IVINS CITY
UTAH



Fire Lake Park
Completed FY 2020

FY 2021 Budget Document

July 1, 2020 – June 30, 2021

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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

BUDGET MESSAGE

Honorable Mayor, Ivins City Council and Residents:

In accordance with the requirements of the Utah Uniform Fiscal Procedures Act, we hereby submit the tentative budget for the fiscal year ending June 30, 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 25% 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 $1,844,779.

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 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 2021 to decrease 11% over our projected FY 2020 estimate to complete.

Providing Core Services

BUDGET MESSAGE

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. This year's budget is impacted by reduced revenues and includes $119,586 initially while revenues are monitored and may increase toward year-end, contingent on revenues.

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.

BUDGET MESSAGE

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:

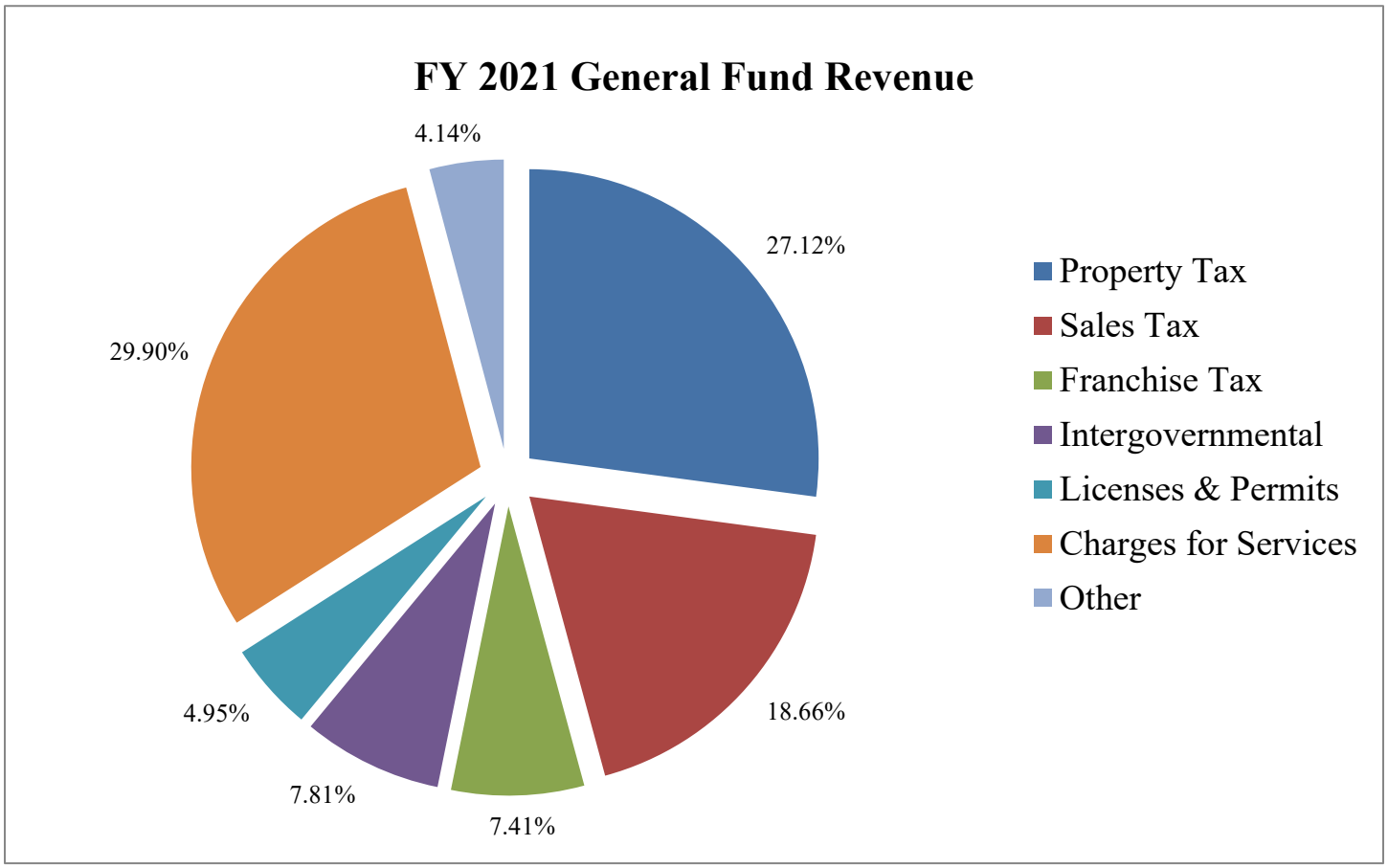
- A 2.0% pool of pay-for-performance increases is available for employees, which will not be automatic but awarded based on annual reviews
- The City switched health providers beginning in CY 2020 in order to save costs, though the budget anticipates a cost increase for FY2021 of 10.4%. The existing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

General Fund

The FY 2020-2021 tentative budget for the General Fund total $6,817,415, this represents a decrease of 11% 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

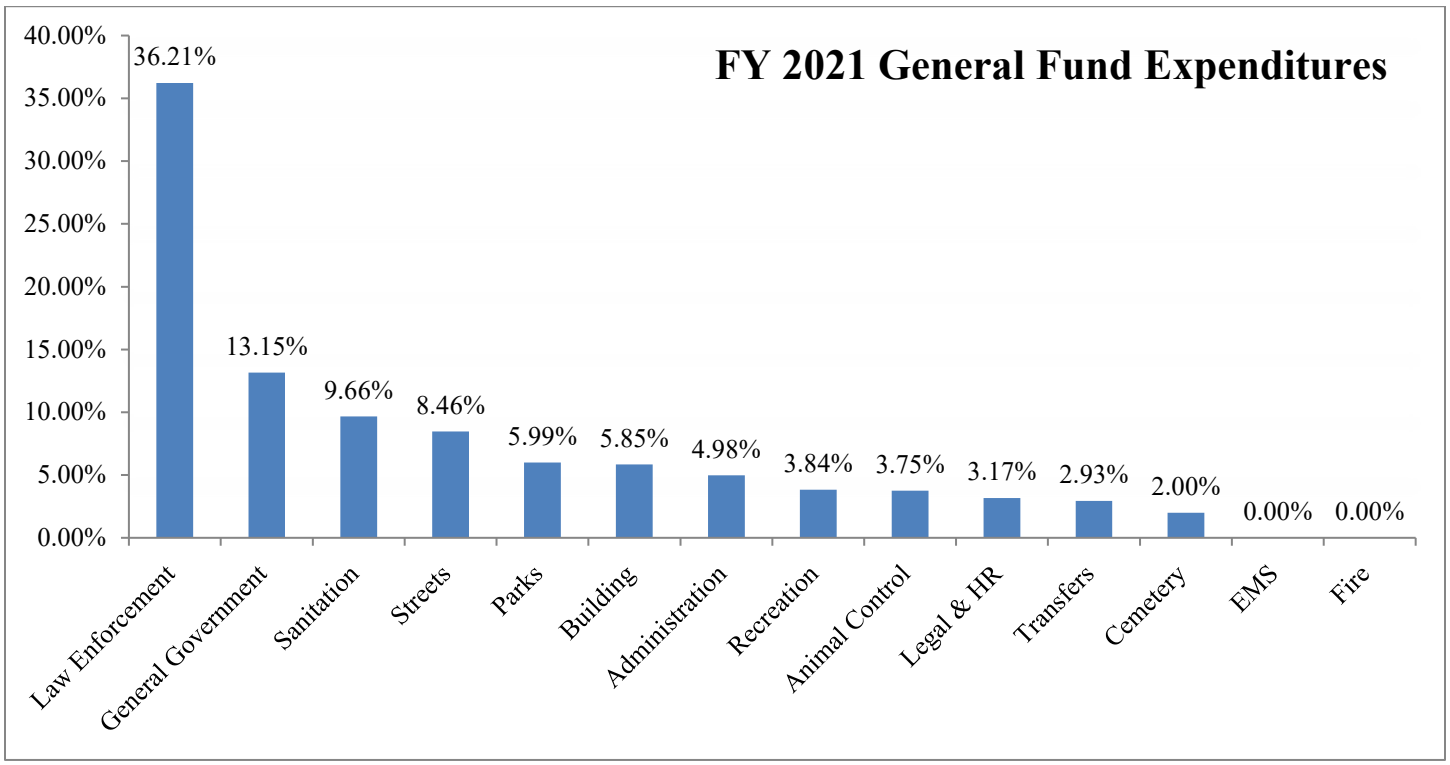
General Fund Revenue		
Categories	**FYE 2020 Estimate to Complete**	**FYE 2021 Proposed**
Property Tax	1,750,401	1,848,598
Sales Tax	1,813,614	1,272,291
Franchise Tax	506,312	505,216
Intergovernmental	601,878	532,571
Licenses & Permits	533,926	337,776
Charges for Services	1,891,156	2,038,644
Other	555,543	282,320
Transfers In	-	-
Total	**7,652,831**	**6,817,415**



Expenditures

General Fund Expenditures		
Departments	**FY 2020 Estimate to Complete**	**FY 2021 Proposed**
Legal & HR	135,870	215,871
Administration	348,393	339,570
General Government	984,167	896,663
Law Enforcement	2,298,203	2,468,662
EMS	-	-
Animal Control	194,700	255,667
Fire	-	-
Building	383,275	398,856
Streets	921,947	576,766
Sanitation	639,402	658,584
Recreation	240,938	261,718
Parks	438,317	408,655

Cemetery	117,619	136,403
Transfers	3,450,000	200,000
Total	**10,152,830**	**6,817,415**



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. The city is currently pursuing a bond for the construction of its new City Hall with the Community Impact Board (CIB).

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 (Expected)	TBD	TBD	TBD	-	-	-	2,500,000
TOTAL GOVERNENTAL BOND DEBT				$ 4,419,000	$ 498,000	$ 107,895	$ 6,421,000
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**	**$ 10,426,394**

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 expected 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. There are several capital projects being considered and included in the budget. These include New Water Meters ($110,000), the Water Fund's portion of City Hall ($369,810), 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	4,815,810

Wastewater Fund

BUDGET MESSAGE

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 ($388,731) in the budget for the upcoming year. The Wastewater Fund – Storm Drain also shows a similar increase for operations. Many of the major projects related to the Strom Drain fund have been completed. The capital projects for FY 2021 total $179,553 which includes City Hall related costs and costs to update the Master Plan.

Wastewater Fund		
Revenue	**FY 2020 Estimate to Complete**	**FY 2021 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	770,451
Change in Net Position		
Sewer	1,202,096	295,359
Storm Drain	249,023	58,311
Capital Budget		
Sewer	857,373	388,731
Storm Drain	1,499,199	179,553

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

SUMMARY OF FUNDS

Fund	2017 Actual	2018 Actual	2019 Actual	2020 Actual YTD	2020 Adopted Budget	2020 Estimate to Complete	2021 Budget Requested
Combined Fund Revenue							
General - Operating Revenues	6,451,339	7,145,854	7,267,217	9,450,382	7,869,240	10,152,831	6,817,415
Debt Service	3,359,303	571,983	550,649	318,987	462,026	358,021	462,026
Municipal Building Authority	286,878	145,035	145,279	1,302	145,755	145,546	2,645,755
Public Safety Impact	66,861	17,587	26,857	16,835	70,193	79,902	20,000
Street Impact	229,338	222,113	307,093	202,991	320,000	485,000	200,000
Park Impact	593,913	546,764	635,635	558,510	466,870	744,680	343,724
Capital Projects	914,265	1,657,187	1,516,940	-	1,401,250	4,276,003	3,700,000
Water	3,414,341	2,999,940	3,387,707	2,282,337	2,612,685	2,971,513	3,565,525
Waste Water							
Sewer	1,475,854	1,423,532	1,798,885	999,390	1,117,520	2,185,099	1,266,977
Storm Drain	880,168	801,760	2,637,130	601,203	621,201	801,604	1,028,762
Total Revenues	**17,672,258**	**15,531,755**	**18,273,392**	**14,431,937**	**15,086,740**	**22,200,200**	**20,050,183**
Combined Fund Expenditures							
General	6,047,462	7,102,585	7,065,844	6,420,963	7,869,240	10,152,830	6,817,415
Debt Service	3,304,155	457,069	605,076	454,693	462,026	454,693	462,026
Municipal Building Authority	143,420	143,660	143,810	143,870	145,755	145,546	2,645,755
Public Safety Impact	16,845	250,000	100,000	-	70,193	-	20,000
Street Impact	299,269	245,187	290,000	5,709	320,000	485,000	200,000
Park Impact	638,461	643,660	1,143,118	-	466,870	466,870	343,724
Capital Projects	793,241	1,445,265	901,294	1,408,346	1,401,250	1,349,129	3,700,000
Water	2,279,052	2,404,682	2,519,203	1,760,832	3,501,921	2,413,110	7,479,496
Waste Water							
Sewer	809,686	859,557	1,774,963	1,932,256	2,005,246	1,591,735	971,618
Storm Drain	427,152	450,954	661,173	1,573,741	2,540,997	2,049,380	950,004
Total Expenditures	**14,758,742**	**14,002,619**	**15,204,481**	**13,700,410**	**18,783,498**	**19,108,293**	**23,590,038**
Total Surplus (Deficit)	**2,913,517**	**1,529,136**	**3,068,911**	**731,527**	**(3,696,758)**	**3,091,907**	**(3,539,855)**

SUMMARY OF FUNDS

General Fund

	2017 Actual	2018 Actual	2019 Actual	2020 Actual YTD	2020 Adopted Budget	2020 Estimate to Complete	2021 Budget Requested
REVENUE							
Taxes							
Property Tax	1,483,779	1,560,914	1,640,111	1,733,109	1,757,399	1,750,401	1,848,598
Sales Tax	1,345,737	1,495,559	1,595,880	1,684,313	1,595,882	1,813,614	1,272,291
Franchise Tax	514,763	525,934	531,059	488,674	530,634	506,312	505,216
Total Taxes	3,344,279	3,582,407	3,767,050	3,906,096	3,883,915	4,070,327	3,626,104
Other General Revenue							
Federal & FEMA Grants	-	-	-	-	-	-	-
Washington County Drug Task Force	3,334	3,656	5,100	-	10,000	-	5,000
State Grants	15,228	126,292	104,791	90,170	20,000	89,762	20,000
Habitat Non/Pass Through	-	-	-	-	-	-	-
State Liquor Fund Allotment	7,134	9,111	10,959	9,878	11,000	9,878	7,482
Special Events	640	11,714	12,710	1,653	10,000	1,983	10,000
Sale of Capital Assets	23,430	2,580	18,998	5,106,741	30,000	2,506,741	30,000
ULGT Dividend	12,612	2,303	-	-	9,500	9,500	9,500
Interest Earnings	60,544	108,169	184,989	143,659	160,000	151,220	100,000
Lease Proceeds	140,500	301,500	-	-	-	-	-
Transfers In	-	-	-	-	10,000	10,000	-
Total Other General Revenue	263,422	565,325	337,546	5,352,101	260,500	2,779,083	181,982
Total General Revenue	3,607,701	4,147,732	4,104,597	9,258,197	4,144,415	6,849,410	3,808,086
FUNCTIONAL REVENUE							
General Government							
Legal / HR	82,870	91,122	88,875	37,407	74,574	49,875	44,888
General Government	54,544	84,368	58,091	67,554	173,100	226,922	148,025
Public Safety							
Law Enforcement	941,340	953,822	1,067,619	693,750	1,076,433	1,012,282	1,105,550
Emergency Medical	6,303	15	-	-	-	-	-
Animal Control	26,676	25,615	24,524	21,960	21,900	20,298	46,871
Fire	11,107	5,056	114,355	59,917	100,000	59,917	100,000
Building & Zoning	374,430	463,675	515,476	564,872	425,913	576,420	366,012
Public Works							
Streets	362,737	411,745	410,020	447,129	418,221	442,322	380,089
Sanitation	644,456	666,565	688,307	660,519	712,566	645,024	745,569
Parks & Recreation							
Recreation	15,483	14,905	14,478	12,794	15,750	12,846	16,750
Parks	10,750	14,033	11,090	8,326	10,650	8,976	10,650
Cemetery	42,050	57,900	62,500	32,475	43,000	33,103	44,925
Total Functional Revenue	2,572,746	2,788,821	3,055,334	2,606,701	3,072,107	3,087,985	3,009,328
Total Revenue	6,180,447	6,936,553	7,159,931	11,864,898	7,216,522	9,937,396	6,817,415
EXPENDITURES							
General Government							
Legal/HR	104,322	128,986	139,255	103,319	136,102	135,870	215,871
Administration	350,570	349,157	329,407	343,855	372,654	348,393	339,570
General Government	191,602	210,396	1,041,716	315,194	989,687	984,167	896,663
Public Safety							
Law Enforcement	2,138,187	2,125,244	2,305,577	2,196,687	2,357,459	2,298,203	2,468,662
Emergency Medical	438,140	215,986	-	-	-	-	-
Animal Control	145,275	165,134	194,686	189,985	222,207	194,623	255,667
Fire	183,163	149,826	-	-	-	-	-
Building & Zoning	331,006	354,879	350,810	375,870	417,752	383,275	398,856
Public Works							
Streets	585,494	705,129	722,591	661,482	920,760	921,587	576,766
Sanitation	569,972	590,352	620,462	594,907	639,402	639,402	658,584
Parks & Recreation							
Recreation	180,765	228,230	211,730	220,692	265,309	240,938	261,718
Parks	414,541	534,437	513,008	418,513	460,370	438,317	408,655
Cemetery	91,990	113,945	103,544	107,130	137,538	117,619	136,403
Transfers Out	321,985	859,491	526,940	200,000	950,000	3,450,000	200,000
Total Expenditures	6,047,011	6,731,192	7,059,726	5,727,635	7,869,240	10,152,394	6,817,415
Excess Revenue Over Expenditures	133,436	205,361	100,205	6,137,263	(652,718)	(214,998)	(0)

SUMMARY OF FUNDS

	2017 Actual	2018 Actual	2019 Actual	2020 Actual YTD	2020 Adopted Budget	2020 Estimate to Complete	2021 Budget Requested
DEBT SERVICE							
Budgeted Revenue:	3,359,303	571,983	550,649	318,987	462,026	358,021	462,026
Budgeted Expense:	3,304,155	457,069	605,076	454,693	462,026	454,693	462,026
Budget Totals:	55,148	114,914	(54,427)	(135,706)	-	(96,672)	-
MUNICIPAL BUILDING AUTHORITY							
Budgeted Revenue:	286,878	145,035	145,279	1,302	145,755	145,546	2,645,755
Budgeted Expense:	143,420	143,660	143,810	143,870	145,755	145,546	2,645,755
Budget Totals:	143,458	1,375	1,469	(142,568)	-	-	-
CAPITAL PROJECTS							
Budgeted Revenue:	914,265	1,657,187	1,516,940	-	1,401,250	4,276,003	3,700,000
Budgeted Expense:	793,241	1,445,265	901,294	1,408,346	1,401,250	1,349,129	3,700,000
Budget Totals:	121,024	211,922	615,646	(1,408,346)	-	2,926,874	-
PUBLIC SAFETY IMPACT FEES							
Budgeted Revenue:	66,861	17,587	26,857	16,835	70,193	79,902	20,000
Budgeted Expense:	16,845	250,000	100,000	-	70,193	-	20,000
Budget Totals:	50,016	(232,413)	(73,143)	16,835	-	79,902	-
STREET IMPACT FEES							
Budgeted Revenue:	229,338	222,113	307,093	202,991	320,000	485,000	200,000
Budgeted Expense:	299,269	245,187	290,000	5,709	320,000	485,000	200,000
Budget Totals:	(69,931)	(23,074)	17,093	197,283	-	-	-
PARK IMPACT FEES							
Budgeted Revenue:	593,913	546,764	635,635	558,510	466,870	744,680	343,724
Budgeted Expense:	638,461	643,660	1,143,118	-	466,870	466,870	343,724
Budget Totals:	(44,548)	(96,896)	(507,483)	558,510	-	277,810	-
WATER FUND							
Revenue	3,414,341	2,999,940	3,387,707	2,282,337	2,612,685	2,971,513	3,565,525
Operating Expenses	2,279,052	2,404,682	2,441,341	1,622,990	2,386,921	2,298,110	2,663,686
Income (Expense)	1,135,289	595,258	946,366	659,346	225,764	673,404	901,839
Capital Expenses & Debt Repayment				137,842	1,115,000	115,000	4,815,810
WASTE WATER FUND-SEWER							
Revenue	1,475,854	1,423,532	1,798,885	999,390	1,117,520	2,185,099	1,266,977
Operating Expenses	809,686	859,557	890,257	836,006	927,873	983,004	971,618
Income (Expense)	666,168	563,975	908,627	163,384	189,647	1,202,096	295,359
Capital Expenses & Debt Repayment				884,706	1,096,250	1,077,373	608,731
WASTE WATER-STORM DRAIN							
Revenue	880,168	801,760	2,637,130	601,203	621,201	801,604	1,028,762
Operating Expenses	427,152	450,954	520,439	449,342	679,197	550,181	770,451
Income (Expense)	453,016	350,806	2,116,692	151,861	(57,996)	251,423	258,311
Capital Expenses & Debt Repayment				1,124,399	1,861,800	1,499,199	179,553

CITY HISTORY



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

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

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

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



It was decided that this town should have a name other than Santa Clara Bench. Several names were submitted by the new settlers, however, the name chosen was sent in by Edward H. Snow, President of the St. George Stake. He suggested the new settlement be named after President Anthony W. Ivins, who had endeared himself to the people in this part of the country through his missionary work with the Indians. A short time after this, President Ivins met with the people and when they asked him if he objected to the town being named Ivins, he said, "No, as long as they spell it Ivins, instead of Ivens." At that time, he contributed one hundred dollars in cash toward a new chapel and promised to send them a bell. This he did, and the bell still hangs in the belfry of the old church. (History of the Town of Ivins, by Myrtle L. Gubler, 1914-1966, page 3-4).

