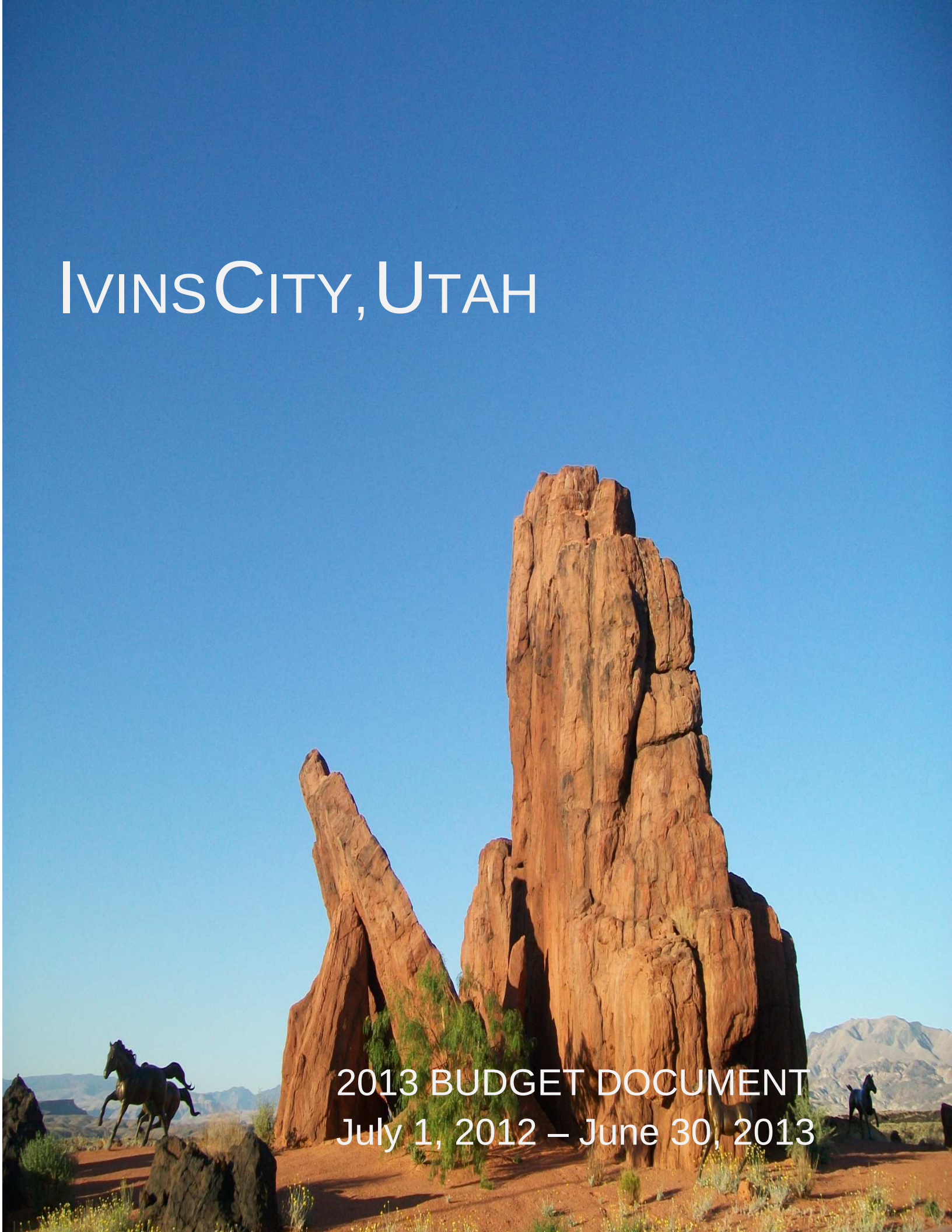
IVINS CITY, UTAH



2013 BUDGET DOCUMENT

July 1, 2012 – June 30, 2013

Ivins City, Utah

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2012 BUDGET DOCUMENT
July 1, 2012 – June 30, 2013

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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, 2011

Linda C. Davidson — Jeffrey L. Esser

President — Executive Director

Officials of Ivins City, Utah

Mayor	**Chris Hart**
City Council	**George E. Elwell Jr.** **Cheyne McDonald** **Steve Roberts** **Ron Densley** **Lesley Mendenhall**
City Manager	**Judy Gubler**
City Attorney	**Dale Coulam**
City Recorder	**Kari Jimenez**
City Treasurer	**Robert Evans**
City Engineer	**Chuck Gillette**
Director of Finance	**Alan Rae**
Director of Public Safety	**Robert Flowers**
Public Works Director	**Dave Glenn**
Parks & Recreation Director	**Benny Sorensen**
Building & Zoning Administrator	**Kevin Rudd**

IVINS CITY

Organization of Services Chart

Community Members and Visitors of

Ivins City

Mayor and Council

City Manager

City Boards and Commissions

Planning Commission

Sensitive Lands Commisison

Administration	Public Safety	Building / Code Enforcement	Public Works	Parks & Recreation
Administration	Police	Development Review	Street Maintenance	Park Maintenance
Legal	Fire	Long Range Planning	Water Distribution	Recreation Programs
Human Resources	Emergency Services	Building Inspection	Sewer Maintenance	Cemetery
General Government	Animal Control	Building Permitting	Waste Water	City Events
Finance	Code Compliance		Engineering	

OVERVIEW

City Manager Message 2013

In accordance with the requirements of the Utah Uniform Fiscal Procedures Act I hereby submit the tentative budget for the fiscal year ending June 30, 2013 and the estimate to complete the budget for the fiscal year ending June 30, 2012.

This annual budget represents staff's recommendations to implement the goals, policies, and vision established by the Mayor and City Council. The annual budget is intended to be the working financial plan for all City services, improvements, and all financial decisions.

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

The FYE budgets from 2008 through 2011anticipated and reflected a slowed economy with an unsteady real estate market. During FYE 2012 we have experienced greater than anticipated and budgeted revenue. Most economic indicators and economists point to a recovering economy and the FYE 2013 budget revenue projections in this budget are conservative, based on FYE 2012 actual revenues and improving current conditions.

Ivins City is financially healthy as a result of fiscal restraint and good planning. The General Fund unrestricted reserves (fund balance) have increased from $268,452 to $872,741. This increase in General Fund reserves is a result of fiscal restraint that started early on in the economic downturn, with salary caps, stretched resources, and postponed capital projects.

