Ivins City Finance Report

Date: ***September 18, 2014***

Purpose: ***Present information on a proposed budget amendment for the 2015 Fiscal Year***

Recommendation: ***Hold a Public Hearing on October 2, 2014 and Approve a Resolution for a 2015 Fiscal Year Budget Amendment***

Background:

The process of closing Fiscal Year 2014 and reviewing the Fiscal Year 2015 budget has revealed a number of issues that need to be addressed in the current budget. All the changes were undertaken by the City Manager and Finance Director in consultation with the Department Heads. The overview of the changes is as follows:

- General Fund
  - General Fund Reduction of $419,392 or 7.23% - All Departments Affected
    - Revenue for FY 2014 was $257,677 less than budget. The FY 2015 budgeted revenue was based on reasonable growth of the prior year's budget revenue. Due to the over estimation of previous revenues, the budget is being reduced by $192,954. There is no reduction of services to the residents.
    - The State Auditor requires that Reimbursements from the Enterprise Funds to the General Fund be allocated to the respective funds. This reduces the budget by an additional $226,438.
  - Previously, overtime has not been budgeted as a separate line item. It now will be and the wages, benefits, and taxes line items have been recalculated to include all of the positions within the city and insure that these amounts are properly allocated to their respective departments. Every department will see changes in these line items.
  - Various line item expenditures have been reduced to bring the budget in line. This has been done with the input of the department heads.
  - Parks includes an addition of a new vehicle to replace an older vehicle that was recently surplused.
- Streets Impact Fee Fund
  - Streets Impact Fee Fund Increase of $194,850
    - A number of Impact Fee Eligible Projects have been added to the Capital Projects Fund and the requisite impact fees are being utilized.
- Capital Projects Fund
  - Capital Projects Fund Increase of $147,830
  - The following list includes all changes to the fund. Reductions are from cost savings or due to projects not anticipated to be undertaken this year.
    - Bike Path – Reduced by $14,940

- Center St. Widening – Added $90,000 (Carryover from FY2014)
- Tuacahn Centerpiece Reduced by $4,400
- Highway 91 Improvements – Added $41,000 (Design work)
- Cemetery Improvements – Reduced by $20,720
- Park Master Plan Reduced by $25,000
- Park & Trail Improvements Reduced by $66,110
- Road Projects – Added $113,000 (Bollard Lighting carryover from FY2014)
- 400 E Improvements Increased by $20,000 (Widen 400 E & install sidewalk adjacent to Christiansen property)
- 200 E Improvements Increased by $37,500 (Widen 200 E & install path adjacent to Christiansen property)

- Enterprise Funds
  - All Enterprise Funds have had the wages, benefits, and taxes line items recalculated to include all of the positions within the city and ensure that these amounts are properly allocated to their respective funds.
  - The State Auditor requirements increase all the expense items that have been previously covered by the Transfers to the General Fund.
    - Water Fund
      - Water Fund Revenue Reduction of $212,769 due to overestimation of previous revenue sources.
      - Water Fund Expenses Reduction of $5,122 due to changes in various line items and the removal of the transfer to the General Fund.
      - The Water Fund Capital Outlay includes the addition of a share of a new vehicle payment.
    - Waste Water Fund
      - Sewer Fund
        - Sewer Fund Revenue is unchanged.
        - Sewer Fund Expenses Reduction of $6,715 due to changes in various line items and the removal of the transfer to the General Fund.
        - Sewer Fund Capital Outlay includes a share of a new vehicle payment and the update for the Sewer Master Plan.
      - Storm Water Fund
        - Storm Water Fund Revenue is unchanged.
        - Storm Water Expenses Increase of $24,711 due to a recalculation of Depreciation and increases in wage and benefit allocations. Many other line items changed along with the removal of the transfer to the General Fund.

This is a brief summary of the changes and reasons for the budget amendment. All changes are highlighted in yellow on the attached budget sheets. If you would like to discuss this or have any questions, please contact me at the office.

Respectfully,

Wally Ritchie
Director of Finance

September 18, 2014

Fund	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Adopted Budget	2015 Amended Budget
Combined Fund Revenue						
General	4,609,528	4,195,586	5,209,929	5,295,978	5,800,481	5,381,089
Debt Service	246,319	644,072	446,480	405,598	469,754	469,754
Municipal Building Authority	143,739	143,557	144,155	144,047	144,150	144,150
Public Safety Impact	26,084	52,513	55,657	45,377	51,125	51,125
Street Impact	167,446	392,355	358,205	296,604	326,500	521,350
Park Impact	711,137	389,243	582,019	464,947	553,700	553,700
Capital Projects	3,812,155	2,051,086	486,273	580,044	987,170	1,135,000
Water	2,163,196	2,005,230	2,177,873	2,481,207	2,288,354	2,075,585
Waste Water						
Sewer	1,040,824	1,084,353	878,343	1,516,839	988,749	988,749
Storm Drain	914,601	609,298	566,740	829,502	588,916	588,916
Water Impact Fees	-	-	-	-	2,903,330	2,903,330
Total Revenues	**13,835,028**	**11,567,294**	**10,905,675**	**12,060,143**	**15,102,229**	**14,812,748**
Combined Fund Expenditures						
General	4,306,072	4,050,164	5,067,367	5,249,928	5,800,482	5,381,089
Debt Service	246,320	305,605	471,784	472,285	469,754	469,754
Municipal Building Authority	143,360	143,050	143,680	143,220	144,150	144,150
Public Safety Impact	15,300	-	-	-	51,125	51,125
Street Impact	68,465	111,525	264,376	196,350	326,500	521,350
Park Impact	1,047,020	152,050	162,188	173,680	553,700	553,700
Capital Projects	2,232,306	2,241,121	1,578,423	611,325	987,170	1,135,000
Water	1,840,229	2,155,375	2,058,953	4,852,965	4,852,965	4,847,843
Waste Water						
Sewer	1,654,133	1,016,705	1,138,687	905,979	1,012,535	1,005,820
Storm Drain	615,220	542,121	436,534	502,942	608,691	633,402
Total Expenditures	**12,168,426**	**10,717,716**	**11,321,990**	**13,108,674**	**14,807,072**	**14,743,233**
Total Surplus (Deficit)	**1,666,603**	**849,578**	**(416,315)**	**(1,048,531)**	**295,157**	**69,515**

