Feature	-	-	-	-	20,000	-	-
4066.0 - Special Projects - Bike Path	18,109	-	-	-	-	-	-
4067.0 - Center Street Wall	-	43,416	-	-	-	-	-
4068.0 - Solar Project-Blue Sky	-	-	-	-	-	-	-
4068.6 - SC / Tuacahn Center Piece	62,790	18,861	-	-	-	-	-
4069.0 - Historic Township Improvements	-	-	-	-	-	-	-
4069.1 - Highway 91 Swiss Village to 200 E	8,095	63,806	-	-	-	-	-
4069.2 - Fire Apparatus	-	-	551,687	-	-	-	-
4069.3 - Fire Station Remodel	-	-	-	-	100,000	-	100,000
4069.4 - Ambulance	-	-	-	-	-	-	-
4069.5 - Cemetery Improvements	-	8,902	6,493	116,895	131,488	127,517	-
4069.9 - Park & Trail Improvements	185,216	610,541	711,226	706,270	825,452	770,448	443,000
4071.0 - Road Projects	145	15,448	153,461	76,848	365,000	83,831	450,000
4070.7 - 400 E 850 S - Pioneer Parkway	1,568	-	-	-	-	-	-
4071.3 - Unity Park-Playgrnd/SkatePark	-	32,267	-	-	250,000	-	350,000
4082.0 - Animal Shelter	875	-	-	-	-	-	-
4082.5 - 200 E Road Improvements	379,106	-	-	-	-	-	-
4083.0 - City Office	-	-	22,398	-	-	-	50,000
4064.0 - Cost of Issuance	-	-	-	-	-	-	-
4084.0 - Transfer to General Fund	-	-	-	-	-	-	-
4089.0 - Budgeted Surplus	-	-	-	-	-	435,143	-
<b>Total Expenditures</b>	<b>655,904</b>	<b>793,241</b>	<b>1,445,265</b>	<b>900,013</b>	<b>1,691,940</b>	<b>1,416,940</b>	<b>1,393,000</b>
<b>Total Change In Net Position</b>	<b>(462)</b>	<b>121,024</b>	<b>211,922</b>	<b>516,927</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Beginning Fund Balance</b>	<b>72,933</b>	<b>72,471</b>	<b>193,495</b>	<b>405,417</b>		<b>405,417</b>	<b>840,560</b>
<b>Ending Fund Balance</b>	<b>72,471</b>	<b>193,495</b>	<b>405,417</b>	<b>922,344</b>		<b>840,560</b>	<b>275,753</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							
	2016 Actual	2017 Actual	2018 Actual	2019 Actual YTD	2019 Adopted Budget	2019 Estimate to Complete	2020 Budget
<b>REVENUE</b>							
<b>Operating Revenue</b>							
3710.0 - Water Sales	1,751,340	1,905,967	2,008,291	1,881,781	2,093,837	2,052,777	2,121,767
3720.0 - Connection Fees	59,760	56,615	60,165	43,465	52,643	47,415	53,433
3730.0 - Penalties & Forfeitures	33,074	36,639	37,100	34,783	37,250	37,944	37,250
3740.0 - Return Check Charges	450	390	310	521	300	568	300
<b>Contributions and transfers</b>							
3610.0 - Impact Fees - Water	97,048	76,817	84,584	80,621	49,966	87,947	333,185
3640.0 - Secondary Water Impact Fee	130,941	128,202	136,203	99,787	123,271	108,855	-
3645.0 - Taviawk Zonal Water Impact Fee	4,500	6,000	3,750	-	6,750	-	6,750
3810.0 - Interest Earnings	19,446	28,077	25,664	36,867	23,500	40,217	40,000
3830.0 - Irrigation Revenue	-	-	7,933	6,706	-	7,315	-
3850.0 - Subdividers Contribution	340,620	1,143,627	615,474	-	-	-	-
3890.0 - Miscellaneous	15,167	32,006	20,466	13,763	20,000	15,013	20,000
3916.0 - Transfer From Sewer Fund	-	-	-	-	-	-	-
<b>Total Revenue:</b>	<b>2,452,346</b>	<b>3,414,341</b>	<b>2,999,940</b>	<b>2,198,294</b>	<b>2,407,517</b>	<b>2,398,051</b>	<b>2,612,685</b>
<b>EXPENSES</b>							
<b>Operating Expenses</b>							
4011.0 - Salaries & Wages	385,934	401,818	434,180	378,769	443,906	413,188	437,158
4011.1 - Overtime	4,666	7,837	6,763	8,744	9,950	9,539	10,841
4012.0 - Employee Benefits	162,926	179,182	185,858	168,328	221,671	183,624	224,032
4013.0 - Employers Taxes	37,393	38,534	39,835	34,400	40,714	37,526	42,244
4013.5 - Uniform & Safety Equipment	1,620	1,649	2,247	1,274	2,000	1,390	2,185
4013.6 - Uniform & Safety - Overhead	-	-	409	618	125	674	125
4014.0 - Outside Counsel - Legal	3,937	2,693	4,892	448	7,500	489	7,500
4021.0 - Books, Subscript, Memberships	4,523	7,886	2,455	1,365	2,295	1,489	2,295
