IVINS CITY
UTAH



Fire Lake Park
Completed FY 2020

FY 2021 Budget Document

July 1, 2020 – June 30, 2021

GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

City of Ivins City

Utah

For the Fiscal Year Beginning

July 1, 2019

Christopher P. Morrill

Executive Director

Officials of Ivins City, Utah

Mayor	**Chris Hart**
City Council	**Sue Gordhammer** **Jenny Johnson** **Cheyne McDonald** **Dennis Mehr** **Miriah Elliott**

Appointed Officials

City Manager	**Dale Coulam**
Director of Finance	**Lane Mecham**
City Recorder	**Kari Jimenez**
City Treasurer	**Jennifer Chapman**

Staffing Summary Information

	Fiscal Year								Projected	Proposed
	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
General Government	3.6	4.1	3.6	3.3	3.2	3.8	4.0	4.0	4.0	4.0
Public Safety*	22.0	29.4	30.5	32.4	33.5	33.7	33.8	21.3	22.7	24.2
Building/Zoning	0.9	0.9	1.7	3.1	3.7	3.5	3.5	3.5	3.5	3.5
Community Development	0.9	1.3	1.4	0.4	-	-	-	-	-	-
Public Works	10.5	11.4	12.0	11.0	11.8	11.5	12.5	12.5	13.5	13.5
Parks & Recreation	4.1	4.8	4.2	6.0	6.4	6.5	7.2	7.2	8.8	8.8
Total	**42.0**	**51.9**	**53.5**	**56.2**	**58.6**	**59.0**	**61.0**	**48.5**	**52.4**	**53.9**

*Law Enforcement Combined with Santa Clara City July 1st, 2013
*Fire and EMS Combined with Santa Clara City January 1, 2018


Residents of Ivins
Mayor & City Council
City Boards & Commissions
Planning
Sensitive Lands
Arts
City Manager / Attorney
Administration
Administration
Legal / HR
General Govt.
Finance
Public Safety
Police
Animal Control
Public Works
Streets
Water Services
Waste Water
Engineering
Building & Zoning
Development Review
Building Inspections
Building Permitting
Code Enforcement
Parks & Recreation
Parks & Trails
Recreation Programs
Cemetery
City Events

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, 2021, and the estimate to complete the budget for the fiscal year ending June 30, 2020. The budgets are balanced and in compliance with Utah State law.

This annual budget represents the 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.

The City experienced moderate to strong growth throughout FY 2020; however, in the final quarter of FY 2021 the City, and everywhere, has been impacted by the ongoing Coronavirus pandemic. This year's budget reflects the impacts the City is expected to experience due to a nationwide shutdown. This year's budgeted sales tax-related revenues have been particularly impacted and you will notice a sharp decline in those revenues in the budget. Although budgeted revenues are a conservative estimate based on the most recent economic reports and data available, the Country has never experienced such a sharp stop in economic activity which introduces significant risks in realizing the budgeted revenues.

In response to the risks posed by current circumstances, the City has directed department heads to defer all non-essential expenditures until further notice. Items in the budget, such as vehicles, equipment, and certain projects, are not expected to move forward until there's more certainty about the City's level of revenues and the economic activity going forward.

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 planning 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 20% of budgeted revenues for FY 2021. The FY 2021 budget projects no use of General Fund reserves (fund balance). The proposed Unreserved General Fund Balance for FY 2021 increases to $1,828,704 and complies with legal requirements.

We appreciate the cooperation and input of all Department Directors for this budget. The staff has an ongoing commitment to fiscal responsibility and they are dedicated to delivering the highest quality services that our residents expect. This budget document was prepared by the Director of Finance in conjunction with the City Manager.

Conservative Revenue Growth

Development and growth-related revenue projections in the FY 2021 budget are conservatively based on historical data and the estimated impacts on development from the ongoing pandemic. Other revenue estimates are based on a combination of growth rate and conservative estimates based on historical collections and anticipated changes. We expect general fund revenues in 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 (Contingent on revenues)
- PT Animal Shelter Worker to Full-time (Contingent on revenues)

Capital Improvements and Equipment

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

Projects

- **Parks & Recreations-Park and Trail Improvements**
  - Highway 91 Trail
- **Public Works**
  - Secondary Water System
  - Highway 91 Improvements
  - Road Gap Fill
- **Public Safety**
  - Existing City Hall remodel and conversion to Police Station
- **General Government**
  - New City Hall

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.

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 $250,000 to provide that level of maintenance with continued growth of the City.

Tax Rates and Fees

The FY 2021 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.

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 2020, employees were eligible for up to 3.5% pay increases based on their annual employee review. FY 2021 budget includes the following:

- A 2.0% pool of pay-for-performance increases is available for employees, which will not be automatic but awarded based on annual reviews
- The City switched health providers beginning in CY 2020 in order to save costs, though the budget anticipates a cost increase for FY2021 of 10.4%

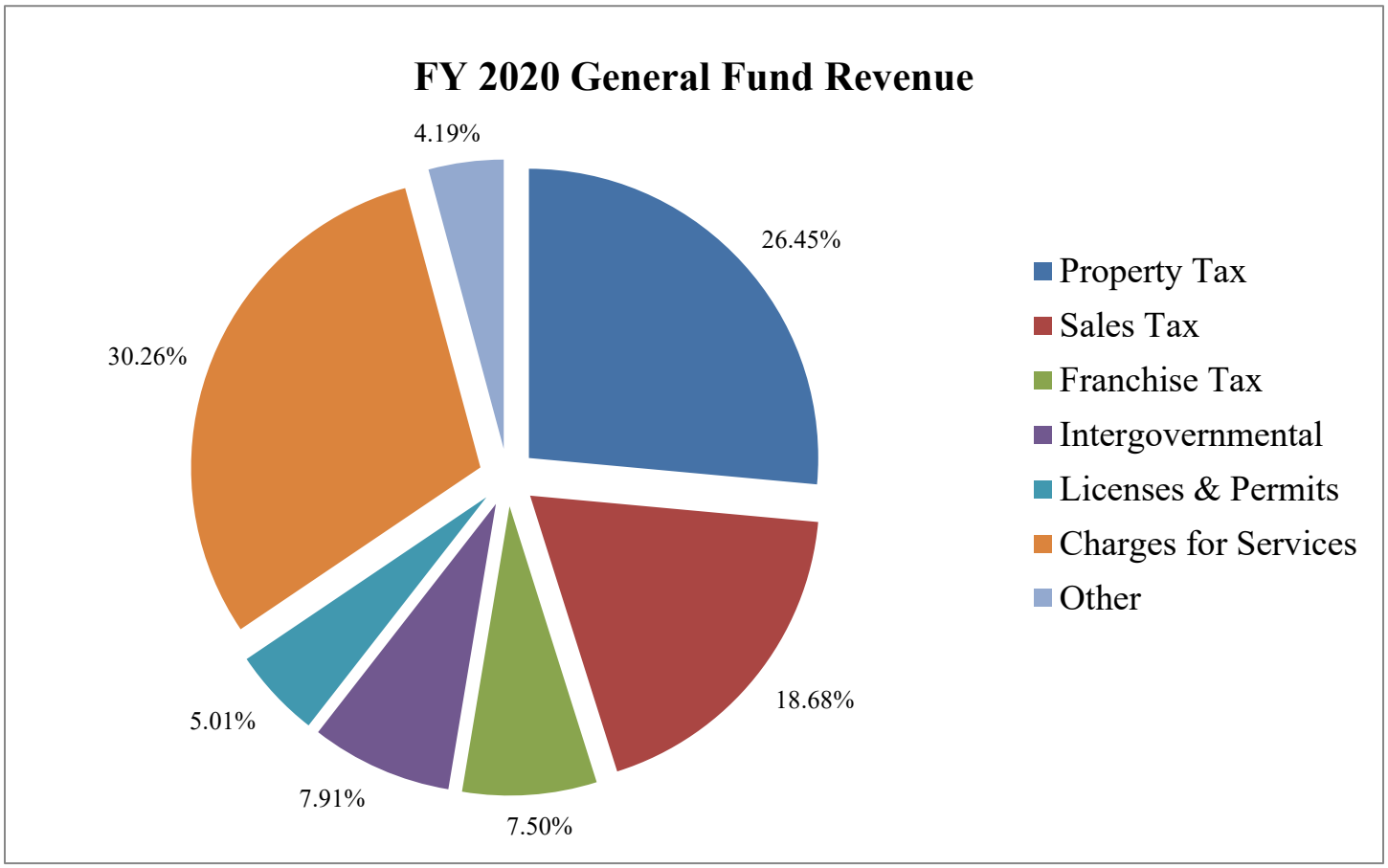
General Fund

The FY 2020-2021 tentative budget for the General Fund total $6,767,036, this represents a decrease of 11% or $849,134 from the FY 2020 estimate to complete budget. 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 decreased from FY 2020 budgeted revenues. 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.

Revenues

General Fund Revenue

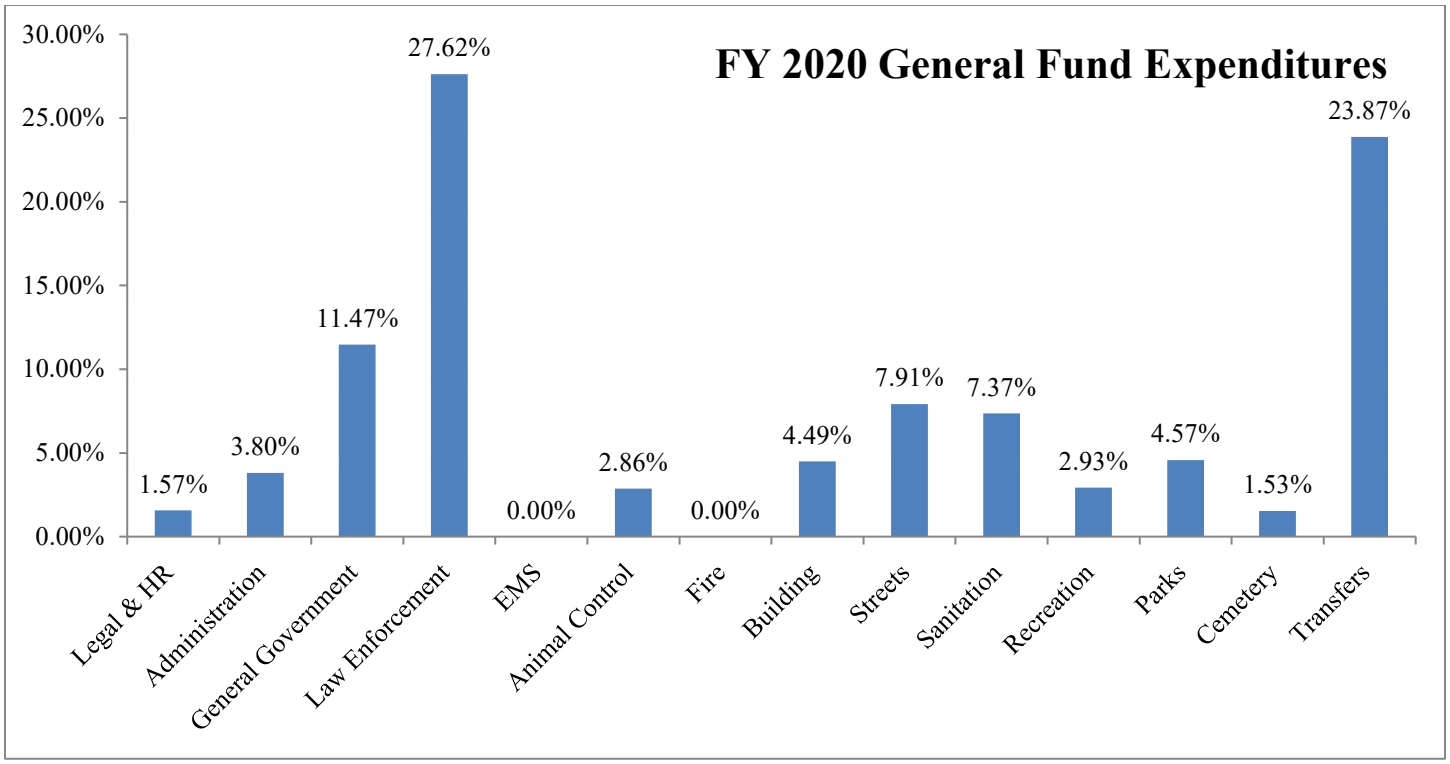
Categories	FYE 2020 Estimate to Complete	FYE 2021 Proposed
Property Tax	1,750,401	1,782,277
Sales Tax	1,813,614	1,258,233
Franchise Tax	506,312	505,216
Intergovernmental	601,878	532,571
Licenses & Permits	533,926	337,776
Charges for Services	1,891,156	2,038,644
Other	488,882	282,320
Transfers In	-	-
Total	7,586,170	6,737,036