GENERAL FUND

		2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Adopted Budget	2015 Amended Budget
REVENUE							
TAXES							
10-31-100	Current Year Property Tax	1,119,575	1,151,243	1,200,586	1,241,841	1,316,000	1,297,761
10-31-200	Prior Year Propery Tax	50,602	75,355	59,566	12,163	12,500	12,750
10-31-250	Property Tax Penalty & Inter	3,619	5,210	4,942	3,511	4,000	4,000
10-31-300	Sales & Use Tax	702,883	701,997	754,932	795,620	875,000	834,401
10-31-400	Franchise Tax	306,700	312,192	348,357	378,212	450,000	396,147
10-31-410	Cable TV Franchise Tax	20,414	21,581	23,010	25,852	30,000	26,885
10-31-420	Cellular Phone Tax	92,351	88,617	85,711	79,739	94,000	82,929
10-31-500	Fee-In-Lieu of Pers Prop Tax	87,415	78,677	87,645	87,102	95,000	91,457
10-31-600	Transient Room Tax	83,131	78,627	82,483	90,337	102,000	94,402
10-31-700	Highway Sales Tax	88,161	94,755	102,708	105,716	119,000	107,830
		2,554,851	2,608,253	2,749,940	2,820,093	3,097,500	2,948,562
LICENSES & PERMITS							
10-32-100	Business Licenses and Permit	7,725	7,622	7,091	6,700	7,531	6,700
10-32-210	Building Permits	112,753	140,472	209,367	207,924	265,000	218,320
10-32-230	Planning Application Fees	-	2,923	6,353	9,190	11,358	9,650
10-32-240	Adminstration Fees	2,328	4,950	1,767	5,224	4,172	5,432
10-32-250	Animal Licenses	6,032	4,325	1,828	980	1,071	1,009
10-32-260	Subdivision Fees	12,329	11,122	18,500	31,176	40,269	32,423
10-32-270	Subdiv&Site Devel Const	3,926	7,020	21,225	16,911	20,337	17,587
46-38-200	Habitat Non Pass Through	7,189	3,536	3,523	-	10,000	10,000
		152,282	181,969	269,653	278,105	359,738	301,121
INTERGOVERNMENTAL REVENUE							
10-33-300	Federal & FEMA Grants	1,488	595	77,257	1,062	-	-
10-33-360	Washington County Drug				14,047	10,000	13,500
10-33-400	State Grants	106,800	51,596	77,705	30,445	-	-
10-33-420	EMS Grants				8,035		-
10-33-430	Fire Grants	924		8,863	-	-	-
10-33-440	Wildland Fire Reimb's	10,849	11,771	7,922	-	-	-
10-33-560	Class "C" Road Fund Allotm	298,810	281,155	278,888	284,340	255,000	287,184
10-33-580	State Liquor Fund Allotment	7,975	6,623	6,681	5,982	6,221	6,221
		426,846	351,741	457,317	343,911	271,221	306,905
CHARGES FOR SERVICES							
10-34-150	Sale of Maps & Books	160	115	86	233	300	300
10-34-160	Newsletter Advertising	-	-	2,700	11,100	12,000	11,100
10-34-240	Inspection Fees	17,106	12,275	20,125	20,350	25,000	21,164
10-34-250	Inspection Fees Santa Clara	140		330	-	-	-
10-34-430	Sanitation	404,303	412,680	425,796	443,954	465,000	465,000
10-34-500	Ambulance Fees	113,704	112,549	114,543	196,485	212,510	204,344
10-34-505	Special Events	-	-	-	2,405	-	2,500
10-34-510	Tuacahn/Vista SRO	-	4,830	18,512	40,000	40,000	40,000
10-34-520	Law Enforcement-Santa Clara	-		678,579	747,062	886,565	887,470
10-34-530	Law Enforcement-Washington County School District	-		50,774	56,414	55,000	57,260
10-34-830	Burial Fees	6,150	5,675	3,900	6,050	7,000	6,050
79-34-810	Sale of Cemetery Lots	6,300	5,550	4,100	-	5,000	5,000
79-34-820	Perpetual Care	5,250	3,900	2,950	-	4,000	4,000
		553,113	557,573	1,322,395	1,524,053	1,712,375	1,704,188

GENERAL FUND

		2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Adopted Budget	2015 Amended Budget
			REVENUE				
FINES & FORFEITURES							
10-35-100	Court Fines	48,767	40,269	37,999	6,368	20,000	8,915
10-35-200	Animal Control Fees	2,250	3,141	6,553	6,403	5,940	6,467
10-35-300	ACE Penalties & Costs	-			1,145	1,800	1,000
		51,017	43,410	44,552	13,916	27,740	16,382
INTEREST							
10-38-100	Interest Earnings	10,523	24,188	20,563	17,998	16,777	17,098
		10,523	24,188	20,563	17,998	16,777	17,098
MISCELLANEOUS REVENUE							
10-38-200	Youth Basketball	3,895	4,260	4,595	3,869	8,000	3,995
10-38-220	Youth Baseball & Softball	2,138	730	864	735	800	765
10-38-250	Flag Football	3,721	3,971	3,403	4,991	3,500	5,078
10-38-260	Contract Classes-Dance	16,850	7,647	4,259	5,745	2,000	5,860
10-38-270	Heritage Days	950	850	-	145	150	150
10-38-400	Sale of Fixed Assets	440,831		5,724	7,209	-	24,000
10-38-660	Princess Scholarship Rev/Donation	220	320	340	150	150	150
10-38-670	Centerpiece Donations			650	2,400	750	750
10-38-680	Recreation Field Trips		250		-	-	-
10-38-720	Restitution Charges	-		26	-	-	-
10-38-750	Town Activies Revenue	-	100	-	-	-	-
10-38-755	Pioneer Day Celebration	690	738	560	460	250	250
10-38-760	Fitness Festival	8,599	2,049	-	-	-	-
10-38-770	Ball Field/Park Rental	80	1,835	4,250	4,315	3,000	4,485
10-38-800	Cable TV Vault Lease	6,300	5,775	6,300	6,675	6,300	6,500
10-38-820	Animal Sanctuary Donations-Cash	28,399	32,198	1,191	453	750	750
10-38-821	Animal Sanctuary Donations-In-Kind			19,069	30,048	21,000	21,000
10-38-822	Animal Sanctuary Donations-Recycling			3,635	2,678	-	2,500
10-38-850	EMT CPR Class Fees	7,370	10,120	115	75	-	-
10-38-860	Utah Local Govt Trust Dividend	9,613			-	-	-
10-38-870	Community Garden	560	1,030	895	-	600	600
10-38-875	Blue Sky Donations	385	10	-	-	-	-
10-38-900	Miscellaneous Revenue	18,927	13,175	8,680	9,472	10,000	10,000
		549,527	85,058	64,555	79,419	57,250	86,833
TRANSFERS FROM OTHER FUNDS							
10-39-125	Transfer from Water Fund	194,606	214,622	175,596	136,553	161,175	-
10-39-126	Transfer from Sewer Fund	77,843	85,849	70,238	54,620	64,470	-
10-39-127	Transfer from Storm Drain	38,921	42,923	35,119	27,310	32,235	-
10-39-500	Appropriation-Unapprop Bal				-	-	-
		311,371	343,394	280,954	218,483	257,880	-
Total General Fund Revenue		4,609,528	4,195,586	5,209,929	5,295,978	5,800,481	5,381,089

GENERAL FUND

		2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Adopted Budget	2015 Amended Budget
				EXPENDITURES			
Legal & Human Resources							
10-41-110	Salaries & Wages	162,328	165,310	120,458	65,705	70,000	12,067
10-41-111	Overtime	-	-	-	-	-	50
10-41-120	Employee Benefits	42,562	47,283	45,316	22,928	27,500	4,821
10-41-130	Employer Taxes	11,732	10,516	719	5,138	6,500	1,191
10-41-135	Uniform Expense	-		15	-	200	-
10-41-140	Outside Counsel	3,907	4,102	5,591	1,588	20,000	3,000
10-41-210	Books, Subscript, Memberships	1,974	1,170	900	1,008	1,000	200
10-41-230	Travel	1,893	1,907	2,867	1,899	2,000	400
10-41-240	Office Supplies & Expense	1,102	560	1,708	304	1,000	120
10-41-250	Equipment Supplies & Maint	106		229	-	100	50
10-41-280	Telephone				-	-	-
10-41-310	Professional & Tech	10,155	5,780	4,902	5,559	7,500	1,200
10-41-315	Recruiting	4,443	975	3,833	3,901	2,400	400
10-41-330	Education & Training	1,894	255	949	650	2,000	400
10-41-420	Witness Fee	19	353	-	37	100	50
10-41-610	Miscellaneous	-		-	-	100	50
10-41-615	Wellness Program	439		-	-	500	-
10-41-740	Capital Outlay-Equipment	-		436	2,648	1,500	-
10-41-741	Capital Outlay-Furnishings	-		787	-	500	-
		242,554	**238,210**	**188,710**	**111,365**	**142,900**	**23,999**
Administrative							
10-43-110	Salaries & Wages	134,841	140,196	150,284	164,383	190,000	173,984
10-43-111	Overtime	-	-	-	-	-	230
10-43-120	Employee Benefits	39,371	38,918	46,919	52,033	80,000	88,173
10-43-130	Employer Taxes	9,909	11,543	10,800	13,265	19,000	14,525
10-43-135	Uniform Expense	-		14	-	500	100
10-43-210	Books, Subscript, Memberships	963	1,284	1,760	2,791	2,500	500
10-43-214	Computer Software	3,292	22,227	5,820	4,244	10,000	1,000
10-43-220	Public Notices	5,958	6,716	5,360	10,234	7,500	1,500
10-43-225	Elections	88	7,323	179	3,782	7,500	300
10-43-230	Travel	1,584	3,283	5,674	9,508	8,500	1,700
10-43-240	Office Supplies & Expense	17,380	17,836	19,427	15,220	15,000	3,000
10-43-250	Equipment Supplies & Maint	222	-	-	103	500	100
10-43-255	Vehicle Maintenance				1,355	1,000	200
10-43-256	Vehicle Fuel	-	-	-	-	-	300
10-43-260	Bldg & Grounds-Supplies/Maint	13,373	16,170	32,577	19,524	25,000	4,000
10-43-270	Utilities	8,915	7,158	6,108	5,377	6,000	1,200
10-43-280	Telephone	11,805	12,103	12,290	12,744	12,000	2,700
10-43-310	Professional & Tech	21,774	19,047	24,612	19,798	27,500	4,500
10-43-313	Audit	18,000	13,850	14,850	14,850	14,850	2,970
10-43-330	Education & Training	1,365	1,915	2,950	5,407	4,500	900
10-43-510	Insurance & Surety Bonds	6,134	7,394	11,287	8,135	10,000	1,650
10-43-610	Miscellaneous	83	(99)	-	(115)	100	100
10-43-620	Bank Analysis Service Fees	1,913	5,938	13,593	19,622	17,500	3,750
10-43-700	Newsletter	6,395	6,225	7,637	5,723	7,500	1,500
10-43-720	Bank Error & Cash Short/Over	0	307	(80)	-	100	100
10-43-740	Capital Outlay-Equipment	6,317	5,005	3,359	1,089	2,000	6,000
10-43-741	Capital Outlay-Furnishings	50	367	3,237	-	500	-
		309,730	344,705	378,657	389,072	469,550	314,982