4021.1 - Books, Subscript, Memberships - Overhead	-	-	4,293	3,867	1,000	4,218	1,000
4021.5 - Software	12,741	21,844	4,906	4,791	6,420	5,226	6,420
4021.6 - Software - Overhead	-	-	14,682	6,296	9,250	6,868	9,250
4022.0 - Public Notices	5,444	3,212	-	46	-	51	-
4022.1 - Public Notices - Overhead	-	-	1,418	421	2,500	460	3,000
4023.0 - Travel & Lodging	4,404	3,633	225	1,314	1,040	1,434	1,040
4023.1 - Travel & Lodging - Overhead	-	-	5,028	2,672	4,000	2,915	5,000
4024.0 - Office Supplies	17,066	9,015	6,399	5,233	6,185	5,708	6,185
4024.1 - Office Supplies - Overhead	-	-	7,363	7,702	7,000	8,402	8,750
4025.0 - Equipment - Supplies & Maint	2,262	2,221	2,681	7,548	3,800	8,234	4,800
4025.1 - Equipment Rental/Lease	16,652	9,300	9,300	-	1,000	-	1,000
4025.2 - Equipment - Supplies & Maint - Overhead	-	-	1,538	1,813	125	1,978	125
4025.4 - Vehicle Maint - Overhead	-	-	239	1,052	500	1,147	500
4025.5 - Vehicle Maintenance	3,880	3,269	853	2,861	3,000	3,121	3,300
4025.6 - Gas/Oil/Diesel	8,673	9,157	9,494	11,896	8,800	12,977	11,200
4025.7 - Gas/Oil/Diesel - Overhead	-	-	968	914	1,000	997	1,500
4026.0 - Bldgs & Grounds - Supplies/Mnt	7,878	6,886	1,041	1,312	1,000	1,431	1,000
4026.1 - Bldgs & Grounds-Supplies/Maint - Overhead	-	-	7,154	7,505	7,500	8,187	7,500
4027.0 - Utilities	17,158	12,787	12,145	10,600	14,040	11,563	14,040
4027.1 - Utilities - Overhead	-	-	3,090	2,443	3,500	2,665	3,500
4028.0 - Telephone	8,271	11,063	3,008	3,402	3,300	3,711	3,300
4028.1 - Telephone - Overhead	-	-	11,530	10,144	10,000	11,066	10,000
4031.0 - Professional & Technical	21,656	24,233	2,926	5,467	6,310	5,964	3,310
4031.4 - Accounting Services	8,425	7,950	8,150	8,350	8,000	9,109	8,000
4031.5 - Contractor Services	16,476	15,526	15,068	12,269	14,380	13,384	14,380
4031.6 - Water Purchase	292,334	629,296	703,776	274,677	450,000	299,636	450,000
4031.7 - Professional & Technical - Overhead	-	-	20,054	16,811	12,500	18,339	12,500
4032.0 - Irrigation Water Shares Assess	5,961	7,908	7,006	4,211	7,200	4,593	7,200
4033.0 - Education & Training	2,013	2,388	2,248	2,543	2,200	2,774	2,200
4033.1 - Education & Training - Overhead	-	-	2,069	1,944	2,000	2,120	2,500
4035.0 - Write-off Bad Debt	-	-	-	-	-	-	-
4048.0 - Material & Supplies	6,430	2,279	3,506	1,356	2,500	1,480	2,500
4049.0 - Landfill Charges	1,937	3,490	4,468	2,558	4,000	2,790	4,000
4051.0 - Insurance & Surety Bonds	17,927	17,529	20,927	20,393	17,500	22,246	21,000
4061.0 - Miscellaneous	2,667	8,687	225	-	500	-	500
4061.1 - Miscellaneous - Overhead	-	-	3,675	5,493	4,250	5,992	5,000
4062.0 - Bankcard Fees	10,568	10,864	12,497	13,754	10,750	15,004	13,125
4063.0 - Newsletter	3,230	-	-	-	-	-	-
4065.0 - Depreciation	496,894	492,544	633,785	606,446	631,163	661,553	631,163
4137.0 - Interest in Capital Leases	80	32	-	-	-	-	400
4140.0 - GASB 68 Pension Expense	53,308	83,157	61,722	-	-	-	-
4145.0 - GASB 68 Pension Benefit	(62,934)	(63,799)	(63,884)	-	-	-	-
4260.0 - Trans To General Fund	-	-	-	-	-	-	-
4261.0 - Trans to Capital Projects	-	-	-	-	-	-	-
4274.0 - Capital Outlay - Equipment	49,313	60,295	-	4,288	78,000	78,000	93,000
4274.1 - Capital Outlay Tools	3,032	1,844	-	719	2,000	2,000	2,000
4274.2 - Capital Outlay Vehicles	-	-	-	-	16,800	16,800	20,000
4274.4 - Capital Outlay - Other	-	316	11,081	708	16,800	16,800	36,000
4274.5 - Regional Pipeline	229,672	242,524	171,389	193,845	248,980	211,460	229,753
<b>Total Expenditures</b>	<b>1,864,415</b>	<b>2,279,052</b>	<b>2,404,682</b>	<b>1,863,610</b>	<b>2,358,954</b>	<b>2,140,321</b>	<b>2,387,320</b>
<b>Total Change In Net Position</b>	<b>587,931</b>	<b>1,135,289</b>	<b>595,258</b>	<b>334,684</b>	<b>48,563</b>	<b>257,730</b>	<b>225,365</b>