Expenditures

General Fund Expenditures

Departments	FY 2019 Estimate to Complete	FY 2020 Proposed
Legal & HR	135,870	140,526
Administration	348,393	339,570
General Government	984,167	1,025,227
Law Enforcement	2,297,932	2,468,662
EMS	-	-
Animal Control	194,700	255,667
Fire	-	-
Building	383,275	401,356
Streets	885,557	707,180
Sanitation	639,402	658,584
Recreation	230,938	261,718
Parks	428,317	408,655
Cemetery	107,619	136,403
Transfers	950,000	2,133,488
Total	7,586,170	8,937,036



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.

IVINS CITY
Debt Service Schedule
Fiscal Year Ended June 30, 2021

BOND DEBT

Debt Description	Bond Holder	Payment Month	Maturity	Fiscal Year 2020-2021 Beginning Balance	Principle Amount	Interest Amount	Ending Balance
GOVERNMENTAL							
MBA Lease Revenue Bond 2005	Utah Division of Finance	April	4/1/2031	1,429,000	101,000	42,870	1,328,000
Sales Tax Refunding Bond Series 2016	Zions Bank	June/December	12/1/2030	2,375,000	179,000	46,313	2,196,000
Excise Tax Bond Series 2012	Wells Fargo Bank	Quarterly	1/18/2022	615,000	218,000	18,713	397,000
City Hall 2020 CIB Bond	TBD	TBD	TBD	-	-	-	3,500,000
TOTAL GOVERNENTAL BOND DEBT				$ 4,419,000	$ 498,000	$ 107,895	$ 7,421,000
BUSINESS-TYPE							
Washington County Water Conservancy District	Regional Pipeline Bond	Monthly	2028	1,669,586	229,191		1,440,394
Storm Drain Bond Series 2016	US Bank	October/April	10/1/2036	2,795,000	230,000	112,850	2,565,000
TOTAL BUSINESS-TYPE BOND DEBT				$ 4,464,586	$ 459,191	$ 112,850	$ 4,005,394
TOTAL BONDED DEBT				**$ 8,883,586**	**$ 957,191**	**$ 220,745**	**$ 11,426,394**

VEHICLE & EQUIPMENT LEASES

Vehicle/Equipment Description	Payment Number	Due Date	Fiscal Year 2020-2021 Principle Amount	Interest Amount	Total Payment
GOVERNMENTAL					
Fire Apparatus	Pmt 4 of 8	Annually	43,011	4,818	47,829
BUSINESS-TYPE					
None					
TOTAL LEASES PAYABLE			$ 43,011	$ 4,818	$ 47,829

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 2021 Budget includes the projects listed below:

Road Projects

Hwy 91 - 200 E to Shivwits	$	1,100,000.00
200 E Gap Fill	$	100,000.00

General

New City Hall	$	4,500,000.00

Water / Sec. Water

Irrigation Phase I	$	4,100,000.00

Some figures represent phases of these projects. There may be multiple years of expenditures to complete the improvements in a fiscally responsible manner.

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 2020 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), the Water Fund's portion of City Hall ($200,000), and the Irrigation System Installation ($4,000,000). Below is a summary of the funds proposed revenues and expenditures for FY 2021.

Water Fund

Revenue	FY 2020 Estimate to Complete	FY 2021 Proposed
Water Sales	2,237,554	2,202,767
Connection Fees	84,100	66,204
Other	112,843	1,098,079
Impact Fees	537,016	198,475
Total	2,971,513	3,565,525
Expenses		
Operating Exp.	2,298,110	2,663,686
Change in Net Position	673,404	901,839
Capital Budget	115,000	4,646,000

Wastewater Fund

The Wastewater Fund – Sewer projects a moderate operating budget increase from FY 2020 due to inflation and the anticipated increase in costs. There are plans for sewer system upgrade capital expenditures ($257,600) in the budget for the upcoming year. The Wastewater Fund – Storm Drain also shows a similar increase for operations. There are no significant project planned for Storm Drain in FY 2021, largely due to the completion of a series of big project spanning the last few years. Below is the summary of the Wastewater Fund.

Wastewater Fund

Revenue	FY 2019 Estimate to Complete	FY 2020 Proposed
Sewer Services	1,075,079	1,106,392
Sewer Conection Fees	68,000	71,550
Sewer - Other	966,667	6,500
Sewer Impact Fees	75,353	82,534
Total Sewer Revenue	2,185,099	1,266,977
Storm Drain Fees	619,647	671,684
Storm Drain - Other	14,942	14,469
Storm Drain Impact Fees	164,615	142,609
Total Storm Drain	799,204	828,762
Expenses		
Sewer Operating Exp.	983,004	971,618
Storm Drain Operating Exp.	550,181	570,451
Change in Net Position		
Sewer	1,202,096	295,359
Storm Drain	249,023	258,311
Capital Budget		
Sewer	857,373	257,600
Storm Drain	1,499,199	137,100

Conclusion

This is a presentation of a balanced budget that includes no property tax increase. 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

GENERAL FUND

		2017 Actual	2018 Actual	2019 Actual	2020 Actual YTD	2020 Adopted Budget	2020 Estimate to Complete	2021 Budget Requested
REVENUE								
TAXES								
10-31-100	Current Year Property Tax	1,321,269	1,364,043	1,503,668	1,585,910	1,588,136	1,588,136	1,619,899
10-31-200	Prior Year Propery Tax	68,225	87,756	23,928	47,357	57,528	56,829	57,702
10-31-250	Property Tax Penalty & Inter	2,425	2,733	3,799	1,503	2,386	1,803	2,250
10-31-300	Sales & Use Tax	984,705	1,093,637	1,186,647	1,070,370	1,182,462	1,284,444	879,747
10-31-301	Transit Taxes	-	-	-	77,158	-	92,590	69,443
10-31-310	RAP Tax	95,125	106,888	119,093	106,583	119,757	127,900	107,183
10-31-400	Franchise Tax	413,736	431,747	436,797	376,640	442,438	451,968	414,957
10-31-410	Cable TV Franchise Tax	27,158	33,329	35,491	-	36,329	-	34,426
10-31-420	Cellular Phone Tax	73,869	60,858	58,771	45,287	51,867	54,344	55,833
10-31-500	Fee-In-Lieu of Pers Prop Tax	91,860	106,382	108,716	86,361	109,349	103,633	102,426
10-31-600	Transient Room Tax	126,207	135,311	125,521	101,045	120,871	120,871	91,200
10-31-700	Highway Sales Tax	139,701	159,723	164,619	156,508	172,792	187,809	110,660
		3,344,279	3,582,407	3,767,050	3,654,721	3,883,915	4,070,327	3,545,726
LICENSES & PERMITS								
10-32-100	Business Licenses and Permit	5,600	5,500	5,325	5,225	5,500	6,270	3,575
10-32-210	Building Permits	294,469	338,024	346,552	376,577	285,633	451,892	272,590
10-32-230	Planning Application Fees	12,407	7,167	2,326	6,553	7,500	7,863	5,679
10-32-240	Adminstration Fees	1,920	2,942	2,600	5,965	3,000	7,158	2,750
10-32-250	Animal Licenses	755	1,075	1,195	800	900	960	689
10-32-260	Subdivision Fees	22,846	49,764	58,032	17,720	49,967	21,264	24,674
10-32-270	Subdiv&Site Devel Const	10,625	24,550	64,053	32,099	46,813	38,519	27,819
46-38-200	Habitat Non Pass Through	-	-	-	-	-	-	-
		348,623	429,022	480,082	444,938	399,313	533,926	337,776
INTERGOVERNMENTAL REVENUE								
10-33-300	Federal & FEMA Grants	-	-	-	-	-	-	-
10-33-360	Washington County Drug	3,334	3,656	5,100	-	10,000	-	5,000
10-33-361	WashCo Shelter Revenues	-	-	-	-	-		20,000
10-33-400	State Grants	15,228	126,292	104,791	89,762	20,000	89,762	20,000
10-33-420	EMS Grants	5,673	-	-	-	-	-	-
10-33-425	ULGT Safety Grant	-	-	2,303	-	-	-	-
10-33-430	Fire Grants	6,520	3,266	-	-	-	-	-
10-33-440	Wildland Fire Reimb's	4,587	1,790	114,355	59,917	100,000	59,917	100,000
10-33-560	Class B & C Road Funds	362,737	411,745	410,020	368,602	418,221	442,322	380,089
10-33-580	State Liquor Fund Allotment	7,134	9,111	10,959	9,878	11,000	9,878	7,482
		405,213	555,860	647,527	528,158	559,221	601,878	532,571
CHARGES FOR SERVICES								
10-34-150	Sale of Maps & Books	142	73	44	82	100	98	100
10-34-240	Inspection Fees	31,912	38,958	41,914	41,436	32,500	49,723	32,500
10-34-430	Sanitation	644,456	666,565	688,307	537,520	712,566	645,024	745,569
10-34-500	Ambulance Fees	270,892	209,301	101,678	124,118	123,150	148,942	100,000
10-34-505	Special Events	640	11,714	12,710	1,653	10,000	1,983	10,000
10-34-510	Tuacahn/Vista SRO	40,000	40,100	50,000	-	59,684	35,000	60,000
10-34-520	Law Enforcement-Santa Clara	843,952	854,038	945,321	693,750	942,282	942,282	970,550
10-34-530	SRO-Washington County School	57,388	59,684	72,298	-	74,467	35,000	75,000
10-34-830	Burial Fees	14,200	20,650	20,950	9,975	14,500	11,970	15,000
79-34-810	Sale of Cemetery Lots	15,600	21,100	23,850	8,600	16,250	11,467	17,063
79-34-820	Perpetual Care	12,250	16,150	17,700	7,250	12,250	9,667	12,863
		1,931,433	1,938,333	1,974,773	1,424,384	1,997,749	1,891,156	2,038,644

