Finance Report for FY2018 Budget Amendment

Date: January 18, 2018

Purpose: *Present information on a Budget Amendment of the General Fund and Capital Projects Fund for FY2018*

Recommendation: *Hold a Public Hearing and Approve a Resolution for the FY 2018 Budget Amendment*

Background:

During the course of the first half of FY 2018, a number of items have surfaced that need to be addressed in the current budgets for the General Fund and the Capital Projects Fund. 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:

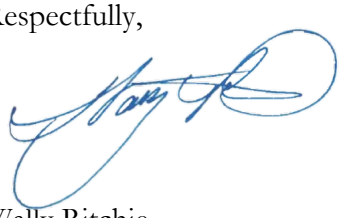
- General Fund
  - General Fund Increase of $492,500 or 7.7%
    - Revenue increases from the Fire Truck Lease, Street Project repayment by the State, sale of vehicles, and growth in various revenues from economic prosperity.
    - Revenue decrease from Ambulance Fees due to the combining of Fire / EMS with Santa Clara.
  - Department expenditures are affected in the following:
    - Legal & HR increase of $1,000 for travel & training
    - General Government increase of $371,235 for payments to Santa Clara for Fire / Rescue.
    - Law Enforcement increase of $100,000 to pay off vehicles
    - EMS decrease of ($215,197) due to combining with Santa Clara.
    - Fire decrease of ($156,038) due to combining with Santa Clara.
    - Recreation increase of $28,000 for payment to St. George for Sand Hollow Aquatic Center operations.
    - Parks increase of $23,500 for equipment.
    - Transfer to Capital Projects increase of $340,000 for Fire Apparatus and Street Projects.
  - General Fund budget is balanced according to State Code and no fund balance was utilized in this amendment.

- Street Impact Fee Fund
  - Street Impact Fee Fund increase of $7,664
  - The following list includes all changes to the fund.
    - Impact Fee revenue increase of $27,864 due to growth
    - Appropriated Fund Balance decreased by ($20,200)
    - Transfer to Capital Projects increase of $7,664

- Capital Projects Fund
  - Capital Projects Fund increase of $352,500
  - 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.
    - Fire Apparatus – added $550,000
    - Fire Station Remodel – removed ($300,000)
    - Road Projects – Added $100,000 (Gap Fill – 600 W & 400 S)
    - City Office – Added $2,250

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

January 18, 2018

Ivins City
FY 2018 Amended Budget

GENERAL FUND

		2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Adopted Budget	2018 Amended Budget	Difference
REVENUE								
TAXES								
10-31-100	Current Year Property Tax	1,241,841	1,269,395	1,302,010	1,321,269	1,396,432	1,396,432	-
10-31-200	Prior Year Propery Tax	12,163	16,089	15,677	68,225	32,802	32,802	-
10-31-250	Property Tax Penalty & Inter	3,511	1,821	2,000	2,425	2,202	2,202	-
10-31-300	Sales & Use Tax	795,620	853,735	913,337	984,705	982,517	1,029,234	46,717
10-31-310	RAP Tax	-	885	85,607	95,124	88,338	94,330	5,992
10-31-400	Franchise Tax	378,212	388,522	407,551	413,736	419,320	427,170	7,850
10-31-410	Cable TV Franchise Tax	25,852	25,731	25,842	27,158	26,134	28,656	2,522
10-31-420	Cellular Phone Tax	79,739	78,742	72,902	73,869	73,656	69,951	(3,705)
10-31-500	Fee-In-Lieu of Pers Prop Tax	87,102	82,865	82,517	91,860	87,330	92,734	5,404
10-31-600	Transient Room Tax	90,337	101,384	112,466	126,207	119,691	124,515	4,824
10-31-700	Highway Sales Tax	105,716	115,458	125,539	139,701	139,562	147,140	7,578
		2,820,095	2,934,626	3,145,448	3,344,278	3,367,984	3,445,166	77,182
LICENSES & PERMITS								
10-32-100	Business Licenses and Permit	6,700	6,975	5,540	5,600	6,500	6,500	-
10-32-210	Building Permits	207,924	176,457	336,810	294,469	224,112	236,239	12,127
10-32-230	Planning Application Fees	9,190	10,726	11,644	12,407	11,420	11,420	-
10-32-240	Adminstration Fees	5,224	3,511	3,747	1,920	3,750	3,750	-
10-32-250	Animal Licenses	980	1,305	1,335	755	1,300	1,300	-
10-32-260	Subdivision Fees	31,176	15,287	30,648	22,846	22,273	22,273	-
10-32-270	Subdiv&Site Devel Const	16,911	24,009	42,202	10,625	22,710	22,710	-
46-38-200	Habitat Non Pass Through	11,493	-	-	-	10,000	10,000	-
		289,596	238,271	431,926	348,623	302,065	314,192	12,127
INTERGOVERNMENTAL REVENUE								
10-33-300	Federal & FEMA Grants	1,062	-	-	-	-	-	-
10-33-360	Washington County Drug	14,047	9,126	10,704	3,334	10,000	8,500	(1,500)
10-33-400	State Grants	30,445	7,992	16,931	15,228	8,000	120,682	112,682
10-33-420	EMS Grants	8,035	-	-	5,673	-	-	-
10-33-430	Fire Grants	-	-	1,131	6,520	-	-	-
10-33-440	Wildland Fire Reimb's	-	3,012	5,440	4,587	-	-	-
10-33-560	Class B & C Road Funds	284,340	285,050	294,328	362,737	361,758	392,492	30,734
10-33-580	State Liquor Fund Allotment	5,982	6,256	6,377	7,134	7,000	7,000	-
		343,911	311,435	334,911	405,213	386,758	528,674	141,916
CHARGES FOR SERVICES								
10-34-150	Sale of Maps & Books	233	117	162	142	100	100	-
10-34-160	Newsletter Advertising	11,400	4,000	1,800	-	-	-	-
10-34-240	Inspection Fees	20,350	20,353	31,355	31,912	28,480	28,480	-
10-34-250	Inspection Fees Santa Clara	-	-	-	-	-	-	-
10-34-430	Sanitation	443,954	480,329	552,530	644,456	665,548	665,548	-
10-34-500	Ambulance Fees	196,485	216,675	215,899	270,892	348,088	174,044.00	(174,044)
10-34-505	Special Events	2,405	5,796	500	640	500	500	-
10-34-510	Tuacahn/Vista SRO	40,000	40,000	41,155	40,000	40,000	40,000	-
10-34-520	Law Enforcement-Santa Clara	747,062	763,985	812,283	843,952	930,224	930,224	-
10-34-530	SRO-Washington County School	56,414	56,819	57,388	57,388	59,684	59,684	-
10-34-830	Burial Fees	6,050	8,750	15,000	14,200	7,000	7,000	-
79-34-810	Sale of Cemetery Lots	4,800	8,700	16,150	15,600	6,000	10,600	4,600
79-34-820	Perpetual Care	3,750	7,150	13,850	12,250	5,000	8,500	3,500
		1,532,902	1,612,675	1,758,072	1,931,433	2,090,624	1,924,680	(165,944)