# WATER FUND

	Capital Budget Capital Expenses						
4282.5 - Water System Upgrades	-	-	725	40,465	60,000	60,000	10,000
4282.6 - New Water Meters	-	-	44,455	30,984	25,000	25,000	80,000
4283.8 - Water Road Repairs	-	-	-	4,939	5,000	5,000	5,000
4284.0 - Culinary Water Master Plan	-	1,427	35,429	11,527	-	-	-
4284.1 - Secondary Water Master Plan	2,723	29,455	8,895	4,905	-	-	-
4284.3 - Telemetry System	-	-	-	4,849	5,000	5,000	5,000
4285.5 - Water Tank Repairs	-	510	-	-	10,000	10,000	10,000
4286.0 - 200 W Irrigation Line	-	-	-	-	-	-	-
4287.0 - Upsizing Lines per CFP	-	-	-	-	-	-	-
4287.5 - GIS Mapping	-	-	-	322	5,000	5,000	5,000
4287.7 - West Ivins Storage	-	(156)	-	-	-	-	-
4287.9 - Irrigation System	-	-	-	-	4,300,000	-	1,000,000
Total Capital Requirements	2,723	31,235	89,504	97,992	4,410,000	110,000	1,115,000
Total Long Term Debt Repayment Requirement							
Total Capital & Debt Repayment	2,723	31,235	89,504	97,992	4,410,000	110,000	1,115,000
Resources to be Provided							
Changes in Net Positions		1,135,289	595,258	199,865	48,563	56,432	225,365
Depreciation		492,544	633,785	440,552	631,163	631,163	631,163
Provided/Required from Operations		1,627,833	1,229,043	640,417	679,726	687,595	856,528
Resources Remaining to be Provided		1,596,598	1,139,539	542,426	(3,730,274)	577,595	(258,472)
Water Impact Fees					4,608,980	308,980	1,239,753