GENERAL FUND

		2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Adopted Budget	2015 Amended Budget
				EXPENDITURES			
General Government							
10-44-110	Salaries & Wages	49,789	49,942	55,009	55,470	59,450	55,913
10-44-120	Employee Benefits	297	28	281	-	-	
10-44-130	Employer Taxes	3,809	3,290	3,916	5,505	6,150	5,513
10-44-210	Books, Subscript, Memberships	5,232	5,165	5,401	8,984	5,125	5,125
10-44-230	Travel	-	35	-	150	1,500	1,000
10-44-240	Office Supplies & Expense	1,338	3,540	1,167	1,862	7,500	2,500
10-44-310	Professional & Technical			101	4,602	4,500	4,500
10-44-312	Engineering/Planner Fees	750	3,000	-	-	-	-
10-44-330	Education & Training	280	3,707	85	1,290	2,500	1,500
10-44-510	Insurance & Surety Bonds	991	1,717	1,717	1,755	1,800	2,100
10-44-600	Princess Pageant	1,992	2,690	2,795	1,728	2,700	2,500
10-44-610	Miscellaneous	-	-	66	1,122	100	100
10-44-611	Town Activities	3,933	7,926	5,804	6,857	7,500	1,300
10-44-612	Youth Easter Activity	2,309	2,166	1,940	1,839	2,100	2,000
10-44-613	24th of July Party	2,139	2,075	2,214	2,141	2,500	2,000
10-44-616	Fitness Festival	12,152	3,897	-	-	-	-
10-44-617	Heritage Days	3,530	3,948	1,845	1,374	4,300	2,500
10-44-619	Scholarships	-	200	500	-	2,000	2,000
10-44-621	Donations up to $250	800		875	1,120	2,000	1,000
10-44-622	Donations Tuacahn	2,000		2,000	-	-	-
10-44-623	Donation Southern Utah Music	1,000	1,000	1,000	1,000	1,000	1,000
10-44-626	Dixie Care & Share Donation	-			-	-	-
10-44-627	Kayenta Street Painting Festival	-		1,000	1,000	1,000	1,000
10-44-628	Washington County Youth Crisis				3,600	5,000	3,600
10-44-630	Suntran Bus Service				-	156,000	125,000
10-44-660	Advertising Coupons			2,937	11,398	11,500	11,500
10-44-697	Community TV	7,205	6,753	6,753	6,930	7,000	7,000
10-44-740	Capital Outlay-Equipment		1,500	90	7,123	6,000	4,000
10-44-741	Capital Outlay-Furnishings	-		1,774	-	-	-
		99,547	102,578	99,270	126,850	299,225	244,651
Law Enforcement							
10-54-110	Salaries & Wages	534,394	556,354	875,609	930,082	887,500	944,956
10-54-111	Overtime	-	-	-	-	-	46,247
10-54-120	Employee Benefits	196,221	219,147	353,714	375,565	504,035	443,537
10-54-130	Employer Taxes	39,757	57,192	83,153	96,429	95,000	96,730
10-54-135	Uniform Expense	8,395	5,293	20,215	17,019	16,000	16,000
10-54-210	Books, Subscript, Memberships	1,135	1,047	1,829	836	1,500	1,500
10-54-230	Travel	3,074	4,616	7,344	7,004	5,000	5,000
10-54-240	Office Supplies & Expense	7,707	6,158	16,914	13,830	15,000	15,000
10-54-250	Equip/Spply Fire/Rescue/Animal	9,185	2,973	1,629	541	-	-
10-54-255	Vehicle Maintenance	16,243	22,509	24,586	25,389	23,000	20,000
10-54-256	Vehicle Fuel	29,658	30,951	11,704	16,799	24,000	17,500
10-54-260	Bldg & Grounds-Supplies/Maint	12,354	4,929	7,972	3,066	6,000	5,000
10-54-270	Utilities	11,021	9,170	9,580	8,412	12,000	10,000
10-54-280	Telephone	15,580	14,490	24,511	26,046	25,000	25,000
10-54-310	Professional & Tech	7,022	8,183	10,498	9,748	8,500	8,500
10-54-315	Contract Services	7,184	6,938	10,578	12,447	15,000	15,000
10-54-330	Education & Training	3,669	4,227	17,237	7,210	10,000	10,000
10-54-480	Special Dept Supplies	619	6,948	27,159	47,803	25,000	25,000
10-54-483	S.C.H. Special Function Officer	28,679	22,691	22,214	21,259	23,000	23,000
10-54-500	St George Police Dispatch	56,203	55,684	90,514	129,324	159,324	159,324
10-54-510	Insurance & Surety Bonds	6,080	16,983	20,564	19,084	21,000	22,250
10-54-610	Miscellaneous	4,082	502	8,230	4,857	5,000	5,000
10-54-740	Capital Outlay-Equipment	9,404	19,571		6,123	5,000	5,000
10-54-741	Capital Outlay-Furnishings				-	2,500	1,000
10-54-742	Capital Outlay-Vehicles	31,125		16,023	25,685	48,000	36,000
		1,038,793	1,076,557	1,661,777	1,804,558	1,936,359	1,956,544