COMMUNITY PROFILE

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

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

Demographics

Fiscal Year	Population	Per Capita Income	Personal Income	Unmeployment Rate
2020	9,007	42,494	382,746,460	3.50%
2019	8,717	40,556	353,530,139	2.84%
2018	8,468	38,847	328,956,396	3.28%
2017	8,214	36,809	302,349,126	3.39%
2016	7,868	34,571	272,004,628	3.55%
2015	7,642	33,035	252,453,470	4.01%
2014	7,433	31,163	231,634,579	4.26%
2013	7,057	29,356	207,165,292	4.78%

Note: Areas in gray are forecasted amounts.

Source: Census.gov for population data.

Source: Utah Department of Workforce Services, per capita income is for Washington County

Largest Property Tax Payers

Ivins top 10 taxpayers for 2018

Name	Number of Properties	Market Value	Taxable Value	Tax
ROCKY VISTA UNIVERSITY LLC	2	21,913,000	21,913,000	224,499
MARK I 2009 LLC	3	11,367,400	11,367,400	116,459
GUNLOCK RIDGE HOLDING LLC	1	16,070,000	9,586,760	98,216
RT MARTEN UTAH LLC	78	21,330,520	8,928,520	91,473
FITNESS RIDGE HOLDINGS LLC	1	6,270,000	6,270,000	64,236
PADRE CANYON RESORT LC	4	5,359,500	5,359,500	54,908
KAYENTA HOMESITES INC	43	7,954,340	5,284,378	54,138
PIVOTAL MARK II L C	33	4,568,200	4,568,200	46,801
PACIFICORP	1	4,496,078	4,496,078	46,062
KAMAS-OUTBACK LLC	2	3,880,000	3,880,000	39,751
Total		**103,209,038**	**81,653,836**	**836,544**

Source: Washington County Treasurer

Largest Employers

Employer	Employees
MARK 1 2009 LLC	250-499
TUACAHN CENTER FOR THE ARTS	250-499
AVALON CARE CENTER - VA IVINS, L.L.	100-249
VISTA SCHOOL	100-249
IVINS CITY	50-99
MOVARA FITNESS RESORT	50-99
RED MOUNTAIN ELEMENTARY	50-99
ROCKY VISTA UNIVERSITY, LLC	50-99
BEST HVAC	20-49
CHRISTIANSEN DRYWALL, INC.	20-49

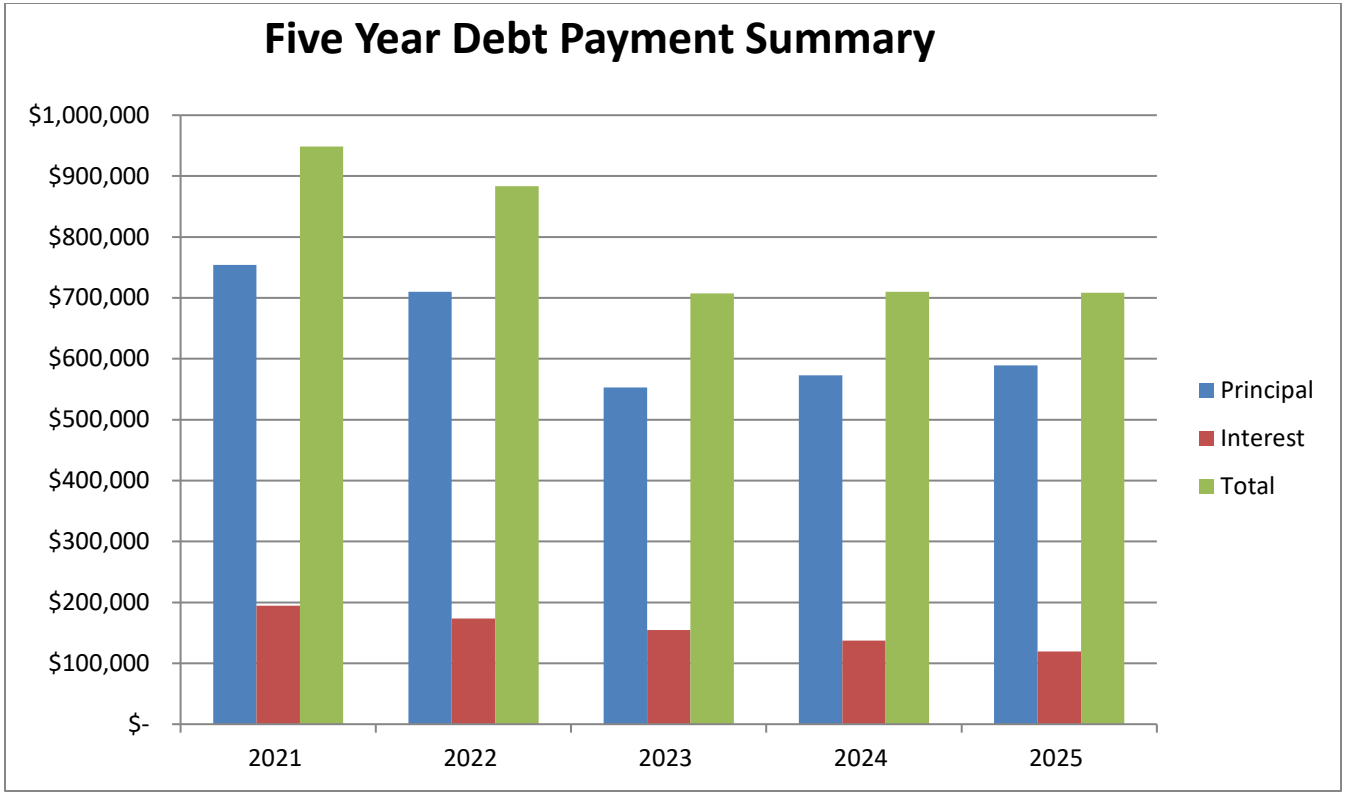
IVINS CITY
Debt Service Schedule
Fiscal Year Ended June 30, 2021

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 (Expected)	TBD	TBD	TBD	-	-	-	2,500,000
TOTAL GOVERNENTAL BOND DEBT				$ 4,419,000	$ 498,000	$ 107,895	$ 6,421,000
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**	**$ 10,426,394**

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



	2021	2022	2023	2024	2025
Principal	$ 754,000	$ 710,000	$ 553,000	$ 573,000	$ 589,000
Interest	$ 194,483	$ 173,577	$ 154,616	$ 137,233	$ 119,221
Total	**$ 948,483**	**$ 883,577**	**$ 707,616**	**$ 710,233**	**$ 708,221**

CAPITAL PROJECTS

The FY 2019 and FY 2020 budgets include $1,309,619 and $5,700,000 respectively for capital improvement expenditures.

- Routine Capital Expenditures are expenditures that occur on a regular basis and have no significant impact on the operating budget. Examples would include the regular replacement of vehicles and equipment and the regular upsizing of pipes, streets etc.

- Non-routine Capital Expenditures are expenditures that do not happen on a regular basis and impact the operating budget in terms of additional/reduction in personnel, maintenance etc.

Non-Routine Capital Budget Summary

	FYE 2020	FYE 2021	Estimated Annual Maintenance
Parks & Trail Improvements	443,000	-	22,500
Highway 91 Entry Signs	55,000		1,000
Road Projects	450,000	1,200,000	15,000
City Hall	-	4,500,000	6,000
Unity Park Skate Park	361,619	-	2,500
	$ 1,309,619	$ 5,700,000	$ 47,000

A large portion of the anticipated non-routine capital budgets includes building new roadways which will not impact our operating budget for approximately four years when routine maintenance will begin. Some Parks and Recreation capital projects will impact the operating budget within FY 2021 and have been included in the operating budget.

BUDGET PROCESS & SCHEDULE

Budget Preparation

The budget process provides a time and a vehicle to reassess each of the departments and functions. This is done to determine if the goals of the City Council are being accomplished. All revenues and expenditures are detailed by type and evaluated against prior years and future expectations. As seen in the Budget Summary and as required by State law, the fiscal year 2021 General Fund and Capital Projects Fund budgets are balanced.

Ivins City follows the budgeting requirements set forth in the Utah State Code, Title 10, Chapter 6, entitled Uniform Fiscal Procedures Act. The City also follows standard budgeting principles to forecast revenues and expenditures each year.

Basis of Budgeting & Accounting

Basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurement made, regardless of the measurement focus applied. Measurement focus refers to what is being measured.

Ivins City's Governmental Funds (i.e. General Fund, Capital Projects, Perpetual Care and Special Revenue Funds) are reported using the current financial resources measurement focus and are accounted for using the modified accrual basis of accounting. Under this method revenues are recognized when susceptible to accrual; i.e. when they become both measurable and available. "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Ivins City considers amounts collected within 60 days after year end to be available. Expenditures are recorded when the related fund liability is incurred. However, debt service expenditures, as well as expenditures related to compensated absences are recorded only when payment is due.

Ivins City Enterprise Funds (i.e. Water, Waste Water) are reported using the economic resources measurement focus and the accrual basis of accounting. The economic resources measurement focus means all assets and liabilities (whether current or non-current) are included on the statement of net assets and the operating statements present increases (revenues) and decreases (expenses) in net total assets. Under the accrual basis of accounting, revenues are recognized when earned. Expenses are recognized at the time liabilities are incurred.

Budgetary basis is the basis of accounting used to estimate financing sources and uses in the budget. The Comprehensive Annual Financial Report (CAFR) shows the status of the City's finances on the basis of "generally accepted accounting principles" (GAAP). In most cases this conforms to the way the City prepares its budget. Exceptions include: • In both Enterprise Funds and General Governmental Funds, the encumbrances will lapse when goods and services are not received by year-end. • Compensated absences liabilities that are expected to be liquidated with expendable available financial resources are accrued as earned by employees (GAAP) as opposed to being expended when paid (Budget). • Principal payments on long-term debt within the Enterprise Funds are applied to the outstanding liability on a GAAP basis, as opposed to being expended on a Budget basis. • Capital outlay within the Enterprise Funds are recorded as assets on a GAAP basis and expended on a Budget basis.

Long Term Planning

Ivins City uses a number of strategic planning elements to properly plan for the City's growth and development. The City Council adopted an update to the General Plan to guide the City's development in 2015. This long-range planning document outlines specific policies and strategic goals for the future development of Ivins and is updated as needed with proposed

changes being noticed for public comment and hearings prior to making changes.

The City has put in place a rolling Five Year Plan. This creates an action plan to accomplish the strategic goals established by the City Council by connecting forecasted revenues against expenditures based on financial trends, growth, and other issues. The Financial Forecast section projects revenues and expenses based on local economic indicators and the current services provided. The Departmental Service Plans section identifies new projects, services and programs to be added over the next five years to accomplish the strategic goals. The Five-Year Plan is not a budget. However, the City Council and staff use the Five-Year Plan in developing annual budget requests.
The Master Plans, Impact Fee Facility Plans and annual budgets are shorter- scoped plans that operationalize the strategic goals into the Five-Year Plan. The annual operating budget ties actual resources to objectives to accomplish the strategic goals identified in the long-range planning documents.

Additionally, in 2016 a Capital Facilities Plan (CFP), Impact Fee Facilities Plan (IFFP), and Impact Fee Analysis (IFA) was completed for Streets and Storm Drain. The CFPs are completed in conformity to the City Master Plan. We have finished updating the plans in 2017 for Public Safety, Parks, and Sewer. And in 2019 a water and wastewater study was completed which recommended rate increase over the next several years. These documents look at the needs of the City in relation to maintenance and rebuilding existing facilities as well as new construction and whether this need is related to current residents, or it is the result of growth. Costs that are associated with growth are eligible to be used in impact fee calculations and studies. Each of the CFPs, IFFPs, and IFAs will be completed by an outside consultant in association with City Staff.
Impact fees are a major source for obtaining the necessary infrastructure that is required by new growth.

Each of our department heads are, on an annual basis, looking at their required needs for operations for the next five years. We are in the process of creating a five and ten-year projection of services.

Financial Policies and Procedures

The following serves only as a general overview of established policies and procedures governing daily operation at Ivins City and affecting the outcome of these financial statements.

Balanced Budget

- Pursuant to §10-6-109, Utah Code Annotated, Ivins City will adopt a balanced General Fund budget by June 22.

Long-Range Planning

- Ivins City supports a financial planning process that assesses the long-term financial implications of current and proposed operating and capital budgets, budget policies, cash management and investment policies, programs and assumptions.

Asset Inventory

- Each department manager is responsible to take all reasonable measures available to prolong and assess the condition of major capital assets in their department on an annual basis.
- Methods of doing so may include such things as the procurement of insurance, regular testing of water and sewer systems, street and sidewalk replacement plans, procurement of secondary and tertiary water systems, etc.
- Ivins City Treasurer, under the direction of the City Manager, is responsible for the diversification of investments.

Revenue Policies

- Ivins City is dependent on a variety of revenue sources to cover expenditures. The burden of supporting City non-enterprise services will be equitably distributed and will protect the City from short-term fluctuations in any one revenue source.
- The City maintains timely collection systems and implements necessary enforcement strategies to collect revenues from available sources.

- The City actively supports economic development, recruitment, and retention efforts to provide for a solid revenue base.
- The City conservatively and accurately forecasts revenues, such that actual revenues meet or exceed budgeted revenues.
- The City maintains a budgetary control system and prepares reports that compare actual revenues to budgeted amounts throughout the year.
- Fees and charges are based on the estimated cost of providing the associated service. Costs associated with the service include the use of human and capital resources and the depreciation of assets. The fee schedule is evaluated annually to extrapolate future trends.
- Ivins City is committed to minimizing the portion of operating expenditures that are funded by one-time growth revenues. To support this policy, the City analyzes current and historical operating trends annually.

Expenditure Policies

- Ivins City maintains a policy of full disclosure on financial reports and bond prospectus.
- The City pays all capital projects on a pay-as-you-go basis using current revenues when possible and practical. If a project or improvement cannot be financed with current revenue, debt will be considered.
- The City refrains from issuing debt for a period in excess of the expected useful life of the capital project.
- The City uses Special Assessment revenue or other self-supporting bonds instead of general obligation bonds, when feasible.
- The City will seek the refinancing of outstanding debt if it is determined that the City will benefit by reducing interest expense over the remaining life of the debt.
- The City will comply with State Law which limits total bond obligation to 12 percent of prior year's total assessed value for tax purposes of real and personal property, as determined by the most recent tax assessment.
- Ivins City will maintain a minimum unrestricted general fund balance of at least 5 percent (not to exceed 25 percent) of current year operating revenues. If existing reserves exceed the required level, such funds may be used to balance the budget or meet needs that may arise during the year.
- The City will use the funds from the reserve only in times of emergency or fiscal and economic hardship.
- Fund balance in excess of 5 percent may only be transferred to another fund with City Council approval of a budget amendment.

Investment and Cash Management Policy

- All unused cash is invested in a PTIF account or other approved financial institution. By so doing, the issues of safety, liquidity, and yield are addressed.
- Interest earned from investments of available cash is distributed to budgetary funds according to ownership of the investments and are reflected in the annual budget and financial statements.
- The City deposits all receipts according to the requirements of State law.
- Investments made by the City are in conformity with all requirements of the State of Utah Money Management Act and City Ordinance.

Financial Reporting Policy

- Ivins City's accounting system will maintain records in accordance with accounting standards and principles outlined in the Government Accounting Standards Board (GASB), Financial Accounting Standards Board (FASB) and the State of Utah.
- Financial reports are printed monthly and distributed to the City Manager and Department Heads. Financial reports are reviewed by the City Council at least quarterly.
- The City employs an independent accounting firm to perform an annual audit of the City's finances and make the annual audit available to all required and interested parties. The audit shall be completed and submitted to the State of Utah within 180 days of the close of the fiscal year.
- Copies of the annual budget and financial statements are available at the City offices or on the City's website, www.ivins.com.

- The City will seek annually to qualify for the Government Finance Officers Association's (GFOA) Certificate of Achievement for Excellence in Financial Reporting award.

Budget Adoption and Calendar

• Each Department Submits Budget to City Manager	March 20
• Presentation of Tentative Budget	April 2
• Discussion and Revisions of the Tentative Budget	April 16
• Approval of Tentative Budget	May 7
• Public Hearing on Tentative Budget	May 21
• Discussion of Tentative Budget	May 21
• Adoption of Amended Budget FYE 2020 (Estimate to Complete) and Final Budget FYE 2021	June 4
• Submit to Utah State Auditor	July 5
• Submit to GFOA	Aug 31

Budget Amendments

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

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

Fund Structure

Governmental

General Fund

The General Fund pays for general government services that are necessary for the overall good of the City. Revenues include property tax, sales tax, energy sales and use tax, B&C road funds, franchise taxes, and other fees. Expenditures include administration, justice court, public safety, parks, cemetery, streets, and community development.

Debt Service Fund

The Debt Service Fund is established specifically for funds set aside to make principal and interest payments on legal debts and obligations (bonds). The appropriations must be sufficient to legally cover debt payments. This budget funds the debt for the Sales Tax Bond (Historic Township) and Excise Tax Bond (Miscellaneous road projects including the Snow Canyon Roundabout.

Special Revenue Funds

These funds (Public Safety Impact Fees, Streets Impact Fees, and Parks Impact Fees) are established with a specific revenue source identified by law, which are to be used for one purpose only. Revenue from these sources cannot be used for anything other than the purpose for which they are collected.