# WASTE WATER FUND

## Waste Water Fund-Sewer

	2016 Actual	2017 Actual	2018 Actual	2019 Actual YTD	2019 Adopted Budget	2019 Estimate to Complete	2020 Budget
<b>REVENUE</b>							
<b>Operating Revenue</b>							
3710.0 - Sewer Services	813,872	847,136	903,593	683,053	917,766	1,013,766	997,505
3720.0 - Connection Fees	60,500	64,050	70,435	37,500	51,000	54,000	51,000
<b>Contributions and transfers</b>							
3610.0 - Ivins Impact Fees-Sewer	98,505	64,811	78,949	41,371	56,515	59,967	56,515
3810.0 - Interest Earnings	1,528	3,550	6,938	8,239	5,250	12,078	12,500
3850.0 - Subdividers Contribution	170,866	479,425	363,617	-	-	-	-
3860.0 - NCRS Grant	-	-	-	-	-	-	-
3890.0 - Miscellaneous	1,630	16,883	-	-	-	-	-
<b>Total Revenue:</b>	<b>1,146,901</b>	<b>1,475,854</b>	<b>1,423,532</b>	<b>770,163</b>	<b>1,030,531</b>	<b>1,139,811</b>	<b>1,117,520</b>
<b>EXPENSES</b>							
<b>Operating Expenses</b>							
4011.0 - Salaries & Wages	123,975	130,308	145,233	100,646	162,126	162,126	155,575
4011.1 - Overtime	1,485	2,562	2,295	2,133	3,424	3,424	3,706
4012.0 - Health Insurance/Retirement	54,011	58,897	62,568	44,050	79,337	79,337	64,381
4013.0 - Employers Taxes	11,927	12,410	13,229	9,044	14,455	14,455	14,906
4013.5 - Uniform & Safety Equipment	826	986	1,371	681	1,250	1,250	1,365
4013.6 - Uniform & Safety Equipment - Overhead	-	-	164	95	80	80	50
4014.0 - Outside Counsel - Legal	1,575	1,077	1,957	187	3,000	3,000	3,000
4021.0 - Books, Subscript, Memberships	375	2,207	25	289	750	750	750
4021.1 - Books, Subscript, Memberships - Overhead	-	-	1,717	1,274	800	800	800
4021.5 - Software	5,560	7,446	763	1,075	1,320	1,320	1,320
4021.6 - Software - Overhead	-	-	5,873	2,212	4,000	4,000	4,000
4022.0 - Public Notices	1,982	1,285	-	-	-	-	-
4022.1 - Public Notices - Overhead	-	-	567	99	1,000	1,000	1,200
4023.0 - Travel & Lodging	1,719	1,512	76	401	650	650	650
4023.1 - Travel & Lodging Overhead	-	-	2,011	933	1,850	1,850	2,000
4024.0 - Office Supplies	3,758	4,883	4,767	3,921	4,940	4,940	4,940
4024.1 - Office Supplies Overhead	-	-	2,945	2,016	3,080	3,080	3,500
4025.0 - Equipment - Supplies & Maint	(7)	1,414	1,918	3,573	3,325	3,325	4,200
4025.1 - Equipment Rental	-	3,100	3,100	-	500	500	500
4025.2 - Equipment - Supplies & Maint - Overhead	-	-	615	544	75	75	75
4025.4 - Vehicle Maintenance - Overhead	-	-	95	129	200	200	200
4025.5 - Vehicle Maintenance	373	1,022	1,084	1,113	1,000	1,000	1,100
4025.6 - Gas/Oil/Diesel	5,400	5,561	5,934	5,258	5,500	5,500	7,000
4025.7 - Gas/Oil/Diesel - Overhead	-	-	387	257	400	400	600
4026.0 - Bldgs & Grounds - Supplies/Mnt	2,823	2,891	673	604	625	625	625
4026.1 - Bldgs & Grounds-Supplies/Maint - Overhead	-	-	2,862	1,436	3,000	3,000	3,000
4027.0 - Utilities	2,759	2,950	2,050	2,545	2,285	2,285	2,285
4027.1 - Utilities - Overhead	-	-	1,236	746	1,600	1,600	1,600
4028.0 - Telephone	3,865	4,811	1,285	1,394	1,375	1,375	1,375
4028.1 - Telephone - Overhead	-	-	4,612	2,354	4,000	4,000	4,000
4031.0 - Professional & Technical	7,675	9,538	472	2,098	4,480	4,480	4,480
4031.4 - Accounting Services	3,370	3,180	3,260	3,340	3,200	3,200	3,200
4031.5 - Contract Services	7,378	7,801	7,502	4,669	34,890	34,890	34,890
4031.6 - St George Sewer Treatment Plnt	270,450	279,180	297,840	179,850	311,000	311,000	311,000
4031.7 - Professional & Technical - Overhead	-	-	8,022	4,616	5,800	5,800	5,800
4033.0 - Education & Training	1,194	1,654	1,349	1,433	1,350	1,350	1,350
4033.1 - Education & Training - Overhead	-	-	828	553	1,300	1,300	1,300
4035.0 - Write-off Bad Debt	-	-	-	-	-	-	-
4048.0 - Materials & Supplies	497	68	1,620	802	1,200	1,200	1,200
4051.0 - Insurance & Surety Bonds	7,047	6,875	7,245	6,858	6,850	6,850	7,000
4061.0 - Miscellaneous	968	1,371	-	-	750	750	750
4061.1 - Miscellaneous - Overhead	-	-	1,470	1,917	2,550	2,550	2,550
4062.0 - Bankcard Fees	4,227	4,345	4,999	3,592	4,300	4,300	5,250
4063.0 - Newsletter	1,292	-	-	-	-	-	-
4065.0 - Depreciation	241,390	244,364	254,173	177,553	245,000	245,000	260,000
4136.5 - 1991B Sewer Parity Bonds Int.	-	-	-	-	-	-	-
4137.0 - Interest on Capital Lease	1,457	32	-	-	-	-	400
4140.0 - GASB 68 Pension Expense	16,402	25,587	18,991	-	-	-	-
4145.0 - GASB 68 Pension Benefit	(19,364)	(19,630)	(19,657)	-	-	-	-
4260.0 - Transfer to General Fund	-	-	-	-	-	-	-
4263.0 - Transfer to Water Fund	-	-	-	-	-	-	-
4264.1 - Transfer to Storm Drain Fund	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>766,390</b>	<b>809,685</b>	<b>859,526</b>	<b>576,288</b>	<b>928,617</b>	<b>928,617</b>	<b>927,874</b>
<b>Total Change In Net Position</b>	<b>380,512</b>	<b>666,168</b>	<b>564,006</b>	<b>193,875</b>	<b>101,914</b>	<b>211,194</b>	<b>189,646</b>



# WASTE WATER FUND

	Capital Budget Capital Expenses							
4274.0 - Capital Outlay - Equipment	56,743	50,588	20,486	78,570	108,500	108,500	108,500	108,500
4274.1 - Capital Outlay - Tools	-	-	-	866	11,500	11,500	11,500	11,500
4274.2 - Capital Outlay - Vehicles	-	-	-	-	10,500	10,500	10,500	15,000
4274.4 - Capital Outlay - Other	-	-	143	444	12,600	12,600	12,600	27,000
4287.5 - Sewer Master Plan	22,772	21,403	-	2,559	-	-	-	-
4288.0 - Sewer Capital Facilities	-	-	-	141,140	470,500	470,500	470,500	570,000
4288.1 - Sewer Regional Upsize/Realignment	-	-	-	-	50,000	50,000	50,000	50,000
Total Capital Requirements	79,515	71,991	20,629	223,579	663,600	663,600	663,600	782,000
Total Long Term Debt Repayment Requirement	-	-	-	215,000	220,000	220,000	220,000	220,000
Total Capital & Debt Repayment	79,515	71,991	20,629	438,579	883,600	883,600	883,600	1,002,000
Resources to be Provided								
Changes in Net Positions				1,708,796	205,655	1,806,984	303,184	
Depreciation				312,189	401,000	401,000	425,000	
Provided/Required from Operations				2,020,985	606,655	2,207,984	728,184	
Resources Remaining to be Provided				1,582,406	(276,945)	1,324,384	(273,816)	
Resources Remaining or to be Provided								
Beginning Capital Resources				2,950,458	4,532,864	4,255,919	5,580,303	
Ending Capital Resources				4,532,864	4,255,919	5,580,303	5,306,487	