GENERAL FUND

		2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Adopted Budget	2015 Amended Budget
			EXPENDITURES				
EMS							
10-55-110	Salaries & Wages			193,368	232,775	200,000	228,363
10-55-111	Overtime			-	-	-	54
10-55-120	Employee Benefits			19,446	20,111	29,000	33,935
10-55-130	Employer Taxes			13,312	23,802	21,000	19,431
10-55-135	Uniform Expense			1,618	2,886	4,000	4,000
10-55-230	Travel			117	16	1,000	1,000
10-55-240	Office Supplies & Expense			2,752	1,188	1,500	1,500
10-55-250	Vehicle Maintenance			3,002	5,669	10,000	7,500
10-55-256	Vehicle Fuel			6,489	7,161	6,000	6,000
10-55-260	Bldgs/Grounds - Supplies/Maintenance			56	108	-	-
10-55-270	Utilities			28	190	-	-
10-55-310	Professional & Technical			8,580	3,881	10,000	10,000
10-55-330	Training & Education			5,029	6,070	8,000	7,000
10-55-350	EMT Class Expense			584	-	-	-
10-55-470	Special Dept Supplies			2,310	-	-	-
10-55-510	Insurance & Surety Bond			576	309	-	-
10-55-610	Medical Supplies			10,778	16,207	20,000	21,000
10-55-740	Capital Outlay-Equpment			15,000	5,095	10,000	5,000
				283,043	325,468	320,500	344,783
Animal Shelter							
10-56-110	Salaries & Wages	78,263	88,545	57,683	69,666	87,000	79,897
10-56-111	Overtime	-	-	-	-	-	1,340
10-56-120	Employee Benefits	29,226	30,783	25,338	28,044	54,000	58,228
10-56-130	Employer Taxes	5,711	8,486	4,876	6,645	8,300	7,669
10-56-135	Uniform Expense	1,156	227	1,590	745	1,500	1,500
10-56-210	Books, Subscript, Memberships	-	195	160	125	-	-
10-56-230	Travel	1,485	318	557	349	500	500
10-56-240	Office Supplies & Expense	1,347	1,079	739	911	1,000	1,000
10-56-255	Equipment Supplies & Maintenance	1,490	431	1,043	2,641	4,000	3,000
10-56-255	Vehicle Maintenance	677	1,266	2,414	1,274	2,000	1,500
10-56-256	Vehicle Fuel	1,353	2,288	3,359	1,593	2,500	2,500
10-56-260	Bldgs & Grounds-Supplies/Maint	2,990	2,689	2,965	12,197	14,000	12,250
10-56-270	Utilities	4,819	4,287	4,234	3,149	3,500	3,500
10-56-290	Veterinary Care/Medicine	2,690	2,624	794	1,614	500	500
10-56-295	Extra-Ordinary Veterinary Care				-	-	-
10-56-300	Trap Neuter Release				471	750	750
10-56-310	Professional & Technical	-	726	2,481	42	3,000	3,000
10-56-330	Education & Training	595	100	349	539	1,500	1,000
10-56-485	Food & Supplies	22,233	25,951	100	23	-	-
10-56-490	Food & Supplies-Donated			19,069	30,048	24,000	21,000
10-56-510	Insurance & Surety Bonds	347	355	335	294	-	350
10-56-610	Miscellaneous	207	38	893	337		-
10-56-740	Capital Outlay-Equipment	-	1,275	-	-	-	-
10-56-745	Capital Outlay-Other					-	-
		154,589	171,662	128,980	160,707	208,050	199,484

GENERAL FUND

		2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Adopted Budget	2015 Amended Budget
			EXPENDITURES				
Fire & Rescue							
10-57-110	Salaries & Wages	302,280	280,229	78,209	91,171	94,000	64,064
10-57-111	Overtime	-	-	-	-	-	2,235
10-57-115	Stipend Pay-Fire	34,725	23,926	27,879	17,552	37,500	30,000
10-57-120	Employee Benefits	43,705	37,958	23,818	28,518	38,000	36,080
10-57-130	Employer Taxes	25,261	26,864	8,033	11,159	10,000	6,204
10-57-135	Uniform Expense	4,940	8,497	3,494	4,906	5,000	5,000
10-57-210	Books, Subscript, Memberships	330	150	504	673	500	500
10-57-230	Travel	198	543	814	139	1,500	1,000
10-57-240	Office Supplies & Expense	1,341	1,855	1,123	1,145	1,500	1,250
10-57-245	Equipment- Supplies & Maint	14,185	12,737	3,505	2,784	-	-
10-57-250	Equipment- Supplies & Maint	-	954	3,259	15,942	15,000	15,000
10-57-255	Vehicle Maintenance	12,468	26,800	9,540	13,092	8,000	8,000
10-57-256	Vehicle Fuel	7,930	9,742	4,244	3,404	4,000	4,000
10-57-260	Bldg & Grounds-Supplies/Maint	-	224	2,272	1,532	2,000	2,000
10-57-270	Utilities	114	120	500	-	-	-
10-57-310	Professional & Tech	19,806	17,264	5,903	15,160	-	-
10-57-315	Contract Services	997	1,077	956	982	-	-
10-57-330	Education & Training	9,481	6,862	2,590	755	2,500	2,500
10-57-335	Educational Supplies	-	1,103	-	-	500	500
10-57-350	Class Expense/Rescue	-	1,785	83	-	500	500
10-57-470	Special Dept Supplies	2,999	8,932	2,626	3,894	7,000	7,000
10-57-510	Insurance & Surety Bonds	4,057	2,201	576	1,012	-	1,175
10-57-610	Miscellaneous	1,437	238	675	2,180	2,500	2,500
10-57-615	Medical Supplies	9,791	5,436	33	5,000	-	-
10-57-625	Fire Prevention	-	-	-	-	500	500
10-57-690	CERT Community Prep	500			-	-	-
10-57-740	Capital Outlay-Equipment	21,484	21,177	642	-	25,000	12,500
10-57-742	Capital Outlay-Vehicles	73,039			-	-	-
		591,067	496,675	181,277	221,000	255,500	202,508
Building and Zoning							
10-58-110	Salaries & Wages	47,191	50,005	50,508	97,178	102,000	189,935
10-58-111	Overtime	-	-	-	-	-	1,298
10-58-120	Employee Benefits	16,703	20,903	14,177	22,846	40,000	89,998
10-58-130	Employer Taxes	3,379	5,173	4,412	9,422	10,000	18,052
10-58-135	Uniform Expense	-		-	-	300	-
10-58-210	Books, Subscript, Memberships	512	638	663	1,127	2,000	1,500
10-58-230	Travel	694	798	1,726	1,175	2,000	1,750
10-58-240	Office Supplies & Expense	1,365	1,382	1,624	1,305	2,000	1,750
10-58-250	Equipment Supplies & Maint	22	59	718	166	1,000	750
10-58-255	Vehicle Maintenance	705	27	812	950	1,500	1,250
10-58-256	Vehicle Fuel	1,070	1,010	1,601	2,664	3,500	3,000
10-58-260	Bldg & Grounds-Supplies/Maint	-		-	680	300	300
10-58-280	Telephone	443	403	957	1,933	2,000	2,000
10-58-300	Commercial Plan Reviews				274	-	-
10-58-310	Professional & Tech	725	600	600	601	1,000	1,000
10-58-330	Education & Training	590	385	605	2,636	3,000	2,000
10-58-510	Insurance & Surety Bonds	991	1,717	1,718	1,755	1,750	1,750
10-58-610	Miscellaneous	-			(200)	-	-
10-58-740	Capital Outlay - Equipment				2,178	-	-
		74,390	83,100	80,121	146,690	172,350	316,333

GENERAL FUND

		2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Adopted Budget	2015 Amended Budget
				EXPENDITURES			
Streets							
10-60-110	Salaries & Wages	90,805	90,099	95,893	112,883	99,000	110,438
10-60-111	Overtime	-	-	-	-	-	3,328
10-60-120	Employee Benefits	29,012	31,314	35,783	45,541	52,000	53,662
10-60-130	Employer Taxes	6,749	7,888	7,613	10,794	10,000	10,457
10-60-135	Uniform & Safety Equipment	787	890	917	1,059	1,100	1,100
10-60-230	Travel	-	978	928	104	100	100
10-60-240	Office Supplies	149	109	73	32	150	150
10-60-250	Equipment Supplies & Maint	7,260	6,823	5,798	9,204	7,500	7,500
10-60-251	Equipment Rental	-	-	-	2,400	-	-
10-60-256	Gas/Oil/Diesel	4,924	6,996	7,867	7,371	7,500	7,500
10-60-260	Bldg & Grounds-Supplies/Maint	160	168	66	5,000	100	100
10-60-270	Utilities	26,559	27,696	32,469	24,387	25,000	25,000
10-60-280	Telephone	1,210	1,203	1,245	1,207	1,500	1,500
10-60-316	MPO	7,000	7,000	7,400	5,500	5,500	5,500
10-60-330	Education & Training	1,043	750	480	202	750	750
10-60-480	Materials & Supplies	7,577	5,062	5,385	2,266	5,000	5,000
10-60-500	Street/Road Repairs	7,694	5,339	14,243	7,594	20,000	15,000
10-60-510	Insurance & Surety Bonds	3,761	6,296	6,733	5,764	6,000	6,050
10-60-515	Street Maintenance	151,314	285,331	253,973	292,707	300,000	280,000
10-60-520	Street Projects	2,416	2,904	(17,211)	-	-	-
10-60-525	Undesignated Street Projects	2,857	14,363	24,897	71,827	40,000	40,000
10-60-530	Street Lignting/Signage	973	999	5,576	77,150	50,000	50,000
10-60-740	Capital Outlay - Equipment	-		28,866	39,482	39,600	39,600
10-60-743	Capital Outlay - Other				6,314	5,000	5,000
		352,248	502,209	518,993	728,788	675,800	667,735
Sanitation							
10-62-110	Salaries & Wages	1,695	1,929	2,514	1,747	3,000	2,500
10-62-120	Employee Benefits	235	(104)	583	513	750	500
10-62-130	Employer Taxes	126	169	188	170	500	250
10-62-315	Solid Waste Home Collection	343,000	354,686	371,006	380,517	391,100	391,100
10-62-325	Waste Service Dumpster Pickup	16,901	17,659	17,406	18,732	18,500	18,500
10-62-350	Write-Off Bad Debt	313			-	-	-
		362,270	374,340	391,697	401,679	413,850	412,850