Dedicated Ivins City staff have increased their productivity and continued to take on additional work while the economy was unstable. Ivins City staff received no increase in salary since August of 2008 and have an increased medical insurance deductible along with rising costs in general. The General Fund unrestricted reserves (fund balance) have increased during the years 2008, 2009, 2010, and 2012 from $268,452 to $872,741. In 2009 the cost of living for Social Security recipients was 5.8% and in 2012 the cost of living for Social Security recipients was 3.6%. In order to adjust current salaries to the 2008 level this budget proposes a 9.6% across the board cost of living adjustment.

The FYE 2012 estimate to complete projects no use of General Fund reserves (fund balance). FYE 2013 budget proposes to use $54,750 of the $872,741 General Fund Balance. The proposed Unreserved General Fund Balance for FYE 2013 is $817,991 and is in compliance with legal requirements.

I appreciate the cooperation and input of all Department Heads and the Director of Finance and the ongoing commitment to fiscal responsibility and their continued commitment to deliver the highest quality services that our residents expect. This budget document was prepared by the Director of Finance and presented to me for changes. Alan Rae, Director of Finance, has provided much needed financial advice and he fully understands the financial needs of Ivins City and I recognize and appreciate his work on this budget presentation.

OVERVIEW

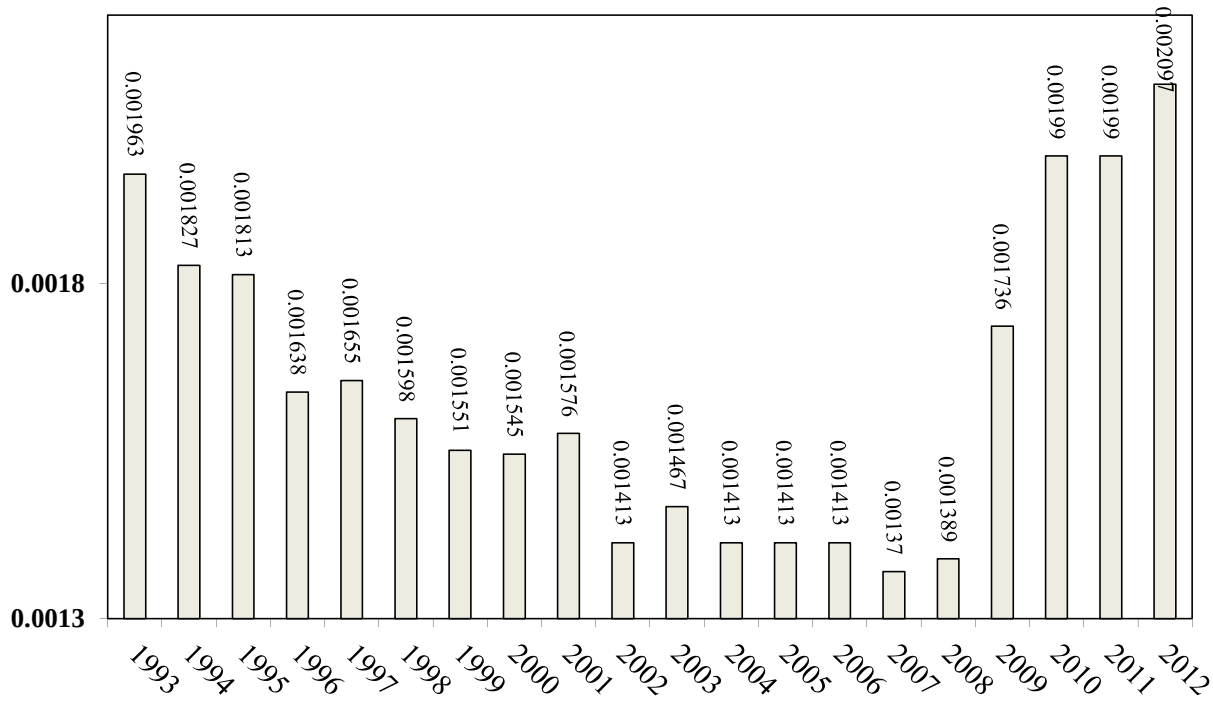
REVENUE SOURCES

This budget reflects a conservative estimate of revenues and not-to-exceed amounts for expenditures. Major revenue sources include:

Property Tax

A property tax increase is not included in the FYE 2012 budget. When a "Truth in Taxation" hearing is not held the property tax rate is established by the Utah State Tax Commission based on property valuations and the previous year's revenue. The tax rates will not be available until late May 2012, so some assumptions are necessary. The certified tax rate for 2013 is estimated to be close to the 2012 rate of .002097 as valuations have not been adjusted significantly. The Utah State Tax Commission will calculate the certified tax rate that will allow Ivins City to collect the same revenue as FYE 2012 plus new growth which is estimated to be approximately 3%.

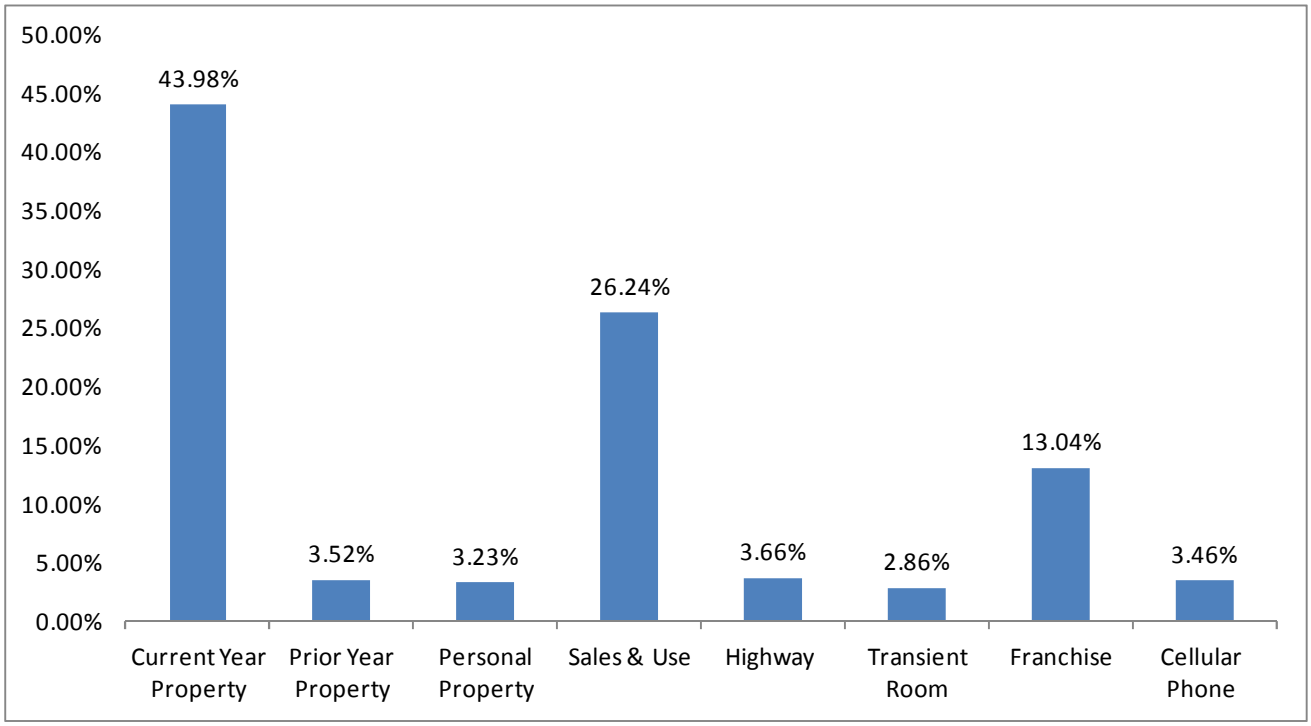
Certified Tax Rate History from 1993 to 2011