GENERAL FUND

		2017 Actual	2018 Actual	2019 Actual	2020 Actual YTD	2020 Adopted Budget	2020 Estimate to Complete	2021 Budget
REVENUE								
FINES & FORFEITURES								
10-35-100	Court Fines	82,870	91,122	88,875	37,407	74,574	49,875	44,888
10-35-200	Animal Control Fees	6,833	10,960	11,100	10,985	8,000	11,253	13,182
10-35-300	ACE Penalties & Costs	250	2,270	-	-	500	-	-
		89,953	104,352	99,975	48,392	83,074	61,129	58,070
INTEREST								
10-38-100	Interest Earnings	60,544	108,169	184,989	89,028	160,000	93,714	100,000
		60,544	108,169	184,989	89,028	160,000	93,714	100,000
MISCELLANEOUS REVENUE								
10-38-200	Youth Basketball	4,446	4,342	5,330	5,304	5,000	5,304	5,000
10-38-220	Youth Baseball & Softball	2,418	2,132	2,210	156	2,000	156	2,000
10-38-250	Flag Football	3,978	3,588	4,369	4,004	3,750	4,004	3,750
10-38-260	Contract Classes-Dance	4,641	4,843	2,569	1,947	5,000	1,947	5,000
10-38-270	Heritage Days	3,045	1,425	2,360	4,346	1,500	4,346	1,500
10-38-280	Movies in the Park	-	900	-	400	400	400	400
10-38-400	Sale of Fixed Assets	23,430	2,580	18,998	6,741	30,000	6,741	30,000
10-38-660	Princess Scholarship Donation	500	300	352	125	250	125	250
10-38-680	Excursions	-	-	-	1,435	-	1,435	1,000
10-38-700	Park Equipment Revenues Donati	-	-	1,000	-	-	-	-
10-38-720	Restitution Charges	-	-	1,061	-	-	-	-
10-38-770	Ball Field/Park Rental	10,470	13,003	11,130	8,576	10,000	8,576	10,000
10-38-800	Cable TV Vault Lease	6,600	6,710	4,620	4,043	6,600	4,620	6,600
10-38-820	Animal Sanctuary Donations-Cash	3,025	2,090	2,777	1,870	3,000	2,460	3,000
10-38-821	Animal Sanctuary Donations-In-Kind	16,063	11,490	4,475	2,935	10,000	3,500	10,000
10-38-830	Insurance Reimbursements	-	-	4,977	2,125	-	2,125	-
10-38-850	EMT CPR Class Fees	630	15	-		-	-	-
10-38-860	Utah Local Govt Trust Dividend	12,612	2,303	-	-	9,500	9,500	9,500
10-38-870	Community Garden	280	130	(40)	-	250	-	250
10-38-875	Fuel Tax Refund	-	-	2,305	9,724	-	11,658	-
10-38-880	SunTran Bus Passes	1,150	790	618	500	1,000	667	1,000
10-38-900	Miscellaneous Revenue	37,507	69,570	43,712	44,794	35,000	52,699	35,000
10-38-910	Proceeds from Lease	140,500	301,500	-	-	-	-	-
		271,294	427,711	112,821	99,025	123,250	120,263	124,250
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	-	-	-	-	-	-	-
10-39-132	Transfer from Habitat Fund	-	-	-	-	10,000	10,000	-
10-39-500	Appropriation-Unapprop Bal	-	-	-	-	-	187,702	-
		-	-	-	-	10,000	197,702	-
Total General Fund Revenue		6,451,339	7,145,854	7,267,217	6,288,646	7,216,522	7,570,095	6,737,036

GENERAL FUND

		2017 Actual	2018 Actual	2019 Actual	2020 Actual YTD	2020 Adopted Budget	2020 Estimate to Complete	2021 Budget
EXPENDITURES								
Legal & Human Resources								
10-41-110	Salaries & Wages	18,640	19,338	20,145	17,093	20,290	20,511	20,992
10-41-111	Overtime	81	54	265	49	102	59	106
10-41-120	Employee Benefits	8,062	7,958	8,432	6,937	9,479	8,324	9,533
10-41-130	Employer Taxes	1,635	1,662	2,180	1,462	1,906	1,755	2,100
10-41-135	Uniform Expense	-	-	-	-	30	-	-
10-41-140	Outside Counsel	1,115	4,014	(124)	1,015	4,000	1,218	7,500
10-41-210	Books, Subscript, Memberships	579	233	636	375	500	449	500
10-41-230	Travel	154	543	10	-	250	-	250
10-41-240	Office Supplies & Expense	7	8	8	-	80	-	80
10-41-250	Equipment Supplies & Maint	232	31	113	-	25	-	25
10-41-310	Professional & Tech	2,453	2,720	2,768	17,521	2,500	21,025	2,500
10-41-315	Recruiting	2,063	1,772	1,098	567	1,500	681	1,500
10-41-330	Education & Training	137	335	89	398	300	477	300
10-41-400	Santa Clara Court	69,164	90,316	103,672	67,809	95,000	81,371	95,000
10-41-420	Witness Fee	-	-	(37)	-	20	-	20
10-41-610	Miscellaneous	-	2	-	-	20	-	20
10-41-740	Capital Outlay-Equipment	-	-	-	-	100	-	100
10-41-741	Capital Outlay-Furnishings	-	-	-	-	-	-	-
		104,322	128,986	139,255	113,225	136,102	135,870	140,526
Administrative								
10-43-110	Salaries & Wages	182,239	196,385	188,081	156,429	192,394	187,715	198,134
10-43-111	Overtime	510	878	1,292	424	978	508	1,009
10-43-120	Employee Benefits	80,493	81,748	77,783	64,014	91,959	76,817	80,774
10-43-130	Employer Taxes	16,445	17,107	16,348	13,598	18,163	16,317	16,233
10-43-135	Uniform Expense	515	153	259	189	50	227	300
10-43-210	Books, Subscript, Memberships	667	275	200	352	300	422	500
10-43-214	Computer Software	5,171	5,873	5,098	5,600	6,500	6,720	4,000
10-43-220	Public Notices	1,604	990	1,424	1,886	1,000	2,263	1,200
10-43-225	Elections	131	-	-	19,623	1,500	23,548	-
10-43-230	Travel	1,474	1,478	1,189	1,170	2,000	1,404	2,000
10-43-240	Office Supplies & Expense	3,789	3,169	3,497	2,917	3,500	3,500	3,500
10-43-250	Equipment Supplies & Maint	572	265	(446)	6	250	7	150
10-43-255	Vehicle Maintenance	(385)	95	414	313	200	376	400
10-43-256	Vehicle Fuel	361	559	388	397	600	476	400
10-43-260	Bldg & Grounds-Supplies/Maint	2,859	2,344	3,853	3,477	3,000	4,172	4,000
10-43-270	Utilities	1,325	1,314	1,370	1,279	1,600	1,535	1,400
10-43-280	Telephone	7,165	8,335	10,168	5,393	8,000	6,471	4,600
10-43-310	Professional & Tech	5,803	5,330	3,915	(1,791)	5,000	5,000	6,800
10-43-313	Audit	3,180	3,260	3,340	3,420	3,260	4,104	3,500
10-43-330	Education & Training	895	1,328	924	742	1,500	891	1,500
10-43-510	Insurance & Surety Bonds	2,149	3,037	1,691	1,605	3,750	1,926	2,300
10-43-610	Miscellaneous	3	7	92	25	200	30	1,000
10-43-620	Bank Analysis Service Fees	4,345	5,042	6,765	5,020	5,250	6,024	5,250
10-43-720	Bank Error & Cash Short/Over	-	-	3	-	100	-	100
10-43-740	Capital Outlay-Equipment	1,160	460	1,759	1,554	3,000	1,865	500
10-43-741	Capital Outlay-Furnishings	100	-	-	-	100	-	20
10-43-742	Capital Outlay-Vehicles	28,000	9,725	-	-	9,725	-	-
		350,570	349,157	329,407	287,640	363,879	352,317	339,570

GENERAL FUND

		2017 Actual	2018 Actual	2019 Actual	2020 Actual YTD	2020 Adopted Budget	2020 Estimate to Complete	2021 Budget
EXPENDITURES								
General Government								
10-44-110	Salaries & Wages	60,190	64,816	60,040	45,039	58,641	59,047	57,569
10-44-111	Overtime	-	-	-	-	-	-	-
10-44-120	Employee Benefits	(877)	(766)	17	46	-	56	-
10-44-130	Employer Taxes	5,979	6,105	5,602	4,202	6,282	7,543	4,404
10-44-210	Books, Subscript, Memberships	1,544	1,280	8,363	1,441	1,750	1,729	1,750
10-44-230	Travel	1,439	1,836	3,494	618	1,500	742	1,500
10-44-240	Office Supplies & Expense	1,020	1,363	730	13	1,250	15	1,000
10-44-310	Professional & Technical	3,527	4,163	7,153	1,918	3,000	2,302	3,000
10-44-330	Education & Training	2,984	3,345	2,863	5,055	4,000	6,066	4,000
10-44-510	Insurance & Surety Bonds	2,303	2,634	2,634	2,357	2,650	2,357	2,650
10-44-600	Princess Pageant	754	2,087	403	2,625	2,500	3,149	2,500
10-44-610	Miscellaneous	826	186	1,352	506	750	1,500	750
10-44-611	Town Activities	1,368	1,463	2,664	1,223	3,500	1,468	1,500
10-44-612	Youth Easter Activity	1,950	2,325	2,233	-	2,250	-	2,250
10-44-615	SWBH - Suicide Prevention	-	-	-	2,660	-	2,660	2,750
10-44-617	Heritage Days	6,010	5,411	7,942	8,610	8,000	8,610	8,000
10-44-619	Scholarships	3,250	5,000	852	2,000	2,000	2,000	2,000
10-44-620	RAP Tax Distributions	14,131	20,000	35,000	31,500	30,000	31,500	30,000
10-44-621	Donations under $250	450	500	800	250	1,000	250	1,000
10-44-628	Washington County Youth Crisis	3,600	3,600	-	-	3,600	3,600	3,600
10-44-630	Suntran Bus Service	72,534	73,279	65,598	54,504	75,000	65,405	100,000
10-44-640	Community & Economic Dev.	-	-	-	1,200	5,000	11,200	1,500
10-44-697	Community TV	7,665	8,685	8,859	9,139	8,685	9,139	12,500
10-4470.0	Santa Clara Fire / Rescue	-	371,235	825,117	640,644	755,829	755,829	778,504
10-44-740	Capital Outlay-Equipment	956	3,084	-	-	2,000	7,500	2,000
10-44-741	Capital Outlay-Furnishings	-	-	-	-	500	500	500
		191,602	581,631	1,041,716	815,550	979,687	984,167	1,025,227
Law Enforcement								
10-54-110	Salaries & Wages	924,234	950,023	1,025,175	880,338	1,076,547	1,061,405	1,170,471
10-54-111	Overtime	57,447	70,592	80,015	59,910	66,085	75,000	75,000
10-54-120	Employee Benefits	499,722	473,932	505,504	416,150	607,088	525,000	550,000
10-54-130	Employer Taxes	102,456	92,245	98,972	83,536	114,364	105,000	105,000
10-54-135	Uniform Expense	12,781	19,041	14,867	14,392	18,000	17,271	18,000
10-54-210	Books, Subscript, Memberships	4,060	2,197	4,281	4,354	2,000	5,225	2,000
10-54-230	Travel	8,796	5,491	10,077	3,597	10,000	4,316	7,500
10-54-240	Office Supplies & Expense	16,610	16,221	17,407	13,834	15,000	16,601	15,000
10-54-250	Equip/Spply Fire/Rescue/Animal	342	-	512	369	-	442	-
10-54-255	Vehicle Maintenance	12,427	37,554	3,618	8,897	20,000	10,677	20,000
10-54-256	Vehicle Fuel	9,196	10,473	22,834	12,682	25,000	15,218	25,000
10-54-260	Bldg & Grounds-Supplies/Maint	831	4,154	2,900	4,343	2,500	5,211	3,500
10-54-270	Utilities	6,115	2,299	4,525	3,266	10,000	3,920	4,500
10-54-280	Telephone	25,621	20,889	19,940	18,275	25,000	21,930	22,500
10-54-300	Vaccinations	-	-	576	-	-	-	-
10-54-310	Professional & Tech	10,336	19,128	12,976	18,240	8,500	21,888	8,500
10-54-315	Contract Services	13,968	16,669	14,280	-	20,000	-	20,000
10-54-330	Education & Training	10,026	12,274	12,424	6,989	15,000	8,387	12,500
10-54-480	Special Dept Supplies	50,313	33,826	39,264	40,441	29,000	48,529	35,000
10-54-481	K9 Program	-	-	14,300	982	20,000	1,179	1,500
10-54-483	S.C.H. Special Function Officer	21,399	19,445	19,808	26,047	21,963	31,257	22,622
10-54-500	St George Police Dispatch	157,123	178,618	195,713	152,447	210,069	182,936	210,069
10-54-510	Insurance & Surety Bonds	22,586	18,404	13,337	19,055	18,500	22,867	25,000
10-54-520	Victims Advocate Coordinator	-	-	1,196	2,636	-	3,163	-
10-54-610	Miscellaneous	7,249	7,993	11,000	7,420	10,000	8,904	10,000
10-54-740	Capital Outlay-Equipment	544	15,246	18,408	9,555	25,000	9,555	25,000
10-54-741	Capital Outlay-Furnishings	-	-	-	-	-	-	-
10-54-742	Capital Outlay-Vehicles	164,006	98,530	141,667	72,051	118,900	72,051	80,000
		2,138,187	2,125,244	2,305,577	1,879,806	2,488,516	2,277,932	2,468,662