BUDGET PROCESS & SCHEDULE

Municipal Building Authority - accounts for funds to acquire, improve or extend one or more construction projects and to finance their costs on behalf of the City –currently used for the construction and financing of UNITY Park.

Capital Projects Fund

This fund has multiple revenue sources including transfers from other funds, grants, bond proceeds for construction projects, etc. Funds are used for acquisition, repair or construction of major capital facilities such as streets, sidewalks, trails, and parks. Funds not used during the fiscal year of the budget may be carried over to the next fiscal year. We have a general capital projects fund for construction projects as well as three specific use capital projects for Public Safety, Parks and Streets Impact Fees.

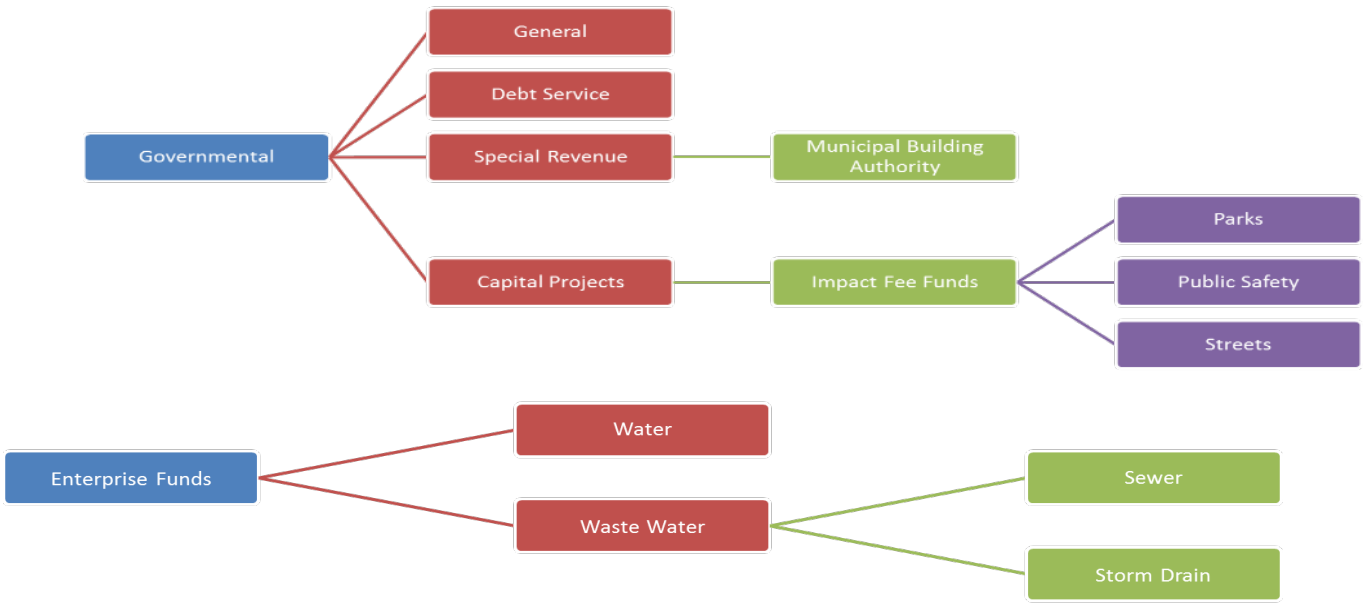
Proprietary

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

Water Enterprise Funds – used to account for revenues and expenditures of the water utility business of the City. Revenue is received primarily from user fees and impact fees. This fund includes an Operating Budget and a Capital Budget.

Waste Water Enterprise Fund – used to account for revenues and expenditures of the sewer and storm drain utility business of the City. Revenue is received primarily from user fees. This fund includes an Operating Budget and a Capital Budget.

The following chart shows the relationship of funds:



Some of the above funds are the source of resources for some of the other funds as shown below:

TRANSFERS FY 2021

	TRANSFERS IN		TRANSFERS OUT		
	ACCOUNT NUMBER	AMOUNT	ACCOUNT NUMBER	AMOUNT	DIFFERENCE
GENERAL FUND					
Transfer from Water Fund	10-39-125	-	51-42-600	-	-
Transfer from Sewer Fund	10-39-126	-	52-42-600	-	-
Transfer from Storm Drain	10-39-127	-	53-42-600	-	-
DEBT SERVICE FUND					
Transfer From General Fund	31-39-100	200,000.00	10-90-822	200,000.00	-
Transfer from Streets Impact Fund	31-39-200	200,000.00	44-40-822	200,000.00	-
MUNICIPAL BULDING AUTHORITY FUND					
Trans from Park Impact Fees	36-39-200	143,810.00	45-40-610	143,810.00	-
CAPITAL PROJECTS FUND					
Transfer From General Fund	49-39-200	2,500,000.00	10-90-200	2,500,000.00	-
Transfer From Park Impact Fund	49-39-220	-	45-40-205	-	-
Transfer From Public Safety Impact Fund	49-39-230	-	43-40-823	-	-
Transfer from Streets Impact Fund	49-39-400	-	44-40-205	-	-
		$ 3,043,810.00		$ 3,043,810.00	-

TOTAL NET TRANSFERS	TRANSFERS IN	TRANSFERS OUT	DIFFERENCE
General Fund	-	2,700,000.00	(2,700,000.00)
Debt Service Fund	400,000.00	-	400,000.00
MBA Fund	143,810.00	-	143,810.00
Streets Impact Fee	-	200,000.00	(200,000.00)
Parks Impact Fee	-	143,810.00	(143,810.00)
Capital Projects	2,500,000.00	-	2,500,000.00
Water	-	-	-
Sewer	-	-	-
Storm Drain	-	-	-
	$ 3,043,810.00	$ 3,043,810.00	$ -

Fund Balances & Net Position

Fund balance is the difference between revenue and expenditures in governmental funds. The beginning fund balance represents residual funds brought forward from the previous year (ending fund balance).
In proprietary funds (i.e. Water, Sewer and Waste Water), net assets reflect the accumulated balance. Net assets include assets purchased by or donated to the proprietary funds less accumulated depreciation.

Utah State law allows cities to accumulate retained earnings or fund balances as appropriate in any fund. However, the law restricts balances in the General Fund as follows: (1) Any fund balance less than 5 percent of estimated revenue may be used for working capital, certain emergency expenditures, or to cover an unexpected revenue shortfall that would result in a year-

end excess of expenditures over revenues; (2) Fund balance greater than 5 percent but less than 25 percent may be used for budget purposes; and (3) Any fund balance in excess of 25% must be included in the appropriations of the next fiscal year. The summary of the General Fund details the changes in fund balance since FYE 2015 including projections of ending FY2018 and FY 2019.

Governmental Fund Balances

Description	2017 Actual	2018 Actual	2019 Actual	2020 Estimate to Complete	2021 Budget
General Fund	$ 1,600,387	$ 1,643,748	$ 1,844,779	$ 1,845,139	$ 1,845,139
All Other Governmental	$ 2,334,948	$ 2,312,152	$ 2,312,774	$ 5,300,387	$ 5,251,911
Total Governmental	$ 3,935,335	$ 3,955,900	$ 4,157,553	$ 7,145,526	$ 7,097,050

The general fund balance shows a pattern of maintenance due to a balanced budget. Other governmental fund balances increase primarily because of unspent impact fee funds for future projects. Additionally, this current budget anticipates spending a significant amount of the accumulated impact fee money for streets, public safety, and parks.

FUND BUDGETS

The following fund budget reflects four years of actual operations results, current year adopted budget, year to date actual, estimate to complete, and requested budget for fiscal year 2020-2021.

FY 2020 Estimate to Complete represents an estimate of how the year will finish financially, based on current information.

FY 2021 Budget is the proposed budget for the coming fiscal year.

The general fund is the primary operating fund of the government in Ivins City. We have divided the general fund into several operating departments. The general fund is used to provide basic government services as follows.

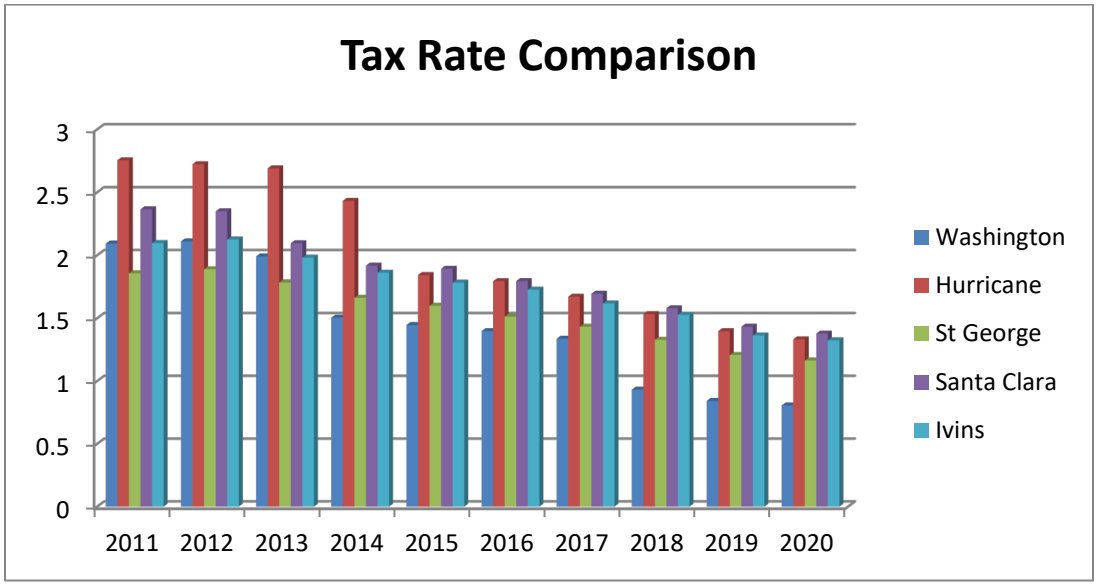
Unreserved General Fund balance is required by Utah State law to be no less than 5% and no more than 25% of current year projected revenue.

Revenue

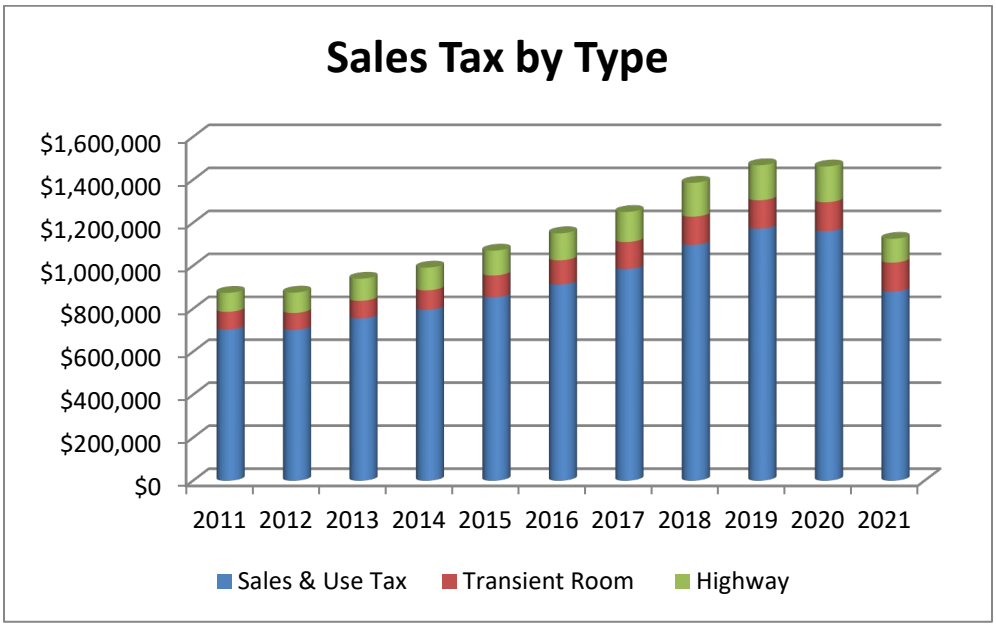
General Fund revenues are organized into the following categories:

Taxes

- **Property Tax**-is our largest source of income representing 27% of total General Fund revenue. State law provides that the tax that was collected in the previous year plus normal growth is used to set the new tax rate unless Truth-in-Taxation hearings are held. This budget does not anticipate a rate change. The following chart shows the comparison of tax rates for other municipalities within Washington County. This chart represents only the portion of the property tax related to the City's determined tax rate, additional taxes are assessed by Washington County and Washington County School District, the City's portion is 15.1% of our resident's total property tax billing.



- **Sales Tax**-includes retail sales, highway and transient room tax represents our second largest revenue source. Fifty percent of sales tax collected in Ivins City remain in the City, the remaining 50% goes into a state pool which is distributed based on population. Additionally, Ivins City receives sales tax revenues for transient room tax and highway tax. Transient Room Tax is a resort tax assessed on short term rentals currently this is primarily Red Mountain Spa and Movara Fitness Resort. The highway tax revenue is the City's portion of fuel taxes. The following chart includes comparisons for the past ten years of sales tax by type with FY2020 and FY2021 as projections based on this budget. This year's budget is impacted heavily by an expected decline in sales taxes as a result of COVID-19 related shutdowns across the nation.



- **Franchise Tax**-is a tax on utilities sold in the city which includes natural gas, electricity, cable television and telephone.

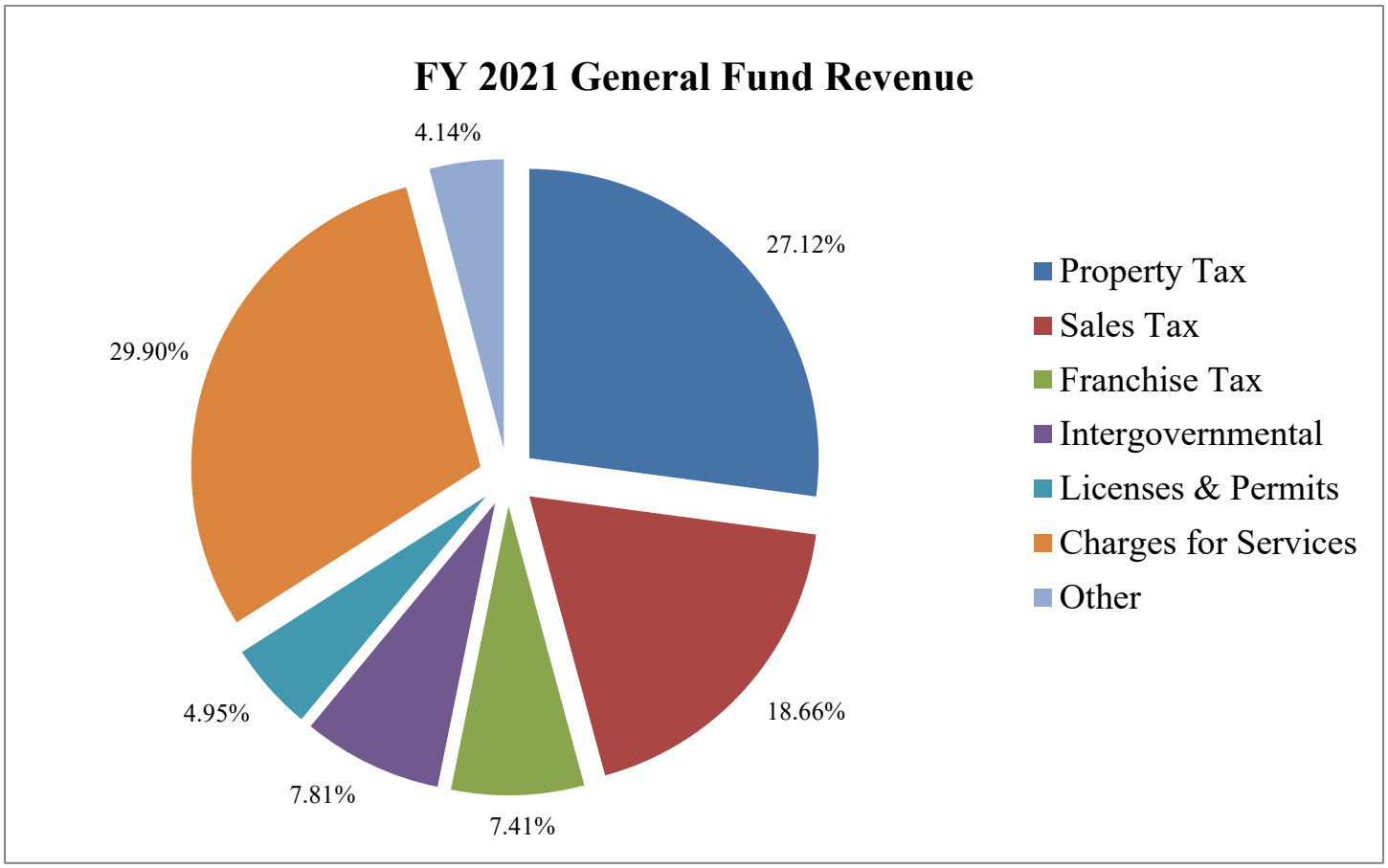
Licenses & Permits-includes business, building and animal permits.

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

Charges for Services-include garbage fees, ambulance charges and building inspections. The largest portion of the City's revenues obtained as charges for services is the fee charged to Santa Clara City for police protection as well as to Washington County School District, Vista School and Tuacahn High School for school resource officers.

Fines & Forfeitures-includes court fines, animal control fees and code violations.

Miscellaneous-is an assortment of revenues including recreation, town activities and investment earnings.



Expenditures

Administration

Included in the administration department are Legal/Human Resources, Administration Services and General Government. Ivins City combined Fire/EMS with Santa Clara City on January 1, 2018. The payments for Ivins share of the costs are included in General Government.

Public Safety

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

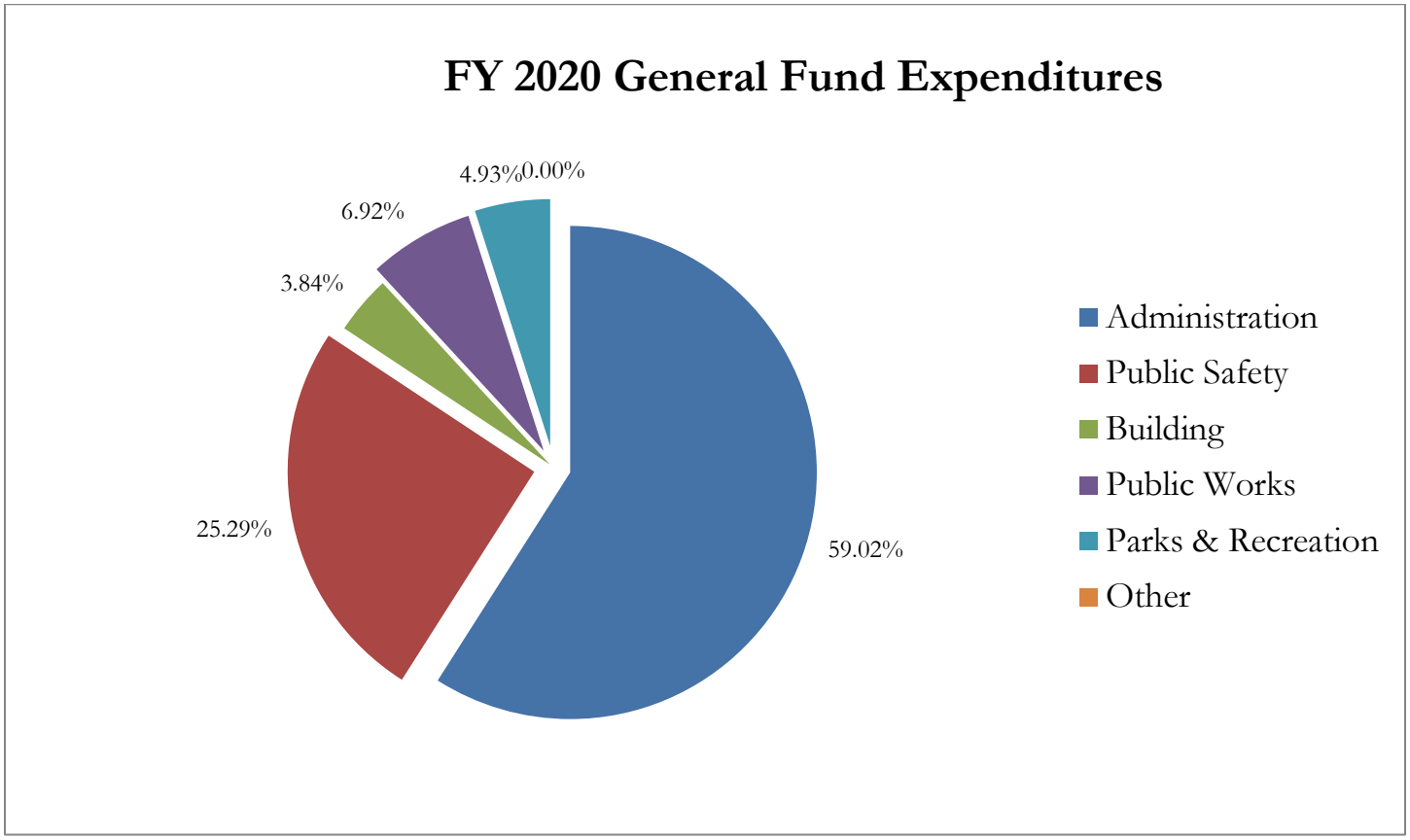
Building & Code Enforcement

Public Works

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

Parks, Recreation and Cemetery

Maintenance of all public property and right of ways is performed by this department along with operation of recreation and community programs.