Other Taxes

Sales Taxes continue to increase slowly. Ivins City receives a portion of sales taxes collected throughout the state and a higher percentage of taxes collected for point of sale purchases within Ivins City. Franchise Taxes, Cellular Phone Taxes, and Highway Sales Taxes have increased slightly. Transient Room Taxes are continuing to grow and are paid by Red Mountain Spa and Biggest Loser Resort at Fitness Ridge.

Tax Revenue Breakdown



Other Revenue

Planning Fees, Building Permits, Subdivision Fees, and all development application fees were more than anticipated in FYE 2012. Development activity is increasing at approximately 3% and that percentage was used to calculate growth related revenue for FYE 2013. Interest income remains low. Staff will continue to apply for available grant funds and evaluate all charges for service.

REVENUE ASSUMPTIONS

Development/growth related revenue projections in the FYE 2013 budget is based on a growth rate of 3% which is a conservative estimate based upon current building permit applications. Other revenue estimates are based on a combination of growth rate and conservative estimates based on historical collections and anticipated changes.

EXPENDITURES

The FYE 2013 proposed budgets includes Department Head requests and City Council priorities that have been discussed. The following are included in the FYE 2013 proposed budget:

Water

Upsize water mains to comply with the Capital Facilities Plan

Water system upgrades

Irrigation line to UNITY Park and system to serve some areas in the south portion of city

SCADA to pump station

Storm Drain

Tuacahn detention basin depending on funding

Sewer

Sewer cleaning truck to be shared with Santa Clara

Streets

Maintenance program and work plan – FYE 2013 includes $300,000 for road maintenance and replacement projects

Streetlight replacement as cash allows

Administration/HR

COLA increase

Outside counsel for power acquisition

Parks and Trails

Additional staff hours

Splash pad fence

New roundabout landscaping

Sound system for events and activities

Shade structures for splash pad, playgrounds, bleachers

Recreation

Expanded recreation programs – Adult Soccer, Dance/Theatre and other contract classes, Adult Softball, Kickball

Community Projects

Power feasibility

Roundabout sculpture (solar savings)

Add $1,000 for Kayenta Street Painting Festival

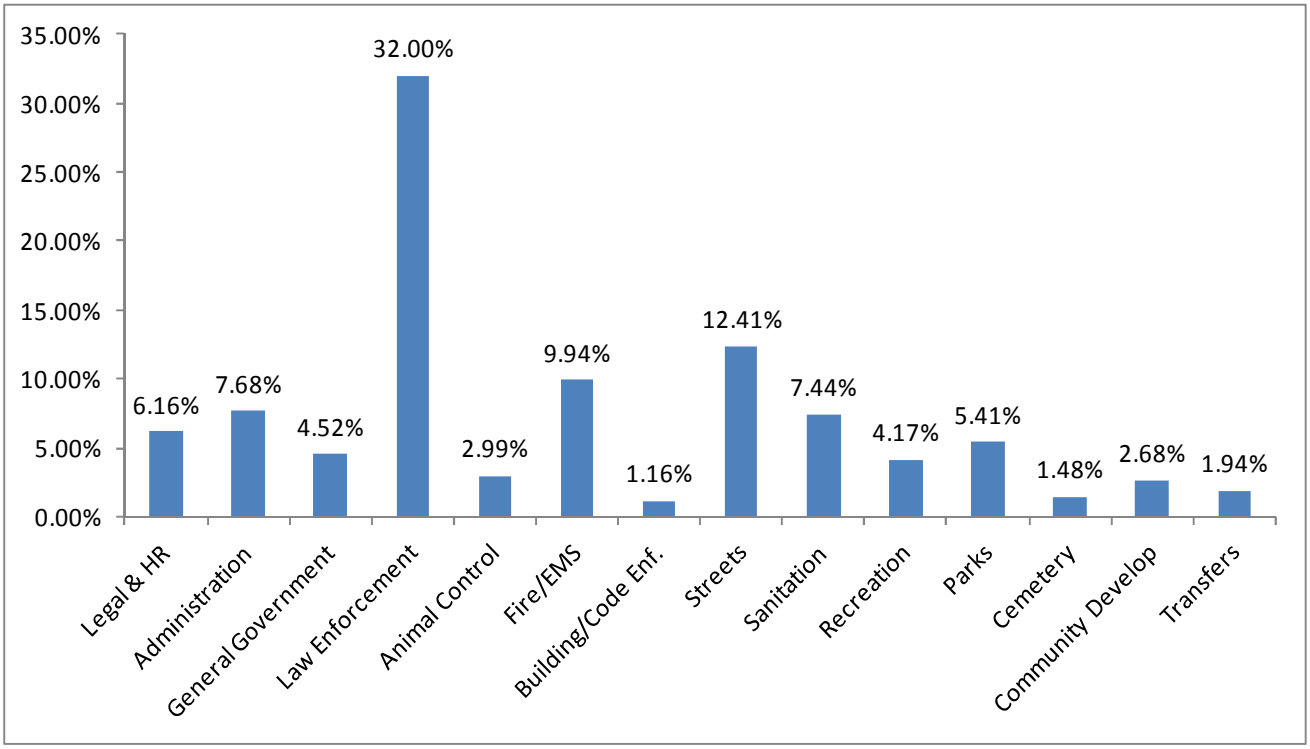
Add $1,000 for Dixie Care and Share

Public Safety

Resource sharing with Santa Clara will reduce costs over $200,000 and increase level of service

Increase in stipend pay for volunteer firefighters

General Fund Expenditures



PROGRAMS

Parks and Recreation Programs

This budget includes recreation programs in youth and adult soccer, basketball, adult softball, flag football, kickball, dance/theatre and other contract classes. This budget includes 24th of July activities, Easter Egg Hunt, Heritage Days, and Fitness Festival special events.