Ivins City
FY 2018 Amended Budget

GENERAL FUND

		2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Adopted Budget	2018 Amended Budget	Difference
REVENUE								
FINES & FORFEITURES								
10-35-100	Court Fines	6,368	56,000	75,163	82,870	77,882	77,882	-
10-35-200	Animal Control Fees	6,403	7,556	8,171	6,833	6,500	6,500	-
10-35-300	ACE Penalties & Costs	1,145	495	-	250	500	500	-
		13,916	64,051	83,334	89,953	84,882	84,882	-
INTEREST								
10-38-100	Interest Earnings	17,998	19,593	31,916	60,544	37,360	58,641	21,281
		17,998	19,593	31,916	60,544	37,360	58,641	21,281
MISCELLANEOUS REVENUE								
10-38-200	Youth Basketball	3,869	3,385	5,784	4,446	5,000	5,000	-
10-38-220	Youth Baseball & Softball	735	325	2,872	2,418	2,000	2,000	-
10-38-250	Flag Football	4,991	4,271	430	3,978	3,250	3,250	-
10-38-260	Contract Classes-Dance	5,745	8,111	8,365	4,641	6,750	6,750	-
10-38-270	Heritage Days	145	170	692	3,045	650	650	-
10-38-280	Movies in the Park	-	1,150	400	-	-	-	-
10-38-400	Sale of Fixed Assets	7,209	23,196	13,482	23,430	10,000	110,000	100,000
10-38-660	Princess Scholarship Donation	150	195	225	500	225	225	-
10-38-670	Centerpiece Donations	2,400	5,000	1,000	-	-	-	-
10-38-680	Recreation Field Trips	-	80	-	-	-	-	-
10-38-720	Restitution Charges	-	-	-	-	-	-	-
10-38-750	Town Activies Revenue	-	-	-	-	-	-	-
10-38-755	Pioneer Day Celebration	460	295	-	-	-	-	-
10-38-760	Fitness Festival	-	-	-	-	-	-	-
10-38-770	Ball Field/Park Rental	4,315	5,670	8,470	10,470	7,000	7,000	-
10-38-800	Cable TV Vault Lease	6,675	7,150	6,600	6,600	6,600	6,600	-
10-38-820	Animal Sanctuary Donations-Cash	453	950	9,419	3,025	2,000	2,000	-
10-38-821	Animal Sanctuary Donations-In-Kind	30,048	29,599	27,725	16,063	20,000	20,000	-
10-38-822	Animal Sanctuary Donations-Recycling	2,678	2,637	1,355	-	1,250	1,250	-
10-38-850	EMT CPR Class Fees	75	835	271	630	400	400	-
10-38-860	Utah Local Govt Trust Dividend	-	2,094	6,464	12,612	9,250	9,250	-
10-38-870	Community Garden	-	400	440	280	-	-	-
10-38-875	Blue Sky Donations	-	-	-	-	-	-	-
10-38-880	SunTran Bus Passes	-	505	1,653	1,150	1,250	1,250	-
10-38-900	Miscellaneous Revenue	9,472	4,088	25,983	37,507	10,000	15,938	5,938
10-38-910	Proceeds from Lease	-	21,095	23,980	140,500	65,000	365,000	300,000
		79,419	121,199	145,610	271,294	150,625	556,563	405,938
TRANSFERS FROM OTHER FUNDS								
10-39-125	Transfer from Water Fund	-	-	-	-	-	-	-
10-39-126	Transfer from Sewer Fund	-	-	-	-	-	-	-
10-39-127	Transfer from Storm Drain	-	-	-	-	-	-	-
10-39-500	Appropriation-Unapprop Bal	-	-	-	-	-	-	-
		-	-	-	-	-	-	-
Total General Fund Revenue		5,097,838	5,301,851	5,931,217	6,451,338	6,420,298	6,912,798	492,500