# WASTE WATER FUND

## Waste Water Fund-Storm Drain

	2016 Actual	2017 Actual	2018 Actual	2019 Actual YTD	2019 Adopted Budget	2019 Estimate to Complete	2020 Budget
<b>REVENUE</b>							
<b>Operating Revenue</b>							
3710.0 - Storm Drain Fees	480,244	495,847	537,596	405,984	526,925	608,453	537,919
<b>Contributions and transfers</b>							
3610.0 - Impact Fees-Storm Drain	134,719	108,985	127,810	91,051	74,317	137,312	74,317
3620.0 - Interest Income- Impact Fees	-	-	-	-	-	-	-
3810.0 - Interest Income	5,039	18,340	26,425	9,327	8,465	13,265	15,000
3820.0 - Grants	48,809	16,423	30,449	1,339,299	-	1,339,299	-
3850.0 - Subdividers Contribution	157,535	188,350	77,240	-	-	-	-
3890.0 - Miscellaneous	-	52,223	2,240	3,627	500	3,927	500
3916.0 - Trans from Sewer Fund	-	-	-	-	-	-	-
<b>Total Revenue:</b>	<b>826,346</b>	<b>880,168</b>	<b>801,760</b>	<b>1,849,287</b>	<b>610,207</b>	<b>2,102,256</b>	<b>627,736</b>
<b>EXPENSES</b>							
<b>Operating Expenses</b>							
4011.0 - Salaries & Wages	90,861	95,786	104,374	71,011	116,190	116,190	113,299
4011.1 - Overtime	1,127	1,874	1,615	1,518	2,511	2,511	2,701
4012.0 - Health Insurance/Retirement	39,147	43,420	44,726	30,511	55,061	55,061	55,124
4013.0 - Employers Taxes	8,848	9,221	9,622	6,484	10,146	10,146	10,403
4013.5 - Uniform & Safety Equipment	333	397	544	239	500	500	545
4013.6 - Uniform & Safety Equipment - Overhead	-	-	82	95	40	40	40
4014.0 - Outside Counsel - Legal	787	539	978	93	1,500	1,500	1,500
4021.0 - Books, Subscriptions, Memberships	188	979	-	26	150	150	150
4021.1 - Books, Subscript, Memberships - Overhead	-	-	859	637	400	400	400
4021.5 - Software	2,561	4,917	1,646	1,141	2,440	2,440	2,440
4021.6 - Software - Overhead	-	-	2,936	1,106	2,000	2,000	2,000
4022.0 - Public Notices	997	642	-	-	-	-	-
4022.1 - Public Notices - Overhead	-	-	284	50	500	500	600
4023.0 - Travel & Lodging	871	740	433	200	250	250	250
4023.1 - Travel & Lodging - Overhead	-	-	1,006	467	925	925	1,000
4024.0 - Office Supplies	1,441	1,502	903	641	880	880	880
4024.1 - Office Supplies - Overhead	-	-	1,473	1,008	1,540	1,540	1,750
4025.0 - Equipment - Supplies & Maint	249	516	317	709	475	475	600
4025.1 - Equipment Rental	-	775	775	-	975	975	200
4025.2 - Equipment - Supplies & Maint - Overhead	-	-	308	272	38	38	40
4025.4 - Vehicle Maint- Overhead	-	-	48	64	100	100	100
4025.5 - Vehicle Maintenance	238	326	75	228	250	250	275
4025.6 - Gas/Oil/Diesel	2,164	2,253	2,373	2,103	2,200	2,200	2,800
4025.7 - Gas/Oil/Diesel - Overhead	-	-	194	143	200	200	300
4026.0 - Bldgs & Grounds - Supplies/Maint	1,339	1,330	245	230	625	625	625
4026.1 - Bldgs & Grounds-Supplies/Maint - Overhead	-	89	1,431	718	1,500	1,500	1,500
4027.0 - Utilities	920	918	375	508	700	700	700
4027.1 - Utilities - Overhead	-	-	618	373	800	800	800
4028.0 - Telephone	1,778	2,290	475	512	550	550	550
4028.1 - Telephone - Overhead	-	-	2,306	1,177	2,000	2,000	2,000
4031.0 - Professional & Technical	4,086	5,768	1,047	1,640	2,180	2,180	2,180
4031.4 - Accounting Services	1,685	1,590	1,630	1,670	1,600	1,600	1,600
4031.5 - Contract Services	3,506	2,456	2,675	1,214	2,220	2,220	2,220
4031.7 - Professional & Technical - Overhead	-	-	4,011	2,308	2,900	2,900	2,900
4033.0 - Education & Training	423	605	484	573	550	550	550
4033.1 - Education & Training - Overhead	-	-	414	277	650	650	650
4035.0 - Write-off Bad Debt	-	-	-	-	-	-	-
4048.0 - Materials & Supplies	559	720	287	696	1,000	1,000	1,000
4051.0 - Insurance & Surety Bonds	3,233	3,147	3,330	3,124	3,150	3,150	3,150
4052.3 - Storm Drain Bond Expenses	2,493	3,300	2,150	500	1,650	1,650	1,650
4061.0 - Miscellaneous	1,294	1,585	880	1,260	1,000	1,000	1,000
4061.1 - Miscellaneous - Overhead	-	-	735	959	870	870	1,000
4062.0 - Bankcard Fees	2,114	2,521	2,499	1,796	2,150	2,150	2,625
4063.0 - Newsletter	646	-	-	-	-	-	-
4065.0 - Depreciation	145,707	149,764	164,617	134,636	156,000	156,000	165,000
4142.0 - 2007 Storm Drain Bond Int.	122,054	122,139	125,100	-	125,100	125,100	125,100
4142.5 - Cost of Issuance	(14,665)	-	-	-	-	-	-
4140.0 - GASB 68 Pension Expense	12,302	19,190	14,243	-	-	-	-
4142.2 - Storm Wtr 2016 Bond Interest	-	(39,425)	(39,426)	61,450	-	-	-
4145.0 - GASB 68 Pension Benefit	(14,523)	(14,723)	(14,743)	-	-	-	-
4143.0 - Trans to Debt Serv Fund	-	-	-	-	-	-	-
4260.0 - Transfer to General Fund	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>424,763</b>	<b>427,152</b>	<b>450,954</b>	<b>334,366</b>	<b>506,466</b>	<b>506,466</b>	<b>514,198</b>
<b>Total Change In Net Position</b>	<b>401,583</b>	<b>453,016</b>	<b>350,806</b>	<b>1,514,921</b>	<b>103,741</b>	<b>1,595,790</b>	<b>113,538</b>