Ivins City budgets its long-term expenditures based on projected income from recurring revenue sources. Budgets for one-time expenditures are based on growth-related revenue streams.

This budget is made up of carefully planned expenditures that avoid unnecessary or excess spending while continuing to provide the highest level of service funding and resources will allow.

GENERAL FUND

GENERAL FUND

		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	1,686,220
10-31-200	Prior Year Propery Tax	68,225	87,756	23,928	47,322	57,528	56,829	57,702
10-31-250	Property Tax Penalty & Inter	2,425	2,733	3,799	4,183	2,386	1,803	2,250
10-31-300	Sales & Use Tax	984,705	1,093,637	1,186,647	1,185,940	1,182,462	1,284,444	879,747
10-31-301	Transit Taxes	-	-	-	92,778	-	92,590	83,500
10-31-310	RAP Tax	95,125	106,888	119,093	126,751	119,757	127,900	107,183
10-31-400	Franchise Tax	413,736	431,747	436,797	438,824	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	49,850	51,867	54,344	55,833
10-31-500	Fee-In-Lieu of Pers Prop Tax	91,860	106,382	108,716	95,694	109,349	103,633	102,426
10-31-600	Transient Room Tax	126,207	135,311	125,521	106,753	120,871	120,871	91,200
10-31-700	Highway Sales Tax	139,701	159,723	164,619	172,092	172,792	187,809	110,660
		3,344,279	3,582,407	3,767,050	3,906,096	3,883,915	4,070,327	3,626,104
LICENSES & PERMITS								
10-32-100	Business Licenses and Permit	5,600	5,500	5,325	5,275	5,500	6,270	3,575
10-32-210	Building Permits	294,469	338,024	346,552	440,390	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	9,355	3,000	7,158	2,750
10-32-250	Animal Licenses	755	1,075	1,195	845	900	960	689
10-32-260	Subdivision Fees	22,846	49,764	58,032	25,315	49,967	21,264	24,674
10-32-270	Subdiv&Site Devel Const	10,625	24,550	64,053	33,543	46,813	38,519	27,819
46-38-200	Habitat Non Pass Through	-	-	-	-	-	-	-
		348,623	429,022	480,082	521,275	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	90,170	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	447,129	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	607,094	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	49,716	32,500	49,723	32,500
10-34-430	Sanitation	644,456	666,565	688,307	660,519	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	16,625	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	1,562,313	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	13,560	8,000	11,253	13,182
10-35-300	ACE Penalties & Costs	250	2,270	-	-	500	-	-
		89,953	104,352	99,975	50,967	83,074	61,129	58,070
INTEREST								
10-38-100	Interest Earnings	60,544	108,169	184,989	143,659	160,000	151,220	100,000
		60,544	108,169	184,989	143,659	160,000	151,220	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	-	2,000	156	2,000
10-38-250	Flag Football	3,978	3,588	4,369	4,108	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	7,926	10,000	8,576	10,000
10-38-800	Cable TV Vault Lease	6,600	6,710	4,620	4,620	6,600	4,620	6,600
10-38-820	Animal Sanctuary Donations-Cash	3,025	2,090	2,777	2,495	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	11,365	-	11,658	-
10-38-880	SunTran Bus Passes	1,150	790	618	530	1,000	667	1,000
10-38-900	Miscellaneous Revenue	37,507	69,570	43,712	52,576	35,000	61,854	35,000
10-38-910	Proceeds from Lease	140,500	301,500	-	-	-	-	-
		271,294	427,711	112,821	108,978	123,250	129,417	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	-	-	-	-	652,718	203,777	-
		-	-	-	-	662,718	213,777	-
Total General Fund Revenue		6,451,339	7,145,854	7,267,217	6,900,382	7,869,240	7,652,831	6,817,415

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	20,260	20,290	20,511	20,992
10-41-111	Overtime	81	54	265	65	102	59	106
10-41-120	Employee Benefits	8,062	7,958	8,432	8,316	9,479	8,324	9,533
10-41-130	Employer Taxes	1,635	1,662	2,180	1,735	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	175	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	1,334	2,500	21,025	2,500
10-41-315	Recruiting	2,063	1,772	1,098	638	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	69,384	95,000	81,371	170,345
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	103,319	136,102	135,870	215,871
Administrative								
10-43-110	Salaries & Wages	182,239	196,385	188,081	185,371	192,394	187,715	198,134
10-43-111	Overtime	510	878	1,292	539	978	508	1,009
10-43-120	Employee Benefits	80,493	81,748	77,783	76,649	91,959	76,817	80,774
10-43-130	Employer Taxes	16,445	17,107	16,348	16,134	18,163	16,317	16,233
10-43-135	Uniform Expense	515	153	259	379	50	227	300
10-43-210	Books, Subscript, Memberships	667	275	200	372	300	422	500
10-43-214	Computer Software	5,171	5,873	5,098	14,622	6,500	6,720	4,000
10-43-220	Public Notices	1,604	990	1,424	1,842	1,000	2,263	1,200
10-43-225	Elections	131	-	-	19,623	20,000	19,623	-
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	3,942	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	176	200	376	400
10-43-256	Vehicle Fuel	361	559	388	446	600	476	400
10-43-260	Bldg & Grounds-Supplies/Maint	2,859	2,344	3,853	4,921	3,000	4,172	4,000
10-43-270	Utilities	1,325	1,314	1,370	1,398	1,600	1,535	1,400
10-43-280	Telephone	7,165	8,335	10,168	5,437	8,000	6,471	4,600
10-43-310	Professional & Tech	5,803	5,330	3,915	(1,283)	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	752	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	6,001	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	311	3,000	1,865	500
10-43-741	Capital Outlay-Furnishings	100	-	-	-	100	-	20
10-43-742	Capital Outlay-Vehicles	28,000	9,725	-	-	-	-	-
		350,570	349,157	329,407	343,855	372,654	348,393	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	55,646	58,641	59,047	57,569
10-44-111	Overtime	-	-	-	-	-	-	-
10-44-120	Employee Benefits	(877)	(766)	17	63	-	56	-
10-44-130	Employer Taxes	5,979	6,105	5,602	5,192	6,282	7,543	4,404
10-44-210	Books, Subscript, Memberships	1,544	1,280	8,363	7,322	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	111,235	3,000	2,302	3,000
10-44-330	Education & Training	2,984	3,345	2,863	6,435	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	516	750	1,500	750
10-44-611	Town Activities	1,368	1,463	2,664	1,384	3,500	1,468	4,000
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	66,431	75,000	65,405	100,000
10-44-640	Community & Economic Dev.	-	-	-	1,200	15,000	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	692,964	755,829	755,829	647,440
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	1,008,158	989,687	984,167	896,663
Law Enforcement								
10-54-110	Salaries & Wages	924,234	950,023	1,025,175	1,030,679	1,076,547	1,061,405	1,170,471
10-54-111	Overtime	57,447	70,592	80,015	65,113	66,085	75,000	75,000
10-54-120	Employee Benefits	499,722	473,932	505,504	498,281	550,000	525,000	550,000
10-54-130	Employer Taxes	102,456	92,245	98,972	97,255	114,364	105,000	105,000
10-54-135	Uniform Expense	12,781	19,041	14,867	16,070	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	3,621	10,000	4,316	7,500
10-54-240	Office Supplies & Expense	16,610	16,221	17,407	16,036	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	10,602	20,000	10,677	20,000
10-54-256	Vehicle Fuel	9,196	10,473	22,834	15,316	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	3,544	10,000	3,920	4,500
10-54-280	Telephone	25,621	20,889	19,940	19,829	25,000	21,930	22,500
10-54-300	Vaccinations	-	-	576	-	-	-	-
10-54-310	Professional & Tech	10,336	19,128	12,976	20,339	8,500	21,888	8,500
10-54-315	Contract Services	13,968	16,669	14,280	-	20,000	20,000	20,000
10-54-330	Education & Training	10,026	12,274	12,424	8,903	15,000	8,387	12,500
10-54-480	Special Dept Supplies	50,313	33,826	39,264	41,027	29,000	48,529	35,000
10-54-481	K9 Program	-	-	14,300	1,003	5,000	1,179	1,500
10-54-483	S.C.H. Special Function Officer	21,399	19,445	19,808	26,192	21,963	31,257	22,622
10-54-500	St George Police Dispatch	157,123	178,618	195,713	202,679	195,000	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	7,564	10,000	8,904	10,000
10-54-740	Capital Outlay-Equipment	544	15,246	18,408	9,826	25,000	9,826	25,000
10-54-741	Capital Outlay-Furnishings	-	-	-	-	-	-	-
10-54-742	Capital Outlay-Vehicles	164,006	98,530	141,667	72,051	75,000	72,051	80,000
		2,138,187	2,125,244	2,305,577	2,196,687	2,357,459	2,298,203	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	93,613	98,765	93,823	110,113
10-56-111	Overtime	6,047	5,721	5,213	1,710	4,969	1,869	5,046
10-56-120	Employee Benefits	28,661	36,397	49,811	48,566	57,618	48,708	83,748
10-56-130	Employer Taxes	6,878	7,065	9,043	8,755	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	3,402	2,000	3,898	2,000
10-56-250	Equip. Supplies & Maintenance	39	3,282	375	409	4,000	298	4,000
10-56-255	Vehicle Maintenance	24	735	2,071	379	2,000	435	2,000
10-56-256	Vehicle Fuel	830	1,116	2,465	2,090	2,500	2,274	2,500
10-56-260	Bldgs & Grounds-Supplies/Maint	8,564	12,425	4,619	3,381	10,000	3,304	7,500
10-56-270	Utilities	4,711	4,674	6,324	6,435	4,000	6,959	6,500
10-56-290	Veterinary Care/Medicine/TNR	2,499	3,360	6,833	9,361	4,000	10,816	6,500
10-56-310	Professional & Technical	1,550	203	137	778	1,000	768	1,000
10-56-315	Contract Services	-	-	-	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	2,890	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	190,049	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	214,780	233,690	218,048	239,782
10-58-111	Overtime	2,533	1,972	2,147	1,870	4,050	2,089	4,112
10-58-120	Employee Benefits	84,640	89,541	92,428	90,726	104,667	91,016	105,117
10-58-130	Employer Taxes	18,667	19,417	19,244	18,983	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	959	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	744	1,750	671	1,750
10-58-256	Vehicle Fuel	1,880	2,930	2,713	2,347	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	2,223	2,500	2,415	2,500
10-58-310	Professional & Tech	1,569	3,581	4,721	12,592	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	388	1,000	453	1,000
10-58-740	Capital Outlay - Equipment	-	-		-		818	-
10-58-742	Capital Outlay-Vehicles	12,369	6,184	-	25,243	25,500	25,243	-
		331,006	354,879	350,810	375,870	417,752	383,275	398,856

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	150,071	152,005	151,183	158,961
10-60-111	Overtime	3,348	3,001	3,556	4,287	5,143	3,927	5,304
10-60-120	Employee Benefits	52,471	58,067	56,612	65,790	71,007	65,987	67,370
10-60-130	Employer Taxes	11,369	11,968	12,759	14,430	13,810	14,487	14,500
10-60-135	Uniform & Safety Equipment	927	1,538	1,115	1,070	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	676	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	1,470	2,080	1,517	2,040
10-60-250	Equipment Supplies & Maint	3,267	1,492	3,747	3,168	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	551	825	500	825
10-60-256	Gas/Oil/Diesel	5,272	5,412	8,124	8,357	12,000	8,528	8,500
10-60-260	Bldg & Grounds-Supplies/Maint	494	657	1,020	803	625	654	625
10-60-270	Utilities	26,355	29,165	28,647	32,895	29,575	33,918	29,575
10-60-280	Telephone	1,172	1,220	1,771	1,318	1,375	1,439	1,700
10-60-310	Professional & Technical	15,086	1,252	3,210	1,585	3,160	1,653	3,555
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	967	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	5,784	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	188,937	295,000	357,345	119,586
10-60-520	Street Projects	9,315	4,686	440	-	-		-
10-60-525	Undesignated Street Projects	18,404	47,021	12,050	31,827	90,000	64,958	40,000
10-60-530	Street Lighting	22,432	6,053	24,905	49,578	90,000	95,020	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	61,566	78,000	62,663	11,250
10-60-741	Capital Outlay - Tools	-	-	69	429	1,250	338	-
10-60-742	Capital Outlay - Vehicles	-	9,503	9,093	10,295	12,000	12,119	-
10-60-743	Capital Outlay - Other	6,494	119	324	11,570	22,000	23,500	-
		585,494	705,129	722,591	661,482	920,760	921,587	576,766
Sanitation								
10-62-315	Solid Waste Home Collection	435,212	456,187	475,731	460,076	490,028	490,028	504,729
10-62-320	Recycling Collection	120,143	123,526	128,316	122,375	134,318	134,318	138,348
10-62-325	Waste Service Dumpster Pickup	14,616	10,639	16,415	12,457	15,056	15,056	15,508
10-62-350	Write-Off Bad Debt	-	-	-	-	-	-	-
		569,972	590,352	620,462	594,907	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	98,868	111,196	105,650	101,704
10-70-111	Overtime	463	441	546	307	1,462	366	1,468
10-70-120	Employee Benefits	30,899	32,898	27,150	43,089	43,782	47,882	52,320
10-70-130	Employers Taxes	7,071	7,211	8,750	8,181	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	466	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	3,790	3,780	3,792	3,780
10-70-256	Vehicle Fuel	958	314	110	329	1,500	344	1,500
10-70-270	Utilities	12,312	12,874	13,018	13,655	14,000	15,134	14,250
10-70-280	Telephone	801	-	-	-	1,200	-	1,200
10-70-310	Professional & Technical	982	766	971	896	900	910	1,285
10-70-315	Contractor Services	4,062	3,349	3,360	3,827	4,175	4,467	4,550
10-70-330	Education & Training	478	503	255	1,044	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
10-70-480	Materials & Supplies	-	-	-	548	1,300	658	600
10-70-510	Insurance & Surety Bonds	8,170	8,295	8,825	9,020	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
		180,765	228,230	217,418	220,692	265,309	240,938	261,718
Parks								
10-75-110	Salaries & Wages	156,666	190,848	186,595	175,503	178,864	174,119	177,964
10-75-111	Overtime	4,205	3,703	5,268	3,549	5,215	3,312	3,331
10-75-120	Employee Benefits	87,463	105,481	90,923	93,995	108,135	95,616	93,626
10-75-130	Employers Taxes	18,486	17,786	17,289	15,605	20,610	14,990	15,783
10-75-135	Uniform & Safety Equipment	4,235	3,846	3,020	2,390	3,325	3,325	2,573
10-75-210	Books, Subscript, Memberships	350	580	45	475	730	585	270
10-75-230	Travel & Lodging	-	156	309	89	750	-	-
10-75-240	Office Supplies	360	613	645	391	510	650	401
10-75-250	Equipment - Supplies & Maint	15,160	19,972	19,009	16,545	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	6,135	7,000	7,000	6,028
10-75-280	Telephone	2,449	3,705	2,219	1,978	5,580	3,780	1,611
10-75-315	Contractor Services	4,791	7,525	3,969	5,898	5,260	5,260	5,225
10-75-316	Water	68,423	69,020	82,084	76,006	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	8,593	10,000	9,028	7,480
10-75-500	Fire Lake Park Maintenance	13,953	6,385	6,571	3,222	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	418,513	460,370	438,317	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	66,404	65,113	72,614	67,066
10-77-111	Overtime	1,273	1,126	1,575	1,204	1,693	1,148	1,577
10-77-120	Employee Benefits	30,625	37,998	29,983	33,699	37,012	37,932	40,110
10-77-130	Employers Taxes	6,162	6,157	5,785	5,779	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	107,130	137,538	117,619	136,403
Transfers to Other Funds								
10-90-200	Transfer to Capital Projects	171,985	570,000	376,940	-	750,000	3,250,000	-
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	950,000	3,450,000	200,000
Total General Fund Expenditures		6,047,462	7,102,585	7,065,844	6,420,663	7,869,240	10,152,470	6,817,415
Other Financing Sources/(Uses)								
10-30-070	Gain on Disposal of Capital Asset	-	-	-	2,550,000	-	2,500,000	-
Net Revenue Over Expenditures		403,877	43,269	201,373	3,029,719	-	360	-
Beginning Fund Balance		1,222,774	1,600,387	1,643,748	1,844,779	1,844,779	1,844,779	1,845,139
Ending Fund Balance		1,600,387	1,643,748	1,844,779	4,874,498	1,844,779	1,845,139	1,845,139

General Fund Departments

Under the direction of the City Manager the following departments operate within the general fund.

Administration
- Legal/Human Resources
- Administration
- General Government

Public Safety
- Law Enforcement
- Animal Control

Building & Zoning

Public Works
- Streets
- Sanitation

Recreation, Parks and Cemetery
- Recreation
- Parks
- Cemetery

The following department budgets are derived from the preceding General Fund line item budget. The detailed information in the following pages shows revenue and expenses for each functional area of the General Fund with amounts that are required from general revenues to fund those activities.

CITY MANAGER

Mission

It is the mission of the City Manager to work closely with the Mayor and City Council to establish plans and goals and to meet the following administrative responsibilities:

Enforcement of laws, ordinances, rules, and regulations
The City Manager is responsible for the enforcement of all laws and regulations adopted by the City Council including land use regulations, license and permit regulations, health and safety regulations, and all other municipal codes and regulations.

Recommend policy to the City Council
The City Manager is advisory to the City Council and recommends policy and programs to accomplish the work of the City.

Executive oversight of all City personnel
The City Manager is responsible for the direction and supervision of all departments, offices, and agencies of the City, except as otherwise provided by law.

Manage all resources of the City
The City Manager is responsible for containing costs and appropriate management of all monies, buildings, equipment, and other physical holdings of the City.