GENERAL FUND

		2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Adopted Budget	2015 Amended Budget
			EXPENDITURES				
Recreation							
10-70-110	Salaries & Wages	87,479	84,632	91,617	91,669	104,000	92,428
10-70-111	Overtime	-	-	-	-	-	-
10-70-120	Employee Benefits	25,211	29,855	29,210	31,167	42,000	32,010
10-70-130	Employers Taxes	6,401	9,524	9,511	9,455	11,000	9,581
10-70-135	Uniform & Safety Equipment	-	27	-	42	250	250
10-70-210	Books,Subscript, Memberships	220	150	195	159	250	250
10-70-230	Travel & Lodging	-	48	-	579	1,200	1,200
10-70-240	Office Supplies	990	345	1,344	316	900	900
10-70-250	Equipment - Supplies & Maint	1,787	1,070	868	2,585	1,500	1,500
10-70-251	Equipment Rental	3,060	3,060	3,060	3,060	3,120	3,120
10-70-256	Vehicle Fuel	736	1,678	1,606	1,906	1,900	1,900
10-70-270	Utilities	9,529	8,487	10,417	9,242	10,980	10,500
10-70-280	Telephone	719	2,799	590	635	800	800
10-70-310	Professional & Technical	696	600	752	2,138	1,000	1,000
10-70-315	Contractor Services	2,544	2,489	2,192	7,748	3,150	3,150
10-70-330	Education & Training	-	130	-	461	700	700
10-70-335	Little League	250	250	250	250	250	250
10-70-337	Baseball/Softball 5-8	620	633	797	804	1,500	1,500
10-70-339	Baseball/Softball 9-10	60	814		-	750	750
10-70-343	Football - Flag	1,195	1,134	1,175	315	1,500	1,500
10-70-345	Basketball	2,090	2,254	2,445	4,204	7,900	7,900
10-70-346	Running Contract	150	450	75	-	500	500
10-70-347	Contract Classes	12,036	5,600	3,230	3,245	3,000	3,000
10-70-349	Kickball Ages 4	-		-	-	-	-
10-70-350	Sand Hollow Swimming Pool	28,221	17,592	19,209	25,162	67,900	30,000
10-70-351	Adult Volleyball			-	-	2,600	2,600
10-70-480	Materials & Supplies	105		-	857	500	500
10-70-510	Insurance & Surety Bonds	4,257	10,734	8,272	8,072	9,200	7,500
10-70-610	Miscellaneous	1,124	1,327	1,985	1,557	2,000	2,000
10-70-620	Bankcard Fees	197	51	-	-	200	200
10-70-740	Capital Outlay -Equipment	4,000		3,101	-	-	-
10-70-760	Christmas Decorations	-	1,227		66	1,000	500
		193,674	186,960	191,899	205,694	281,550	217,989
Parks							
10-75-110	Salaries & Wages	82,449	77,938	95,989	79,439	127,000	134,653
10-75-111	Overtime	-	-	-	-	-	2,731
10-75-120	Employee Benefits	27,746	30,322	39,171	36,695	60,000	74,334
10-75-130	Employers Taxes	6,166	9,138	10,274	8,590	12,000	13,811
10-75-135	Uniform & Safety Equipment	1,890	2,181	2,183	1,881	2,350	2,350
10-75-210	Books, Subscript, Memberships	-		130	350	350	350
10-75-230	Travel & Lodging	171	36	725	9	500	500
10-75-240	Office Supplies	301	211	345	462	300	300
10-75-250	Equipment - Supplies & Maint	10,335	14,303	12,812	18,978	15,500	15,500
10-75-251	Equipment Rental	77	1,186	-	375	1,500	1,500
10-75-255	Vehicle Maintenance	-	-	-	-	-	-
10-75-256	Vehicle Fuel	4,247	3,515	4,496	3,073	5,000	4,500
10-75-280	Telephone	1,269	1,470	1,112	903	1,200	1,200
10-75-315	Contractor Services	938	2,098	1,271	1,809	5,000	4,000
10-75-316	Water	62,055	56,694	62,137	64,279	65,000	65,000
10-75-330	Training & Education	570	470	1,430	120	750	750
10-75-355	Park Improvements	16,009	8,793	17,171	6,381	9,000	9,000
10-75-480	Materials & Supplies	6,161	4,637	6,033	7,059	10,000	8,500
10-75-740	Capital Outlay-Equipment	-	12,678	5,349	1,199	-	-
10-75-741	Capital Outlay-Furnishings	-			-		-
10-75-742	Capital Outlay - Vehicles	-	-	-	-	-	7,000
		220,383	225,671	260,629	231,602	315,450	345,979

GENERAL FUND

		2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Adopted Budget	2015 Amended Budget
EXPENDITURES							
Cemetery							
10-77-110	Salaries & Wages	35,091	31,893	37,014	33,930	42,000	50,785
10-77-111	Overtime	-	-	-	-	-	934
10-77-120	Employee Benefits	11,797	12,417	14,994	15,341	22,000	28,820
10-77-130	Employers Taxes	2,609	3,697	3,900	3,548	4,500	5,335
10-77-240	Office Supplies	-			-	100	100
10-77-250	Equipment - Supplies & Maint	353	362	583	1,229	1,000	1,000
10-77-251	Equipment - Rental	-		534	155	500	500
10-77-255	Vehicle Maintenance	-	-	-	-	-	-
10-77-256	Vehicle Fuel	-	250		120	250	250
10-77-310	Professional & Technical			4,271	-	500	500
10-77-316	Water	5,203	4,228	2,820	1,858	7,500	3,250
10-77-330	Education & Training	-		277	350	500	500
10-77-480	Materials & Supplies	158		39	237	500	500
10-77-740	Capital Outlay - Equipment	-		1,950	-	-	-
10-77-750	Cemetery Improvements	326	14,387	10,128	5,136	10,000	-
79-40-500	Cemetery Plot Buy Back	-	300		-	-	-
		55,538	67,533	76,510	61,904	89,350	92,474
Community & Economic Development							
10-80-110	Salaries & Wages	84,384	86,041	100,445	99,324	100,000	23,020
10-80-120	Employee Benefits	23,216	21,748	24,776	26,857	31,000	6,605
10-80-130	Employers Taxes	6,174	7,820	7,860	8,908	9,500	2,153
10-80-480	Materials/Supplies	-	21	-	-		-
10-80-611	Washington County Econ Dev	4,951	4,951	-	4,870	4,500	4,500
10-80-635	Economic Development Project	-	3,302	-	-	5,000	2,000
		118,725	123,883	133,081	139,959	150,000	38,278
Transfers to Other Funds							
10-90-200	Transfer to Capital Projects	436,551		392,652	96,767	70,048	2,500
10-90-822	Transfer to Debt Service Fund	56,013	56,080	100,071	97,825	-	-
10-90-825	Transfer to Street Impact	-	-	-	-	-	-
10-90-855	Transfer to MBA Fund				-	-	-
		492,564	56,080	492,723	194,592	70,048	2,500
Total General Fund Expenditures		4,306,072	4,050,164	5,067,367	5,249,928	5,800,482	5,381,089
Net Revenue Over Expenditures		303,457	145,422	142,562	46,050	(1)	0
Beginning Fund Balance		481,104	784,560	929,982	1,072,544		
Ending Fund Balance		784,560	929,982	1,072,544	1,118,595		