Ivins City
FY 2018 Amended Budget

GENERAL FUND

		2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Adopted Budget	2018 Amended Budget	Difference
EXPENDITURES								
Legal & Human Resources								
10-41-110	Salaries & Wages	13,141	12,340	13,704	18,640	18,062	18,062	-
10-41-111	Overtime	-	23	1	81	71	71	-
10-41-120	Employee Benefits	4,586	4,717	5,851	8,062	7,684	7,684	-
10-41-130	Employer Taxes	1,028	1,062	1,192	1,635	1,681	1,681	-
10-41-135	Uniform Expense	-	-	-	-	30	30	-
10-41-140	Outside Counsel	318	2,699	2,892	1,115	3,000	3,000	-
10-41-210	Books, Subscript, Memberships	202	187	667	579	500	500	-
10-41-230	Travel	380	73	110	154	250	750	500
10-41-240	Office Supplies & Expense	61	15	13	7	80	80	-
10-41-250	Equipment Supplies & Maint	-	-	-	232	25	25	-
10-41-280	Telephone	-	-	-	-	-	-	-
10-41-310	Professional & Tech	1,112	1,946	793	2,453	800	800	-
10-41-315	Recruiting	780	2,525	1,223	2,063	1,000	1,000	-
10-41-330	Education & Training	130	93	61	137	300	800	500
10-41-400	Santa Clara Court	-	70,631	63,221	69,164	65,000	65,000	-
10-41-420	Witness Fee	7	-	-	-	20	20	-
10-41-610	Miscellaneous	-	434	(433)	-	20	20	-
10-41-615	Wellness Program	-	-	-	-	-	-	-
10-41-740	Capital Outlay-Equipment	530	-	3,330	-	100	100	-
10-41-741	Capital Outlay-Furnishings		-	-	-	-	-	-
		22,273	96,745	92,625	104,322	98,623	99,623	1,000
Administrative								
10-43-110	Salaries & Wages	164,383	175,838	181,451	182,239	184,035	184,035	-
10-43-111	Overtime	-	280	229	510	874	874	-
10-43-120	Employee Benefits	52,033	69,749	76,060	80,493	80,963	80,963	-
10-43-130	Employer Taxes	13,265	15,958	16,532	16,445	17,053	17,053	-
10-43-135	Uniform Expense	-	17	55	515	50	50	-
10-43-210	Books, Subscript, Memberships	558	369	298	667	300	300	-
10-43-214	Computer Software	849	905	3,581	5,171	6,500	6,500	-
10-43-220	Public Notices	2,047	2,642	1,982	1,604	1,000	1,000	-
10-43-225	Elections	3,782	-	3,744	131	1,500	1,500	-
10-43-230	Travel	2,666	1,393	1,609	1,474	1,600	1,600	-
10-43-240	Office Supplies & Expense	3,352	3,678	2,689	3,789	3,000	3,000	-
10-43-250	Equipment Supplies & Maint	21	581	320	572	50	50	-
10-43-255	Vehicle Maintenance	1,355	143	375	(385)	200	200	-
10-43-256	Vehicle Fuel	-	939	36	361	400	400	-
10-43-260	Bldg & Grounds-Supplies/Maint	2,366	3,456	2,331	2,859	3,000	3,000	-
10-43-270	Utilities	1,075	1,341	1,151	1,325	1,600	1,600	-
10-43-280	Telephone	2,549	5,027	5,752	7,165	4,000	4,000	-
10-43-310	Professional & Tech	4,003	8,162	6,146	5,803	5,000	5,000	-
10-43-313	Audit	2,970	3,570	3,370	3,180	3,200	3,200	-
10-43-330	Education & Training	1,082	(742)	41	895	1,000	1,000	-
10-43-510	Insurance & Surety Bonds	1,627	2,275	2,320	2,149	3,000	3,000	-
10-43-610	Miscellaneous	(23)	170	(122)	3	200	200	-
10-43-620	Bank Analysis Service Fees	19,622	6,140	4,227	4,345	4,300	4,300	-
10-43-700	Newsletter	1,145	2,023	1,292	-	-	-	-
10-43-720	Bank Error & Cash Short/Over	-	-	-	-	100	100	-
10-43-740	Capital Outlay-Equipment	218	2,687	743	1,160	3,000	3,000	-
10-43-741	Capital Outlay-Furnishings	-	394	-	100	100	100	-
10-43-742	Capital Outlay-Vehicles	-	-	-	28,000	9,725	9,725	-
		280,944	306,994	316,212	350,570	335,750	335,750	-