GENERAL FUND

		2017 Actual	2018 Actual	2019 Actual	2020 Actual YTD	2020 Adopted Budget	2020 Estimate to Complete	2021 Budget
EXPENDITURES								
EMS								
10-55-110	Salaries & Wages	246,914	118,858	-	-	-	-	-
10-55-111	Overtime	14,560	12,175	-	-	-	-	-
10-55-120	Employee Benefits	34,626	15,491	-	-	-	-	-
10-55-130	Employer Taxes	39,569	13,205	-	-	-	-	-
10-55-135	Uniform Expense	1,055	725	-	-	-	-	-
10-55-230	Travel	-	-	-	-	-	-	-
10-55-240	Office Supplies & Expense	1,955	397	-	-	-	-	-
10-55-250	Vehicle Maintenance	1,703	658	-	-	-	-	-
10-55-256	Vehicle Fuel	6,205	1,450	-	-	-	-	-
10-55-260	Bldgs/Grounds - Maintenance	1,263	4,806	-	-	-	-	-
10-55-270	Utilities	-	374	-	-	-	-	-
10-55-280	Telephone	-	609	-	-	-	-	-
10-55-310	Professional & Technical	41,020	35,767	-	-	-	-	-
10-55-330	Training & Education	3,797	-	-	-	-	-	-
10-55-350	EMT Class Expense	-	-	-	-	-	-	-
10-55-470	Special Dept Supplies	2,254	-	-	-	-	-	-
10-55-510	Insurance & Surety Bond	1,523	-	-	-	-	-	-
10-55-610	Medical Supplies	24,007	11,471	-	-	-	-	-
10-5561.5	Miscellaneous	451	158	-	-	-	-	-
10-55-740	Capital Outlay-Equpment	17,688	-	-	-	-	-	-
10-55-742	Capital Outlay-Vehicles	-	-	-	-	-	-	-
		438,591	216,144	-	-	-	-	-
Animal Shelter								
10-56-110	Salaries & Wages	64,453	70,450	92,993	78,186	98,765	93,823	110,113
10-56-111	Overtime	6,047	5,721	5,213	1,558	4,969	1,869	5,046
10-56-120	Employee Benefits	28,661	36,397	49,811	40,590	57,618	48,708	83,748
10-56-130	Employer Taxes	6,878	7,065	9,043	7,326	9,155	8,792	8,810
10-56-135	Uniform Expense	1,642	2,969	2,357	2,750	1,500	3,300	1,500
10-56-210	Books, Subscript, Memberships	325	335	-		-		-
10-56-230	Travel	1,021	555	-	-	1,500	-	1,500
10-56-240	Office Supplies & Expense	370	3,350	2,068	3,248	2,000	3,898	2,000
10-56-250	Equip. Supplies & Maintenance	39	3,282	375	248	4,000	298	4,000
10-56-255	Vehicle Maintenance	24	735	2,071	363	2,000	435	2,000
10-56-256	Vehicle Fuel	830	1,116	2,465	1,895	2,500	2,274	2,500
10-56-260	Bldgs & Grounds-Supplies/Maint	8,564	12,425	4,619	2,754	10,000	3,304	7,500
10-56-270	Utilities	4,711	4,674	6,324	5,799	4,000	6,959	6,500
10-56-290	Veterinary Care/Medicine/TNR	2,499	3,360	6,833	9,013	4,000	10,816	6,500
10-56-310	Professional & Technical	1,550	203	137	640	1,000	768	1,000
		-	-	-	64	-	77	-
10-56-330	Education & Training	-	140	1,342	1,119	3,000	1,343	3,000
10-56-480	Special Department Supplies	-	-	430	-	-	-	-
10-56-485	Food & Supplies	685	62	1,596	2,549	3,000	3,059	3,000
10-56-490	Food & Supplies-Donated	16,063	11,490	4,475	3,025	10,000	3,630	3,500
10-56-510	Insurance & Surety Bonds	335	683	683	1,193	700	1,193	700
10-56-610	Miscellaneous	578	-	162	130	-	155	250
10-56-740	Capital Outlay-Equipment	-	122	2,118	-	2,500	-	2,500
10-56-745	Capital Outlay-Other	-	-	-	-	-	-	-
		145,275	165,134	195,115	162,449	222,207	194,700	255,667

GENERAL FUND

		2017 Actual	2018 Actual	2019 Actual	2020 Actual YTD	2020 Adopted Budget	2020 Estimate to Complete	2021 Budget
EXPENDITURES								
Fire & Rescue								
10-57-110	Salaries & Wages	64,482	41,381	-	-	-	-	-
10-57-111	Overtime	3,877	5,098	-	-	-	-	-
10-57-115	Stipend Pay-Fire	15,877	6,640	-	-	-	-	-
10-57-120	Employee Benefits	29,769	17,838	-	-	-	-	-
10-57-130	Employer Taxes	9,666	5,288	-	-	-	-	-
10-57-135	Uniform Expense	9,624	833	-	-	-	-	-
10-57-210	Books, Subscript, Memberships	330	-	-	-	-	-	-
10-57-230	Travel	-	189	-	-	-	-	-
10-57-240	Office Supplies & Expense	929	1,967	-	-	-	-	-
10-57-245	Equipment- Supplies & Maint	-	-	-	-	-	-	-
10-57-250	Equipment- Supplies & Maint	13,114	3,623	-	-	-	-	-
10-57-255	Vehicle Maintenance	2,867	1,575	-	-	-	-	-
10-57-256	Vehicle Fuel	2,513	1,293	-	-	-	-	-
10-57-260	Bldg & Grounds-Supplies/Maint	15,631	11,145	-	-	-	-	-
10-57-270	Utilities	261	3,076	-	-	-	-	-
10-57-310	Professional & Tech	401	-	-	-	-	-	-
10-57-315	Contract Services	536	1,139	-	-	-	-	-
10-57-330	Education & Training	1,169	2,754	-	-	-	-	-
10-57-335	Educational Supplies	313	-	-	-	-	-	-
10-57-350	Class Expense/Rescue	124	-	-	-	-	-	-
10-57-470	Special Dept Supplies	5,063	1,941	-	-	-	-	-
10-57-510	Insurance & Surety Bonds	1,152	4,763	-	-	-	-	-
10-57-610	Miscellaneous	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	4,424	35,378	-	-	-	-	-
10-57-742	Capital Outlay-Vehicles	-	-	-	-	-	-	-
		183,163	149,826	-	-	-	-	-
Building								
10-58-110	Salaries & Wages	200,621	219,311	221,411	181,706	233,690	218,048	239,782
10-58-111	Overtime	2,533	1,972	2,147	1,741	4,050	2,089	4,112
10-58-120	Employee Benefits	84,640	89,541	92,428	75,847	104,667	91,016	107,617
10-58-130	Employer Taxes	18,667	19,417	19,244	16,164	21,695	19,397	21,695
10-58-135	Uniform Expense	-	603	344	122	600	146	600
10-58-210	Books, Subscript, Memberships	1,246	693	670	658	1,500	790	1,500
10-58-230	Travel	200	430	558	-	2,000	-	2,000
10-58-240	Office Supplies & Expense	1,668	1,763	617	904	3,500	1,085	3,500
10-58-250	Equipment Supplies & Maint	851	-	366	-	500	-	500
10-58-255	Vehicle Maintenance	(404)	1,799	517	559	1,750	671	1,750
10-58-256	Vehicle Fuel	1,880	2,930	2,713	2,133	3,000	2,559	3,000
10-58-260	Bldg & Grounds-Supplies/Maint	-	141	16	-	300	-	300
10-58-280	Telephone	2,082	2,414	2,385	2,013	2,500	2,415	2,500
10-58-310	Professional & Tech	1,569	3,581	4,721	11,768	6,500	14,122	5,500
10-58-330	Education & Training	86	1,060	1,616	944	2,000	1,133	1,500
10-58-510	Insurance & Surety Bonds	2,999	2,999	796	3,290	3,000	3,290	4,500
10-58-610	Miscellaneous	-	41	260	377	1,000	453	1,000
10-58-740	Capital Outlay - Equipment	-	-		818		818	-
10-58-742	Capital Outlay-Vehicles	12,369	6,184	-	25,243	25,500	25,243	-
		331,006	354,879	350,810	324,287	417,752	383,275	401,356