Nuisance Abatement and Code Enforcement

Currently Nuisance Abatement and Code Enforcement are performed by the Public Safety Department. Nuisance Abatement and Code Enforcement remain a priority and current staff is committed to the program.

Public Safety

The FYE 2013 budget includes proposed resource sharing with Santa Clara. It is anticipated and budgeted as if both departments will combine, be directed by Ivins City Public Safety Director, and officers will work in both cities without regard to city boundary. The objective is to enhance public safety services and lower costs.

SALARIES AND BENEFITS

Ivins City staff has not received any increase in salary since August 2008, the medical insurance deductible and co-pay has increased, and costs in general have escalated. Dedicated Ivins City staff have increased their productivity and continued to take on additional work while the economy was unstable. With salaries capped since 2008 the General Fund was balanced

and unrestricted reserves (fund balance) increased during the years 2008, 2009, 2010, and 2012 from $268,452 to $872,741. In 2009 the cost of living for Social Security recipients was 5.8% and in 2012 the cost of living for Social Security recipients was 3.6%. To adjust current salaries to the 2008 level this budget proposes a 9.6% across the board coast of living adjustment. Every employee is better trained, more efficient, more productive, and of greater value to Ivins City than they were in 2008 and I believe they should be paid at least the equivalent of what they earned in 2008.

In 2001 Ivins City employed 16 full-time employees with one of those (dog catcher) involved in Public Safety. In 2013 Ivins City employs 33 full-time employees with 13 of those involved in Public Safety and 20 full-time employees non-public safety. Non-Public Safety staff has increased by 5 or 33% and the staff in 2013 includes staff engineer and staff attorney which was contracted for in 2001. From 2001 to 2013 there has been an increase from 1209 homes/utility accounts in 2001 to 2936 homes/utility accounts in 2012 which represents an increase of 143% of residents, residences, infrastructure, services, and programs. With five more non-public safety full-time employees in 2013 than employed in 2001 service levels and additional services including Parks and Recreation programs, in-house engineering and legal are being provided at a high level of efficiency. A first rate Public Safety program, including 24/7 police, fire, EMS and animal services, is now provided. I hope you will join me in congratulating your dedicated staff for a job well done. The Ivins City staff, as a whole, is operating at an exceptionally high level and remains committed to “Making Life Better” for all in our community.

STAFFING LEVELS

Overall staffing was reduced in FYE 2009 by 5.5 employees (14% reduction), and by one administrative position and one Public Works position in FYE 2010. Two of the three Public Safety vacancies created in FYE 2009 were filled in FYE 2010. Overtime has been reduced in all departments.

Staff is committed to continuing to operate with these reduced staffing levels as long as possible, and I hope that the Mayor and City Council recognize the hard work and willingness of every employee to do more and will remember this dedication when funding allows for salary adjustments.

BUDGET FORMAT AND ORGANIZATION

The budget is organized by the following Fund types:

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.

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.

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.

Enterprise Funds

Enterprise Funds are 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 and Operating Budget and a Capital Budget.

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

Storm Drain Enterprise Fund – established this year to separate Storm Drain from Sewer Fund and used to account for revenues and expenditures of the storm drain 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.

Special Revenue Funds

These funds (usually 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.

Street Impact Fees – funds for capital projects as specified in the Capital Facilities Plan.

Parks Impact Fees – funds for capital projects as specified in the Capital Facilities Plan.

Habitat Impact Fees – funds for habitat projects.

Public Safety Impact Fees - funds for capital projects as specified in the Capital Facilities Plan.

Storm Drainage Impact Fees – funds for capital projects as specified in the Capital Facilities Plan.

Economic Development Agency – fund set up for Economic Development but never used.

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 finance of UNITY Park.

Fiduciary Fund

The fiduciary fund is used to account for resources held in trust for specific purposes.

Cemetery Perpetual Care Non-expendable Trust Fund – used to account for assets held by the City as trustee for individuals. Capital maintenance of the Cemetery is the purpose of this fund. Interest earned from cemetery perpetual care investments is transferred to the General Fund to pay for cemetery maintenance costs.

SUMMARY

This budget includes department budget requests and City Council priority projects where funds are available. The Department Managers do an excellent job of working within the fiscal constraints of a small City with rapidly growing needs and in a challenging economic time. I am very proud of the programs, services, and projects that are provided by Ivins City and I believe the residents of Ivins City receive the highest quality services and programs offered by any city for the tax dollars paid.

I look forward to working with the City Council to complete the projects and provide the services and programs included in the budgets for fiscal year ending June 30, 2012 and June 30, 2013.

DEBT SERVICE

Ivins City has historically used two types of debt to finance improvements in the City. The City has used General Obligation bonds and Revenue bonds. A General Obligation bond is backed by the full faith and credit of the City and its residents. Revenue bonds are backed by an underlying revenue or tax applicable to the financing. Currently Ivins City does not have any General Obligation Debt. During FYE 2012, Ivins City issued Excise Tax Revenue bonds backed by Class C road funds. A summary of Revenue bonds held by the City are listed below.

GOVERNMENTAL DEBT

UNITY Park

In 2005 a $2,500,000 bond was funded for the construction of UNITY Park. The bond was secured through the Ivins Municipal Building Authority and is backed by lease revenue received on park property.

Historic Ivins Improvements

In 2010 a $3,500,000 bond was funded for the construction of improvements in the Historic Township. The bond is backed by sales tax revenues and by a Special Assessment Area. The residents of the Historic Township will be required to repay $1,500,000 of the bond.

Round A Bout and Road Improvements

In 2012 a $2,047,000 bond was funded for the construction of a Round-a-Bout at the entrance leading to Tuacahn Center for the Performing Arts. The bonds are backed by Class C road revenues that are distributed by the State of Utah.

BUSINESS-TYPE DEBT

Washington County Water Conservancy District

Ivins City participates with the Washington County Water Conservancy District and several other Cities in a bonded debt to pay for a regional pipeline for water service. Ivins City share is approximately 16% of the total. The City will pay $19,000 per month until 2028.

Storm Drain System

In 2007 a $3,970,000 bond was funded for construction of the City's storm drain system. The bond is backed by revenues provided by the Storm Drain Utility.