# WASTE WATER FUND

Capital Expenses							
4274.0 - Capital Outlay - Equipment	372	203	-	5,857	9,750	9,750	9,750
4274.1 - Capital Outlay - Tools	-	-	-	14	250	250	250
4274.2 - Capital Outlay - Vehicles	-	-	-	-	21,000	21,000	21,000
4274.3 - Capital Outlay - Special Proj	-	-	-	-	1,500	1,500	1,500
4274.4 - Capital Outlay - Other	-	-	24	10	-	-	-
4287.6 - Storm Drain Master Plan	32,420	1,614	-	2,559	-	-	-
4287.8 - Storm Drain Projects	-	-	(11,521)	356,372	1,540,000	405,000	1,135,000
4287.9 - Tuacahn Wash Improvements	-	-	-	767,964	-	-	-
4288.0 - Master Plan Projects	-	-	-	2,438	1,210,000	1,210,000	1,210,000
4288.2 - Center St Flood Wall	-	-	-	-	-	-	-
<b>Total Capital Requirements</b>	<b>32,792</b>	<b>1,817</b>	<b>(11,497)</b>	<b>1,135,215</b>	<b>2,782,500</b>	<b>1,647,500</b>	<b>2,377,500</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 §10-6-118, Utah Code Annotated, Ivins City will adopt a balanced General Fund budget under normal circumstances by June 30. 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 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 General Fund	31-39-100	150,000.00	10-90-822	150,000.00	-
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 General Fund	49-39-200	376,940.00	10-90-200	376,940.00	-
Transfer From Park Impact Fund	49-39-220	850,000.00	45-40-205	850,000.00	-
Transfer from Streets Impact Fund	49-39-400	90,000.00	44-40-205	90,000.00	-
		\$ 1,810,750.00		\$ 1,810,750.00	-

TOTAL NET TRANSFERS	TRANSFERS IN	TRANSFERS OUT	DIFFERENCE
General Fund	-	526,940.00	(526,940.00)
Debt Service Fund	350,000.00	-	350,000.00
MBA Fund	143,810.00	-	143,810.00
Streets Impact Fee	-	290,000.00	(290,000.00)
Parks Impact Fee	-	993,810.00	(993,810.00)
Capital Projects	1,316,940.00	-	1,316,940.00
Water	-	-	-
Sewer	-	-	-
Storm Drain	-	-	-
	\$ 1,810,750.00	\$ 1,810,750.00	\$ -

# APPENDIX

## TRANSFERS FY 2020

	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	144,966.00	10-90-822	144,966.00	-
Transfer from Streets Impact Fund	31-39-200	75,000.00	44-40-822	75,000.00	-
<b>MUNICIPAL BULDING AUTHORITY FUND</b>					
Trans from Park Impact Fees	36-39-200	143,870.00	45-40-610	143,870.00	-
<b>CAPITAL PROJECTS FUND</b>					
Transfer From Gen Fund	49-39-200	-	10-90-200	-	-
Transfer From Park Impact Fund	49-39-220	323,000.00	45-40-205	323,000.00	-
Transfer From Public Safety Impact Fund	49-39-230	70,193.00	43-40-823	70,193.00	-
Transfer From Streets Impact Fund	49-39-400	185,000.00	44-40-205	185,000.00	-
		\$ 942,029.00		\$ 942,029.00	-