GENERAL FUND

		2017 Actual	2018 Actual	2019 Actual	2020 Actual YTD	2020 Adopted Budget	2020 Estimate to Complete	2021 Budget
EXPENDITURES								
Streets								
10-60-110	Salaries & Wages	109,990	123,966	133,310	125,986	152,005	151,183	158,961
10-60-111	Overtime	3,348	3,001	3,556	3,272	5,143	3,927	5,304
10-60-120	Employee Benefits	52,471	58,067	56,612	54,989	71,007	65,987	67,370
10-60-130	Employer Taxes	11,369	11,968	12,759	12,073	13,810	14,487	14,500
10-60-135	Uniform & Safety Equipment	927	1,538	1,115	905	1,365	1,087	1,365
10-60-210	Books, Subscriptions, & Member	565	60	497	1,491	300	1,790	655
10-60-215	Software	1,311	871	715	655	1,040	786	730
10-60-230	Travel	164	151	499	338	650	406	825
10-60-240	Office Supplies	812	2,079	1,772	1,265	2,080	1,517	2,040
10-60-250	Equipment Supplies & Maint	3,267	1,492	3,747	2,359	2,400	2,830	2,600
10-60-251	Equipment Rental	2,325	2,325	-	47	500	56	500
10-60-255	Vehicle Maintenance	900	579	1,076	417	825	500	825
10-60-256	Gas/Oil/Diesel	5,272	5,412	8,124	7,107	12,000	8,528	8,500
10-60-260	Bldg & Grounds-Supplies/Maint	494	657	1,020	545	625	654	625
10-60-270	Utilities	26,355	29,165	28,647	28,265	29,575	33,918	29,575
10-60-280	Telephone	1,172	1,220	1,771	1,200	1,375	1,439	1,700
10-60-310	Professional & Technical	15,086	1,252	3,210	1,378	3,160	1,653	2,655
10-60-315	Contract Services	-	-	-	300	-	360	900
10-60-316	MPO	5,000	5,000	5,000	5,000	5,000	5,000	5,200
10-60-330	Education & Training	1,425	829	1,619	916	1,350	1,099	1,600
10-60-480	Materials & Supplies	456	1,618	2,453	1,476	2,000	1,772	2,000
10-60-500	Street/Road Repairs	9,585	9,196	3,299	1,098	20,000	1,318	20,000
10-60-510	Insurance & Surety Bonds	6,466	6,281	6,391	5,705	6,300	5,705	7,500
10-60-515	Street Maintenance	229,072	352,289	349,914	297,788	295,000	357,345	250,000
10-60-520	Street Projects	9,315	4,686	440		-		-
10-60-525	Undesignated Street Projects	18,404	47,021	12,050	23,390	40,000	28,068	40,000
10-60-530	Street Lighting	22,432	6,053	24,905	79,600	50,000	95,520	55,000
10-60-531	Street Signage	-	-	-		-		15,000
10-60-610	Miscellaneous	25	-	(1,000)	-	-	-	
10-60-740	Capital Outlay - Equipment	40,991	18,731	49,606	62,663	78,000	62,663	11,250
10-60-741	Capital Outlay - Tools	-	-	69	338	1,250	338	-
10-60-742	Capital Outlay - Vehicles	-	9,503	9,093	12,119	12,000	12,119	-
10-60-743	Capital Outlay - Other	6,494	119	324	23,500	22,000	23,500	-
10-60-747	Capital Outlay - PW Yard	-	-	-	-	30,000	-	-
		585,494	705,129	722,591	756,185	860,760	885,557	707,180
Sanitation								
10-62-315	Solid Waste Home Collection	435,212	456,187	475,731	331,605	490,028	490,028	504,729
10-62-320	Recycling Collection	120,143	123,526	128,316	88,500	134,318	134,318	138,348
10-62-325	Waste Service Dumpster Pickup	14,616	10,639	16,415	10,859	15,056	15,056	15,508
10-62-350	Write-Off Bad Debt	-	-	-	-	-	-	-
		569,972	590,352	620,462	430,964	639,402	639,402	658,584

GENERAL FUND

		2017 Actual	2018 Actual	2019 Actual	2020 Actual YTD	2020 Adopted Budget	2020 Estimate to Complete	2021 Budget
EXPENDITURES								
Recreation								
10-70-110	Salaries & Wages	73,635	81,750	100,732	83,875	126,196	100,650	101,704
10-70-111	Overtime	463	441	546	305	1,462	366	1,468
10-70-120	Employee Benefits	30,899	32,898	27,150	35,735	58,782	42,882	52,320
10-70-130	Employers Taxes	7,071	7,211	8,750	6,909	12,564	8,291	9,901
10-70-135	Uniform & Safety Equipment	50	-	575	-	250	-	250
10-70-210	Books,Subscript, Memberships	380	215	319	385	500	462	500
10-70-230	Travel & Lodging	1,246	-	359	1,490	2,625	1,788	2,625
10-70-240	Office Supplies	339	597	789	416	900	499	950
10-70-250	Equipment - Supplies & Maint	854	1,635	1,227	497	1,500	596	1,500
10-70-251	Equipment Rental	3,060	2,932	3,780	3,160	3,780	3,792	3,780
10-70-256	Vehicle Fuel	958	314	110	286	1,500	344	1,500
10-70-270	Utilities	12,312	12,874	13,018	12,611	14,000	15,134	14,250
10-70-280	Telephone	801	-	-	-	1,200	-	1,200
10-70-310	Professional & Technical	982	766	971	758	900	910	1,285
10-70-315	Contractor Services	4,062	3,349	3,360	3,722	4,175	4,467	4,550
10-70-330	Education & Training	478	503	255	834	775	1,001	885
10-70-335	Little League	250	250	250	250	250	250	250
10-70-337	Baseball/Softball 5-8	1,050	772	720	167	1,500	167	1,250
10-70-343	Football - Flag	1,716	1,180	1,872	2,205	1,800	2,205	2,000
10-70-345	Basketball	2,306	1,906	2,332	2,655	6,000	2,655	6,000
10-70-346	Running Contract	-	-	228	-	500	-	500
10-70-347	Contract Classes	2,364	2,012	1,587	1,637	3,500	1,965	3,500
10-70-348	Youth Activities	-	-	-	1,181	1,000	1,417	1,000
10-70-350	Sand Hollow Swimming Pool	25,103	58,135	30,280	24,701	30,000	29,642	30,000
10-70-351	Adult Volleyball/Basketball	-	-	-	-	5,000	-	5,000
10-70-355	Park Improvements	15	-					-
10-70-480	Materials & Supplies	-	-	-	548	1,300	658	600
10-70-510	Insurance & Surety Bonds	8,170	8,295	8,825	8,995	8,300	8,995	9,000
10-70-610	Miscellaneous	1,989	1,686	1,811	1,399	2,350	1,679	3,250
10-70-620	Bankcard Fees	-	-	-	-	200	-	200
10-70-740	Capital Outlay -Equipment	-	8,380	1,250	-	-	-	-
10-70-743	Capital Outlay - Other	-	-	5,688		-		-
10-70-760	Christmas Decorations	227	129	635	104	2,500	125	500
		180,780	228,230	217,418	194,827	295,309	230,938	261,718
Parks								
10-75-110	Salaries & Wages	156,666	190,848	186,595	148,303	193,864	169,119	177,964
10-75-111	Overtime	4,205	3,703	5,268	2,776	5,215	3,312	3,331
10-75-120	Employee Benefits	87,463	105,481	90,923	78,021	108,135	90,616	93,626
10-75-130	Employers Taxes	18,486	17,786	17,289	13,153	20,610	14,990	15,783
10-75-135	Uniform & Safety Equipment	4,235	3,846	3,020	2,145	3,325	3,325	2,573
10-75-210	Books, Subscript, Memberships	350	580	45	225	730	585	270
10-75-230	Travel & Lodging	-	156	309	-	750	-	-
10-75-240	Office Supplies	360	613	645	334	510	650	401
10-75-250	Equipment - Supplies & Maint	15,160	19,972	19,009	14,511	16,250	18,500	17,413
10-75-251	Equipment Rental	419	-	-	16	1,500	1,000	19
10-75-256	Vehicle Fuel	4,414	6,983	8,074	5,023	7,000	7,000	6,028
10-75-280	Telephone	2,449	3,705	2,219	1,342	5,580	3,780	1,611
10-75-315	Contractor Services	4,791	7,525	3,969	4,354	5,260	5,260	5,225
10-75-316	Water	68,423	69,020	82,084	53,468	70,000	71,291	64,162
10-75-330	Training & Education	548	1,018	899	680	1,400	1,400	816
10-75-355	Park Improvements	5,260	13,393	7,866	7,444	11,581	19,300	8,933
10-75-480	Materials & Supplies	8,276	6,058	7,918	6,233	10,000	9,028	7,480
10-75-500	Fire Lake Park Maintenance	13,953	6,385	6,571	2,518	9,160	9,160	3,021
10-75-740	Capital Outlay-Equipment	8,227	50,460	46,097	-	-	-	-
10-75-741	Capital Outlay-Furnishings	-	448	-	-	4,500	-	-
10-75-742	Capital Outlay-Vehicles	10,858	26,457	24,208	-	-	-	-
10-75-743	Capital Outlay - Other	-	-	-	-	-	-	-
		414,541	534,437	513,008	340,546	475,370	428,317	408,655

GENERAL FUND

		2017 Actual	2018 Actual	2019 Actual	2020 Actual YTD	2020 Adopted Budget	2020 Estimate to Complete	2021 Budget
EXPENDITURES								
Cemetery								
10-77-110	Salaries & Wages	53,699	67,080	63,106	56,345	65,113	67,614	67,066
10-77-111	Overtime	1,273	1,126	1,575	956	1,693	1,148	1,577
10-77-120	Employee Benefits	30,625	37,998	29,983	27,443	37,012	32,932	40,110
10-77-130	Employers Taxes	6,162	6,157	5,785	4,895	6,920	5,874	5,750
10-77-240	Office Supplies	-	-	-	-	250	-	100
10-77-250	Equipment - Supplies & Maint	231	1,418	496	43	3,000	51	3,000
10-77-251	Equipment - Rental	-	-	-	-	500	-	500
10-77-256	Vehicle Fuel	-	96	-	-	300	-	300
10-77-310	Professional & Technical	-	-	-	-	500	-	500
10-77-316	Water	-	-	-	-	5,000	-	5,000
10-77-330	Education & Training	-	-	-	-	500	-	500
10-77-480	Materials & Supplies	-	-	-	-	2,750	-	3,000
10-77-740	Capital Outlay - Equipment	-	-	2,600	-	-	-	-
10-77-750	Cemetery Improvements	-	70	-	-	14,000	-	9,000
79-40-500	Cemetery Plot Buy Back	-	-	-	-	-	-	-
		91,990	113,945	103,544	89,683	137,538	107,619	136,403
Transfers to Other Funds								
10-90-200	Transfer to Capital Projects	171,985	570,000	376,940	-	-	750,000	1,933,488
10-90-822	Transfer to Debt Service Fund	150,000	289,491	150,000	200,000	200,000	200,000	200,000
10-90-825	Transfer to Street Impact	-	-	-	-	-	-	-
10-90-855	Transfer to MBA Fund	-	-	-	-	-	-	-
		321,985	859,491	526,940	200,000	200,000	950,000	2,133,488
Total General Fund Expenditures		6,047,477	7,102,585	7,065,844	5,595,163	7,216,522	7,570,095	8,937,036
Other Financing Sources / (Uses)								
10-30-070	Gain on Disposal of Capital Asset	-	-	-	-	-	-	2,200,000
Net Revenue Over Expenditures		403,862	43,269	201,373	693,484	-	-	-
Beginning Fund Balance		1,222,774	1,600,387	1,643,748	1,844,779	1,844,779	1,844,779	1,844,779
Ending Fund Balance		1,600,387	1,643,748	1,844,779	2,538,263	1,844,779	1,844,779	1,844,779

Debt Service

	2017 Actual	2018 Actual	2019 Actual	2020 Actual YTD	2020 Adopted Budget	2020 Estimate to Complete	2021 Budget Requested
REVENUE							
Interest and Assessments							
3810.0 - Interest Earnings	14,147	12,758	10,089	7,505	12,500	9,006	10,000
3820.0 - Historic Township SAA Assess.	115,915	61,264	40,023	36,151	65,000	43,381	36,020
3825.0 - Ivins Good Samaritan Fund	241	470	538	332	-	399	-
Miscellaneous revenue				-			
3801.0 - Bond Proceeds	2,876,000	-		-	-	-	-
Contributions and transfers				-			
3910.0 - Transfer From General Fund	150,000	289,491	150,000	200,000	200,000	200,000	200,000
3920.0 - Transfer from Road Impact Fund	203,000	208,000	200,000	75,000	75,000	75,000	200,000
3941.0 - Transfer from Parks Impact Fund	-	-	150,000	-		-	-
3932.0 - Transfer From Sewer Fund	-	-	-	-		-	-
3940.0 - Transfer from Pubic Safety Fund	-	-	-	-		-	-
3951.0 - Appropriated Fund Balance	-	-	-	-	109,526	30,236	16,006
Total Revenue:	3,359,303	571,983	550,649	318,987	462,026	358,021	462,026
EXPENDITURES							
4041.0 - Good Samaritan Expense	-	-	-	-	-	-	-
4085.1 - Wash Co. Tuacahn Trail Loan	-	-	150,000	-	-	-	-
4085.4 - Issuance costs	51,000	-	-	-	-	-	-
4085.5 - Sales Tax Bond 2010 Principal	2,976,000	-	-	-	-	-	-
4085.6 - Sales Tax Bond 2010 Interest	45,074	-	-	-	-	-	-
4085.7 - 2016 Sales Tax Refunding - Principal	-	174,000	176,000	179,000	179,000	179,000	179,000
4085.8 - 2016 Sale Tax Refunding - Interest	-	51,138	47,385	44,412	46,313	44,412	46,313
4086.0 - Excise Tax Bond 2012 Principal	203,000	208,000	213,000	217,967	218,000	217,967	218,000
4086.1 - Excise Tax Bond 2012 Interest	29,081	23,931	18,692	13,314	18,713	13,314	18,713
4063.4 - Budgeted Surplus	-	-	-	-	-	-	-
Total Expenditures	3,304,155	457,069	605,076	454,693	462,026	454,693	462,026
Total Change In Net Position	55,148	114,914	(54,427)	(135,706)	-	(96,672)	-
Beginning Fund Balance	4,742	203,348	319,638			266,679	139,771
Ending Fund Balance	203,348	319,638	266,679			139,771	123,765