Debt Service

	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Adopted Budget	2015 Amended Budget
REVENUE						
Interest and Assessments						
3810.0 - Interest Earnings	-	12,874	27,192	24,620	30,000	30,000
3820.0 - Historic Township SAA Assess.	37,816	462,586	123,439	85,869	145,000	145,000
3825.0 - Ivins Good Samaritan Fund	261	1,007	413	934	500	500
Contributions and transfers						
3910.0 - Transfer From General Fund	56,013	56,080	100,071	97,825	-	
3920.0 - Transfer from Road Impact Fund	68,465	111,525	195,365	196,350	196,350	196,350
3930.0 - Transfer from Storm Drain Fund	68,465			-		
3932.0 - Transfer From Sewer Fund	-			-		
3940.0 - Transfer from Publ/Safety Fund	15,300			-		
3951.0 Appropriated Fund Balance				-	97,904	97,904
Total Revenue:	246,319	644,072	446,480	405,598	469,754	469,754
EXPENDITURES						
4041.0 Good Samaritan Expense			1,348	-	1,000	1,000
4063.3 - SID Expenses	125	-				
4083.1 - G O Bond Principal Payment 96	189,000	-				
4083.2 - G O Bond Interest Payment 96	6,615	-				
4085.5 - Sales Tax Bond 2010 Principal	-	135,000	130,000	135,000	135,000	135,000
4085.6 - Sales Tax Bond 2010 Interest	50,580	112,664	109,117	105,604	101,804	101,804
4086.0 - Excise Tax Bond 2012 Principal	-	46,000	183,000	188,000	193,000	193,000
4086.1 - Excise Tax Bond 2012 Interest	-	11,941	48,319	43,681	38,950	38,950
4063.4 Budgeted Surplus						
Total Expenditures	246,320	305,605	471,784	472,285	469,754	469,754
Total Change In Net Position	(1)	338,468	(25,304)	(66,687)	-	-
Beginning Fund Balance	-	(1)	338,467	313,163	246,476	
Ending Fund Balance	(1)	338,467	313,163	246,476		

Municipal Building Authority

	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Adopted Budget	2015 Amended Budget
REVENUE						
3310.0 - Interest Earnings	379	507	475	367	450	450
3920.0 - Trans from Park Impact Fees	143,360	143,050	143,680	143,680	143,700	143,700
3940.0 Appropriated Fund Balance					-	-
Total Revenue	143,739	143,557	144,155	144,047	144,150	144,150
EXPENDITURES						
4089.0 Budgeted Surplus					450	450
4120.0 - Bond Payment - Principal	77,000	79,000	82,000	84,000	87,000	87,000
4125.0 - Bond Payment - Interest	66,360	64,050	61,680	59,220	56,700	56,700
Total Expenditures	143,360	143,050	143,680	143,220	144,150	144,150
Total Change In Net Position	379	507	475	827	-	-
Beginning Fund Balance	1,007	1,386	1,893	2,368		
Ending Fund Balance	1,386	1,893	2,368	3,195		

Public Safety Impact Fees

	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Adopted Budget	2015 Amended Budget
REVENUE						
3810.0 - Interest Earnings	70	302	493	619	600	600
3820.0 - Public Safety Impact Fees	26,013	52,211	55,164	44,758	50,525	50,525
3850.0 Appropriated Fund Balance				-	-	-
Total Revenue:	26,084	52,513	55,657	45,377	51,125	51,125
EXPENDITURES						
4089.0 Budgeted Surplus				-	51,125	51,125
4089.3 - Animal Shelter Improvements	-			-	-	
4089.4 - Emergency Generator	-			-	-	
4082.2 - Transfer To Debt Service Fund	15,300			-	-	
Total Expenditures	15,300	-	-	-	51,125	51,125
Total Change In Net Position	10,784	52,513	55,657	45,377	-	-
Beginning Fund Balance	1,001	11,785	64,298	119,955		
Ending Fund Balance	11,785	64,298	119,955	165,332		

Street Impact Fees

	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Adopted Budget	2015 Amended Budget
REVENUE						
3810.0 - Interest Earnings	232	1,627	3,596	3,921	3,500	3,500
3820.0 - Street Impact Fees	167,214	390,728	354,609	292,683	323,000	323,000
3820.5 - Transfer From General Fund	-			-	-	
3850.0 - Appropriated Fund Balance						194,850
Total Revenue:	167,446	392,355	358,205	296,604	326,500	521,350
EXPENDITURES						
4020.5 Transfer to Capital Projects			69,011	-	117,500	325,000
4084.5 - Road Master Plan/ Model	-			-	-	
4082.2 - Transfer to Debt Service	68,465	111,525	195,365	196,350	196,350	196,350
4089.0 Budgeted Surplus					12,650	-
Total Expenditures	68,465	111,525	264,376	196,350	326,500	521,350
Total Change In Net Position	-	280,830	93,830	100,254	-	-
Beginning Fund Balance	98,983	98,983	379,813	473,642		
Ending Fund Balance	98,983	379,813	473,642	573,896		

Park Impact Fees

	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Adopted Budget	2015 Amended Budget
REVENUE						
3810.0 - Interest Earnings	604	1,889	987	2,011	2,500	2,500
3820.0 - Parks Impact Fees	273,982	387,355	581,032	462,936	510,000	510,000
3850.0 Appropriated Fund Balance	436,551	-		-	41,200	41,200
Total Revenue:	711,137	389,243	582,019	464,947	553,700	553,700
EXPENDITURES						
4067.5 - East Center St Park	903,660				-	
4071.0 - Park & Trail Improvements	-	9,000	860			-
4082.3 - Unity Park-Playgrnd/SkatePark	-	-				-
4020.5 Transfer to Capital Projects			17,648	30,000	410,000	410,000
4061.0 - Transfer to MBA	143,360	143,050	143,680	143,680	143,700	143,700
4089.0 - Budgeted Surplus					-	
Total Expenditures	1,047,020	152,050	162,188	173,680	553,700	553,700
Total Change In Net Position	(335,883)	237,193	419,832	291,267	-	-
Beginning Fund Balance	53,280	(282,604)	(45,411)	374,421		
Ending Fund Balance	(282,604)	(45,411)	374,421	665,688		

Capital Projects

	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Adopted Budget	2015 Amended Budget
REVENUE						
3840.0 - Blue Sky Grant RMP	110,000			-	-	
3845.0 - State Grant	194,922			-	-	
3845.5 - CDBG Grant	-			-	132,000	132,000
3310.0 - Interest Earnings	7,233	4,086	6,963	3,277	-	2,878
3320.0 - Bond Proceeds	3,500,000	2,047,000		-	-	
3321.0 - CIB Grant				-	-	
3920.0 - Transfer From Gen Fund	-		392,652	96,767	70,048	2,500
3922.0 - Transfer From Park Impact Fund			17,648	30,000	410,000	410,000
3935.0 - Transfer from Water Fund	-			450,000	-	
3940.0 - Transfer from Street Impact Fund			69,011	-	117,500	325,000
3946.0 Appropriated Fund Balance				-	257,622	262,622
Total Revenue:	3,812,155	2,051,086	486,273	580,044	987,170	1,135,000
EXPENDITURES						
4068.6 - City Office Windows	-	3,916		-	-	
4066.0 - Special Projects - Bike Path				30,772	37,440	22,500
4066.5 - Center Street Widening			27	5,111	-	90,000
4068.0 - Solar Project-Blue Sky	110,767			-	-	-
4068.5 - Solar Project-USEP	203,721			-	-	-
4068.6 - SC / Tuacahn Center Piece			21,600	137,200	98,400	94,000
4069.0 - Historic Township Improvements	1,798,303	1,567,326		-	-	-
4069.1 - Highway 91 Swiss Village to 200 E				7,053	-	41,000
4069.3 - Fire Station Remodel				-	30,000	-
4069.4 - Ambulance				-	132,000	132,000
4069.5 - Cemetery Improvements				-	30,720	10,000
4069.7 - Park Master Plan				-	30,000	5,000
4069.9 - Park & Trail Improvements	-		17,648	24,588	256,110	190,000
4071.0 - Road Projects	-	620,553	1,537,148	1,315	-	113,000
4070.7 - 400 E 850 S - Pioneer Parkway	-			-	42,500	62,500
4071.3 - Unity Park-Playgrnd/SkatePark	-			-	255,000	255,000
4071.4 - Del Coronado/Indian Shadows				403,286	-	-
4082.5 - 200 E Road Improvements				-	75,000	112,500
4083.5 - SID Engineering	83,516	1,300		-	-	-
4064.0 - Cost of Issuance	36,000	48,027	2,000	2,000	-	-
4082.0 - Animal Shelter				-	-	7,500
4084.0 - Transfer to General Fund	-			-	-	-
4089.0 Budgeted Surplus				-	-	-
Total Expenditures	2,232,306	2,241,121	1,578,423	611,325	987,170	1,135,000
Total Change In Net Position	1,579,849	(190,035)	(1,092,150)	(31,281)	-	-
Beginning Fund Balance	28,722	1,608,571	1,418,536	326,386		
Ending Fund Balance	1,608,571	1,418,536	326,386	295,105		