Develop and implement City budget after City Council approval
The City Manager is required to submit a tentative budget to the City Council by the first meeting in May of each year. Public Hearings are held, and the budget is approved by the City Council before June 30 of each year. The City Manager is responsible for the management of all funds in accordance with the approved budget.

Goals & Objectives
The goal of the annual budget is for it to be the working financial plan for all City services, improvements, and all financial decisions.

The goal of this budget is to provide delivery of quality municipal services as cost effectively as possible for the taxpayers and rate payers of Ivins City. It is also the objective of this budget document is to provide sufficient detail to the City Council, City Staff, taxpayers, and rate payers to allow maximum understanding of all aspects of the City's financial decisions.

I have the pleasure to work with an extraordinary city staff. Every staff member is dedicated to "Making Life Better" by working hard to provide the services all residents deserve. Ivins City staff cares, they are dedicated, and their skills and knowledge are superior.

ADMINISTRATIVE SERVICES

Mission

The Administrative Services Department of Ivins City will strive to work as a unified team to provide professional, courteous, and helpful service to all customers with up to date technology and practices.

Services Provided

The services provided by the Administrative Services Department are very broad and include several professional disciplines. Department personnel include the City Attorney, City Recorder, City Treasurer, Director of Finance, Business License Official and Human Resource Generalist.

Goals & Objectives

Recently, this Department has had, and continues to have, three major goals: 1) raise the bar on the level of professional services provided by the department; 2) increase the level of transparency to the public, particularly regarding financial information; and 3) improve due process for the public and city employees through use of an administrative law judge.

Ivins City's Director of Finance is a Certified Public Accountant (CPA) and maintains that certification along with training from the Government Finance Officers Association (GFOA). The entire staff of the Administrative Services Department continues to attend continuing education in their respective fields of expertise, all in an attempt to fulfill the department's objective to provide a very high level of professional service to the citizens of Ivins.

Our Human Resource Generalist has received a professional certificate in Human Resources from the University of Utah; our City Recorder and two (2) Deputy City Recorders have received professional designations as Certified Municipal Clerks. Our City Recorder has completed her Masters Municipal Clerk (MMC) designation and serves on various professional boards in the state for clerks, as well as for paralegals.

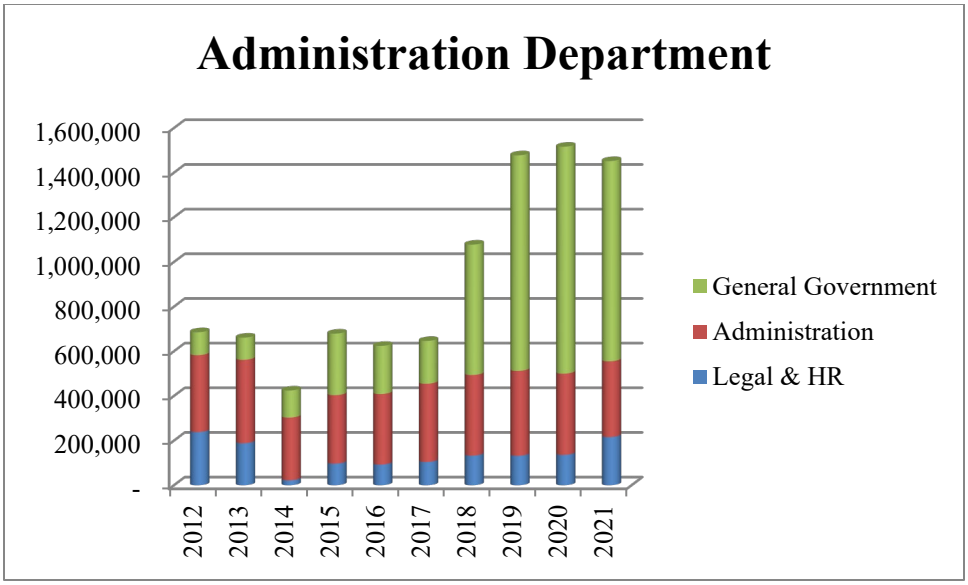
A greater effort has been undertaken to provide information to our citizens by way of our website. Recently the Sutherland Institute graded the cities on Utah on their transparency by looking at information available on the City website. There were only eighteen cities who graded higher. We have since taken steps to correct all deficiencies that were identified. We have also complied with the requirements of the new Utah State Transparency website and have provided all revenues and expenditures for this current fiscal year.

Finally, city ordinances have recently been changed to now provide for an Administrative Law Judge to hear appeals from decisions that may adversely affect the public, as well as employees. Previously, adversely affected parties were often left with the District Court as their only remedy.

Department Full Time Equivalent Employees

	Fiscal Year								Projected	Proposed
	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
General Government										
Administration	1.5	1.9	2.7	3.1	3.1	3.5	3.7	3.7	3.7	3.7
Legal/HR	2.1	2.2	0.9	0.3	0.2	0.3	0.3	0.3	0.3	0.3
Total General Government	3.6	4.1	3.6	3.3	3.2	3.8	4.0	4.0	4.0	4.0

ADMINISTRATIVE SERVICES



A notable increase in this department in 2018 and 2019 was combining of the Fire/EMS with Santa Clara City. Ivins City shares the costs of these services that are now overseen by Santa Clara City. These costs are budgeted in the General Government function of the Administration Department. During 2014, the State Auditor changed the requirement for reporting overhead and administration costs used by the Enterprise Funds. The costs must be allocated directly to the funds instead of allowing for a transfer to the General Fund as in the past.

LEGAL/HUMAN RESOURCES

	2017 Actual	2018 Actual	2019 Actual	2020 Actual YTD	2020 Adopted Budget	2020 Estimate to Complete	2021 Budget Requested
EXPENDITURES							
4111.0 - Salaries & Wages	18,640	19,338	20,145	20,260	20,290	20,511	20,992
4111.1 - Overtime	81	54	265	65	102	59	106
4112.0 - Employee Benefits	8,062	7,958	8,432	8,316	9,479	8,324	9,533
4113.0 - Employers Taxes	1,635	1,662	2,180	1,735	1,906	1,755	2,100
4113.5 - Uniform Expense	-	-	-	-	30	-	-
4114.0 - Outside Counsel	1,115	4,014	(124)	1,015	4,000	1,218	7,500
4121.0 - Books, Subscript, Memberships	579	233	636	175	500	449	500
4123.0 - Travel	154	543	10	-	250	-	250
4124.0 - Office Supplies & Expense	7	8	8	-	80	-	80
4125.0 - Equipment Supplies & Maint	232	31	113	-	25	-	25
4131.0 - Professional & Technical	2,453	2,720	2,768	1,334	2,500	21,025	2,500
4131.5 - Recruiting	2,063	1,772	1,098	638	1,500	681	1,500
4133.0 - Education & Training	137	335	89	398	300	477	300
4140.0 - Santa Clara Court	69,164	90,316	103,672	69,384	95,000	81,371	170,345
4142.0 - Witness Fees	-	-	(37)	-	20	-	20
4161.0 - Miscellaneous	-	2	-	-	20	-	20
4174.0 - Capital Outlay - Equipment	-	-	-	-	100	-	100
4174.1 - Capital Outlay - Furnishing	-	-	-	-	-	-	-
Total	**104,322**	**128,986**	**139,255**	**103,319**	**136,102**	**135,870**	**215,871**
REVENUE							
3150.0 - Court Fines	82,870	91,122	88,875	37,407	74,574	49,875	44,888
Required General Revenues	21,451	37,864	50,380	65,913	61,528	85,995	170,983

ADMINISTRATIVE SERVICES

ADMINISTRATION

	2017 Actual	2018 Actual	2019 Actual	2020 Actual YTD	2020 Adopted Budget	2020 Estimate to Complete	2021 Budget Requested
EXPENDITURES							
4311.0 - Salaries & Wages	182,239	196,385	188,081	185,371	192,394	187,715	198,134
4311.1 - Overtime	510	878	1,292	539	978	508	1,009
4312.0 - Employee Benefits	80,493	81,748	77,783	76,649	91,959	76,817	80,774
4313.0 - Employers Taxes	16,445	17,107	16,348	16,134	18,163	16,317	16,233
4313.5 - Uniform Expense	515	153	259	379	50	227	300
4321.0 - Books, Subscript, Memberships	667	275	200	372	300	422	500
4321.4 - Computer Software Purchases	5,171	5,873	5,098	14,622	6,500	6,720	4,000
4322.0 - Public Notices	1,604	990	1,424	1,842	1,000	2,263	1,200
4322.5 - Elections	131	-	-	19,623	20,000	19,623	-
4323.0 - Travel	1,474	1,478	1,189	1,170	2,000	1,404	2,000
4324.0 - Office Supplies & Expense	3,789	3,169	3,497	3,942	3,500	3,500	3,500
4325.0 - Equipment - Supplies & Maint	572	265	(446)	6	250	7	150
4325.5 - Vehicle Maintenance	(385)	95	414	176	200	376	400
4326.0 - Vehicle Fuel	361	559	388	446	600	476	400
4326.0 - Bldgs & Grounds - Supplies/Mnt	2,859	2,344	3,853	4,921	3,000	4,172	4,000
4327.0 - Utilities	1,325	1,314	1,370	1,398	1,600	1,535	1,400
4328.0 - Telephone	7,165	8,335	10,168	5,437	8,000	6,471	4,600
4331.0 - Professional & Technical	5,803	5,330	3,915	(1,283)	5,000	5,000	6,800
4331.3 - Audit	3,180	3,260	3,340	3,420	3,260	4,104	3,500
4333.0 - Education & Training	895	1,328	924	752	1,500	891	1,500
4351.0 - Insurance & Surety Bonds	2,149	3,037	1,691	1,605	3,750	1,926	2,300
4361.0 - Miscellaneous	3	7	92	25	200	30	1,000
4362.0 - Bank Analysis Service Fees	4,345	5,042	6,765	6,001	5,250	6,024	5,250
4372.0 - Bank Error & Cash Short/Over	-	-	3	-	100	-	100
4374.0 - Capital Outlay - Equipment	1,160	460	1,759	311	3,000	1,865	500
4374.1 - Capital Outlay - Furnishing	100	-	-	-	100	-	20
4374.2 - Capital Outlay - Vehicles	28,000	9,725	-	-	-	-	-
Total	**350,570**	**349,157**	**329,407**	**343,855**	**372,654**	**348,393**	**339,570**
REVENUE							
NO REVENUE							
Required General Revenues	350,570	349,157	329,407	343,855	372,654	348,393	339,570

ADMINISTRATIVE SERVICES

GENERAL GOVERNMENT

	2017 Actual	2018 Actual	2019 Actual	2020 Actual YTD	2020 Adopted Budget	2020 Estimate to Complete	2021 Budget Requested
EXPENDITURES							
4411.0 - Salaries & Wages	60,190	64,816	60,040	55,646	58,641	59,047	57,569
4411.1 - Overtime	-	-	-	-	-	-	-
4412.0 - Employee Benefits	(877)	(766)	17	63	-	56	-
4413.0 - Employers Taxes	5,979	6,105	5,602	5,192	6,282	7,543	4,404
4421.0 - Books, Subscript, Memberships	1,544	1,280	8,363	7,322	1,750	1,729	1,750
4423.0 - Travel	1,439	1,836	3,494	618	1,500	742	1,500
4424.0 - Office Supplies & Expenses	1,020	1,363	730	13	1,250	15	1,000
4431.0 - Professional & Technical	3,527	4,163	7,153	111,235	3,000	2,302	3,000
4433.0 - Education & Training	2,984	3,345	2,863	6,435	4,000	6,066	4,000
4451.0 - Insurance & Surety	2,303	2,634	2,634	2,357	2,650	2,357	2,650
4460.0 - Princess Pageant	754	2,087	403	2,625	2,500	3,149	2,500
4461.0 - Miscellaneous	826	186	1,352	516	750	1,500	750
4461.1 - Town Activities	1,368	1,463	2,664	1,384	3,500	1,468	4,000
4461.2 - Youth Easter Activty	1,950	2,325	2,233	-	2,250	-	2,250
4461.3 - 24th of July Party	-	-	-	2,660	-	2,660	2,750
4461.7 - Heritage Days	6,010	5,411	7,942	8,610	8,000	8,610	8,000
4461.9 - Scholarships	3,250	5,000	852	2,000	2,000	2,000	2,000
4462.0 - RAP Tax Art Distributions	14,131	20,000	35,000	31,500	30,000	31,500	30,000
4462.1 - Donations Under $250	450	500	800	250	1,000	250	1,000
4462.8 - Washington County Youth Crisis C	3,600	3,600	-	-	3,600	3,600	3,600
4463.0 - Suntran Bus Service	72,534	73,279	65,598	66,431	75,000	65,405	100,000
4464.0 - Community & Econ. Development	-	-	-	1,200	15,000	11,200	1,500
4469.7 - Community T.V.	7,665	8,685	8,859	9,139	8,685	9,139	12,500
4470.0 - Santa Clara Fire/Rescue	-	-	825,117	-	755,829	755,829	647,440
4474.0 - Capital Outlay - Equipment	956	3,084	-	-	2,000	7,500	2,000
4474.1 - Capital Outlay - Furnishing	-	-	-	-	500	500	500
Total	**191,602**	**210,396**	**1,041,716**	**315,194**	**989,687**	**984,167**	**896,663**
REVENUE							
3415.0 - Sale of Maps & Books	142	73	44	82	100	98	100
3450.0 - Ambulance Fees	-	-	-	-	123,150	148,942	100,000
3210.0 - Business Licenses & Permits	5,600	5,500	5,325	5,275	5,500	6,270	3,575
3827.0 - Heritage Days	3,045	1,425	2,360	4,346	1,500	4,346	1,500
3866.0 - Princess Scholarship Rev/Donat	500	300	352	125	250	125	250
3872.0 - Restitutions charges	-	-	1,061	-	-	-	-
3880.0 - Cable TV Vault Lease	6,600	6,710	4,620	4,620	6,600	4,620	6,600
3888.0 - SunTran Bus Passes	1,150	790	618	530	1,000	667	1,000
3890.0 - Miscellaneous Revenues	37,507	69,570	43,712	52,576	35,000	61,854	35,000
Total	54,544	84,368	58,091	67,554	173,100	226,922	148,025
Required General Revenues	137,058	126,028	983,626	247,641	816,587	757,245	748,638

BUILDING & ZONING

Mission

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

Services Provided

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

Goals & Objectives

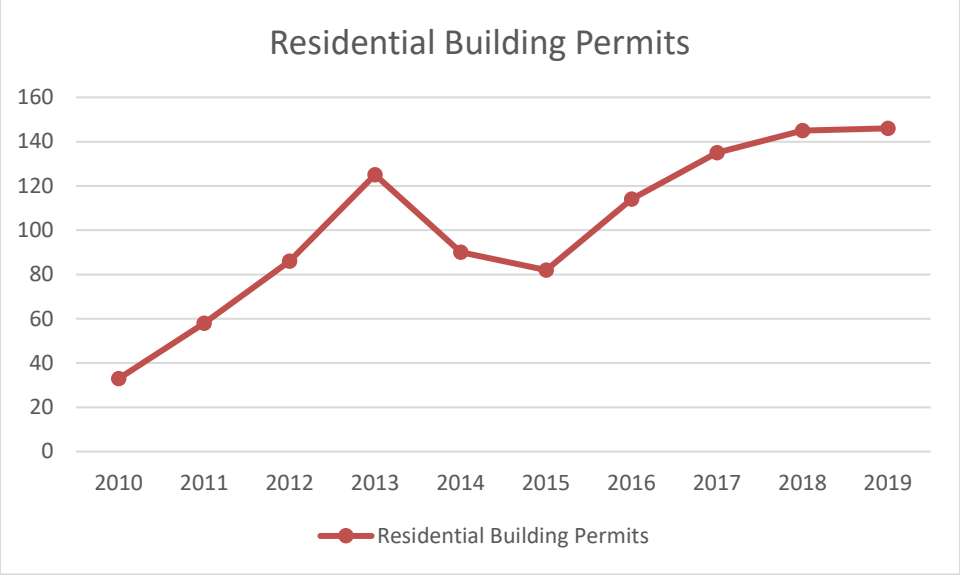
Focus on becoming Paperless. *Objective – Convert to electronic format wherever possible and to scan existing paper archive records.*

Revise website information with handouts, applications, frequently asked questions, etc. *Objective – To provide as much information as possible online.*

Continue review of Land Use Ordinances with the Planning Commission and update sections as required. *Objective- The Land Use Ordinances need to be reviewed on a regular basis.*

Department Full Time Equivalent Employees

	Fiscal Year								Projected	Proposed
	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Building/Zoning	0.9	0.9	1.7	3.1	3.7	3.5	3.5	3.5	3.5	3.5



BUILDING & ZONING

The above chart shows the building and zoning department trending as our housing market has the last several years. Since 2015, building permits have steadily grown, however, at a decreasing rate.

BUILDING/ZONING

	2017 Actual	2018 Actual	2019 Actual	2020 Actual YTD	2020 Adopted Budget	2020 Estimate to Complete	2021 Budget Requested
EXPENDITURES							
5811.0 - Salaries & Wages	200,621	219,311	221,411	214,780	233,690	218,048	239,782
5811.1 - Overtime	2,533	1,972	2,147	1,870	4,050	2,089	4,112
5812.0 - Employee Benefits	84,640	89,541	92,428	90,726	104,667	91,016	105,117
5813.0 - Employers Taxes	18,667	19,417	19,244	18,983	21,695	19,397	21,695
5813.5 - Uniform Expense	-	603	344	122	600	146	600
5821.0 - Books, Subscript, Memberships	1,246	693	670	658	1,500	790	1,500
5823.0 - Travel	200	430	558	-	2,000	-	2,000
5824.0 - Office Supplies & Expense	1,668	1,763	617	959	3,500	1,085	3,500
5825.0 - Equipment-Supplies & Maint	851	-	366	-	500	-	500
5825.5 - Vehicle Maintenance	(404)	1,799	517	744	1,750	671	1,750
5825.6 - Vehicle Fuel	1,880	2,930	2,713	2,347	3,000	2,559	3,000
5826.0 - Bldg Dept. Buildings & Grounds	-	141	16	-	300	-	300
5828.0 - Telephone	2,082	2,414	2,385	2,223	2,500	2,415	2,500
5831.0 - Professional & Technical Svcs	1,569	3,581	4,721	12,592	6,500	14,122	5,500
5833.0 - Education & Training	86	1,060	1,616	944	2,000	1,133	1,500
5851.0 - Insurance & Surety Bonds	2,999	2,999	796	3,290	3,000	3,290	4,500
5861.0 - Miscellaneous	-	41	260	388	1,000	453	1,000
5874.0 - Capital Outlay - Equipment	-	-	-	-	-	818	-
5874.2 - Capital Outlay - Vehicles	12,369	6,184	-	25,243	25,500	25,243	-
Total	**331,006**	**354,879**	**350,810**	**375,870**	**417,752**	**383,275**	**398,856**
REVENUE							
3221.0 - Building Permits	294,469	338,024	346,552	440,390	285,633	451,892	272,590
3223.0 - Planning Application Fees	12,407	7,167	2,326	6,553	7,500	7,863	5,679
3224.0 - Administration Fees	1,920	2,942	2,600	9,355	3,000	7,158	2,750
3226.0 - Subdivision Fees	22,846	49,764	58,032	25,315	49,967	21,264	24,674
3227.0 - Subdiv&Site Devel Const Permit	10,625	24,550	64,053	33,543	46,813	38,519	27,819
3424.0 - Inspection Fees	31,912	38,958	41,914	49,716	32,500	49,723	32,500
3530.0 - Ace Penalties	250	2,270	-	-	500	-	-
Total	374,430	463,675	515,476	564,872	425,913	576,420	366,012
Required General Revenues	(43,425)	(108,796)	(164,666)	(189,002)	(8,161)	(193,145)	32,844

PUBLIC SAFETY

Mission

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

Specifically:

Police services include patrol, investigations, drug task force, school programs, community involvement, and other services as needed. Most officers are EMT certified and fully support the EMS services as well as fire. This service is provided to Ivins and Santa Clara.