Ivins City
FY 2018 Amended Budget

GENERAL FUND

		2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Adopted Budget	2018 Amended Budget	Difference
EXPENDITURES								
General Government								
10-44-110	Salaries & Wages	55,470	59,318	61,360	60,190	58,839	58,839	-
10-44-111	Overtime	-	-	-	-	-	-	-
10-44-120	Employee Benefits	-	1,465	1,202	(877)	-	-	-
10-44-130	Employer Taxes	5,505	5,869	6,088	5,979	5,801	5,801	-
10-44-210	Books, Subscript, Memberships	8,984	5,810	1,201	1,544	2,000	2,000	-
10-44-230	Travel	150	195	8,109	1,439	1,500	1,500	-
10-44-240	Office Supplies & Expense	1,862	1,193	1,427	1,020	1,250	1,250	-
10-44-310	Professional & Technical	4,602	4,397	4,393	3,527	3,000	3,000	-
10-44-312	Engineering/Planner Fees	-	-	-	-	-	-	-
10-44-330	Education & Training	1,290	814	3,480	2,984	4,000	4,000	-
10-44-510	Insurance & Surety Bonds	1,755	2,094	2,303	2,303	2,350	2,350	-
10-44-600	Princess Pageant	1,728	2,781	1,805	754	2,500	2,500	-
10-44-610	Miscellaneous	1,122	210	1,001	826	750	750	-
10-44-611	Town Activities	1,292	577	891	1,368	4,000	4,000	-
10-44-612	Youth Easter Activity	1,839	1,908	2,077	1,950	2,250	2,250	-
10-44-613	24th of July Party	2,041	2,045	-	-	-	-	-
10-44-616	Fitness Festival	100	-	-		-	-	-
10-44-617	Heritage Days	1,374	2,764	4,208	6,010	7,000	7,000	-
10-44-619	Scholarships	-	-	2,000	3,250	2,000	2,000	-
10-44-620	RAP Tax Distributions	-	-	18,000	14,131	30,000	30,000	-
10-44-621	Donations under $250	1,120	1,000	1,150	450	1,500	1,500	-
10-44-622	Donations Tuacahn	-	-	-	-	-	-	-
10-44-623	Donation Southern Utah Music	1,000	-	-	-	-	-	-
10-44-627	Kayenta Street Painting Festival	1,000	1,000	-	-	-	-	-
10-44-628	Washington County Youth Crisis	3,600	3,600	3,600	3,600	3,600	3,600	-
10-44-630	Suntran Bus Service	-	133,839	73,044	72,534	75,000	75,000	-
10-44-640	Community & Economic Dev.	-	-	6,105	-	5,000	5,000	-
10-44-660	Advertising Coupons	11,398	4,702	2,926	-	-	-	-
10-44-700	Santa Clara Fire / Rescue	-	-	-	-	-	371,235	371,235
10-44-697	Community TV	6,930	7,171	7,171	7,665	7,665	7,665	-
10-44-740	Capital Outlay-Equipment	7,123	32,841	1,876	956	2,000	2,000	-
10-44-741	Capital Outlay-Furnishings	-	-	-	-	500	500	-
		121,285	275,594	215,417	191,602	222,505	593,740	371,235
Law Enforcement								
10-54-110	Salaries & Wages	930,082	888,046	874,331	924,234	945,667	945,667	-
10-54-111	Overtime	-	57,632	64,456	57,447	66,356	66,356	-
10-54-120	Employee Benefits	375,565	436,344	458,229	499,722	581,676	581,676	-
10-54-130	Employer Taxes	96,429	96,034	96,269	102,456	100,630	100,630	-
10-54-135	Uniform Expense	17,019	11,055	21,067	12,781	16,000	16,000	-
10-54-210	Books, Subscript, Memberships	836	2,068	1,596	4,060	2,000	2,000	-
10-54-230	Travel	7,004	6,239	5,797	8,796	8,000	8,000	-
10-54-240	Office Supplies & Expense	13,830	11,768	12,103	16,610	13,000	13,000	-
10-54-250	Equip/Spply Fire/Rescue/Animal	541	620	3,539	342	-	-	-
10-54-255	Vehicle Maintenance	25,389	19,239	21,039	12,427	17,500	17,500	-
10-54-256	Vehicle Fuel	16,799	8,424	11,950	9,196	14,500	14,500	-
10-54-260	Bldg & Grounds-Supplies/Maint	3,066	1,526	876	831	2,500	2,500	-
10-54-270	Utilities	8,412	6,903	7,369	6,115	10,000	10,000	-
10-54-280	Telephone	26,046	26,662	27,421	25,621	25,000	25,000	-
10-54-310	Professional & Tech	9,748	10,033	12,604	10,336	8,500	8,500	-
10-54-315	Contract Services	12,447	13,893	18,027	13,968	20,000	20,000	-
10-54-330	Education & Training	7,210	5,850	10,473	10,026	10,000	10,000	-
10-54-480	Special Dept Supplies	47,803	20,145	18,627	50,313	24,000	24,000	-
10-54-483	S.C.H. Special Function Officer	21,259	22,161	20,917	21,399	21,963	21,963	-
10-54-500	St George Police Dispatch	129,324	150,543	157,072	157,123	185,069	185,069	-
10-54-510	Insurance & Surety Bonds	19,084	22,239	22,850	22,586	22,850	22,850	-
10-54-610	Miscellaneous	4,857	4,645	3,293	7,249	10,000	10,000	-
10-54-740	Capital Outlay-Equipment	6,123	9,717	-	544	-	-	-
10-54-741	Capital Outlay-Furnishings	-	4,404	-	-	-	-	-
10-54-742	Capital Outlay-Vehicles	25,685	48,202	82,215	164,006	38,900	138,900	100,000
		1,804,561	1,884,393	1,952,120	2,138,187	2,144,111	2,244,111	100,000

Ivins City
FY 2018 Amended Budget

GENERAL FUND

		2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Adopted Budget	2018 Amended Budget	Difference
EXPENDITURES								
EMS								
10-55-110	Salaries & Wages	232,775	243,268	268,780	246,914	254,217	127,109	(127,109)
10-55-111	Overtime	-	11,910	15,771	14,560	12,428	6,214	(6,214)
10-55-120	Employee Benefits	20,111	28,809	40,408	34,626	36,716	18,358	(18,358)
10-55-130	Employer Taxes	23,802	32,039	41,415	39,569	35,628	17,814	(17,814)
10-55-135	Uniform Expense	2,886	3,670	6,170	1,055	4,000	2,000	(2,000)
10-55-230	Travel	16	1,293	591	-	1,500	750	(750)
10-55-240	Office Supplies & Expense	1,188	854	2,880	1,955	1,250	625	(625)
10-55-250	Vehicle Maintenance	5,669	3,034	6,940	1,703	6,000	3,000	(3,000)
10-55-256	Vehicle Fuel	7,161	6,506	6,212	6,205	6,000	3,000	(3,000)
10-55-260	Bldgs/Grounds - Maintenance	108	88	415	1,263	-	-	-
10-55-270	Utilities	190	271	-	-	-	-	-
10-55-280	Telephone	-	156	-	-	-	-	-
10-55-310	Professional & Technical	18,881	7,442	21,786	41,020	36,630	18,315	(18,315)
10-55-330	Training & Education	6,070	2,497	2,985	3,797	6,000	3,000	(3,000)
10-55-350	EMT Class Expense	-	-	-	-	-	-	-
10-55-470	Special Dept Supplies	-	163	2,693	2,705	-	-	-
10-55-510	Insurance & Surety Bond	309	746	1,523	1,523	1,525	763	(763)
10-55-610	Medical Supplies	21,207	19,930	20,953	24,007	15,000	7,500	(7,500)
10-55-740	Capital Outlay-Equpment	5,095	3,485	11,781	17,688	13,500	6,750	(6,750)
10-55-742	Capital Outlay-Vehicles	-	2,384	-	-	-	-	-
		345,468	368,545	451,303	438,591	430,394	215,197	(215,197)
Animal Shelter								
10-56-110	Salaries & Wages	69,666	92,242	82,262	64,453	70,473	70,473	-
10-56-111	Overtime	-	4,254	3,793	6,047	3,206	3,206	-
10-56-120	Employee Benefits	28,044	42,882	45,193	28,661	28,260	28,260	-
10-56-130	Employer Taxes	6,645	9,072	8,301	6,878	5,391	5,391	-
10-56-135	Uniform Expense	745	522	685	1,642	1,500	1,500	-
10-56-210	Books, Subscript, Memberships	125	125	435	325	-	-	-
10-56-230	Travel	349	430	-	1,021	1,500	1,500	-
10-56-240	Office Supplies & Expense	911	976	2,150	370	2,000	2,000	-
10-56-250	Equip. Supplies & Maintenance	2,641	2,931	3,264	39	4,000	4,000	-
10-56-255	Vehicle Maintenance	1,274	693	1,567	24	2,000	2,000	-
10-56-256	Vehicle Fuel	1,593	2,139	1,798	830	2,500	2,500	-
10-56-260	Bldgs & Grounds-Supplies/Maint	12,197	5,192	9,141	8,564	12,500	12,500	-
10-56-270	Utilities	3,149	4,465	5,183	4,711	4,000	4,000	-
10-56-290	Veterinary Care/Medicine	1,614	618	2,858	2,499	3,500	3,500	-
10-56-295	Extra-Ordinary Veterinary Care	-	-	-	-	-	-	-
10-56-300	Trap Neuter Release	471	1,133	88	-	-	-	-
10-56-310	Professional & Technical	42	211	999	1,465	1,000	1,000	-
10-56-330	Education & Training	539	163	250	85	2,000	2,000	-
10-56-485	Food & Supplies	23	-	-	685	5,000	5,000	-
10-56-490	Food & Supplies-Donated	30,048	29,599	27,725	16,063	20,000	20,000	-
10-56-510	Insurance & Surety Bonds	294	335	335	335	350	350	-
10-56-610	Miscellaneous	337	430	225	578	-	-	-
10-56-740	Capital Outlay-Equipment	-	1,564	-	-	-	-	-
10-56-745	Capital Outlay-Other	-	-	-	-	-	-	-
		160,707	199,973	196,252	145,275	169,180	169,180	-