Water Fund

	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Adopted Budget	2015 Amended Budget
REVENUE						
Operating Revenue						
3710.0 - Water Sales	1,506,371	1,590,178	1,637,077	1,679,713	1,899,333	1,737,941
3720.0 - Connection Fees	38,500	33,515	51,275	37,561	49,226	39,439
3730.0 - Penalties & Forfeitures	57,803	60,419	63,854	22,284	67,224	25,634
3740.0 - Return Check Charges	620	720	198	280	250	250
Contributions and transfers						
3610.0 - Impact Fees - Water	67,007	93,521	133,299	106,615	134,901	134,901
3640.0 - Secondary Water Impact Fee	48,076	108,548	123,271	82,592	109,613	109,613
3645.0 - Taviawk Zonal Water Impact Fee	6,750	6,000	9,750	9,000	8,190	8,190
3810.0 - Interest Earnings	24,141	16,831	13,789	11,095	12,983	12,983
3830.0 - Irrigation Revenue	39	-		-	-	-
3850.0 - Subdividers Contribution	157,062	91,000	134,400	523,370	-	-
3890.0 - Miscellaneous	5,168	4,497	10,961	8,697	6,634	6,634
3916.0 - Transfer From Sewer Fund	251,660	-		-	-	
Total Revenue:	2,163,196	2,005,230	2,177,873	2,481,207	2,288,354	2,075,585
EXPENSES						
Operating Expenses						
4011.0 - Salaries & Wages	352,775	373,907	378,575	356,648	325,000	371,864
4011.1 - Overtime	-	-	-	-	-	6,621
4012.0 - Employee Benefits	107,389	115,540	123,018	124,115	152,000	172,249
4013.0 - Employers Taxes	26,202	32,195	29,905	32,329	32,000	35,044
4013.5 - Uniform & Safety Equipment	1,627	1,610	2,061	1,876	2,000	2,250
4014.0 - Outside Counsel - Legal	-	-	-	-	-	7,500
4021.0 - Books, Subscript, Memberships	2,061	2,054	1,953	1,895	2,100	3,850
4021.5 - Software	-	-	-	-	-	2,500
4022.0 - Public Notices	-	-	-	-	-	3,750
4023.0 - Travel & Lodging	137	58	-	178	250	2,500
4024.0 - Office Supplies	12,669	8,047	9,027	8,518	8,000	15,800
4025.0 - Equipment - Supplies & Maint	4,127	4,104	8,747	3,756	5,000	5,300
4025.1 - Equipment Rental/Lease	14,622	15,000	17,000	17,770	18,000	18,000
4025.6 - Gas/Oil/Diesel	7,614	10,347	12,629	11,793	12,000	12,750
4026.0 - Bldgs & Grounds - Supplies/Mnt	717	353	757	700	750	10,750
4027.0 - Utilities	5,435	6,053	6,279	5,613	5,500	8,500
4028.0 - Telephone	1,936	1,949	1,992	1,931	2,100	8,850
4031.0 - Professional & Technical	5,378	6,814	13,060	7,210	10,000	23,750
4031.4 - Accounting Services	-	-	-	-	-	7,425
4031.5 - Contractor Services	31,398	29,729	21,369	24,415	22,500	22,500
4031.6 - Water Purchase	297,030	391,166	388,104	390,448	400,000	395,000
4032.0 - Irrigation Water Shares Assess	7,723	7,093	3,750	6,676	7,000	7,000
4033.0 - Education & Training	2,183	4,593	4,684	5,249	2,000	5,250
4035.0 - Write-off Bad Debt	2,069		-	-	-	-
4048.0 - Material & Supplies	2,562	2,321	1,361	2,432	2,500	2,500
4049.0 - Landfill Charges	804		-	303	1,000	1,000
4051.0 - Insurance & Surety Bonds	5,657	9,514	9,308	9,314	9,500	14,900
4061.0 - Miscellaneous	-		100	-	500	3,850
4062.0 - Bankcard Fees	5,393	5,766	3,041	-	8,000	9,750
4063.0 - Newsletter	-	-	-	-	-	3,750
4065.0 - Depreciation	460,946	476,913	477,107	459,470	480,000	475,000
4137.0 - Interest in Capital Leases			180	237	-	-
4260.0 - Trans To General Fund	194,606	214,622	175,596	136,553	161,175	-
4261.0 -Trans to Capital Projects				450,000	-	-
4274.0 - New Water Meters Purchased	51,439	47,533	51,016	56,030	60,000	60,000
4274.1 - Capital Outlay Tools	5,358	6,890	9,084	8,261	15,000	15,500

4274.2 - Capital Outlay Vehicles	-		300	-	16,260	19,760
4274.4 - Capital Outlay - Other	3,065	5,207	2,226	16,591	15,000	15,000
4274.5 - Regional Pipeline	227,308	375,997	269,195	227,876	278,330	278,330
Total Expenditures	1,840,229	2,155,375	2,021,426	2,368,187	2,053,465	2,048,343
Total Change In Net Position	322,967	(150,145)	156,448	113,020	234,889	27,242
Capital Budget						
Capital Expenses						
4282.5 - Water System Upgrades			23,535	-	90,000	90,000
4283.8 - Water Road Repairs			3,931	5,067	5,000	5,000
4284.0 - Culinary Water Master Plan				-	-	-
4284.1 - Secondary Water Master Plan				-	2,500	2,500
4284.3 - Telemetry System			631	-	40,000	40,000
4285.5 - Water Tank Repairs			7,633	87,290	32,000	32,000
4286.0 - 200 W Irrigation Line				-	75,000	75,000
4287.0 - Upsizing Lines per CFP				-	-	-
4287.5 - GIS Mapping			1,796	-	5,000	5,000
4287.7 West Ivins Storage				-	2,300,000	2,300,000
4287.9 - Irrigation System				-	250,000	250,000
Total Capital Requirements			37,527	92,357	2,799,500	2,799,500
Total Long Term Debt Repayment Requirement			-	-	-	-
Total Capital & Debt Repayment			37,527	92,357	2,799,500	2,799,500
Resources to be Provided						
Changes in Net Positions			156,448	113,020	234,889	27,242
Depreciation			477,107	459,470	480,000	475,000
Provided/Required from Operations			633,555	572,490	714,889	502,242
Resources Remaining to be Provided			596,028	480,133	(2,084,611)	(2,297,258)
Water Impact Fees					2,903,330	2,903,330