TOTAL NET TRANSFERS	TRANSFERS IN	TRANSFERS OUT	DIFFERENCE
General Fund	-	144,966.00	(144,966.00)
Debt Service Fund	219,966.00	-	219,966.00
MBA Fund	143,870.00	-	143,870.00
Public Safety Impact Fee	-	70,193.00	(70,193.00)
Streets Impact Fee	-	260,000.00	(260,000.00)
Parks Impact Fee	-	466,870.00	(466,870.00)
Capital Projects	578,193.00	-	578,193.00
Water	-	-	-
Sewer	-	-	-
Storm Drain	-	-	-
	\$ 942,029.00	\$ 942,029.00	\$ -

# APPENDIX

GL Items	General Fund Expenditure to Distribute		2019 Distribution				2020 Distribution			
	2019	2020	2019 Admin	2019 Water	2019 Sewer	2019 Storm Drain	2020 Admin	2020 Water	2020 Sewer	2020 Storm Drain
Uniforms	250	250	50	125	50	25	50	125	50	25
Books/Subscript	1,000	1,000	200	500	200	100	200	500	200	100
Software	15,000	15,000	3,000	7,500	3,000	1,500	3,000	7,500	3,000	1,500
Notices	6,000	6,000	1,200	3,000	1,200	600	1,200	3,000	1,200	600
Elections	-	-	-	-	-	-	-	-	-	-
Travel	8,000	10,000	1,600	4,000	1,600	800	2,000	5,000	2,000	1,000
Office Supplies	14,000	17,500	2,800	7,000	2,800	1,400	3,500	8,750	3,500	1,750
Equipment Supplies	250	250	50	125	50	25	50	125	50	25
Vehicle Maintenance	1,000	1,000	200	500	200	100	200	500	200	100
Vehicle Fuel	2,000	3,000	400	1,000	400	200	600	1,500	600	300
Bldg supplies/maint	15,000	15,000	3,000	7,500	3,000	1,500	3,000	7,500	3,000	1,500
Utilities	7,000	7,000	1,400	3,500	1,400	700	1,400	3,500	1,400	700
Telephone	15,000	16,000	3,000	7,500	3,000	1,500	3,200	8,000	3,200	1,600
Professional/Tech	25,000	25,000	5,000	12,500	5,000	2,500	5,000	12,500	5,000	2,500
Audit	16,000	16,000	3,200	8,000	3,200	1,600	3,200	8,000	3,200	1,600
Education/training	4,000	5,000	800	2,000	800	400	1,000	2,500	1,000	500
Insurance/surety	11,500	11,500	2,300	5,750	2,300	1,150	2,300	5,750	2,300	1,150
Misc	2,500	2,500	500	1,250	500	250	500	1,250	500	250
Bank Fees	21,500	26,250	4,300	10,750	4,300	2,150	5,250	13,125	5,250	2,625
Newsletter	-	-	-	-	-	-	-	-	-	-
CO Equipment	5,000	5,000	1,000	2,500	1,000	500	1,000	2,500	1,000	500
CO - Furnishing	500	500	100	250	100	50	100	250	100	50
Legal/HR	28,100	37,500	5,620	14,050	5,620	2,810	7,500	18,750	7,500	3,750
Planner	-	-	-	-	-	-	-	-	-	-
Town Activities	7,500	7,500	1,500	3,750	1,500	750	1,500	3,750	1,500	750
Debt Service	-	-	-	-	-	-	-	-	-	-
	206,100	228,750	41,220	103,050	41,220	20,610	45,750	114,375	45,750	22,875

## Full Time Equivalent Employees

Ivins City Corporation

Full Time Equivalent City Government Employees by Function  
Last Ten Fiscal Years

Function	Fiscal Year								Projected	Proposed
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
<b>General Government</b>										
Administration	2.2	1.5	1.9	2.7	3.1	3.1	3.5	3.7	3.7	3.7
Legal/HR	2.0	2.1	2.2	0.9	0.3	0.2	0.3	0.3	0.3	0.3
<b>Total General Government</b>	<b>4.2</b>	<b>3.6</b>	<b>4.1</b>	<b>3.6</b>	<b>3.3</b>	<b>3.2</b>	<b>3.8</b>	<b>4.0</b>	<b>4.0</b>	<b>4.0</b>
<b>Public Safety</b>										
Law Enforcement	11.5	11.4	18.8	18.3	18.4	18.7	19.5	19.3	19.3	19.9
EMS			6.2	8.6	9.8	10.2	10.0	10.5	-	-
Animal Control	2.3	2.4	1.8	2.1	3.0	2.8	2.7	2.0	2.0	2.8
Fire/Rescue	10.3	8.2	2.6	1.6	1.2	1.7	1.5	2.0	-	-
<b>Public Safety</b>	<b>24.1</b>	<b>22.0</b>	<b>29.4</b>	<b>30.5</b>	<b>32.4</b>	<b>33.5</b>	<b>33.7</b>	<b>33.8</b>	<b>21.3</b>	<b>22.7</b>
Building/Zoning	0.9	0.9	0.9	1.7	3.1	3.7	3.5	3.5	3.5	3.5
Community Development	1.3	0.9	1.3	1.4	0.4	-	-	-	-	-
<b>Public Works</b>										
Streets	1.8	1.6	1.7	2.2	2.3	2.4	2.5	2.7	2.7	2.9
Water	6.5	5.8	6.2	6.3	6.8	6.4	6.5	7.2	7.2	7.8
Waste Water	3.4	3.1	3.5	3.5	1.9	2.9	2.5	2.6	2.6	2.8
<b>Total Public Works</b>	<b>11.7</b>	<b>10.5</b>	<b>11.4</b>	<b>12.0</b>	<b>11.0</b>	<b>11.8</b>	<b>11.5</b>	<b>12.5</b>	<b>12.5</b>	<b>13.5</b>
<b>Parks &amp; Recreation</b>										
Parks	2.3	2.2	3.1	2.0	3.3	3.6	3.5	3.8	3.8	4.6
Recreation	1.6	1.1	0.8	1.5	1.4	1.5	1.5	1.7	1.7	2.1
Cemetery	0.9	0.8	0.9	0.8	1.3	1.3	1.5	1.7	1.7	2.1
<b>Total Parks &amp; Recreation</b>	<b>4.8</b>	<b>4.1</b>	<b>4.8</b>	<b>4.2</b>	<b>6.0</b>	<b>6.4</b>	<b>6.5</b>	<b>7.2</b>	<b>7.2</b>	<b>8.8</b>
<b>Total Primary Government</b>	<b>47.0</b>	<b>42.4</b>	<b>51.5</b>	<b>53.4</b>	<b>57.2</b>	<b>59.0</b>	<b>59.0</b>	<b>61.0</b>	<b>48.5</b>	<b>52.4</b>