Ivins City
FY 2018 Amended Budget

GENERAL FUND

		2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Adopted Budget	2018 Amended Budget	Difference
EXPENDITURES								
Fire & Rescue								
10-57-110	Salaries & Wages	91,171	73,999	87,495	64,482	103,074	51,537	(51,537)
10-57-111	Overtime	-	2,093	446	3,877	1,532	766	(766)
10-57-115	Stipend Pay-Fire	17,552	19,099	20,215	15,877	25,000	12,500	(12,500)
10-57-120	Employee Benefits	28,518	21,850	21,168	29,769	60,090	30,045	(30,045)
10-57-130	Employer Taxes	11,159	10,197	12,692	9,666	7,885	3,943	(3,943)
10-57-135	Uniform Expense	4,906	4,897	3,746	9,624	6,500	3,250	(3,250)
10-57-210	Books, Subscript, Memberships	673	940	836	330	650	325	(325)
10-57-230	Travel	139	1,542	972	-	3,500	1,750	(1,750)
10-57-240	Office Supplies & Expense	1,145	1,302	2,075	929	1,500	750	(750)
10-57-245	Equipment- Supplies & Maint	2,784	40	295	-	-	-	-
10-57-250	Equipment- Supplies & Maint	15,942	4,793	15,642	13,114	16,000	8,000	(8,000)
10-57-255	Vehicle Maintenance	13,092	(498)	2,294	2,867	9,000	4,500	(4,500)
10-57-256	Vehicle Fuel	3,404	3,522	3,234	2,513	4,000	2,000	(2,000)
10-57-260	Bldg & Grounds-Supplies/Maint	1,532	12,706	10,875	15,631	4,500	2,250	(2,250)
10-57-270	Utilities	-	39	799	261	-	-	-
10-57-310	Professional & Tech	160	255	110	401	-	-	-
10-57-315	Contract Services	982	-	1,055	536	1,170	585	(585)
10-57-330	Education & Training	755	885	1,657	1,169	3,500	1,750	(1,750)
10-57-335	Educational Supplies	-	-	-	313	-	-	-
10-57-350	Class Expense/Rescue	-	-	60	124	7,000	3,500	(3,500)
10-57-470	Special Dept Supplies	3,894	1,474	1,711	5,063	7,000	3,500	(3,500)
10-57-510	Insurance & Surety Bonds	1,012	1,152	1,152	1,152	1,175	588	(588)
10-57-610	Miscellaneous	2,180	2,228	1,247	978	3,500	1,750	(1,750)
10-57-615	Medical Supplies	-	-	-	-	-	-	-
10-57-625	Fire Prevention	-	-	-	36	500	250	(250)
10-57-690	CERT Community Prep	-	-	-	28	-	-	-
10-57-740	Capital Outlay-Equipment	-	7,772	4,328	4,424	45,000	22,500	(22,500)
10-57-742	Capital Outlay-Vehicles	-	-	-	-	-	-	-
		200,998	170,288	194,104	183,163	312,076	156,038	(156,038)
Building								
10-58-110	Salaries & Wages	97,178	199,179	218,446	200,621	213,337	213,337	-
10-58-111	Overtime	-	477	645	2,533	3,003	3,003	-
10-58-120	Employee Benefits	22,846	67,170	81,338	84,640	90,377	90,377	-
10-58-130	Employer Taxes	9,422	18,752	20,346	18,667	16,320	16,320	-
10-58-135	Uniform Expense	-	-	300	-	500	500	-
10-58-210	Books, Subscript, Memberships	1,127	3,122	1,452	1,246	1,500	1,500	-
10-58-230	Travel	1,175	696	1,961	200	2,000	2,000	-
10-58-240	Office Supplies & Expense	1,305	1,244	969	1,668	3,750	3,750	-
10-58-250	Equipment Supplies & Maint	166	(2,448)	358	851	500	500	-
10-58-255	Vehicle Maintenance	950	1,086	811	(404)	1,500	1,500	-
10-58-256	Vehicle Fuel	2,664	2,412	2,472	1,880	2,500	2,500	-
10-58-260	Bldg & Grounds-Supplies/Maint	680	-	12	-	300	300	-
10-58-280	Telephone	1,933	1,604	1,947	2,082	2,000	2,000	-
10-58-300	Commercial Plan Reviews	274	-	150	-	-	-	-
10-58-310	Professional & Tech	601	600	831	1,169	1,500	1,500	-
10-58-330	Education & Training	2,636	434	1,774	400	2,000	2,000	-
10-58-510	Insurance & Surety Bonds	1,755	2,793	3,226	2,999	3,250	3,250	-
10-58-610	Miscellaneous	(200)	637	24	86	1,000	1,000	-
10-58-740	Capital Outlay - Equipment	2,178	-	-	-			-
10-58-742	Capital Outlay-Vehicles		-	30,161	12,369	6,185	6,185	-
		146,690	297,757	367,223	331,006	351,522	351,522	-