Waste Water Fund-Sewer

	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Adopted Budget	2015 Amended Budget
REVENUE						
Operating Revenue						
3710.0 - Sewer Services	914,369	935,680	741,436	762,262	794,804	794,804
3720.0 - Connection Fees	26,935	40,000	58,435	41,005	91,159	91,159
Contributions and transfers						
3610.0 - Ivins Impact Fees-Sewer	24,849	79,519	55,330	43,139	86,315	86,315
3810.0 - Interest Earnings	2,146	2,153	358	510	559	559
3850.0 - Subdividers Contribution	72,525	27,000	10,200	512,550	15,912	15,912
3860.0 - NCRS Grant			12,583	157,373	-	-
3890.0 - Miscellaneous		1		-	-	-
Total Revenue:	1,040,824	1,084,353	878,343	1,516,839	988,749	988,749
EXPENSES						
Operating Expenses						
4011.0 - Salaries & Wages	105,708	113,108	115,240	108,546	100,000	118,896
4011.1 - Overtime	-	-	-	-	-	2,057
4012.0 - Health Insurance/Retirement	32,029	35,225	37,113	36,701	47,000	55,551
4013.0 - Employers Taxes	7,841	9,761	9,065	9,836	11,000	11,201
4013.5 - Uniform & Safety Equipment	552	752	1,246	867	1,300	1,400
4014.0 - Outside Counsel	-	-	-	-	-	3,020
4021.0 - Books, Subscript, Memberships	-		25	-	100	800
4021.5 - Software	-	-	-	-	-	1,000
4022.0 - Public Notices	-	-	-	-	-	1,500
4023.0 - Travel & Lodging	-	12	-	-	250	2,350
4024.0 - Office Supplies	3,528	468	2,909	1,073	2,000	5,120
4025.0 - Equipment - Supplies & Maint	1,212	1,936	4	32	2,000	2,120
4025.5 - Vehicle Maintenance	-	-	-	-	-	200
4025.6 - Gas/Oil/Diesel	3,807	6,401	7,797	7,371	7,500	7,800
4026.0 - Bldgs & Grounds - Supplies/Mnt	75	38	75	79	200	4,200
4027.0 - Utilities	3,103	4,818	3,067	2,804	3,500	4,700
4028.0 - Telephone	988	1,203	1,245	1,207	1,500	4,200
4031.0 - Professional & Technical	987	3,141	6,161	1,961	3,900	10,000
4031.4 - Accounting Services	-	-	-	-	-	2,970
4031.5 - Contract Services	32,874	33,821	1,339	1,487	12,000	12,000
4031.6 - St George Sewer Treatment Plnt	463,729	471,375	248,085	255,923	265,000	265,000
4033.0 - Education & Training	-	25		829	1,000	2,300
4035.0 - Write-off Bad Debt	393	-		-	-	-
4048.0 - Materials & Supplies	867	674	636	421	1,000	1,000
4051.0 - Insurance & Surety Bonds	2,483	4,366	3,850	3,750	3,800	6,300
4061.0 - Miscellaneous	20			-	500	1,840
4062.0 - Bankcard Fees	3,236	3,401	1,823	-	5,000	3,900
4063.0 - Newsletter	-	-	-	-	-	1,500
4065.0 - Depreciation	218,955	215,700	216,576	214,210	245,000	240,000
4136.5 - 1991B Sewer Parity Bonds Int.	29,285	23,266		-	-	0
4137.0 - Interest on Capital Lease	1,779	1,365	1,444	562	495	495
4260.0 - Transfer to General Fund	77,843	85,849	70,238	54,620	66,090	-
4263.0 - Transfer to Water Fund	251,660			-	-	0
4264.01 - Transfer to Storm Drain Fund	411,177			-	-	0
Total Expenditures	1,654,133	1,016,705	727,939	702,279	780,135	773,420
Total Change In Net Position	(613,309)	67,649	150,404	814,560	208,614	215,329

Capital Budget Capital Expenses			
4274.0 - Capital Outlay - Equipment	68,883	47,200	47,400
4274.2 - Capital Outlay - Vehicles	-	-	3,500
4274.4 - Capital Outlay - Other	201,865	14,000	14,000
4287.5 - Sewer Master Plan	-	2,500	22,500
4274.3 - Capital Outlay - Special Proj	-	-	-
Total Capital Requirements	270,748	63,700	87,400
Total Long Term Debt Repayment Requirement	140,000	140,000	145,000
Total Capital & Debt Repayment	410,748	203,700	232,400
Resources to be Provided			
Changes in Net Positions	814,560	208,614	215,329
Depreciation	345,799	360,000	375,000
Provided/Required from Operations	1,160,359	568,614	590,329
Resources Remaining to be Provided	749,611	364,914	357,929
Resources Remaining or to be Provided			
Beginning Capital Resources	981,495	1,241,641	1,606,555
Ending Capital Resources	1,731,105	1,606,555	1,964,484

Waste Water Fund-Storm Drain

	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Adopted Budget	2015 Amended Budget
REVENUE						
Operating Revenue						
3710.0 - Storm Drain Fees	421,870	425,357	441,786	452,347	470,966	470,966
Contributions and transfers						
3610.0 - Impact Fees-Storm Drain	52,521	102,474	103,003	103,090	114,509	114,509
3620.0 - Interest Income- Impact Fees	-	-	3,836	-	-	-
3810.0 - Interest Income	3,237	3,974	-	2,925	3,441	3,441
3850.0 - Subdividers Contribution	23,970	76,000	7,500	271,140	-	-
3890.0 - Miscellaneous	1,826	1,493	10,615	-	-	-
3916.0 - Trans from Sewer Fund	411,177	-	-	-	-	-
Total Revenue:	914,601	609,298	566,740	829,502	588,916	588,916
EXPENSES						
Operating Expenses						
4011.0 - Salaries & Wages	79,508	85,528	88,864	82,963	74,000	87,078
4011.1 - Overtime	-	-	-	-	-	1,520
4012.0 - Health Insurance/Retirement	24,425	25,160	28,016	27,929	34,500	40,812
4013.0 - Employers Taxes	5,905	7,344	7,037	7,493	8,000	8,136
4013.5 - Uniform & Safety Equipment	387	296	312	304	400	450
4014.0 - Outside Counsel - Legal	-	-	-	-	-	1,510
4021.0 - Books, Subscript, Memberships	-	-	-	-	-	350
4021.5 - Software	-	-	-	-	-	500
4022.0 - Public Notices	-	-	-	-	-	750
4023.0 - Travel & Lodging	-	-	-	-	-	1,050
4024.0 - Office Supplies	1,271		47	-	-	1,560
4025.0 - Equipment - Supplies & Maint	280		-	-	-	60
4025.5 - Vehicle Maintenance	-		-	-	-	100
4025.6 - Gas/Oil/Diesel	2,855	2,560	3,103	2,948	3,000	3,150
4026.0 - Bldgs & Grounds - Supplies/Mnt	-	-	-	-	-	2,000
4027.0 - Utilities	839	385	273	207	300	900
4028.0 - Telephone	706	481	498	458	550	1,900
4031.0 - Professional & Technical	540	770	850	851	1,150	4,200
4031.4 - Accounting Services	-	-	-	-	-	1,485
4031.5 - Contract Services	125	84	871	1,921	2,000	2,000
4033.0 - Education & Training	170	522	300	-	250	900
4035.0 - Write-off Bad Debt	270			-	-	-
4048.0 - Materials & Supplies	747	453	10	233	1,000	1,000
4051.0 - Insurance & Surety Bonds	970	1,545	1,546	1,545	1,600	2,725
4052.3 - Storm Drain Bond Expenses	1,500	1,500	1,500	1,500	1,500	1,500
4061.0 - Miscellaneous	707	500	500	850	820	1,490
4062.0 - Bankcard Fees	2,141	2,158	1,212	500	3,000	1,950
4063.0 - Newsletter	-	-	-	-	-	750
4065.0 - Depreciation	222,014	213,263	114,994	131,589	115,000	135,000
4142.0 - 2007 Storm Drain Bond Int.	159,414	153,590	148,313	211,281	135,516	135,516
4142.5 - Cost of Issuance	3,060	3,060	3,060	3,060	3,060	3,060
4143.0 - Trans to Debt Serv Fund	68,465			-	-	-
4260.0 - Transfer to General Fund	38,921	42,923	35,119	27,310	33,045	-
Total Expenditures	615,220	542,121	436,424	502,942	418,691	443,402
Total Change In Net Position	299,380	67,176	130,316	326,560	170,225	145,514

Capital Expenses						
4274.3 - Capital Outlay - Special Proj	3,432	-		-	140,000	140,000
4274.4 - Capital Outlay - Other	-	577	110	-	-	-
4287.7 - Center Storm Drain Collect					50,000	50,000
4287.8 - Tuachn Wash Detention Basins	900	5,155		-	-	-
4289.4 600 W/Center St Storm Drain				-	-	-
	4,332	5,731	110	-	190,000	190,000