IVINS CITY

Governmental Funds - Debt Service Schedule

Fiscal Year Ended June 30, 2013

BOND DEBT

Debt Description	Bond Holder	Payment Month	Fiscal Year 2012-2013 Beginning Balance	Principle Amount	Interest Amount	Ending Balance
GOVERNMENTAL						
Municipal Building Authority Lease Revenue Bond 2005	Utah Division of Finance	April	2,056,000	82,000	61,680	1,974,000
Sales Tax Bond Series 2010	Zions Bank	June/December	3,365,000	130,000	109,117	3,235,000
Excise Tax Bond Series 2012	Wells Fargo Bank	Quarterly	2,001,000	183,000	48,319	1,818,000
TOTAL GOVERNENTAL BOND DEBT			$ 7,422,000	$ 395,000	$ 219,116	$ 7,027,000
BUSINESS-TYPE						
Washington County Water Conservancy District	Regional Pipeline Bond	Monthly	3,743,304	229,799		3,513,505
Storm Drain Bond Series 2007	US Bank	October/April	3,460,000	140,000	148,313	3,320,000
TOTAL BUSINESS-TYPE BOND DEBT			$ 7,203,304	$ 369,799	$ 148,313	$ 6,833,505
TOTAL BONDED DEBT			**$ 14,625,304**	**$ 764,799**	**$ 367,428**	**$ 13,860,505**

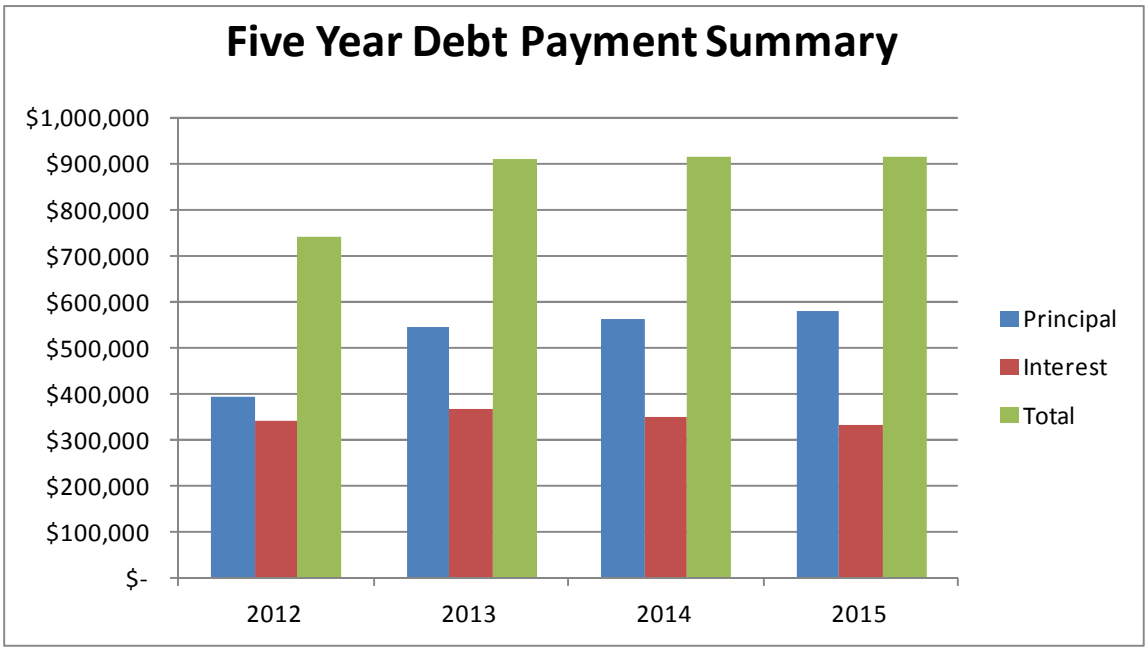
Ivins City current **legal debt limit is $83,668,501.**

Ivins City also has financed equipment through operating leases. The city currently has one lease outstanding for the purchase of a water truck.

VEHICLE & EQUIPMENT LEASES

Vehicle/Equipment Description	Payment Number	Due Date	Fiscal Year 2012-2013 Principle Amount	Interest Amount	Total Payment
BUSINESS-TYPE					
Water Truck	Payment 3 of 4	October	9,281	932	10,213
TOTAL LEASES PAYABLE			$ 9,281	$ 932	$ 10,213

DEBT SERVICE



	2012	2013	2014	2015
Principal	$ 395,000	$ 545,000	$ 562,000	$ 580,000
Interest	$ 342,983	$ 365,428	$ 350,590	$ 332,969
Total	$ 737,983	$ 910,428	$ 912,590	$ 912,969

CAPITAL INVESTMENT

The FYE 2013 budget includes $2.4 million 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

	Prior Funding	FYE 2012	FYE 2013
Historic Township Improvements	1,798,303	481,405	
Road Improvements including the Snow Canyon Round-a-Bout		775,000	1,252,000
Tuacahn Wash Detention Basin			600,000
	1,798,303	1,256,405	1,852,000

Historic Township Improvements was a major upgrade of roads in the historic section of Ivins City and added curb/gutter and sidewalks. The previous roads were just chipped sealed and were never real asphalt and without curb and gutter each rain storm created messes and washouts that had to be repaired by the Public Works staff. It is not anticipated that the improvements will add additional operating costs. One third of the cost of the improvements is being paid by a Special Assessment Area assessing the property owners of the area for increases in market value of property based on the improvements.

Road Improvements including the Snow Canyon Round-a-Bout is essentially a series of small projects. Tuacahn Center for the Performing arts is a major draw to the City. A round-a-bout is being installed to facilitate guests coming to the center. The round-a-bout is expected to be completed by June 2012. For some time now, public safety has been required to provide officers for traffic control at the start and conclusion of each performance. The round-a-bout is expected to allow for steady flow of traffic without traffic control officers which will result in a saving of labor in the law enforcement budgets. Additional smaller road projects are being completed this year that were postponed during the past few years when revenues were depressed. These road projects mostly represent rebuilds of roads that have deteriorated. These road projects will require normal road maintenance.

CAPITAL INVESTMENT

Tuacahn Detention Basin is a detention basin to contain the runoff water in a 100 year flood. This is preparation for a major flooding event and will require very limited maintenance. Construction of the detention basin is contingent upon the City receiving a grant for approximately 70% of the cost the remainder would be funded from the Storm Drain bond funds.

CITY COUNCIL PRIORITIES

City Council Goals and Priorities

For the last four years the budget was established to maintain or improve current levels of service with reduced revenues due to the slowed economic climate. During fiscal year ending 2012 revenues have been greater than budgeted and the growth is anticipated to continue in fiscal year ending 2013.