Ivins City
FY 2018 Amended Budget

GENERAL FUND

		2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Adopted Budget	2018 Amended Budget	Difference
				EXPENDITURES				
Streets								
10-60-110	Salaries & Wages	112,883	115,232	110,993	109,990	117,320	117,320	-
10-60-111	Overtime	-	3,119	2,097	3,348	4,207	4,207	-
10-60-120	Employee Benefits	45,541	51,251	51,043	52,471	68,177	68,177	-
10-60-130	Employer Taxes	10,794	11,522	11,257	11,369	8,975	8,975	-
10-60-135	Uniform & Safety Equipment	1,059	628	724	927	2,100	2,100	-
10-60-210	Books, Subscriptions, & Member	-	-	-	565	500	500	-
10-60-215	Software	-	-	852	1,311	980	980	-
10-60-230	Travel	104	166	134	164	650	650	-
10-60-240	Office Supplies	32	58	40	812	2,080	2,080	-
10-60-250	Equipment Supplies & Maint	9,204	6,650	3,195	3,267	1,900	1,900	-
10-60-251	Equipment Rental	2,400	-	-	2,325	2,875	2,875	-
10-60-255	Vehicle Maintenance	-	-	-	900	750	750	-
10-60-256	Gas/Oil/Diesel	7,371	6,795	5,375	5,272	4,500	4,500	-
10-60-260	Bldg & Grounds-Supplies/Maint	-	-	73	494	375	375	-
10-60-270	Utilities	24,387	27,577	29,093	26,355	29,575	29,575	-
10-60-280	Telephone	1,207	1,083	1,545	1,172	1,375	1,375	-
10-60-310	Professional & Technical	-	-	-	15,086	1,400	1,400	-
10-60-316	MPO	5,500	5,000	5,000	5,000	5,000	5,000	-
10-60-330	Education & Training	182	1,693	545	1,425	1,350	1,350	-
10-60-480	Materials & Supplies	2,266	4,300	1,510	456	2,000	2,000	-
10-60-500	Street/Road Repairs	7,594	15,786	9,070	9,585	20,000	20,000	-
10-60-510	Insurance & Surety Bonds	5,764	6,048	6,466	6,466	6,500	6,500	-
10-60-515	Street Maintenance	292,707	270,962	268,648	229,072	325,000	325,000	-
10-60-520	Street Projects	-	-	7,500	9,315	-	-	-
10-60-525	Undesignated Street Projects	71,827	24,605	43,007	18,404	40,000	40,000	-
10-60-530	Street Lignting/Signage	77,150	8,496	5,224	22,432	40,000	40,000	-
10-60-610	Miscellaneous	-	1,200	1,762	25	-	-	-
10-60-740	Capital Outlay - Equipment	39,482	39,482	79,584	40,991	41,700	41,700	-
10-60-741	Capital Outlay - Furnishings	-	-	-	-	-	-	-
10-60-743	Capital Outlay - Other	6,314	5,094	-	6,494	5,000	5,000	-
		723,764	606,748	644,737	585,494	734,289	734,289	-
Sanitation								
10-62-110	Salaries & Wages	1,747	872	-	-	-	-	-
10-62-111	Overtime	-	1,657	-	-	-	-	-
10-62-120	Employee Benefits	513	792	-	-	-	-	-
10-62-130	Employer Taxes	170	251	-	-	-	-	-
10-62-315	Solid Waste Home Collection	374,819	408,353	421,176	435,212	438,916	438,916	-
10-62-320	Recycling Collection	-	-	48,842	120,143	121,212	121,212	-
10-62-325	Waste Service Dumpster Pickup	18,732	20,706	17,716	14,616	18,750	18,750	-
10-62-350	Write-Off Bad Debt		-	-	-	-	-	-
		395,981	432,630	487,734	569,972	578,878	578,878	-