Municipal Building Authority

	2017 Actual	2018 Actual	2019 Actual	2020 Actual YTD	2020 Adopted Budget	2020 Estimate to Complete	2021 Budget Requested
REVENUE							
3310.0 - Interest Earnings	858	1,375	2,161	1,302	1,945	1,736	1,945
3920.0 - Trans from Park Impact Fees	286,020	143,660	143,118	-	143,810	143,810	143,810
3922.0 - Bond Proceeds	-	-	-	-	-	-	3,500,000
3940.0 - Appropriated Fund Balance	-	-	-	-	-	-	-
Total Revenue	286,878	145,035	145,279	1,302	145,755	145,546	3,645,755
EXPENDITURES							
4012.0 - City Hall Construction	-	-	-	-	-	-	3,500,000
4089.0 - Budgeted Surplus	-	-	-	-	1,945	1,736	1,945
4120.0 - Bond Payment - Principal	92,000	95,000	98,000	101,000	98,000	98,000	98,000
4125.0 - Bond Payment - Interest	51,420	48,660	45,810	42,870	45,810	45,810	45,810
Total Expenditures	143,420	143,660	143,810	143,870	145,755	145,546	3,645,755
Total Change In Net Position	143,458	1,375	1,469	(142,568)	-	-	-
Beginning Fund Balance	4,118	147,576	148,951			150,420	152,156
Ending Fund Balance	147,576	148,951	150,420			152,156	154,101

Public Safety Impact Fees

	2017 Actual	2018 Actual	2019 Actual	2020 Actual YTD	2020 Adopted Budget	2020 Estimate to Complete	2021 Budget Requested
REVENUE							
3810.0 - Interest Earnings	3,952	3,296	4,055	2,794	3,250	3,725	2,925
3815.0 - Grant	7,762	-	-	-	-	-	-
3820.0 - Public Safety Impact Fees	55,147	14,291	22,801	14,041	9,487	18,721	12,862
3850.0 - Appropriated Fund Balance	-	-	-	-	57,456	57,456	4,213
Total Revenue:	66,861	17,587	26,857	16,835	70,193	79,902	20,000
EXPENDITURES							
4089.0 - Budgeted Surplus	-	-	-	-	-	-	-
4089.6 - Public Safety Master Plan	16,845	-	-	-	-	-	20,000
4082.3 - Transfer To Capital Projects Fund	-	250,000	100,000	-	70,193	-	-
Total Expenditures	16,845	250,000	100,000	-	70,193	-	20,000
Total Change In Net Position	50,016	(232,413)	(73,143)	16,835	-	79,902	-
Beginning Fund Balance	314,881	364,897	132,484			59,341	81,787
Ending Fund Balance	364,897	132,484	59,341			81,787	77,574

Street Impact Fees

	2017 Actual	2018 Actual	2019 Actual	2020 Actual YTD	2020 Adopted Budget	2020 Estimate to Complete	2021 Budget
REVENUE							
3810.0 - Interest Earnings	5,224	5,922	11,208	11,037	6,000	14,716	5,400
3815.0 - Grant	4,946	-	-	-	-	100,000	-
3820.0 - Street Impact Fees	219,168	216,191	295,885	191,954	182,664	255,939	164,398
3820.5 - Transfer From General Fund	-	-	-	-	-	-	-
3850.0 - Appropriated Fund Balance	-	-	-	-	131,336	114,345	30,202
Total Revenue:	229,338	222,113	307,093	202,991	320,000	485,000	200,000
EXPENDITURES							
4020.5 - Transfer to Capital Projects	96,269	37,187	90,000	-	185,000	185,000	-
4072.0 - Cap Fac Plans / Impact Fee Analysis	-	-	-	5,709	60,000	100,000	-
4082.2 - Transfer to Debt Service	203,000	208,000	200,000	-	75,000	200,000	200,000
4089.0 - Budgeted Surplus	-	-	-	-	-	-	-
Total Expenditures	299,269	245,187	290,000	5,709	320,000	485,000	200,000
Total Change In Net Position	(69,931)	(23,074)	17,093	197,283	-	-	-
Beginning Fund Balance	248,060	178,128	155,054			172,147	57,802
Ending Fund Balance	178,128	155,054	172,147			57,802	27,600

Park Impact Fees

	2017 Actual	2018 Actual	2019 Actual	2020 Actual YTD	2020 Adopted Budget	2020 Estimate to Complete	2021 Budget
REVENUE							
3810.0 - Interest Earnings	15,231	22,018		26,576	22,500	35,435	20,250
3815.0 - Grant	13,469	-		-	-	-	-
3820.0 - Parks Impact Fees	565,213	524,746		531,934	359,415	709,246	323,474
3850.0 - Appropriated Fund Balance	-	-		-	84,955	-	-
Total Revenue:	593,913	546,764	-	558,510	466,870	744,680	343,724
EXPENDITURES							
4020.0 - Transfer to Debt Service	-	-	-	-	-	-	-
4072.0 - Cap Fac Plans / Impact Fee Analysis	6,431	-	-	-	-	-	-
4020.5 - Transfer to Capital Projects	346,010	500,000		-	323,000	323,000	89,319
4061.0 - Transfer to MBA	286,020	143,660		-	143,870	143,870	143,810
4089.0 - Budgeted Surplus	-	-		-	-	-	110,595
Total Expenditures	638,461	643,660	-	-	466,870	466,870	343,724
Total Change In Net Position	(44,548)	(96,896)	-	558,510	-	277,810	-
Beginning Fund Balance	1,313,965	1,269,417	1,172,521			1,172,521	1,450,331
Ending Fund Balance	1,269,417	1,172,521	1,172,521			1,450,331	1,450,331

Capital Projects

	2017 Actual	2018 Actual	2019 Actual	2020 Actual YTD	2020 Adopted Budget	2020 Estimate to Complete	2021 Budget
REVENUE							
3845.0 - State Grant	-	300,000	-	-	-	-	-
3845.5 - Grant Funds	150,000	-	100,000	-	250,000	250,000	-
3310.0 - Interest Earnings	-	-		-	-	-	-
3320.0 - Bond Proceeds	150,000	-	-	-	-	-	-
3920.0 - Transfer From Gen Fund	171,985	570,000	376,940	-	-	743,987	1,933,488
3922.0 - Transfer From Park Impact Fund	346,010	500,000	850,000	-	323,000	323,000	89,319
3923.0 - Transfer From Public Safety Impact F	-	250,000	100,000	-	70,193	-	-
3930.0 - Transfer from Water Fund	-	-	-	-	-	-	-
3935.0 - Transfer from Sewer Fund	-	-	-	-	-	-	-
3945.0 - Transfer from Storm Drain Fund	-	-	-	-	-	-	-
3940.0 - Transfer from Street Impact Fund	96,269	37,187	90,000	-	193,250	193,250	-
3946.0 - Appropriated Fund Balance	-	-	-	-	564,807	259,753	-
Total Revenue:	914,265	1,657,187	1,516,940	-	1,401,250	1,769,990	2,022,807
EXPENDITURES							
4070.9 - Hwy 91 Entry Feature	-	-	-	25,195	-	55,000	-
4066.0 - Special Projects - Bike Path	-	-	-	-	-	-	-
4067.0 - Center Street Wall	43,416	-	-	-	-	-	-
4068.6 - SC / Tuacahn Center Piece	18,861	-	-	-	-	-	-
4069.1 - Highway 91 Swiss Village to 200 E	63,806	-	-	-		-	-
4069.2 - Fire Apparatus	-	551,687	-	-		-	-
4069.3 - Fire Station Remodel	-	-	-	-	100,000	-	-
4069.5 - Cemetery Improvements	8,902	6,493	108,664	-	-	-	-
4069.9 - Park & Trail Improvements	610,541	711,226	689,811	277,321	443,000	424,260	-
4071.0 - Road Projects	15,448	153,461	102,086	726,660	450,000	450,000	1,200,000
4070.7 - 400 E 850 S - Pioneer Parkway	-	-		-			-
4071.3 - Unity Park-Playgrnd/SkatePark	32,267	-	732	361,619	350,000	361,619	-
4082.0 - Animal Shelter	-	-		-	-	-	-
4082.5 - 200 E Road Improvements	-	-		-	-	-	-
4083.0 - City Office	-	22,398		17,550	58,250	58,250	650,000
4089.0 - Budgeted Surplus	-	-		-	-	-	172,807
Total Expenditures	793,241	1,445,265	901,294	1,408,346	1,401,250	1,349,129	2,022,807
Total Change In Net Position	121,024	211,922	615,646	(1,408,346)	-	420,861	-
Beginning Fund Balance	1,927,464	2,048,488	2,260,410	2,876,056		2,876,056	3,037,164
Ending Fund Balance	2,048,488	2,260,410	2,876,056	1,467,710		3,037,164	3,209,971