Animal Control services are provided by 2 full-time employees and one part-time employee, and strong support of volunteers. Ivins Animal Shelter is a no kill shelter that is extremely successful and has accomplished the goal of adopting each animal out. This has been successful through a strong partnership with citizens and groups such as FIAS and INKAS. This service is provided to Ivins and Santa Clara.

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

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

Goals for Police and Animal Control

1. To respond to all calls for services within 90 seconds and arrive within 5 - 8 minutes unless unusual circumstance are occurring, or within an acceptable time given the travel distance.
    a. Objectives
        i. To respond to all calls within 90 seconds,
        ii. Communicate the importance of quick and efficient response throughout the department,
        iii. Each department has a specific set of goals for responding and reported to the director.
    b. Performance Indicators:
        i. Response times evaluated on a monthly basis, a report provided to the Department Head.
        ii. Feedback provided to department.

2. Provide contemporary training in all departments to support the ever-changing requirements and provide a professional service as expected.
    a. Objective:
        i. Have at least 10 training days per year within the department for appropriate personnel.
        ii. Each employee has at least 80 hours of training per year.
        iii. Have monthly training meetings with staff to discuss progress on training needs.
        iv. Each department should have a training plan for each employee at the evaluation and goal setting time.
    b. Performance Indicators:
        i. A review provided to the Director from each supervisor on training status and hours of each employee provided quarterly.
        ii. Scheduled training days yearly which are focused to maintain contemporary services.

3. To meet all budgetary requirements and expenditures within guidelines provided by City Manager.

a. Objective:
    i. Conduct a monthly budget meeting to evaluate budget status.
    ii. Meet guidelines as provided at the beginning of budget year.
b. Performance indicators:
    i. Budget is within guidelines.
    ii. Report to the City Manager on a quarterly status concerning budget management.

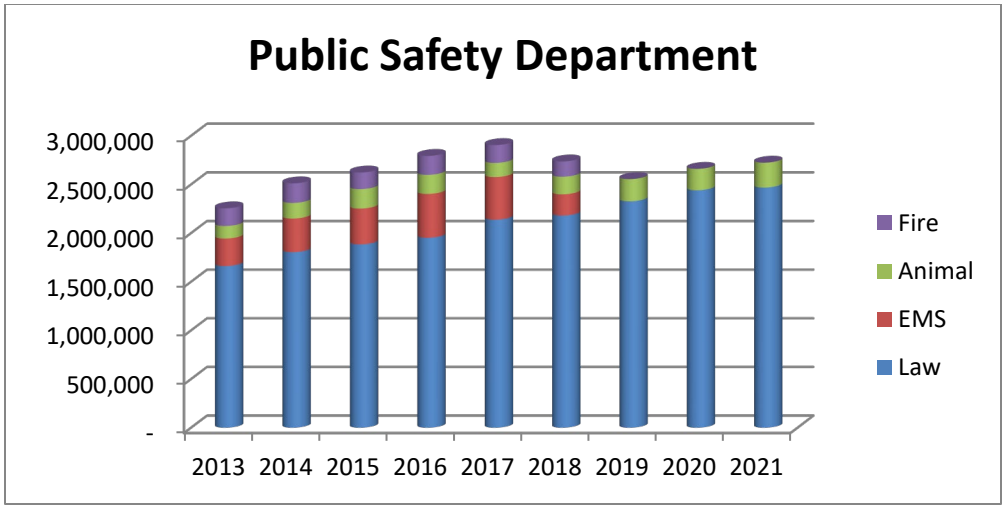
4. To maintain all equipment in operational condition at all times.
    a. Objective:
        i. All emergency equipment will be maintained in an operational ready status.
        ii. All emergency equipment will meet professional standards or will not be utilized.
    b. Performance indicators:
        i. A log will be maintained on emergency equipment and reviewed quarterly.
        ii. Emergency equipment will be checked against inventory and operational sheet quarterly.
        iii. All equipment will receive scheduled service on time and supervisors will be responsible to ensure this occurs.

Department Full Time Equivalent Employees

	Fiscal Year								Projected	Proposed
	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Public Safety										
Law Enforcement	11.4	18.8	18.3	18.4	18.7	19.5	19.3	19.3	19.9	20.9
EMS	-	6.2	8.6	9.8	10.2	10.0	10.5	-	-	-
Animal Control	2.4	1.8	2.1	3.0	2.8	2.7	2.0	2.0	2.8	3.3
Fire/Rescue	8.2	2.6	1.6	1.2	1.7	1.5	2.0	-	-	-
Public Safety	22.0	29.4	30.5	32.4	33.5	33.7	33.8	21.3	22.7	24.2

Budget Highlights

- EMS was part of the fire department until FY2013
- Law enforcement combined with Santa Clara City in FY2013
- Fire/EMS were combined with Santa Clara City in FY2018
- Beginning in FY2013 Ivins City provide a school resource officer for Lava Ridge Intermediate School, Tuacahn High School and Vista Elementary School of which the city pays about 25%, the remainder is funded by the schools. That revenue is estimated at $135,000 in FY2021.


Public Safety Department
3,000,000
2,500,000
2,000,000
1,500,000
1,000,000
500,000
-
2013
2014
2015
2016
2017
2018
2019
2020
2021
Fire
Animal
EMS
Law

LAW ENFORCEMENT

	2017 Actual	2018 Actual	2019 Actual	2020 Actual YTD	2020 Adopted Budget	2020 Estimate to Complete	2021 Budget Requested
EXPENDITURES							
5411.0 - Salaries & Wages	924,234	950,023	1,025,175	1,030,679	1,076,547	1,061,405	1,170,471
5411.1 - Overtime	57,447	70,592	80,015	65,113	66,085	75,000	75,000
5412.0 - Employee Benefits	499,722	473,932	505,504	498,281	550,000	525,000	550,000
5413.0 - Employers Taxes	102,456	92,245	98,972	97,255	114,364	105,000	105,000
5413.5 - Uniform Expense	12,781	19,041	14,867	16,070	18,000	17,271	18,000
5421.0 - Books, Subscript, Memberships	4,060	2,197	4,281	4,354	2,000	5,225	2,000
5423.0 - Travel	8,796	5,491	10,077	3,621	10,000	4,316	7,500
5424.0 - Office Supplies & Expense	16,610	16,221	17,407	16,036	15,000	16,601	15,000
5425.0 - Equip/Splys Fire/Rescue/Animal	342	-	512	369	-	442	-
5425.5 - Vehicle Maint	12,427	37,554	3,618	10,602	20,000	10,677	20,000
5425.6 - Vehicle Fuel	9,196	10,473	22,834	15,316	25,000	15,218	25,000
5426.0 - Bldgs/Grounds - Supplies/Maint	831	4,154	2,900	4,343	2,500	5,211	3,500
5427.0 - Utilities	6,115	2,299	4,525	3,544	10,000	3,920	4,500
5428.0 - Telephone	25,621	20,889	19,940	19,829	25,000	21,930	22,500
5430.0 - Vaccinations	-	-	576	-	-	-	-
5431.0 - Professional & Technical	10,336	19,128	12,976	20,339	8,500	21,888	8,500
5431.5 - Contract Services - Spillman	13,968	16,669	14,280	-	20,000	20,000	20,000
5433.0 - Education & Training	10,026	12,274	12,424	8,903	15,000	8,387	12,500
5448.0 - Special Department Supplies	50,313	33,826	39,264	41,027	29,000	48,529	35,000
5448.1 - K9 Program	-	-	14,300	1,003	5,000	1,179	1,500
5448.3 - S.C.H. Special Funct Officer	21,399	19,445	19,808	26,192	21,963	31,257	22,622
5450.0 - St George Police Dispatch	157,123	178,618	195,713	202,679	195,000	182,936	210,069
5451.0 - Insurance & Surety Bonds	22,586	18,404	13,337	19,055	18,500	22,867	25,000
5452.0 - Victim's Advocate Coordinator	-	-	1,196	2,636	-	3,163	-
5461.0 - Miscellaneous	7,249	7,993	11,000	7,564	10,000	8,904	10,000
5474.0 - Capital Outlay - Equipment	544	15,246	18,408	9,826	25,000	9,826	25,000
5474.1 - Capital Outlay - Furnishings	-	-	-	-	-	-	-
5474.2 - Capital Outlay - Vehicles	164,006	98,530	141,667	72,051	75,000	72,051	80,000
Total	2,138,187	2,125,244	2,305,577	2,196,687	2,357,459	2,298,203	2,468,662
REVENUE							
3451.0 - Tuacahn/Vista SRO	40,000	40,100	50,000	-	59,684	35,000	60,000
3452.0 - Law Enforcement Santa Clara	843,952	854,038	945,321	693,750	942,282	942,282	970,550
3453.0 - SRO Washington County School D	57,388	59,684	72,298	-	74,467	35,000	75,000
Total	941,340	953,822	1,067,619	693,750	1,076,433	1,012,282	1,105,550
Required General Revenues	1,196,846	1,171,422	1,237,958	1,502,937	1,281,026	1,285,921	1,363,111

EMERGENCY MEDICAL SERVICES

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

Combined with Santa Clara January 1, 2018

FIRE

	2017 Actual	2018 Actual	2019 Actual	2020 Actual YTD	2020 Adopted Budget	2020 Estimate to Complete	2021 Budget Requested
EXPENDITURES							
5711.0 - Salaries & Wages	64,482	41,381	-	-	-	-	-
5711.1 - Overtime	3,877	5,098	-	-	-	-	-
5711.5 - Stipend Pay - Fire	15,877	6,640	-	-	-	-	-
5712.0 - Employee Benefits	29,769	17,838	-	-	-	-	-
5713.0 - Employers Taxes	9,666	5,288	-	-	-	-	-
5713.5 - Uniform Expense	9,624	833	-	-	-	-	Combined with Santa Clara January 1, 2018
5721.0 - Books, Subscript, Memberships	330	-	-	-	-	-	
5723.0 - Travel	-	189	-	-	-	-	
5724.0 - Office Supplies & Expense	929	1,967	-	-	-	-	
5724.5 - Equip Maint & Splys/Rescue	-	-	-	-	-	-	
5725.0 - Equipment - Supplies & Maint	13,114	3,623	-	-	-	-	
5725.5 - Vehicle Maintenance	2,867	1,575	-	-	-	-	
5725.6 - Vehicle Fuel	2,513	1,293	-	-	-	-	
5726.0 - Bldg Grounds- Supplies/Maint	15,631	11,145	-	-	-	-	
5727.0 - Utilities	261	3,076	-	-	-	-	
5731.0 - Professional & Technical	401	-	-	-	-	-	
5731.5 - Fire & Rescue Spillman	536	1,139	-	-	-	-	
5733.0 - Education & Training	1,169	2,754	-	-	-	-	
5733.5 - Education Supplies	313	-	-	-	-	-	
5735.0 - Class Expense/Rescue	124	-	-	-	-	-	
5747.0 - Special Dept Supplies/Rescue	5,063	1,941	-	-	-	-	-
5751.0 - Insurance & Surety Bonds	1,152	4,763	-	-	-	-	-
5761.0 - Miscellaneous	978	314	-	-	-	-	-
5761.5 - Medical Supplies	-	3,591	-	-	-	-	-
5762.5 - Fire Prevention	36	-	-	-	-	-	-
5769.0 - C.E.R.T Community Preparedness	28	-	-	-	-	-	-
5774.0 - Capital Outlay - Fire	4,424	35,378	-	-	-	-	-
5774.2 - Capital Outlay - Vehicles	-	-	-	-	-	-	-
Total	183,163	149,826	-	-	-	-	-
REVENUE							
3343.0 - Fire Grants	6,520	3,266	-	-	-	-	-
3344.0 - Wildland Fire Reimb't	4,587	1,790	114,355	59,917	100,000	59,917	100,000
Total	11,107	5,056	114,355	59,917	100,000	59,917	100,000
Required General Revenues	172,056	144,770	(114,355)	(59,917)	(100,000)	(59,917)	(100,000)

ANIMAL SHELTER

	2017 Actual	2018 Actual	2019 Actual	2020 Actual YTD	2020 Adopted Budget	2020 Estimate to Complete	2021 Budget Requested
EXPENDITURES							
5611.0 - Salaries & Wages	64,453	70,450	92,993	93,613	98,765	93,823	110,113
5611.1 - Overtime	6,047	5,721	5,213	1,710	4,969	1,869	5,046
5612.0 - Employee Benefits	28,661	36,397	49,811	48,566	57,618	48,708	83,748
5613.0 - Employers Taxes	6,878	7,065	9,043	8,755	9,155	8,792	8,810
5613.5 - Uniform Expense	1,642	2,969	2,357	2,750	1,500	3,300	1,500
5621.0 - Books, Subscript, Memberships	325	335	-	-	-	-	-
5623.0 - Travel	1,021	555	-	-	1,500	-	1,500
5624.0 - Office Supplies & Expense	370	3,350	2,068	3,402	2,000	3,898	2,000
5625.5 - Equipment Supplies & Maint	39	3,282	375	409	4,000	298	4,000
5625.5 - Vehicle Maintenance	24	735	2,071	379	2,000	435	2,000
5625.6 - Vehicle Fuel	830	1,116	2,465	2,090	2,500	2,274	2,500
5626.0 - Bldgs & Grounds - Supplies/Mnt	8,564	12,425	4,619	3,381	10,000	3,304	7,500
5627.0 - Utilities	4,711	4,674	6,324	6,435	4,000	6,959	6,500
5629.0 - Veterinary Care/Medicine/TNR	2,499	3,360	6,833	9,361	4,000	10,816	6,500
5631.0 - Professional & Technical	1,550	203	137	778	1,000	768	1,000
5633.0 - Education & Training	-	140	1,342	1,119	3,000	1,343	3,000
5648.5 - Food & Supplies	685	62	1,596	2,890	3,000	3,059	3,000
5649.0 - Food & Supplies Donated	16,063	11,490	4,475	3,025	10,000	3,630	3,500
5651.0 - Insurance & Surety Bonds	335	683	683	1,193	700	1,193	700
5661.0 - Miscellaneous	578	-	162	130	-	155	250
5674.0 - Capital Outlay - Equipment	-	122	2,118	-	2,500	-	2,500
5674.5 - Capital Outlay - Other	-	-	-	-	-	-	-
Total	145,275	165,134	194,686	189,985	222,207	194,623	255,667
REVENUE							
3225.0 - Animal Licenses	755	1,075	1,195	845	900	960	689
3336.1 - WashCo Shelter Revenues	-	-	-	-	-	-	20,000
3520.0 - Animal Control Fees	6,833	10,960	11,100	13,560	8,000	11,253	13,182
3882.0 - Animal Shelter Donations-Cash	3,025	2,090	2,777	2,495	3,000	2,460	3,000
3882.1 - Animal Shelter Donations-In-Kind	16,063	11,490	4,475	2,935	10,000	3,500	10,000
3882.2 - Animal Shelter Donations=Recyclin	-	-	4,977	2,125	-	2,125	-
Total	26,676	25,615	24,524	21,960	21,900	20,298	46,871
Required General Revenues	118,599	139,519	170,162	168,025	200,307	174,325	208,796

PUBLIC WORKS

Mission

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

Services Provided

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

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

The roads portion of public works is accounted for in the general fund. Water and waste water are enterprise funds and will be detailed later in this document on pages 70-78.

Goals and Objectives

Current goals and objectives of the department include:

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

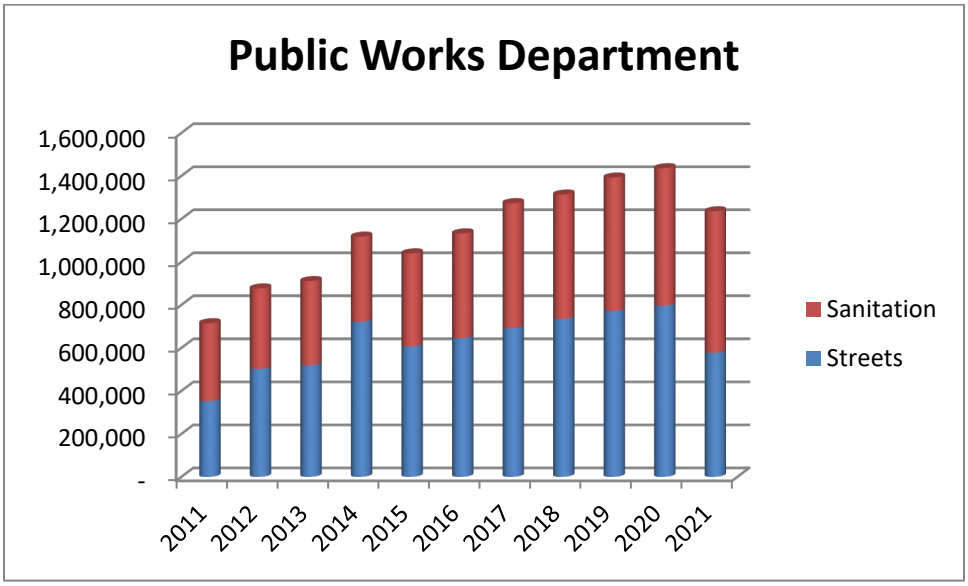
Department Full Time Equivalent Employees

	Fiscal Year								Projected	Proposed
	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Public Works										
Streets	1.6	1.7	2.2	2.3	2.4	2.5	2.7	2.7	2.9	2.9
Water	5.8	6.2	6.3	6.8	6.4	6.5	7.2	7.2	7.8	7.8
Waste Water	3.1	3.5	3.5	1.9	2.9	2.5	2.6	2.6	2.8	2.8
Total Public Works	10.5	11.4	12.0	11.0	11.8	11.5	12.5	12.5	13.5	13.5

PUBLIC WORKS

Budget Highlights

- FY2021 includes $119,586 for street maintenance projects
    - This represents a significant decrease from previous years due to COVID-19 expected revenue decreases
- $1,200,000 is budgeted in Capital Projects Fund for projects
- Sanitation increased in FY 2016 due to a mandatory recycling program