The Mayor and City Manager held Neighborhood Meetings to identify neighborhood needs and issues. The City Council held a work meeting on March 1, 2012 to discuss and prioritize staff requests and additional priorities. Fiscal Year Ending 2013 budgets include the following additional equipment and project priorities:

Water

Upsize 6” water line on 400 W

Upsize pump stations

SCADA to pump stations

Irrigation to UNITY Park from HWY 91 and serve south section

Sewer

Sewer cleaning truck shared with Santa Clara

Storm Drain

Tuacahn detention basins depending on funding

Streets

Maintenance program and work plan

Roundabout landscaping

Administration

COLA for staff

Parks and Trails

Additional man hours

Splash pad fence

Sound system

Shade structures (splash pad, playgrounds, and bleachers)

Community Projects

Bus transit

Power feasibility

Roundabout sculpture (solar savings)

Public Safety

Proposed cost sharing with Santa Clara to enhance service and reduce costs.

The City Council directed staff to include all items on the list if projected revenues are available and to structure the purchases over several years if needed.

The City Council also discussed a cost of living increase (COLA) for staff to restore salaries to the 2008 level.

It is the objective of the City Council to provide quality services and programs for Ivins City residents and to maintain the quality of life the community treasurers. The budget is the financial plan to achieve the objectives of the General Plan and the Capital Facilities Plans that are revised periodically to reflect the vision for Ivins City.

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 21 of each year. The City Manager is responsible for the management of all funds in accordance with the approved budget.

Goals and 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. Since 2008 staff has not received any additional compensation and are doing more work than they did in 2008 due to unfilled staff vacancies. They care, they are dedicated, and their skills and knowledge are superior. The current City staff of Ivins City is the best, by far, of any I have worked with in my 25+ years working as a City Manager.

Projects and programs included as priorities in the Fiscal Year Ending 2013 Budget include:

Water

Upsize water mains to comply with the Capital Facilities Plan

Water system upgrades

Irrigation line to UNITY Park and system to serve some areas in the south portion of city

SCADA to pump station

Storm Drain

Tuacahn detention basin depending on funding

Sewer

Sewer cleaning truck to be shared with Santa Clara

Streets

Maintenance program and work plan – FYE 2013 includes $300,000 for road maintenance and replacement projects

Streetlight replacement as cash allows

Administration/HR

COLA increase

Outside counsel for power acquisition

Parks and Trails

Additional staff hours

Splash pad fence

New roundabout landscaping

Sound system for events and activities

Shade structures for splash pad, playgrounds, bleachers

Recreation

Expanded recreation programs – Adult Soccer, Dance/Theatre and other contract classes, Adult Softball, Kickball

Community Projects

Power feasibility

Roundabout sculpture (solar savings)

Add $1000 for Kayenta Street Painting Festival

Add $1000 for Dixie Care and Share

Public Safety

Resource sharing with Santa Clara will reduce costs over $200,000 and increase level of service

Increase in stipend pay for volunteer firefighters

ADMINISTRATIVE SERVICES

Mission

To provide administrative services to the public and city staff in a professional and efficient manner.

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, Human Resource Generalist, and Accounting Technician.

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; and 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.

In its attempt to fulfill these goals and objectives, the department has added a CPA as its Director of Finance who has already received recognition from the Government Finance Officers Association (GFOA) for his personal competence and for the quality of information provided in the city's annual financial reports. CAFR, PAFR and Budget. Our Director of Finance also serves for GFOA as a reviewer of reports submitted by other cities. 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 her professional designation as a Professional in Human Resources (PHR); our City Recorder and two (2) Deputy City Recorders have received professional designations as Certified Municipal Clerks. Our City Recorder is now working on 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 deficiency 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.

BUILDING & ZONING\CODE ENFORCEMENT

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

Maintain satisfactory level of service with reduced staff and increasing work load. *Objective – To squeeze as much as possible from less*

Train Jennifer to be recording secretary of Sensitive Lands Committee, to act as Administrative Assistant for Building and Zoning Department when Martha is not working. *Objective – To have another person trained in Administrative Secretary duties to cover for times when Martha is off and her possible full retirement. This will help with goal above.*

Revise website information with handouts, applications, frequently asked questions, etc. *Objective – To provide as much information a possible online and as it appears to be a preferred method used by the public to gather information.*

Continue review of the entire Zoning Ordinance with the Planning Commission and update sections as required. *Objective- The Zoning Ordinance has not been reviewed since its adoption in 2005. It will be a good exercise for the Planning Commission and needs to be done.*

PUBLIC SAFETY

Mission

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

The specific services provided are:

Emergency Medical Services that include response and transport 24 hours a day, 7 days a week. The service level is EMT Intermediate. This service is provided by 2 full time employees supported by a part-time staff. There are two ambulances currently that meet all standards for the service provided.

Animal Control services are provided by 1 full-time and 1 part-time employee. 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.

Fire fighting services are provided by a volunteer department with a full-time fire chief. It is also supported by cross trained police officers.

Police services include patrol, investigations, drug task force, school programs, community involvement, and other services as needed. Officers are EMT certified and fully support the EMS services as well as fire. One officer currently serves as **the code enforcement officer.**

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

Goal:

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 understood and calendared.

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 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.

PUBLIC WORKS/WATER/SEWER/STORM DRAIN

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 at the Wastewater Treatment Plant. 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.

Goals and Objectives

Current goals and objectives of the department include:

- Road maintenance
  - Apply treatments to existing roads to increase the service life and rebuild those that have already surpassed their service life. The recently acquired excise bond will allow several streets to be replaced this coming year.
- Street sign maintenance/replacement
  - Continue inventorying existing street signs and determine proper time of replacement per new Federal requirements. Signs will be replaced based on the life expectancy of the sign material.
- Culinary water CFP
  - The culinary water CFP is nearing completion. The last update was completed in 2006. The CFP indentifies the need to upsize the water main on 400 West between 400 South and Highway 91 which will occur this next fiscal year.
- Storm drain inlet identification
  - Create a numbering system and label all storm drain inlets to provide for identification and maintenance. Completing this will assist us with complying with our MS4 permit.

PARKS, RECREATIONS & CEMETERY

Mission

The Ivins City Parks & Recreation Department seeks to Make Life Better for all residents of Ivins by providing Quality Services that connect the Community through People, Parks, Trails and Programs.

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 6

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.

NFL Punt, Pass and Kick Competition.

Dance classes for youth age 2 and up

Acro/Tumbling Classes for youth age 2 and up

Musical Theater classes for youth age 5 and up

Adult Yoga

Dance Fitness/Weight Training – adult

Personal Training classes – adult

We host other adult classes during the year such as Geology, Photography and Firearm Safety.