Water Fund

	2017 Actual	2018 Actual	2019 Actual	2020 Actual YTD	2020 Adopted Budget	2020 Estimate to Complete	2021 Budget
REVENUE							
Operating Revenue							
3710.0 Water Sales	1,905,967	2,008,291	2,102,086	1,678,166	2,121,767	2,237,554	2,202,767
3720.0 Connection Fees	56,615	60,165	62,457	63,075	53,433	84,100	66,204
3730.0 Penalties & Forfeitures	36,639	37,100	38,202	29,675	37,250	39,566	40,494
3740.0 Return Check Charges	390	310	581	730	300	973	616
Contributions and transfers							
3610.0 Impact Fees - Water	76,817	84,584	187,241	456,463	333,185	537,016	198,475
3640.0 Secondary Water Impact Fee	128,202	136,203	101,867	-	-	-	107,979
3645.0 Taviawk Zonal Water Impact Fee	6,000	3,750	-	2,250	6,750	3,000	-
3810.0 Interest Earnings	28,077	25,664	45,126	32,938	40,000	43,917	47,834
3830.0 Irrigation Revenue	-	7,933	6,706	-	-	-	7,108
3850.0 Subdividers Contribution	1,143,627	615,474	829,350	-	-	-	879,111
3890.0 Miscellaneous	32,006	20,466	14,092	19,040	20,000	25,387	14,937
3916.0 Transfer From Sewer Fund	-	-	-	-	-	-	-
Total Revenue:	3,414,341	2,999,940	3,387,707	2,282,337	2,612,685	2,971,513	3,565,525
EXPENSES							
Operating Expenses							
4011.0 Salaries & Wages	401,818	434,180	433,498	336,669	437,158	448,891	448,804
4011.1 Overtime	7,837	6,763	9,369	5,930	10,841	7,906	11,229
4012.0 Employee Benefits	179,182	185,858	186,938	146,290	224,032	195,053	240,686
4013.0 Employers Taxes	38,534	39,835	38,713	30,103	42,244	40,137	35,193
4013.5 Uniform & Safety Equipment	1,649	2,247	1,400	1,252	2,185	1,669	2,185
4013.6 Uniform & Safety Equipment - Overhead	-	409	648	292	125	390	750
4014.0 Outside Counsel - Legal	2,693	4,892	448	1,571	7,500	2,094	18,750
4021.0 Books, Subscript, Memberships	7,886	2,455	1,365	1,521	2,295	2,028	2,640
4021.1 Books, Subscript, Memberships - Overhead	-	4,293	4,121	2,011	1,000	2,682	1,250
4021.5 Software	21,844	4,906	4,791	3,359	6,420	4,478	6,490
4021.6 Software - Overhead	-	14,682	12,746	14,001	9,250	18,668	10,000
4022.0 Public Notices	3,212	-	46	-	-	-	-
4022.1 Public Notices - Overhead	-	1,418	421	668	3,000	891	3,000
4023.0 Travel & Lodging	3,633	225	1,330	541	1,040	722	1,320
4023.1 Travel & Lodging - Overhead	-	5,028	2,728	2,624	5,000	3,499	5,000
4024.0 Office Supplies	9,015	6,399	5,646	3,701	6,185	4,934	7,130
4024.1 Office Supplies - Overhead	-	7,363	8,282	5,554	8,750	7,405	8,750
4025.0 Equipment - Supplies & Maint	2,221	2,681	7,509	3,016	4,800	4,022	5,200
4025.1 Equipment Rental/Lease	9,300	9,300	-	408	1,000	544	1,000
4025.2 Equipment - Supplies & Maint - Overhead	-	1,538	1,870	14	125	19	375
4025.4 Vehicle Maint - Overhead	-	239	1,099	265	500	354	1,000
4025.5 Vehicle Maintenance	3,269	853	2,882	1,657	3,300	2,209	3,300
4025.6 Gas/Oil/Diesel	9,157	9,494	13,010	11,349	11,200	15,132	13,600
4025.7 Gas/Oil/Diesel - Overhead	-	968	970	922	1,500	1,229	1,000
4026.0 Bldgs & Grounds - Supplies/Mnt	6,886	1,041	1,382	844	1,000	1,126	1,000
4026.1 Bldgs & Grounds-Supplies/Maint - Overhead	-	7,154	7,900	5,274	7,500	7,031	10,000
4027.0 Utilities	12,787	12,145	11,507	7,488	14,040	9,984	14,040
4027.1 Utilities - Overhead	-	3,090	2,488	2,022	3,500	2,696	3,500
4028.0 Telephone	11,063	3,008	3,684	5,569	3,300	7,425	12,060
4028.1 Telephone - Overhead	-	11,530	11,210	8,323	10,000	11,098	11,500
4031.0 Professional & Technical	24,233	2,926	5,505	2,090	3,310	2,786	4,750
4031.4 Accounting Services	7,950	8,150	8,350	8,550	8,000	8,550	8,750
4031.5 Contractor Services	15,526	15,068	14,389	11,742	14,380	15,655	15,330
4031.6 Water Purchase	629,296	703,776	671,873	263,703	450,000	351,604	700,000
4031.7 Professional & Technical - Overhead	-	20,054	17,510	12,987	12,500	17,316	17,000
4032.0 Irrigation Water Shares Assess	7,908	7,006	7,061	-	7,200	7,000	7,010
4033.0 Education & Training	2,388	2,248	2,543	2,803	2,200	2,803	2,700

Water Fund

	2017 Actual	2018 Actual	2019 Actual	2020 Actual YTD	2020 Adopted Budget	2020 Estimate to Complete	2021 Budget
4033.1 Education & Training - Overhead	-	2,069	2,532	1,458	2,500	1,944	3,750
4035.0 - Write-off Bad Debt	-	-	-	-	-	-	-
4048.0 Material & Supplies	2,279	3,506	1,180	361	2,500	482	2,500
4049.0 Landfill Charges	3,490	4,468	2,777	2,280	4,000	3,040	4,000
4051.0 Insurance & Surety Bonds	17,529	20,927	20,393	16,992	21,000	16,992	25,000
4061.0 Miscellaneous	8,687	225	-	50	500	67	500
4061.1 Miscellaneous - Overhead	-	3,675	5,748	4,600	5,000	6,134	3,250
4062.0 Bankcard Fees	10,864	12,497	13,754	10,364	13,125	13,818	13,125
4065.0 Depreciation	492,544	633,785	661,892	442,532	631,163	681,749	690,826
4137.0 - Interest in Capital Leases	32	-	-	-	-	-	-
4140.0 GASB 68 Pension Expense	83,157	61,722	72,807	-	-	72,807	67,277
4145.0 GASB 68 Benefit Expense	(63,799)	(63,884)	(63,260)	-	-	(63,260)	(69,634)
4260.0 - Trans To General Fund	-	-	-	-	-	-	-
4261.0 - Trans to Capital Projects	-	-	-	-	-	-	-
4274.0 Capital Outlay - Equipment	60,295	-	6,140	74,493	93,000	99,324	18,000
4274.1 Capital Outlay Tools	1,844	-	1,445	1,141	2,000	1,522	2,000
4274.2 Capital Outlay Vehicles	-	-	-	16,472	20,000	21,962	-
4274.4 Capital Outlay - Other	316	11,081	708	1,309	36,000	1,745	36,800
4274.5 Regional Pipeline	242,524	171,389	209,991	145,826	229,753	229,753	230,000
Total Expenditures	2,279,052	2,404,682	2,441,341	1,622,990	2,386,921	2,298,110	2,663,686
Total Change In Net Position	1,135,289	595,258	946,366	659,346	225,764	673,404	901,839
Capital Budget							
Capital Expenses							
4274.7 - Capital Outlay - PW Yard	-	-	-	-	-	-	-
4282.5 Water System Upgrades	-	725	588	48,474	10,000	10,000	75,000
4282.6 New Water Meters	-	44,455	42,649	41,476	80,000	80,000	110,000
4283.0 City Offices	-	-	-	-	-	-	200,000
4283.8 Water Road Repairs	-	-	7,064	6,249	5,000	5,000	6,000
4284.0 Culinary Water Master Plan	1,427	35,429	11,786	13,643	-	-	-
4284.1 Secondary Water Master Plan	29,455	8,895	6,671	9,112	-	-	-
4284.3 Telemetry System	-	-	-	8,785	5,000	5,000	40,000
4285.5 Water Tank Repairs	510	-	8,782	8,782	10,000	10,000	110,000
4286.0 200 W Irrigation Line	-	-	-		-	-	-
4287.0 Upsizing Lines per CFP	-	-	-		-	-	-
4287.5 GIS Mapping	-	-	322	322	5,000	5,000	5,000
4287.7 West Ivins Storage	(156)	-	-	-	-	-	-
4287.9 Irrigation System	-	-	-	1,000	1,000,000	-	4,100,000
Total Capital Requirements	31,235	89,504	77,862	137,842	1,115,000	115,000	4,646,000
Total Long Term Debt Repayment Requirement	-	-	-	-	-	-	-
Total Capital & Debt Repayment	31,235	89,504	77,862	137,842	1,115,000	115,000	4,646,000
Resources to be Provided							
Changes in Net Positions	1,135,289	595,258	946,366	659,346	225,764	673,404	901,839
Depreciation	492,544	633,785	661,892	442,532	631,163	681,749	690,826
Provided/Required from Operations	1,627,833	1,229,043	1,608,259	1,101,879	856,927	1,355,153	1,592,665
Resources Remaining to be Provided	1,596,598	1,139,539	1,530,397	964,037	(258,073)	1,240,153	(3,053,335)
Water Impact Fees					1,239,753	239,753	4,405,000

Waste Water Fund-Sewer

	2017 Actual	2018 Actual	2019 Actual	2020 Actual YTD	2020 Adopted Budget	2020 Estimate to Complete	2021 Budget
REVENUE							
Operating Revenue							
3710.0 Sewer Services	847,136	903,593	1,043,766	736,933	997,505	1,075,079	1,106,392
3720.0 Connection Fees	64,050	70,435	67,500	77,500	51,000	68,000	71,550
Contributions and transfers							
3610.0 Ivins Impact Fees-Sewer	64,811	78,949	91,705	79,983	56,515	75,353	82,534
3810.0 Interest Earnings	3,550	6,938	13,058	9,099	12,500	16,667	6,500
3850.0 Subdividers Contribution	479,425	363,617	582,855	-	-	-	-
3860.0 NRCS Grant	-	-	-	95,874	-	950,000	-
3890.0 Miscellaneous	16,883	-	-	-	-	-	-
Total Revenue:	1,475,854	1,423,532	1,798,885	999,390	1,117,520	2,185,099	1,266,977
EXPENSES							
Operating Expenses							
4011.0 Salaries & Wages	130,308	145,233	153,487	114,261	155,575	152,349	159,519
4011.1 Overtime	2,562	2,295	3,259	1,996	3,706	2,662	3,830
4012.0 Employee Benefits	58,897	62,568	66,667	51,819	64,381	69,092	86,453
4013.0 Employers Taxes	12,410	13,229	13,657	10,573	14,906	14,097	12,496
4013.5 Uniform & Safety Equipment	986	1,371	971	834	1,365	1,112	1,365
4013.6 Uniform & Safety Equipment - Overhead	-	164	163	96	50	128	300
4014.0 Outside Counsel - Legal	1,077	1,957	179	628	3,000	838	7,500
4021.0 Books, Subscript, Memberships	2,207	25	289	75	750	100	820
4021.1 Books, Subscript, Memberships - Overhead	-	1,717	1,648	324	800	432	500
4021.5 Software	7,446	763	1,165	986	1,320	1,315	1,150
4021.6 Software - Overhead	-	5,873	5,098	5,600	4,000	7,467	4,000
4022.1 Public Notices - Overhead	1,285	567	319	267	1,200	356	1,200
4023.0 Travel & Lodging	1,512	76	411	339	650	452	825
4023.1 Travel & Lodging - Overhead	-	2,011	1,091	1,050	2,000	1,400	2,000
4024.0 Office Supplies	4,883	4,767	4,414	2,915	4,940	3,887	5,070
4024.1 Office Supplies - Overhead	-	2,945	3,162	2,221	3,500	2,962	3,500
4025.0 Equipment - Supplies & Maint	1,414	1,918	5,119	2,636	4,200	3,514	4,550
4025.1 Equipment Rental	3,100	3,100	3	-	500	-	500
4025.2 Equipment - Supplies & Maint - Overhead	-	615	748	6	75	7	150
4025.4 Vehicle Maint - Overhead	-	95	440	106	200	141	400
4025.5 Vehicle Maintenance	1,022	1,084	10,877	589	1,100	785	1,100
4025.6 Gas/Oil/Diesel	5,561	5,934	8,124	7,093	7,000	9,457	8,500
4025.7 Gas/Oil/Diesel - Overhead	-	387	388	369	600	492	400
4026.0 Bldgs & Grounds - Supplies/Mnt	2,891	673	888	510	625	680	625
4026.1 Bldgs & Grounds-Supplies/Maint - Overhead	-	2,862	3,160	2,109	3,000	2,813	4,000
4027.0 Utilities	2,950	2,050	1,922	1,278	2,285	1,705	2,285
4027.1 Utilities - Overhead	-	1,236	1,099	809	1,600	1,078	1,400
4028.0 Telephone	4,811	1,285	1,847	1,081	1,375	1,442	1,700
4028.1 Telephone - Overhead	-	4,612	4,376	3,810	4,000	5,080	4,600
4031.0 Professional & Technical	9,538	472	2,263	382	4,480	510	2,315
4031.4 Accounting Services	3,180	3,260	3,340	3,420	3,200	3,420	3,500
4031.5 Contract Services	7,801	7,502	34,908	17,763	34,890	23,684	21,785
4031.6 St George Sewer Treatment Plnt	279,180	297,840	258,270	391,915	311,000	394,360	320,330
4031.7 Professional & Technical - Overhead	-	8,022	7,004	5,195	5,800	6,927	6,800
4033.0 Education & Training	1,654	1,349	1,460	671	1,350	894	1,450
4033.1 Education & Training - Overhead	-	828	1,013	742	1,300	990	1,500
4035.0 Write-off Bad Debt	-	-	-	-	-	-	-
4048.0 Materials & Supplies	68	1,620	802	208	1,200	278	1,200
4051.0 Insurance & Surety Bonds	6,875	7,245	8,380	7,015	7,000	7,015	8,500