STREETS

	2017 Actual	2018 Actual	2019 Actual	2020 Actual YTD	2020 Adopted Budget	2020 Estimate to Complete	2021 Budget Requested
EXPENDITURES							
6011.0 - Salaries & Wages	109,990	123,966	133,310	150,071	152,005	151,183	158,961
6011.1 - Overtime	3,348	3,001	3,556	4,287	5,143	3,927	5,304
6012.0 - Employee Benefits	52,471	58,067	56,612	65,790	71,007	65,987	67,370
6013.0 - Employers Taxes	11,369	11,968	12,759	14,430	13,810	14,487	14,500
6013.5 - Uniform & Safety Equipment	927	1,538	1,115	1,070	1,365	1,087	1,365
6021.0 - Books, Subscriptions, & Membersh	565	60	497	1,491	300	1,790	655
6021.5 - Software	1,311	871	715	676	1,040	786	730
6023.0 - Travel & Lodging	164	151	499	338	650	406	825
6024.0 - Office Supplies	812	2,079	1,772	1,470	2,080	1,517	2,040
6025.0 - Equipment - Supplies & Maint	3,267	1,492	3,747	3,168	2,400	2,830	2,600
6025.1 - Equipment Rental	2,325	2,325	-	47	500	56	500
6025.5 - Vehicle Maintenance	900	579	1,076	551	825	500	825
6025.6 - Gas/Oil/Diesel	5,272	5,412	8,124	8,357	12,000	8,528	8,500
6026.0 - Bldg, Grounds Supplies & Maint	494	657	1,020	803	625	654	625
6027.0 - Utilities	26,355	29,165	28,647	32,895	29,575	33,918	29,575
6028.0 - Telephone	1,172	1,220	1,771	1,318	1,375	1,439	1,700
6031.0 - Professional & Technical	15,086	1,252	3,210	1,585	3,160	1,653	3,555
6031.6 - MPO	5,000	5,000	5,000	5,000	5,000	5,000	5,200
6033.0 - Education & Training	1,425	829	1,619	967	1,350	1,099	1,600
6048.0 - Materials & Supplies	456	1,618	2,453	1,476	2,000	1,772	2,000
6050.0 - Street/Road Repairs	9,585	9,196	3,299	5,784	20,000	1,318	20,000
6051.0 - Insurance & Surety Bonds	6,466	6,281	6,391	5,705	6,300	5,705	7,500
6051.5 - Road Maintenance	229,072	352,289	349,914	188,937	295,000	357,345	119,586
6052.0 - Road Projects	9,315	4,686	440	-	-	-	-
6052.5 - Undesignated Street Projects	18,404	47,021	12,050	31,827	90,000	64,958	40,000
6053.0 - Street Lighting	22,432	6,053	24,905	49,578	90,000	95,020	55,000
6053.1 - Street Signage	-	-	-	-	-	-	15,000
6061.0 - Miscellaneous	25	-	(1,000)	-	-	-	-
6074.0 - Capital Outlay - Equipment	40,991	18,731	49,606	61,566	78,000	62,663	11,250
6074.1 - Capital Outlay - Furnishings	-	-	69	429	1,250	338	-
6074.2 - Capital Outlay - Vehicles	-	9,503	9,093	10,295	12,000	12,119	-
6074.3 - Capital Outlay - Other	6,494	119	324	11,570	22,000	23,500	-
Total	585,494	705,129	722,591	661,482	920,760	921,587	576,766
REVENUE							
3356.0 - Class C" Road Fund Allotment"	362,737	411,745	410,020	447,129	418,221	442,322	380,089
Total	362,737	411,745	410,020	447,129	418,221	442,322	380,089
Required General Revenues	222,757	293,384	312,571	214,353	502,539	479,265	196,677

SANITATION

	2017 Actual	2018 Actual	2019 Actual	2020 Actual YTD	2020 Adopted Budget	2020 Estimate to Complete	2021 Budget Requested
EXPENDITURES							
6231.5 - Solid Waste Home Collection	435,212	456,187	475,731	460,076	490,028	490,028	504,729
6232.0 - Recycling Collection	120,143	123,526	128,316	122,375	134,318	134,318	138,348
6232.5 - Waste Service Dumpster Pickup	14,616	10,639	16,415	12,457	15,056	15,056	15,508
6235.0 - Write-off Bad Debt	-	-	-	-	-	-	-
Total	569,972	590,352	620,462	594,907	639,402	639,402	658,584
REVENUE							
3443.0 - Sanitation	644,456	666,565	688,307	660,519	712,566	645,024	745,569
Total	644,456	666,565	688,307	660,519	712,566	645,024	745,569
Required General Revenues	(74,485)	(76,213)	(67,846)	(65,612)	(73,164)	(5,622)	(86,985)

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

RECREATION, PARKS AND CEMETERY

Mission

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

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

Services Provided:

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

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

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

Softball/Baseball & Soccer Tournaments:

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

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

RECREATION, PARKS AND CEMETERY

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

- Maintenance of approximately 24.25 acres of traditional park land, which includes four play structures, three restrooms, two tennis courts, 2 pickleball courts, 3.5 basketball courts, 3 baseball/softball fields, 9 acres of turf area, many trees and plants.
- Maintenance of 4.5 acres of landscape buffer areas.
- Maintenance of approximately 8 miles of paved trails.
- Field preparation for Softball/baseball tournaments, The Ivins Soccer league and all Ivins City leagues.
- Ivins City Cemetery Maintenance: This includes mowing, trimming, tree maintenance, irrigation maintenance and preparing graves for a burial.

Our Parks & Recreation goals include:

Providing quality leisure time activities for residents of all ages by continuing to offer our existing programs and to improve existing program and to add programs to fill needs that are expressed by our citizens. We plan to focus more on adult recreation opportunities.

Plan for future facilities and programs to meet the needs of our community as it grows by updating our Parks & Recreation Master plan with current community input.

Provide clean, safe, well maintained parks, trails, landscaped areas and water efficient irrigation systems by having well trained staff who schedule regular maintenance and safety inspection of all facilities and adhere strictly to the work schedule.

To be as water efficient as we can be by regularly inspecting our irrigation systems for issues that waste water.

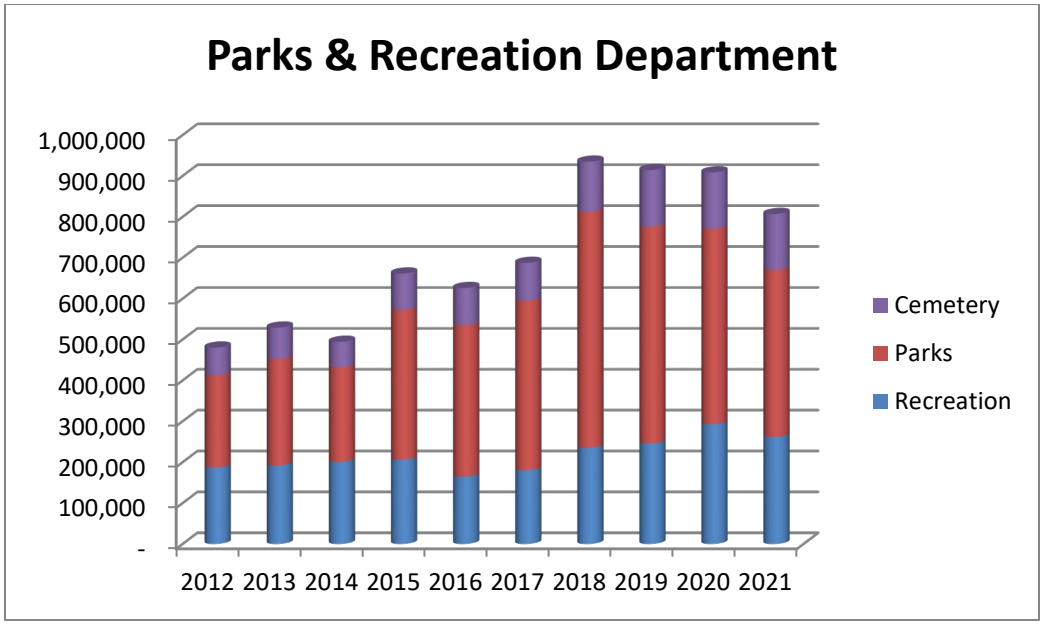
Department Full Time Equivalent Employees

	Fiscal Year								Projected	Proposed
	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Parks & Recreation										
Parks	2.2	3.1	2.0	3.3	3.6	3.5	3.8	3.8	4.6	4.6
Recreation	1.1	0.8	1.5	1.4	1.5	1.5	1.7	1.7	2.1	2.1
Cemetery	0.8	0.9	0.8	1.3	1.3	1.5	1.7	1.7	2.1	2.1
Total Parks & Recreation	4.1	4.8	4.2	6.0	6.4	6.5	7.2	7.2	8.8	8.8

Budget Highlights

The only major project planned for trails and park improvements in FY 2021 is the trail alongside Highway 91, which has been budgeted with the Highway 91 project due to that project being a city match with Utah Department of Transportation funding.

$89,319 worth of these capital improvements will be paid for with Park Impact Funds already collected.


Parks & Recreation Department
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2012 2013 2014 2015 2016 2017 2018 2019 2020 2021
Cemetery
Parks
Recreation

RECREATION

	2017 Actual	2018 Actual	2019 Actual	2020 Actual YTD	2020 Adopted Budget	2020 Estimate to Complete	2021 Budget Requested
EXPENDITURES							
7011.0 - Salaries & Wages	73,635	81,750	100,732	98,868	111,196	105,650	101,704
7011.1 - Overtime	463	441	546	307	1,462	366	1,468
7012.0 - Employee Benefits	30,899	32,898	27,150	43,089	43,782	47,882	52,320
7013.0 - Employers Taxes	7,071	7,211	8,750	8,181	12,564	8,291	9,901
7013.5 - Uniform & Safety Equipment	50	-	575	-	250	-	250
7021.0 - Books,Subscript, Memberships	380	215	319	385	500	462	500
7023.0 - Travel & Lodging	1,246	-	359	1,490	2,625	1,788	2,625
7024.0 - Office Supplies	339	597	789	466	900	499	950
7025.0 - Equipment - Supplies & Maint	854	1,635	1,227	497	1,500	596	1,500
7025.1 - Equipment Rental	3,060	2,932	3,780	3,790	3,780	3,792	3,780
7025.6 - Vehicle Fuel	958	314	110	329	1,500	344	1,500
7027.0 - Utilities	12,312	12,874	13,018	13,655	14,000	15,134	14,250
7028.0 - Telephone	801	-	-	-	1,200	-	1,200
7031.0 - Professional & Technical	982	766	971	896	900	910	1,285
7031.5 - Contractor Services	4,062	3,349	3,360	3,827	4,175	4,467	4,550
7033.0 - Education & Training	478	503	255	1,044	775	1,001	885
7033.5 - Little League	250	250	250	250	250	250	250
7033.7 - Baseball/Softball 5-8	1,050	772	720	167	1,500	167	1,250
7034.3 - Football - Flag	1,716	1,180	1,872	2,205	1,800	2,205	2,000
7034.5 - Basketball	2,306	1,906	2,332	2,655	6,000	2,655	6,000
7034.6 - Running Contract	-	-	228	-	500	-	500
7034.7 - Contract Classes	2,364	2,012	1,587	1,637	3,500	1,965	3,500
7034.9 - Kickball Ages 4	-	-	-	1,181	1,000	1,417	1,000
7035.0 - Sand Hollow Swimming Pool	25,103	58,135	30,280	24,701	30,000	29,642	30,000
7035.1 - Adult Volleyball	-	-	-	-	5,000	-	5,000
7048.0 - Materials & Supplies	-	-	-	548	1,300	658	600
7051.0 - Insurance & Surety Bonds	8,170	8,295	8,825	9,020	8,300	8,995	9,000
7061.0 - Miscellaneous	1,989	1,686	1,811	1,399	2,350	1,679	3,250
7062.0 - Bankcard Fees	-	-	-	-	200	-	200
7074.0 - Capital Outlay - Equipment	-	8,380	1,250	-	-	-	-
7076.0 - Christmas Decorations	227	129	635	104	2,500	125	500
Total	180,765	228,230	211,730	220,692	265,309	240,938	261,718
REVENUE							
3820.0 - Youth Basketball	4,446	4,342	5,330	5,304	5,000	5,304	5,000
3822.0 - Youth Baseball/Softball	2,418	2,132	2,210	-	2,000	156	2,000
3825.0 - Flag Football	3,978	3,588	4,369	4,108	3,750	4,004	3,750
3826.0 - Contract Classes-Dance, Yoga	4,641	4,843	2,569	1,947	5,000	1,947	5,000
3868.0 - Excursions	-	-	-	1,435	-	1,435	1,000
Total	15,483	14,905	14,478	12,794	15,750	12,846	16,750
Required General Revenues	165,282	213,325	197,252	207,899	249,559	228,092	244,968

PARKS

	2017 Actual	2018 Actual	2019 Actual	2020 Actual YTD	2020 Adopted Budget	2020 Estimate to Complete	2021 Budget Requested
EXPENDITURES							
7511.0 - Salaries & Wages	156,666	190,848	186,595	175,503	178,864	174,119	177,964
7511.1 - Overtime	4,205	3,703	5,268	3,549	5,215	3,312	3,331
7512.0 - Employee Benefits	87,463	105,481	90,923	93,995	108,135	95,616	93,626
7513.0 - Employers Taxes	18,486	17,786	17,289	15,605	20,610	14,990	15,783
7513.5 - Uniform & Safety Equipment	4,235	3,846	3,020	2,390	3,325	3,325	2,573
7521.0 - Books, Subscript, Memberships	350	580	45	475	730	585	270
7523.0 - Travel & Lodging	-	156	309	89	750	-	-
7524.0 - Office Supplies	360	613	645	391	510	650	401
7525.0 - Equipment - Supplies & Maint	15,160	19,972	19,009	16,545	16,250	18,500	17,413
7525.1 - Equipment Rental	419	-	-	16	1,500	1,000	19
7525.6 - Vehicle Fuel	4,414	6,983	8,074	6,135	7,000	7,000	6,028
7528.0 - Telephone	2,449	3,705	2,219	1,978	5,580	3,780	1,611
7531.5 - Contractor Services	4,791	7,525	3,969	5,898	5,260	5,260	5,225
7531.6 - Water	68,423	69,020	82,084	76,006	70,000	71,291	64,162
7533.0 - Training & Education	548	1,018	899	680	1,400	1,400	816
7535.5 - Park Improvements	5,260	13,393	7,866	7,444	11,581	19,300	8,933
7548.0 - Materials & Supplies	8,276	6,058	7,918	8,593	10,000	9,028	7,480
7550.0 - Fire Lake Park Maintenance	13,953	6,385	6,571	3,222	9,160	9,160	3,021
7574.0 - Capital Outlay - Equipment	8,227	50,460	46,097	-	-	-	-
7574.1 - Capital Outlay - Furnishing	-	448	-	-	4,500	-	-
7574.2 - Capital Outlay - Vehicles	10,858	26,457	24,208	-	-	-	-
7574.3 - Capital Outlay - Other	-	-	-	-	-	-	-
Total	414,541	534,437	513,008	418,513	460,370	438,317	408,655
REVENUE							
3877.0 - Ball Field/Park Rental	10,470	13,003	11,130	7,926	10,000	8,576	10,000
3828.0 - Movies in the Park	-	900	-	400	400	400	400
3887.0 - Community Garden	280	130	(40)	-	250	-	250
Total	10,750	14,033	11,090	8,326	10,650	8,976	10,650
Required General Revenues	403,791	520,404	501,918	410,187	449,720	429,341	398,005

CEMETERY

	2017 Actual	2018 Actual	2019 Actual	2020 Actual YTD	2020 Adopted Budget	2020 Estimate to Complete	2021 Budget Requested
EXPENDITURES							
7711.0 - Salaries & Wages	53,699	67,080	63,106	66,404	65,113	72,614	67,066
7711.1 - Overtime	1,273	1,126	1,575	1,204	1,693	1,148	1,577
7712.0 - Employee Benefits	30,625	37,998	29,983	33,699	37,012	37,932	40,110
7713.0 - Employers Taxes	6,162	6,157	5,785	5,779	6,920	5,874	5,750
7724.0 - Office Supplies	-	-	-	-	250	-	100
7725.0 - Equipment - Supplies & Maint	231	1,418	496	43	3,000	51	3,000
7725.1 - Equipment - Rental	-	-	-	-	500	-	500
7725.6 - Vehicle Fuel	-	96	-	-	300	-	300
7731.0 - Professional & Technical	-	-	-	-	500	-	500
7731.6 - Water	-	-	-	-	5,000	-	5,000
7733.0 - Education & Training	-	-	-	-	500	-	500
7748.0 - Materials & Supplies	-	-	-	-	2,750	-	3,000
7774.0 - Capital Outlay - Equipment	-	-	2,600	-	-	-	-
7775.0 - Cemetery Improvements	-	70	-	-	14,000	-	9,000
4050.0 - Cemetery Plot Buy Back	-	-	-	-	-	-	-
Total	91,990	113,945	103,544	107,130	137,538	117,619	136,403
REVENUE							
3483.0 - Burial Fees	14,200	20,650	20,950	16,625	14,500	11,970	15,000
3481.0 - Sale of Cemetery Lots	15,600	21,100	23,850	8,600	16,250	11,467	17,063
3482.0 - Perpetual Care	12,250	16,150	17,700	7,250	12,250	9,667	12,863
Total	42,050	57,900	62,500	32,475	43,000	33,103	44,925
Required General Revenues	49,940	56,045	41,044	74,655	94,538	84,516	91,478

DEBT SERVICE FUND

The debt service fund is used to accumulate funds to pay debt service in governmental funds. During FYE 2016 the City issued a Sales Tax Refunding Bond replacing the previous sales tax bond. The debt service fund is used to account for payments that will be made for the Historic Township Special Assessment Area to pay for a portion of the Sales Tax Revenue Bond. The following tables show current Ivins City governmental fund debt.

Municipal Building Authority is a blended component unit as it is completely dependent upon Ivins City and maintains a board of directors which is currently filled by the Ivins City Council. Since it is a component unit the debt is reported in a separate fund from this debt service fund.

BOND DEBT

Debt Description	Bond Holder	Payment Month	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 (Expected)	TBD	TBD	TBD	-	-	-	2,500,000
TOTAL GOVERNENTAL BOND DEBT				$ 4,419,000	$ 498,000	$ 107,895	$ 6,421,000

Debt Limits

FY 20-21 Assessed Value	$ 1,273,579,740.00
Governmental Debt Limit (12%)	$ 152,829,568.80
Applicable Governmental Debts	$ -
Under/(Over) Debt Limit	$ 152,829,568.80

DEBT SERVICE FUND

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

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

The debt service for this fund was listed previously with the Debt Service Fund; the debt is funded by the city as a lease payment for park property.

Included in FY 2021 is the expected issuance of a new lease revenue bond to pay for the construction of City Hall. This is reflected in the MBA's budget.

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	-	-	-	-	-	-	2,500,000
3940.0 - Appropriated Fund Balance	-	-	-	-	-	-	-
Total Revenue	286,878	145,035	145,279	1,302	145,755	145,546	2,645,755
EXPENDITURES							
4012.0 - City Hall Construction	-	-	-	-	-	-	2,500,000
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	2,645,755
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

IMPACT FEES

Ivins City has created several capital project funds to account for Impact Fee revenue and expenditures. The Impact Fees are set to help the City pay for new growth infrastructure. The following funds have been established for the Impact Fees. Eligible expenditures have been designated in the Ivins City Capital Facilities Plans for each of the affected funds. These funds are used to account for revenues the expenditures are accounted for in our general capital projects fund and monies are transfer from the impact fee funds to cover eligible expenditures.

Public Safety Impact Fee – This fund is used to fund Police, Fire/Emergency Medical Service and Animal Control capital expenditures.

Street Impact Fee – This fund is used to fund new road construction related to new growth.

Park Impact Fee – This fund is used for new park construction and for debt service on the Unity Park through the Municipal Building Authority.

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

IMPACT FEES

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

IMPACT FEES

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	31,818	26,576	22,500	35,435	20,250
3815.0 - Grant	13,469	-	-	-	-	-	-
3820.0 - Parks Impact Fees	565,213	524,746	603,817	531,934	359,415	709,246	323,474
3850.0 - Appropriated Fund Balance	-	-	-	-	84,955	-	-
Total Revenue:	593,913	546,764	635,635	558,510	466,870	744,680	343,724
EXPENDITURES							
4020.0 - Transfer to Debt Service	-	-	150,000	-	-	-	-
4072.0 - Cap Fac Plans / Impact Fee Analysis	6,431	-	-	-	-	-	-
4020.5 - Transfer to Capital Projects	346,010	500,000	850,000	-	323,000	323,000	89,319
4061.0 - Transfer to MBA	286,020	143,660	143,118	-	143,870	143,870	143,810
4089.0 - Budgeted Surplus	-	-	-	-	-	-	110,595
Total Expenditures	638,461	643,660	1,143,118	-	466,870	466,870	343,724
Total Change In Net Position	(44,548)	(96,896)	(507,483)	558,510	-	277,810	-
Beginning Fund Balance	1,313,965	1,269,417	1,172,521			665,038	942,848
Ending Fund Balance	1,269,417	1,172,521	665,038			942,848	942,848

CAPITAL PROJECTS

Capital Projects Fund is used for construction and purchase of major capital expenditures of the governmental funds. In FY 2020 capital projects expenditures include Fire Lake Park improvements, park and trail improvements, City entrance signs, City Hall design, and road projects. FY2021 includes the following capital projects:

Budget Highlights

General Government

- Construction of City Hall (General Fund Portion) $2,500,000

Streets

- Hwy 91 to Shivwits $ 1,200,000

Future budgets will need to account for the increased cost of maintaining these projects. The costs for these projects aren't expected to impact this year's budget significantly.