Ivins City
FY 2018 Amended Budget

GENERAL FUND

		2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Adopted Budget	2018 Amended Budget	
EXPENDITURES								
Recreation								
10-70-110	Salaries & Wages	91,669	85,530	80,675	73,635	88,955	88,955	-
10-70-111	Overtime	-	155	152	463	432	432	-
10-70-120	Employee Benefits	31,167	32,859	32,352	30,899	36,058	36,058	-
10-70-130	Employers Taxes	9,455	8,033	7,598	7,071	6,805	6,805	-
10-70-135	Uniform & Safety Equipment	42	37	136	50	250	250	-
10-70-210	Books,Subscript, Memberships	159	-	-	380	265	265	-
10-70-230	Travel & Lodging	579	-	-	1,246	2,125	2,125	-
10-70-240	Office Supplies	316	390	62	339	900	900	-
10-70-250	Equipment - Supplies & Maint	2,585	383	1,320	854	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	1,906	513	688	958	1,500	1,500	-
10-70-270	Utilities	9,242	10,077	12,066	12,312	12,000	12,000	-
10-70-280	Telephone	635	475	587	801	700	700	-
10-70-310	Professional & Technical	2,138	658	600	982	1,100	1,100	-
10-70-315	Contractor Services	2,748	1,953	3,386	4,062	4,100	4,100	-
10-70-330	Education & Training	461	82	8	478	650	650	-
10-70-335	Little League	250	-	250	250	250	250	-
10-70-337	Baseball/Softball 5-8	804	977	1,077	1,050	1,500	1,500	-
10-70-339	Baseball/Softball 9-10	-	-	-	-	-	-	-
10-70-343	Football - Flag	315	1,680	1,707	1,716	1,800	1,800	-
10-70-345	Basketball	4,204	2,080	2,668	2,306	6,000	6,000	-
10-70-346	Running Contract	-	-	98	-	500	500	-
10-70-347	Contract Classes	3,245	2,481	3,875	2,364	3,500	3,500	-
10-70-349	Kickball Ages 4	-	-	-	-	-	-	-
10-70-350	Sand Hollow Swimming Pool	25,162	36,308	-	25,103	30,000	58,000	28,000
10-70-351	Adult Volleyball	-	-	-	-	-	-	-
10-70-355	Park Improvements	465	998	-	15	-	-	-
10-70-480	Materials & Supplies	392	-	213	-	1,000	1,000	-
10-70-510	Insurance & Surety Bonds	8,072	8,785	8,955	8,170	9,600	9,600	-
10-70-610	Miscellaneous	1,557	8,318	1,185	1,989	2,000	2,000	-
10-70-620	Bankcard Fees	-	-	-	-	200	200	-
10-70-740	Capital Outlay -Equipment	-	-	1,499	-	-	-	-
10-70-760	Christmas Decorations	66	228	344	227	500	500	-
		200,695	206,058	164,561	180,780	217,310	245,310	28,000
Parks								
10-75-110	Salaries & Wages	79,439	135,554	146,602	156,666	189,101	189,101	-
10-75-111	Overtime	-	2,896	2,939	4,205	4,162	4,162	-
10-75-120	Employee Benefits	36,695	71,228	79,613	87,463	113,848	113,848	-
10-75-130	Employers Taxes	8,590	14,367	16,792	18,486	14,466	14,466	-
10-75-135	Uniform & Safety Equipment	1,881	1,571	3,190	4,235	3,225	3,225	-
10-75-210	Books, Subscript, Memberships	350	265	465	350	775	775	-
10-75-230	Travel & Lodging	9	231	31	-	595	595	-
10-75-240	Office Supplies	462	536	487	360	510	510	-
10-75-250	Equipment - Supplies & Maint	18,978	14,519	12,628	15,160	16,950	16,950	-
10-75-251	Equipment Rental	375	1,006	561	419	1,500	1,500	-
10-75-256	Vehicle Fuel	3,073	5,366	4,403	4,414	5,500	5,500	-
10-75-280	Telephone	903	1,813	1,232	2,449	4,680	4,680	-
10-75-315	Contractor Services	1,809	4,966	3,216	4,791	6,600	6,600	-
10-75-316	Water	64,279	63,940	61,876	68,423	65,000	65,000	-
10-75-330	Training & Education	120	1,340	1,076	548	1,260	1,260	-
10-75-355	Park Improvements	6,381	5,525	8,261	5,260	20,000	20,000	-
10-75-480	Materials & Supplies	7,059	6,865	7,213	8,276	10,000	10,000	-
10-75-500	Fire Lake Park Maintenance	-	-	-	13,953	9,910	9,910	-
10-75-740	Capital Outlay-Equipment	1,199	9,870	8,911	8,227	21,000	43,000	22,000
10-75-741	Capital Outlay-Furnishings	-	3,400	-	-	4,500	4,500	-
10-75-742	Capital Outlay-Vehicles	-	21,095	10,858	10,858	25,000	26,500	1,500
		231,600	366,352	370,354	414,541	518,582	542,082	23,500

Ivins City
FY 2018 Amended Budget

GENERAL FUND

		2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Adopted Budget	2018 Amended Budget	Difference
EXPENDITURES								
Cemetery								
10-77-110	Salaries & Wages	33,930	52,318	53,613	53,699	64,804	64,804	-
10-77-111	Overtime	-	1,118	978	1,273	1,368	1,368	-
10-77-120	Employee Benefits	15,341	27,791	29,561	30,625	39,608	39,608	-
10-77-130	Employers Taxes	3,548	5,429	6,000	6,162	4,957	4,957	-
10-77-240	Office Supplies	-	-	-	-	100	100	-
10-77-250	Equipment - Supplies & Maint	1,229	523	689	231	1,500	1,500	-
10-77-251	Equipment - Rental	155	-	-	-	500	500	-
10-77-256	Vehicle Fuel	120	69	37	-	250	250	-
10-77-310	Professional & Technical	-	-	-	-	500	500	-
10-77-316	Water	1,858	-	-	-	3,000	3,000	-
10-77-330	Education & Training	350	-	-	-	500	500	-
10-77-480	Materials & Supplies	237	-	-	-	1,500	1,500	-
10-77-740	Capital Outlay - Equipment	-	-	-	-	8,000	8,000	-
10-77-750	Cemetery Improvements	5,136	1,602	-	-	1,000	1,000	-
79-40-500	Cemetery Plot Buy Back	-	-	-	-	-	-	-
		61,904	88,850	90,878	91,990	127,587	127,587	-
Community & Economic Development								
10-80-110	Salaries & Wages	99,324	9,885	-	-	-	-	-
10-80-120	Employee Benefits	26,857	3,710	-	-	-	-	-
10-80-130	Employers Taxes	8,908	926	-	-	-	-	-
10-80-480	Materials/Supplies	-	-	-	-	-	-	-
10-80-611	Washington County Econ Dev	4,870	-	-	-	-	-	-
10-80-635	Economic Development Project	-	-	-	-	-	-	-
		139,960	14,521	-	-	-	-	-
Transfers to Other Funds								
10-90-200	Transfer to Capital Projects	96,767	147,429	60,000	171,985	60,000	400,000	340,000
10-90-822	Transfer to Debt Service Fund	97,825	-	82,856	150,000	119,491	119,491	-
10-90-825	Transfer to Street Impact	-	-	-	-	-	-	-
10-90-855	Transfer to MBA Fund	-	-	-	-	-	-	-
		194,592	147,429	142,856	321,985	179,491	519,491	340,000
Total General Fund Expenditures		5,031,422	5,462,875	5,686,376	6,047,477	6,420,298	6,912,798	492,500
Net Revenue Over Expenditures		66,415	(161,025)	244,841	403,862	-	-	-
Beginning Fund Balance		1,072,544	1,138,957	977,933	1,222,774	1,626,635	1,626,635	
Ending Fund Balance		1,138,957	977,933	1,222,774	1,626,635	1,626,635	1,626,635	-