## Operating Indicators

Ivins City  
Operating Indicators

	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
<b>Building/Zoning</b>											
Residential Building Permits	63	43	33	58	86	125	90	82	114	135	145
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	40,002,910
Addition Building Permits	42	22	12	35	72	61	21	20	33	27	35
Additions Value	843,440	532,360	214,300	227,040	945,319	844,462	809,200	633,820	1,089,765	1,020,205	2,142,785
Commercial Building Permits	1	2	0	0	1	0	0	1	6	0	0
Commercial Value	50,000	2,216,000	0	0	0	0	0	800,000	22,496,684	0	0
Other Building Permits	1	2	0	0	0	0	88	116	63	81	65
Other Value	643,188	4,650,000	0	0	0	0	2,215,152	2,338,545	1,435,271	2,100,451	2,197,587
<b>Law Enforcement</b>											
Patrol Officers	9	8	9	8	8	14	14	14	14	13	14
Training Hours	964	1,235	730	1,601	1,651	1,417	1,536	4,687	2,140	1,927	1,752
Citations	2,140	946	862	1,370	1,443	2,119	1,536	1,454	1,752	1,649	2,498
Calls for Service	2,581	2,145	1,584	2,072	2,262	3,149	3,954	3,949	4,065	4,191	4,855
Response Time (minutes)	7	8	7	5	4	9	8.0	7.0	6.0	7.0	6.5
Arrests	249	253	146	206	108	308	974	894	905	1,160	813
<b>Fire Department</b>											
Structure Fires	7	6	4	11	7	4	15	15	8	15	8
Auto Accidents	40	25	17	29	26	12	41	47	53	53	41
Calls for Service	83	107	0	495	471	511	832	826	237	135	1,075
Training Hours	2,747	1,296	1,156	1,836	1,669	613	1,288	1,244	2,580	811	943
# of Full-Time Firemen	3	3	3	3	3	3	1	1	1	1	7
# of Volunteer Firemen	66	50	62	45	45	45	20	26	13	15	21
<b>Ambulance</b>											
Structure Fires	0	0	0	0	7	4	15	25	8	15	8
Auto Accidents	33	166	184	0	26	12	58	47	53	41	41
Calls for Service	300	225	0	0	471	511	610	551	655	1,088	636
Training Hours	165	2,303	396	208	1,670	614	465	925	739	741	565
# of Full-Time Paramedics	0	0	0	0	0	1	1	1	1	1	2
# of Part-Time EMT	19	19	19	20	20	20	19	20	25	24	14
# of Part-Time Paramedics	3	5	5	5	5	5	10	21	17	10	8
<b>Parks, Recreation and Trails</b>											
Developed Acreage			39.95	39.95	39.95	39.95	39.95	39.95	39.95	41.95	41.95
Developed Acreage/ 1,000 Population			4.59	5.92	5.92	5.92	5.92	5.21	5.07	5.16	4.95
Undeveloped Acreage			41.00	51.00	51.00	51.00	51.00	51.00	51.00	49.00	49.00
<b>Youth in Recreation Programs</b>											
Sports	408	407	411	412	417	359	529	471	484	429	445
Fitness	526	515	367	421	419	213	114	120	181	100	100
Education	102	44	0	0	0	0	60	48	50	50	48
<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	593,997
Water Connections	2,669	2,629	2,709	2,755	2,825	3,015	3,034	3,132	3,216	3,328	3,719
Sewer Connections	2,548	2,450	2,530	2,597	2,676	2,757	2,951	3,052	3,097	3,232	3,719
Storm Drain Services	2,806	2,772	2,862	2,912	2,996	3,123	3,243	3,353	3,444	3,594	3,931
Garbage Services	2,750	2,740	2,830	2,887	2,970	3,090	3,171	3,279	3,368	3,568	3,843