Movies in the Park

Special Events:
Easter Egg Hunt – with Easter
Pioneer Day Celebration - July
Heritage Days - October

PARKS, RECREATIONS & CEMETERY

Ivins Fitness Festival - May

Running Events: We partner with Red Mountain Running to host four running events.

Sweetheart Half Marathon - February
Dirty Hurty – March
Red Mountain 50k/30k
Run Run Reindeer – December

We also provide facilities and support for non Ivins City events such as the Huntsman World Senior Games.

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 and April
Ivins Soccer League Tournament – May

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

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

Maintenance of approximately 22.25 acres of traditional park land, which includes four play structures, three restrooms, two tennis courts, 3.5 basketball courts, 3 baseball/softball fields, 9 acres of turf area, many trees and plants

Maintenance of 3.5 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.

PARKS, RECREATIONS & CEMETERY

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 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. We also plan to install irrigation water at the Cemetery this year to help us better conserve our culinary water.

SUMMARY OF FUNDS

The following two pages summarize the revenues and expenditures of the funds and later in this document detailed information is presented. Notable changes from last year's budget.

General Fund

- $92,934 increase in tax revenue.
- $28,299 increase in building permits
- $60,000 budgeted in General Government to study the value of electrical system.
- $50,000 budgeted for Outside Counsel to defend a possible condemnation of the electrical system.
- $61,000 budgeted for bus service to the City.
- $700,000 revenue budgeted from Santa Clara City for Law Enforcement.
- $56,000 revenue budgeted from Washington County School District for School Resource Officer.

Debt Service

- $231,319 increase in Excise Tax Bond debt for road improvements.
- $41,133 increase in Special Area Assessments revenue for construction of Historic Township improvements.

Impact Fees

- $13,600 increase in Public Safety Impact Fee revenue.
- $87,534 increase in Street Impact Fee Revenue.
- $143,428 increase in Park Impact Fee Revenue.

Water Fund

- $22,581 increase in Water Impact Fees.
- $38,089 increase in Secondary Water Impact Fees.

- $8,688 increase in Connection Fees
- $190,000 budgeted to increase water lines according to Capital Facilities Plan.
- $75,000 budgeted for 200 W Irrigation Line.

Sewer Fund

- $12,000 increase in Sewer Impact Fees
- $70,000 budgeted for cost of shared use of a sewer truck with Santa Clara City.

Storm Drain

- $20,000 increase in Storm Drain Impact Fee
- $365,000 grant revenue budgeted for construction of Tuacahn Wash Detention Basin
- $600,000 budgeted for construction of the Tuacahn Wash Detention Basin.

SUMMARY OF FUNDS

Description	2010 Actual	2011 Actual	2012 Actual	2012 Original Budget	2012 Estimate to Complete	2013 Budget
GENERAL FUND						
Budgeted Revenue:	4,086,223	4,590,789	3,542,979	4,437,864	4,349,902	5,169,608
Budgeted Expense:	4,358,431	4,306,071	2,991,575	4,437,862	4,349,902	5,169,608
Budget Totals:	(272,209)	284,718	551,405	2	0	(0)
Revenues						
Taxes	2,469,540	2,554,851	2,379,591	2,579,628	2,637,507	2,727,814
Licenses & Permits	100,819	145,092	145,973	156,253	164,492	188,249
Intergovernmental Revenue	411,099	426,846	302,384	360,102	364,645	329,065
Charges for Services	533,320	541,563	418,015	531,909	549,779	1,315,141
Fines & Forfeitures	62,809	51,017	36,479	54,511	45,400	46,758
Interest	7,857	10,523	15,114	10,394	18,136	20,153
Miscellaneous	81,729	549,527	55,723	84,639	93,702	98,604
Transfers and Prior Year Appropriations	419,050	311,371	189,700	660,428	476,241	443,824
Total Revenue	4,086,223	4,590,789	3,542,979	4,437,864	4,349,902	5,169,608
Expenditures						
Administration						
Legal & Human Resources	242,509	242,554	193,696	280,638	268,500	318,643
Administration	305,119	309,729	283,547	366,267	360,250	397,094
General Government	112,365	99,547	85,270	119,278	113,915	233,862
Total Administration	659,992	651,830	562,513	766,183	742,665	949,599
Public Safety						
Law Enforcement	1,820,262	1,038,793	860,926	1,076,762	1,131,383	1,654,379
Animal Control	-	154,589	121,273	133,461	177,284	154,823
Fire/EMS	-	591,067	383,092	448,564	511,766	513,878
Total Public Safety	1,820,262	1,784,449	1,365,292	1,658,787	1,820,433	2,323,081
Building/Code Enforcement	57,875	74,390	70,818	91,665	91,655	60,171
Public Works						
Streets	211,449	352,247	217,193	717,582	603,393	641,453
Sanitation	352,784	362,270	278,405	354,100	374,500	384,700
Total Public Works	564,233	714,517	495,598	1,071,682	977,893	1,026,153
Recreation/Parks/Cemetery						
Recreation	204,225	193,674	162,966	223,944	211,731	215,536
Parks	204,436	220,384	179,388	281,085	238,448	279,794
Cemetery	56,798	55,538	52,383	73,821	71,059	76,568
Total Parks/Recreation/Cemetery	465,459	469,596	394,737	578,850	521,238	571,897
Community & Economic Development	142,172	118,725	102,616	126,699	139,938	138,636
Transfers	648,438	492,564	-	143,996	56,080	100,071
Total Expenditures	4,358,431	4,306,071	2,991,575	4,437,862	4,349,902	5,169,608