Waste Water Fund-Sewer

	2017 Actual	2018 Actual	2019 Actual	2020 Actual YTD	2020 Adopted Budget	2020 Estimate to Complete	2021 Budget
4061.0 Miscellaneous	1,371	-	-	554	750	739	750
4061.1 Miscellaneous - Overhead	-	1,470	2,299	1,840	2,550	2,454	2,500
4062.0 Bankcard Fees	4,345	4,999	5,502	4,146	5,250	5,527	5,250
4065.0 Depreciation	244,364	254,173	267,110	187,774	260,000	250,366	275,000
4136.5 1991B Sewer Parity Bonds Int.	-	31	-	-	-	-	-
4137.0 Interest on Capital Lease	32	-	-	-	400	-	-
4140.0 GASB 68 Pension Expense	25,587	18,991	22,402	-	-	-	-
4145.0 GASB 68 Pension Benefit	(19,630)	(19,657)	(19,465)	-	-	-	-
4260.0 Transfer to General Fund	-	-	-	-	-	-	-
4263.0 Transfer to Water Fund	-	-	-	-	-	-	-
4264.1 Transfer to Storm Drain Fund	-	-	-	-	-	-	-
Total Expenditures	809,686	859,557	890,257	836,006	927,873	983,004	971,618
Total Change In Net Position	666,168	563,975	908,627	163,384	189,647	1,202,096	295,359
Capital Budget							
Capital Expenses							
4274.0 Capital Outlay - Equipment	50,588	20,486	48,703	51,870	108,500	69,160	63,500
4274.1 Capital Outlay - Tools	-	-	866	386	11,500	515	16,500
4274.2 Capital Outlay - Vehicles	-	-	-	10,319	15,000	10,319	-
4274.4 Capital Outlay - Other	-	143	444	982	27,000	1,309	27,600
4274.7 Capital Outlay - PW Yard	-	-	-	-	36,000	-	
4283.0 City Offices	-	-	-	2,700	58,250	58,250	100,000
4287.5 Sewer Master Plan	21,403	-	2,818	-	-	-	-
4288.0 Sewer Capital Facilities	-	-	-	603,449	570,000	717,821	-
4288.1 Sewer Regional Upsize/Realignment - Santa Clara	-	-	-	-	50,000	-	50,000
Total Capital Requirements	71,991	20,629	52,831	669,706	876,250	857,373	257,600
Total Long Term Debt Repayment Requirement	-	-	-	215,000	220,000	220,000	220,000
Total Capital & Debt Repayment	71,991	20,629	52,831	884,706	1,096,250	1,077,373	477,600
Resources to be Provided							
Changes in Net Positions				315,246	131,651	1,453,519	556,170
Depreciation				359,576	425,000	479,434	510,940
Provided/Required from Operations				674,821	556,651	1,932,953	1,067,110
Resources Remaining to be Provided				(209,884)	(539,599)	855,580	589,510
Resources Remaining or to be Provided							
Beginning Capital Resources				2,950,458	2,740,573	2,200,974	3,056,554
Ending Capital Resources				2,740,573	2,200,974	3,056,554	3,646,064

Waste Water Fund-Storm Drain

	2017 Actual	2018 Actual	2019 Actual	2020 Actual YTD	2020 Adopted Budget	2020 Estimate to Complete	2021 Budget
REVENUE							
Operating Revenue							
3710.0 Storm Drain Fees	495,847	537,596	633,664	464,735	537,919	619,647	671,684
3730.0 Inspection Fees	-	-	-	1,800	-	2,400	2,500
Contributions and transfers							
3610.0 Impact Fees-Storm Drain	108,985	127,810	153,343	123,461	74,317	164,615	142,609
3810.0 Interest Income	18,340	26,425	15,521	11,207	8,465	14,942	13,969
3820.0 Grants	16,423	30,449	1,724,050	-	-	-	-
3850.0 Subdividers Contribution	188,350	77,240	106,925	-	-	-	-
3890.0 Miscellaneous	52,223	2,240	3,627	-	500	-	500
3916.0 Trans from Sewer Fund	-	-	-	-	-	-	-
Total Revenue:	880,168	801,760	2,637,130	601,203	621,201	801,604	831,262
EXPENSES							
Operating Expenses							
4011.0 Salaries & Wages	95,786	104,374	109,976	84,944	113,299	113,259	117,694
4011.1 Overtime	1,874	1,615	2,344	1,464	2,701	1,952	2,793
4012.0 Employee Benefits	43,420	44,726	46,186	36,066	55,124	48,087	50,492
4013.0 Employers Taxes	9,221	9,622	9,841	7,724	10,403	10,298	10,607
4013.5 Uniform & Safety Equipment	397	544	346	302	545	402	545
4013.6 Uniform & Safety Equipment - Overhead	-	82	130	55	40	74	150
4014.0 Outside Counsel - Legal	539	978	90	314	1,500	419	3,750
4021.0 Books, Subscript, Memberships	979	-	26	100	150	133	150
4021.1 Books, Subscript, Memberships - Overhead	-	859	824	162	400	216	250
4021.5 Software	4,917	1,646	1,471	1,711	2,440	2,282	2,250
4021.6 Software - Overhead	-	2,936	2,549	2,800	2,000	3,734	2,000
4022.1 Public Notices - Overhead	642	284	84	134	600	178	600
4023.0 Travel & Lodging	740	433	321	135	250	180	330
4023.1 Travel & Lodging - Overhead	-	1,006	546	525	1,000	700	1,000
4024.0 Office Supplies	1,502	903	814	559	880	745	935
4024.1 Office Supplies - Overhead	-	1,473	1,656	1,111	1,750	1,481	1,750
4025.0 Equipment - Supplies & Maint	516	317	748	358	600	477	650
4025.1 Equipment Rental	775	775	0	-	200	-	200
4025.2 Equipment - Supplies & Maint - Overhead	-	308	374	3	40	4	75
4025.4 Vehicle Maint - Overhead	-	48	220	53	100	71	200
4025.5 Vehicle Maintenance	326	75	232	138	275	184	275
4025.6 Gas/Oil/Diesel	2,253	2,373	3,250	2,828	2,800	3,771	3,400
4025.7 Gas/Oil/Diesel - Overhead	-	194	194	184	300	246	200
4026.0 Bldgs & Grounds - Supplies/Mnt	1,330	245	343	241	625	321	625
4026.1 Bldgs & Grounds-Supplies/Maint - Overhead	89	1,431	1,580	1,055	1,500	1,406	2,000
4027.0 Utilities	918	375	385	205	700	273	700
4027.1 Utilities - Overhead	-	618	549	404	800	539	700
4028.0 Telephone	2,290	475	693	433	550	577	700
4028.1 Telephone - Overhead	-	2,306	2,188	1,905	2,000	2,540	2,300
4031.0 Professional & Technical	5,768	1,047	1,786	1,438	2,180	1,918	1,680
4031.4 Accounting Services	1,590	1,630	1,670	1,710	1,600	2,280	1,750
4031.5 Contract Services	2,456	2,675	2,211	2,542	2,220	3,389	3,330
4031.7 Professional & Technical - Overhead	-	4,011	3,502	4,348	2,900	5,798	3,330
4033.0 Education & Training	605	484	684	398	550	531	575
4033.1 Education & Training - Overhead	-	414	506	371	650	495	750
4035.0 Write-off Bad Debt	-	-	-	-	-	-	-
4048.0 Materials & Supplies	720	287	696	503	1,000	670	1,000
4051.0 Insurance & Surety Bonds	3,147	3,330	3,129	3,225	3,150	3,225	1,150
4052.3 Storm Drain Bond Expenses	3,300	2,150	2,150	-	1,650	-	2,150
4061.0 Miscellaneous	1,585	880	1,260	1,250	1,000	1,667	2,000
4061.1 Miscellaneous - Overhead	-	735	1,150	920	1,000	1,227	1,250
4062.0 Bankcard Fees	2,521	2,499	2,751	2,073	2,625	2,764	2,625
4065.0 Depreciation	149,764	164,617	203,855	171,801	165,000	229,068	235,940
4142.0 2007 Storm Drain Bond Int.	122,139	125,100	129,828	112,850	165,000	125,100	125,100
4142.5 Cost of Issuance	-	-	-	-	125,100	-	-
4140.0 GASB 68 Pension Expense	19,190	14,243	16,801	-	-	17,000	20,000

Waste Water Fund-Storm Drain

	2017 Actual	2018 Actual	2019 Actual	2020 Actual YTD	2020 Adopted Budget	2020 Estimate to Complete	2021 Budget
4142.2 Storm Wtr 2016 Bond Interest	(39,425)	(39,426)	(39,500)	-	-	(39,500)	(39,500)
4145.0 GASB 68 Pension Benefit	(14,723)	(14,743)	-	-	-	-	-
4143.0 Trans to Debt Serv Fund	-	-	-	-	-	-	-
4260.0 Transfer to General Fund	-	-	-	-	-	-	-
Total Expenditures	427,152	450,954	520,439	449,342	679,197	550,181	570,451
Total Change In Net Position	453,016	350,806	2,116,692	151,861	(57,996)	251,423	260,811
Capital Expenses							
4274.0 Capital Outlay - Equipment	203	-	880	13,712	9,750	18,282	2,250
4274.1 Capital Outlay - Tools	-	-	14	64	250	86	250
4274.2 Capital Outlay - Vehicles	-	-	-	4,094	21,000	5,459	-
4274.3 Capital Outlay - Other	-	-	10	750	1,500	1,000	-
4274.4 Capital Outlay - Other	-	24	-	351	-	468	4,600
4274.7 Capital Outlay - PW Yard	-	-	-	-	6,000	-	-
4283.0 City Offices	-	-	-	1,350	23,300	1,800	50,000
4287.0 Subsurface Cutoff Drain	-	-	346	-	-	-	-
4287.6 Storm Drain Master Plan	1,614	-	2,818	-	-	-	60,000
4287.7 Center Storm Drain Collec Syst	-	(11,521)	-	1,703	-	2,270	-
4287.8 Detention Basin Projects	-	-	134,229	1,057,292	-	1,409,722	20,000
4287.9 Storm Drain Improvements	-	-	-	45,084	1,800,000	60,112	-
4288.0 2016 Master Plan Projects Ph. 1	-	-	2,438	-	-	-	-
Total Capital Requirements	1,817	(11,497)	140,734	1,124,399	1,861,800	1,499,199	137,100