CAPITAL PROJECTS

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	-	-	3,250,000	-
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	-	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	3,610,681
Total Revenue:	914,265	1,657,187	1,516,940	-	1,401,250	4,276,003	3,700,000
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	2,500,000
4089.0 - Budgeted Surplus	-	-		-	-	-	-
Total Expenditures	793,241	1,445,265	901,294	1,408,346	1,401,250	1,349,129	3,700,000
Total Change In Net Position	121,024	211,922	615,646	(1,408,346)	-	2,926,874	-
Beginning Fund Balance	50,557	171,581	383,503	999,149		999,149	3,666,270
Ending Fund Balance	171,581	383,503	999,149	(409,196)		3,666,270	55,589

ENTERPRISE FUNDS

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

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

Water Fund

	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

ENTERPRISE FUNDS

Water Fund

	2017 Actual	2018 Actual	2019 Actual	2020 Actual YTD	2020 Adopted Budget	2020 Estimate to Complete	2021 Budget
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
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

Water Fund

	2017 Actual	2018 Actual	2019 Actual	2020 Actual YTD	2020 Adopted Budget	2020 Estimate to Complete	2021 Budget
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	-	-	-	-	-	-	369,810
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	4,815,810
Total Long Term Debt Repayment Requirement	-	-	-	-	-	-	-
Total Capital & Debt Repayment	31,235	89,504	77,862	137,842	1,115,000	115,000	4,815,810
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	(3,223,145)
Water Impact Fees					1,239,753	239,753	4,405,000

WASTE WATER FUND

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
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

WASTE WATER FUND

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	231,131
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	388,731
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	608,731
Resources to be Provided							
Changes in Net Positions				315,246	131,651	1,453,519	553,670
Depreciation				359,576	425,000	479,434	510,940
Provided/Required from Operations				674,821	556,651	1,932,953	1,064,610
Resources Remaining to be Provided				(209,884)	(539,599)	855,580	455,879
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	3,512,433

WASTE WATER FUND

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	200,000
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	1,028,762
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	203,330
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
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	770,451
Total Change In Net Position	453,016	350,806	2,116,692	151,861	(57,996)	251,423	258,311

WASTE WATER FUND

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	92,453
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	179,553

APPENDIX

APPENDIX

The following serves only as a general overview of established policies and procedures governing daily operations at Ivins City.

Balanced Budget
Pursuant to §10-6-118, Utah Code Annotated, Ivins City will adopt a balanced General Fund budget under normal circumstances by June 30. Full disclosure will be provided via public notice any time deviation from the policy is planned or occurs.

Long-Range Planning
Ivins City supports a financial planning process that assesses the long-term financial implications of current and proposed operating and capital budgets, budget policies, cash management and investment policies, programs and assumptions.

Asset Inventory
Each department manager is responsible to take all reasonable measures available to prolong and assess the condition of major capital assets in their department on an annual basis. Methods of doing so may include such things as the procurement of insurance, regular testing of water and sewer systems, street and sidewalk replacement plans, procurement of secondary and tertiary water systems, etc.

Ivins City Director of Finance under the direction of the City Manager is responsible for the diversification of investments.

REVENUE POLICIES

Revenue Diversification
Ivins City is dependent on a variety of revenue sources to cover expenditures. The burden of supporting City non-enterprise services will be equitably distributed and will protect the City from short-term fluctuations in any one revenue source.

The City maintains timely collection systems and implements necessary enforcement strategies to collect revenues from available sources.

The City actively supports economic development, recruitment, and retention efforts to provide for a solid revenue base.

The City budgets conservatively and forecasts accurately, such that actual revenues meet or exceed budgeted revenues.

The City maintains a budgetary control system and prepares reports that compare actual revenues to budgeted amounts throughout the year.

Fees and Charges
Fees and charges are based on the estimated cost of providing the associated service. Costs associated with the service include the use of human and capital resources and the depreciation of assets. The fee schedule is evaluated annually to extrapolate future trends.

Use of One-Time Revenues
Ivins City is committed to minimizing the portion of operating expenditures that are funded by one-time growth revenues. To support this policy, the City analyzes current and historical operating trends annually.

EXPENDITURE POLICIES

Debt Capacity, Issuance, and Management

Ivins City maintains a policy of full disclosure on financial reports and bond prospectus.

The City pays for all capital projects on a pay-as-you-go basis using current revenues when possible and practical. If a project or improvement cannot be financed with current revenues, debt will be considered.

The City refrains from issuing debt for a period in excess of the expected useful life of the capital project.

The City uses Special Assessment revenue or other self-supporting bonds instead of general obligation bonds, when feasible.

The City will seek the refinancing of outstanding debt if it is determined that the City will benefit by reducing interest expense over the reaming life of the debt.

The City will comply with State Law which limits total bond obligation to 12 percent of the prior year's total assessed value for tax purposes of real and personal property, as determined by the most recent tax assessment.

Reserve or Stabilization Accounts

Ivins City will maintain a minimum unrestricted general fund balance of at least 5 percent (not to exceed 25 percent) of current year operating revenues. If existing reserves exceed the required level, such funds may be used to balance the budget or meet needs that may arise during the year.

The City will use funds from the reserve only in times of emergency or fiscal and economic hardship.

Fund balance in excess of 5 percent may only be transferred to another fund with City Council approval of a budget amendment.

Operating/Capital Expenditure Accountability

Ivins City will maintain a budgetary control system to ensure adherence to the adopted budget and will prepare monthly reports that compare actual expenditures to budgeted amounts.

The City has an established Purchasing Policy that regulates the procurement process.

Investment and Cash Management Policy

All unused cash is invested in a PTIF account or other approved financial institution. By so doing, the issues of safety, liquidity, and yield are addressed.

Interest earned from investments of available cash is distributed to budgetary funds according to ownership of the investments and are reflected in the annual budget.

The City deposits all receipts according to the requirements of State law.

Investments made by the City are in conformity with the Ivins City Investment Policy, City Ordinances, and the requirements of the State of Utah Money Management Act.

Financial Reporting Policy

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

APPENDIX

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

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

Copies of the annual budget and financial statements are available at the City Offices or on the City's website, www.ivins.com.

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

GLOSSARY

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Operating Budget – Authorized expenditures for ongoing municipal services.

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

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

Proposed Budget – the City Managers recommendation for the City's financial operations including an estimate of proposed expenditures and revenues for a given fiscal year.

Reserve – An account used to indicate that a portion of a fund's balance is legally restricted for a specific purpose and is, therefore, not available for general appropriation.

Revenue – funds received from various sources and treated as income to the City which is used to finance expenditures.

Signage – A system of signs.

Transfers - the authorized exchange of cash, positions, or other resources between organizational units.

TRANSFERS FY 2020

	TRANSFERS IN		TRANSFERS OUT		
	ACCOUNT NUMBER	AMOUNT	ACCOUNT NUMBER	AMOUNT	DIFFERENCE
GENERAL FUND					
Transfer from Water Fund	10-39-125	-	51-42-600	-	-
Transfer from Sewer Fund	10-39-126	-	52-42-600	-	-
Transfer from Storm Drain	10-39-127	-	53-42-600	-	-
DEBT SERVICE FUND					
Transfer from General Fund	31-39-100	144,966.00	10-90-822	144,966.00	
Transfer from Streets Impact Fund	31-39-200	75,000.00	44-40-822	75,000.00	-
MUNICIPAL BULDING AUTHORITY FUND					
Trans from Park Impact Fees	36-39-200	143,870.00	45-40-610	143,870.00	-
CAPITAL PROJECTS FUND					
Transfer From Gen Fund	49-39-200	235,000.00	10-90-200	235,000.00	-
Transfer From Park Impact Fund	49-39-220	338,000.00	45-40-205	338,000.00	-
Transfer From Public Safety Impact Fund	49-39-230	100,000.00	43-40-823	100,000.00	-
Transfer From Streets Impact Fund	49-39-400	105,000.00	44-40-205	105,000.00	-
		$ 1,141,836.00		$ 1,141,836.00	-

TOTAL NET TRANSFERS	TRANSFERS IN	TRANSFERS OUT	DIFFERENCE
General Fund	-	379,966.00	(379,966.00)
Debt Service Fund	219,966.00	-	219,966.00
MBA Fund	143,870.00	-	143,870.00
Public Safety Impact Fee	-	100,000.00	(100,000.00)
Streets Impact Fee	-	180,000.00	(180,000.00)
Parks Impact Fee	-	481,870.00	(481,870.00)
Capital Projects	778,000.00	-	778,000.00
Water	-	-	-
Sewer	-	-	-
Storm Drain	-	-	-
	$ 1,141,836.00	$ 1,141,836.00	$ -

TRANSFERS FY 2021

	TRANSFERS IN		TRANSFERS OUT		
	ACCOUNT NUMBER	AMOUNT	ACCOUNT NUMBER	AMOUNT	DIFFERENCE
GENERAL FUND					
Transfer from Water Fund	10-39-125	-	51-42-600	-	-
Transfer from Sewer Fund	10-39-126	-	52-42-600	-	-
Transfer from Storm Drain	10-39-127	-	53-42-600	-	-
DEBT SERVICE FUND					
Transfer From General Fund	31-39-100	200,000.00	10-90-822	200,000.00	-
Transfer from Streets Impact Fund	31-39-200	200,000.00	44-40-822	200,000.00	-
MUNICIPAL BULDING AUTHORITY FUND					
Trans from Park Impact Fees	36-39-200	143,810.00	45-40-610	143,810.00	-
CAPITAL PROJECTS FUND					
Transfer From General Fund	49-39-200	2,500,000.00	10-90-200	2,500,000.00	-
Transfer From Park Impact Fund	49-39-220	-	45-40-205	-	-
Transfer From Public Safety Impact Fund	49-39-230	-	43-40-823	-	-
Transfer from Streets Impact Fund	49-39-400	-	44-40-205	-	-
		$ 3,043,810.00		$ 3,043,810.00	-

TOTAL NET TRANSFERS	TRANSFERS IN	TRANSFERS OUT	DIFFERENCE
General Fund	-	2,700,000.00	(2,700,000.00)
Debt Service Fund	400,000.00	-	400,000.00
MBA Fund	143,810.00	-	143,810.00
Streets Impact Fee	-	200,000.00	(200,000.00)
Parks Impact Fee	-	143,810.00	(143,810.00)
Capital Projects	2,500,000.00	-	2,500,000.00
Water	-	-	-
Sewer	-	-	-
Storm Drain	-	-	-
	$ 3,043,810.00	$ 3,043,810.00	$ -

	General Fund Expenditure to Distribute		2020 Distribution				2021 Distribution			
GL Items	2020	2021	2020 Admin	2020 Water	2020 Sewer	2020 Storm Drain	2021 Admin	2021 Water	2021 Sewer	2021 Storm Drain
Uniforms	250	1,500	50	125	50	25	300	750	300	150
Books/Subscript	1,000	2,500	200	500	200	100	500	1,250	500	250
Software	15,000	20,000	3,000	7,500	3,000	1,500	4,000	10,000	4,000	2,000
Notices	6,000	6,000	1,200	3,000	1,200	600	1,200	3,000	1,200	600
Elections	-	-	-	-	-	-	-	-	-	-
Travel	10,000	10,000	2,000	5,000	2,000	1,000	2,000	5,000	2,000	1,000
Office Supplies	17,500	17,500	3,500	8,750	3,500	1,750	3,500	8,750	3,500	1,750
Equipment Supplies	250	750	50	125	50	25	150	375	150	75
Vehicle Maintenance	1,000	2,000	200	500	200	100	400	1,000	400	200
Vehicle Fuel	3,000	2,000	600	1,500	600	300	400	1,000	400	200
Bldg supplies/maint	15,000	20,000	3,000	7,500	3,000	1,500	4,000	10,000	4,000	2,000
Utilities	7,000	7,000	1,400	3,500	1,400	700	1,400	3,500	1,400	700
Telephone	16,000	23,000	3,200	8,000	3,200	1,600	4,600	11,500	4,600	2,300
Professional/Tech	25,000	34,000	5,000	12,500	5,000	2,500	6,800	17,000	6,800	3,400
Audit	16,000	17,500	3,200	8,000	3,200	1,600	3,500	8,750	3,500	1,750
Education/training	5,000	7,500	1,000	2,500	1,000	500	1,500	3,750	1,500	750
Insurance/surety	11,500	11,500	2,300	5,750	2,300	1,150	2,300	5,750	2,300	1,150
Misc	2,500	5,000	500	1,250	500	250	1,000	2,500	1,000	500
Bank Fees	26,250	26,250	5,250	13,125	5,250	2,625	5,250	13,125	5,250	2,625
Newsletter	-	-	-	-	-	-	-	-	-	-
CO Equipment	5,000	2,500	1,000	2,500	1,000	500	500	1,250	500	250
CO - Funishing	500	100	100	250	100	50	20	50	20	10
Legal/HR	37,500	37,500	7,500	18,750	7,500	3,750	7,500	18,750	7,500	3,750
Planner	-	-	-	-	-	-	-	-	-	-
Town Activities	7,500	7,500	1,500	3,750	1,500	750	1,500	3,750	1,500	750
Debt Service	-	-	-	-	-	-	-	-	-	-
	228,750	261,600	45,750	114,375	45,750	22,875	52,320	130,800	52,320	26,160

Full Time Equivalent Employees

Ivins City Corporation

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

	Fiscal Year								Projected	Proposed
	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Function										
General Government										
Administration	1.5	1.9	2.7	3.1	3.1	3.5	3.7	3.7	3.7	3.7
Legal/HR	2.1	2.2	0.9	0.3	0.2	0.3	0.3	0.3	0.3	0.3
Total General Government	3.6	4.1	3.6	3.3	3.2	3.8	4.0	4.0	4.0	4.0
Public Safety										
Law Enforcement	11.4	18.8	18.3	18.4	18.7	19.5	19.3	19.3	19.9	20.9
EMS		6.2	8.6	9.8	10.2	10.0	10.5	-	-	-
Animal Control	2.4	1.8	2.1	3.0	2.8	2.7	2.0	2.0	2.8	3.3
Fire/Rescue	8.2	2.6	1.6	1.2	1.7	1.5	2.0	-	-	-
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										
Streets	1.6	1.7	2.2	2.3	2.4	2.5	2.7	2.7	2.9	2.9
Water	5.8	6.2	6.3	6.8	6.4	6.5	7.2	7.2	7.8	7.8
Waste Water	3.1	3.5	3.5	1.9	2.9	2.5	2.6	2.6	2.8	2.8
Total Public Works	10.5	11.4	12.0	11.0	11.8	11.5	12.5	12.5	13.5	13.5
Parks & Recreation										
Parks	2.2	3.1	2.0	3.3	3.6	3.5	3.8	3.8	4.6	4.6
Recreation	1.1	0.8	1.5	1.4	1.5	1.5	1.7	1.7	2.1	2.1
Cemetery	0.8	0.9	0.8	1.3	1.3	1.5	1.7	1.7	2.1	2.1
Total Parks & Recreation	4.1	4.8	4.2	6.0	6.4	6.5	7.2	7.2	8.8	8.8
Total Primary Government	42.0	51.5	53.4	57.2	59.0	59.0	61.0	48.5	52.4	53.9

	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

Operating Indicators

Ivins City
Operating Indicators

Building/Zoning	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
Residential Building Permits	63	43	33	58	86	125	90	82	114	135	145
Residential Value	20,741,000	10,166,911	7,629,975	15,016,055	18,149,200	25,893,300	23,226,000	19,846,575	26,806,170	34,322,950	40,002,910
Addition Building Permits	42	22	12	35	72	61	21	20	33	27	35
Additions Value	843,440	532,360	214,300	227,040	945,319	844,462	809,200	633,820	1,089,765	1,020,205	2,142,785
Commercial Building Permits	1	2	0	0	1	0	0	1	6	0	0
Commercial Value	50,000	2,216,000	0	0	0	0	0	800,000	22,496,684	0	0
Other Building Permits	1	2	0	0	0	0	88	116	63	81	65
Other Value	643,188	4,650,000	0	0	0	0	2,215,152	2,338,545	1,435,271	2,100,451	2,197,587

Law Enforcement	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
Patrol Officers	9	8	9	8	8	14	14	14	14	13	14
Training Hours	964	1,235	730	1,601	1,651	1,417	1,536	4,687	2,140	1,927	1,752
Citations	2,140	946	862	1,370	1,443	2,119	1,536	1,454	1,752	1,649	2,498
Calls for Service	2,581	2,145	1,584	2,072	2,262	3,149	3,954	3,949	4,065	4,191	4,855
Response Time (minutes)	7	8	7	5	4	9	8.0	7.0	6.0	7.0	6.5
Arrests	249	253	146	206	108	308	974	894	905	1,160	813

Fire Department	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
Structure Fires	7	6	4	11	7	4	15	15	8	15	8
Auto Accidents	40	25	17	29	26	12		41	47	53	41
Calls for Service	83	107	0	495	471	511	832	826	237	135	1,075
Training Hours	2,747	1,296	1,156	1,836	1,669	613	1,288	1,244	2,580	811	943
# of Full-Time Firemen	3	3	3	3	3	3	1	1	1	1	7
# of Volunteer Firemen	66	50	62	45	45	45	20	26	13	15	21

Ambulance	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
Structure Fires	0	0	0	0	7	4	15	25	8	15	8
Auto Accidents	33	166	184	0	26	12		58	47	53	41
Calls for Service	300	225	0	0	471	511	610	551	655	1,088	636
Training Hours	165	2,303	396	208	1,670	614	465	925	739	741	565
# of Full-Time Paramedics	0	0	0	0	0	1	1	1	1	1	2
# of Part-Time EMT	19	19	19	20	20	20	19	20	25	24	14
# of Part-Time Paramedics	3	5	5	5	5	5	10	21	17	10	8

Parks, Recreation and Trails	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
Developed Acreage			39.95	39.95	39.95	39.95	39.95	39.95	39.95	41.95	41.95
Developed Acreage/ 1,000 Population			4.59	5.92	5.92	5.92	5.92	5.21	5.07	5.16	4.95
Undeveloped Acreage			41.00	51.00	51.00	51.00	51.00	51.00	51.00	49.00	49.00
Youth in Recreation Programs											
Sports	408	407	411	412	417	359	529	471	484	429	445
Fitness	526	515	367	421	419	213	114	120	181	100	100
Education	102	44	0	0	0	0	60	48	50	50	48

Public Works	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
Water Gallons Billed (in thousands)	369,577	490,056	487,001	467,276	501,401	505,011	511,417	515,203	518,316	555,336	593,997
Water Connections	2,669	2,629	2,709	2,755	2,825	3,015	3,034	3,132	3,216	3,328	3,719
Sewer Connections	2,548	2,450	2,530	2,597	2,676	2,757	2,951	3,052	3,097	3,232	3,719
Storm Drain Services	2,806	2,772	2,862	2,912	2,996	3,123	3,243	3,353	3,444	3,594	3,931
Garbage Services	2,750	2,740	2,830	2,887	2,970	3,090	3,171	3,279	3,368	3,568	3,843