Ivins City
FY 2018 Amended Budget

Street Impact Fees

	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Adopted Budget	2018 Amended Budget	Difference
Revenue							
3810.0 - Interest Earnings	3,921	4,471	4,535	5,224	5,000	5,000	-
3815.0 - Grant	-	-	-	4,946	-	-	-
3820.0 - Street Impact Fees	292,683	275,517	458,706	219,168	154,800	182,664	27,864
3820.5 - Transfer From General Fund	-	-	-	-	-	-	-
3850.0 - Appropriated Fund Balance	-	-	-	-	198,200	178,000	(20,200)
Total Revenue:	296,604	279,987	463,241	229,338	358,000	365,664	7,664
EXPENDITURES							
4020.5 - Transfer to Capital Projects	-	289,671	376,631	96,269	150,000	157,664	7,664
4072.0 - Cap Fac Plans / Impact Fee Analysis	-	-	10,064	-	-	-	-
4082.2 - Transfer to Debt Service	196,350	196,350	196,350	203,000	208,000	208,000	-
4089.0 - Budgeted Surplus	-	-	-	-	-	-	-
Total Expenditures	196,350	486,021	583,045	299,269	358,000	365,664	7,664
Total Change In Net Position	100,254	(206,034)	(119,804)	(69,932)	-	-	-
Beginning Fund Balance	473,643	573,897	367,863	248,059	178,127	178,127	
Ending Fund Balance	573,897	367,863	248,059	178,127	(20,073)	127	

Ivins City
FY 2018 Amended Budget

Capital Projects

	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Adopted Budget	2018 Amended Budget	Difference
Revenue							
3836.0 - Developer Reimbursement	-	30,000	15,755	-	-	-	-
3840.0 - Blue Sky Grant RMP		48,074	-	-	-	-	-
3845.0 - State Grant			-	150,000	-	-	-
3845.5 - CDBG Grant		132,000	-	-	-	-	-
3310.0 - Interest Earnings	3,277	1,481	-	-	-	-	-
3320.0 - Bond Proceeds		-	-	150,000	-	-	-
3321.0 - CIB Grant		-	-	-	-	-	-
3920.0 - Transfer From Gen Fund	96,767	147,429	60,000	171,985	60,000	400,000	340,000
3922.0 - Transfer From Park Impact Fund	30,000	71,100	203,056	346,010	526,190	526,190	-
3923.0 - Transfer From Public Safety Impact I	-	-	-	-	300,000	300,000	-
3935.0 - Transfer from Water Fund		-	-	-	-	-	-
3940.0 - Transfer from Street Impact Fund		289,671	376,631	96,269	150,000	157,664	7,664
3946.0 - Appropriated Fund Balance		-	-	-	111,488	116,324	4,836
Total Revenue:	130,044	719,755	655,442	914,265	1,147,678	1,500,178	352,500
EXPENDITURES							
4070.9 - Hwy 91 Entry Feature	-	-	-	-	40,000	40,000	-
4066.0 - Special Projects - Bike Path	30,772	68,572	18,109	-	-	-	-
4067.0 - Center Street Wall	5,111	91,399	-	43,416	-	-	-
4068.0 - Solar Project-Blue Sky	-	50,074	-	-	-	-	-
4068.5 - Solar Project-USEP	-	-	-	-	-	-	-
4068.6 - SC / Tuacahn Center Piece	137,200	467	62,790	18,861	-	-	-
4069.0 - Historic Township Improvements	-	-	-	-	-	-	-
4069.1 - Highway 91 Swiss Village to 200 E	7,053	10,494	8,095	63,806	-	-	-
4069.2 - Fire Apparatus	-	-	-	-	-	550,000	550,000
4069.3 - Fire Station Remodel	-	-	-	-	300,000	-	(300,000)
4069.4 - Ambulance	-	133,022	-	-	-	-	-
4069.5 - Cemetery Improvements	-	2,517	-	8,902	111,488	111,488	-
4069.7 - Park Master Plan	-	-	-	-	-	-	-
4069.9 - Park & Trail Improvements	24,588	2,528	185,216	610,541	526,190	526,190	-
4071.0 - Road Projects	1,315	56,390	145	15,448	150,000	250,000	100,000
4070.7 - 400 E 850 S - Pioneer Parkway	-	32,680	1,568	-	-	-	-
4071.3 - Unity Park-Playgrnd/SkatePark	-	-	-	32,267	-	-	-
4071.4 - Del Coronado/Indian Shadows	403,286	-	-	-	-	-	-
4082.0 - Animal Shelter	-	-	875	-	-	-	-
4082.5 - 200 E Road Improvements	-	63,698	379,106	-	-	-	-
4083.0 - City Office	-	-	-	-	20,000	22,500	2,500
4064.0 - Cost of Issuance	2,000	2,000	-	-	-	-	-
4084.0 - Transfer to General Fund	-	-	-	-	-	-	-
4089.0 - Budgeted Surplus	-	-	-	-	-	-	-
Total Expenditures	611,324	513,842	655,904	793,241	1,147,678	1,500,178	352,500
Total Change In Net Position	(481,280)	205,913	(462)	121,024	(111,488)	(116,324)	-
Beginning Fund Balance	326,386	(154,894)	51,020	50,558	171,582	171,582	
Ending Fund Balance	(154,894)	51,020	50,558	171,582	60,094	55,258	