SUMMARY OF FUNDS

Description	2010 Actual	2011 Actual	2012 Actual	2012 Original Budget	2012 Estimate to Complete	2013 Budget
DEBT SERVICE						
Budgeted Revenue:	358,918	246,319	130,906	247,663	305,605	471,186
Budgeted Expense:	323,129	246,320	250,208	247,663	305,604	470,436
Budget Totals:	35,789	(0)	(119,302)	-	1	750
MUNICIPAL BUILDING AUTHORITY						
Budgeted Revenue:	143,694	143,739	143,415	143,415	143,477	144,130
Budgeted Expense:	143,610	143,360	143,050	143,050	143,050	143,680
Budget Totals:	84	379	365	365	427	450
CAPITAL PROJECTS						
Budgeted Revenue:	623,952	3,812,155	2,030,613	2,524	2,029,524	4,000
Budgeted Expense:	918,291	2,333,879	1,604,736	605,405	2,459,509	1,081,013
Budget Totals:	(294,338)	1,478,276	425,878	(602,881)	(429,985)	(1,077,013)
PERPETUAL CARE						
Budgeted Revenue:	14,193	11,550	6,700	13,000	10,000	10,000
Budgeted Expense:	16,300	-	300	9,000	300	-
Budget Totals:	(2,107)	11,550	6,400	4,000	9,700	10,000
PUBLIC SAFETY IMPACT FEES						
Budgeted Revenue:	14,714	26,084	45,620	29,977	52,747	39,881
Budgeted Expense:	87,736	15,300	-	29,977	52,747	39,881
Budget Totals:	(73,022)	10,784	45,620	-	(0)	-
STREET IMPACT FEES						
Budgeted Revenue:	299,213	167,446	348,278	192,365	386,917	255,248
Budgeted Expense:	73,049	68,465	-	192,365	386,917	255,248
Budget Totals:	226,164	98,981	348,278	-	-	-
PARK IMPACT FEES						
Budgeted Revenue:	157,298	711,137	317,885	314,857	381,385	418,810
Budgeted Expense:	143,310	1,047,020	143,050	314,857	381,385	418,810
Budget Totals:	13,988	(335,883)	174,835	-	-	-
HABITAT IMPACT FEES						
Budgeted Revenue:	4,877	7,189	0	-	-	-
Budgeted Expense:	47,568	-	-	4,750	-	7,902
Budget Totals:	(42,691)	7,189	0	(4,750)	-	(7,902)

SUMMARY OF FUNDS

Description	2010 Actual	2011 Actual	2012 Actual	2012 Original Budget	2012 Estimate to Complete	2013 Budget
WATER FUND						
Operating Revenue	1,604,797	1,603,294	1,340,661	1,849,393	1,849,393	1,905,157
Operating Expenses	1,392,648	1,358,907	1,098,166	1,615,800	1,466,988	1,497,207
Operating Income (Expense)	212,148	244,386	242,495	233,593	382,405	407,950
Non-Operating Revenue	180,137	559,902	189,003	189,003	219,102	194,753
Non-Operating Expenses	524,373	546,065	654,456	1,029,731	883,583	1,010,470
Non-Operating Income (Expense)	(344,236)	13,838	(465,453)	(840,728)	(664,481)	(815,717)
Total Imcome	(132,088)	258,224	(222,958)	(607,135)	(282,076)	(407,767)
SEWER FUND						
Operating Revenue	914,472	941,304	810,004	1,075,486	1,075,486	1,107,750
Operating Expenses	874,603	882,390	684,406	843,682	903,723	896,671
Operating Income (Expense)	39,869	58,914	125,598	231,804	171,763	211,079
Non-Operating Revenue	19,861	99,520	74,341	33,126	71,058	42,940
Non-Operating Expenses	304,387	772,605	89,219	132,750	141,318	150,769
Non-Operating Income (Expense)	(284,526)	(673,085)	(14,879)	(99,624)	(70,260)	(107,829)
Total Imcome	(244,657)	(614,171)	110,719	132,180	101,503	103,250
STORM DRAIN FUND						
Operating Revenue	408,025	421,870	352,830	439,547	439,547	452,733
Operating Expenses	340,528	345,465	283,563	351,782	353,252	369,893
Operating Income (Expense)	67,497	76,405	69,268	87,765	86,295	82,840
Non-Operating Revenue	70,061	492,731	94,137	1,259,843	106,859	503,774
Non-Operating Expenses	340,879	274,193	217,275	1,413,234	264,877	800,007
Non-Operating Income (Expense)	(270,818)	218,538	(123,138)	(153,391)	(158,018)	(296,233)
Total Imcome	(203,321)	294,943	(53,870)	(65,626)	(71,723)	(213,393)

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 2013 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, Sewer and Storm Drain) 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.

BUDGET PROCESS & SCHEDULE

Budget Adoption and Calendar

- General Fund Revenue Estimates — March 1
- Detailed Reports and Estimates provided to Department — March 10
- Each Department Submits Budget to City Manager — April 27
- Presentation of Tentative Budget — May 3
- Approval of Tentative Budget — May 17
- Public Hearing on Tentative Budget — June 6
- Adoption of Amended Budget FYE 2012 (Estimate to Complete) and Final Budget FYE 2013 — June 21
- Submit to Utah State Auditor — July 21
- Submit to GFOA — Aug 21

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 Balances & Net Assets

Fund balance is the difference between revenue and expenditures. The beginning fund balance represents residual funds brought forward from the previous year (ending fund balance).

In proprietary funds (i.e. Water, Sewer and Storm Drain), net assets reflect the accumulated balance. Net assets include assets purchased by or donated to the proprietary funds less accumulated depreciation.

BUDGET PROCESS & SCHEDULE

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 18 percent may be used for budget purposes; and (3) Any fund balance in excess of 18% must be included in the appropriations of the next fiscal year.

For many years the City has budgeted conservatively for revenues and expenditures.

The summary of the General Fund details the changes in fund balance since FYE 2009, each of the other governmental funds have a new calculated fund balance at the conclusion of each budget.

Fund Balance

Description	2010 Actual	2011 Actual	2012 Estimate to Complete	2013 Budget
General Fund				
Beginning	$ 860,231	$ 588,022	$ 872,741	872,741
Ending	588,022	872,741	872,741	817,991
Debt Service				
Beginning	(35,789)	(0)	(0)	1
Ending	(0)	(0)	1	751
Municipal Building Authority				
Beginning	923	1,007	1,814	2,241
Ending	1,007	1,387	2,241	2,691
Perpetual Care Fund				
Beginning	2,843	736	12,286	21,986
Ending	736	12,286	21,986	31,986
Capital Projects				
Beginning	323,061	28,723	1,506,998	1,077,013
Ending	28,723	1,506,998	1,077,013	0
Special Revenue Funds				
Public Safety Impact Fees				
Beginning	74,024	1,002	11,786	64,533
Ending	1,002	11,786	64,533	104,414
Streets Impact Fees				
Beginning	(226,162)	2	98,981	374,373
Ending	2	98,981	374,373	434,256
Park Impact Fees				
Beginning	39,292	53,280	(282,604)	(53,269)
Ending	53,280	(282,604)	(53,269)	194,863
Habitat Impact Fees				
Beginning	43,404	713	7,902	7,902
Ending	713	7,902	7,902	0

FUND BUDGETS

The following fund budget reflect four years of actual operations results, current year adopted budget, year to date actual, estimate to complete, and requested budget for fiscal year 2012-2013.

2012 Estimate to Complete represents an amendment to the current adopted budget.

2013 Budget is the proposed budget for the coming fiscal year.

GENERAL FUND

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 18% 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 nearly 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.

- **Sales Tax**-includes retail sales, highway and transient room tax represents our second largest revenue source.

- **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.

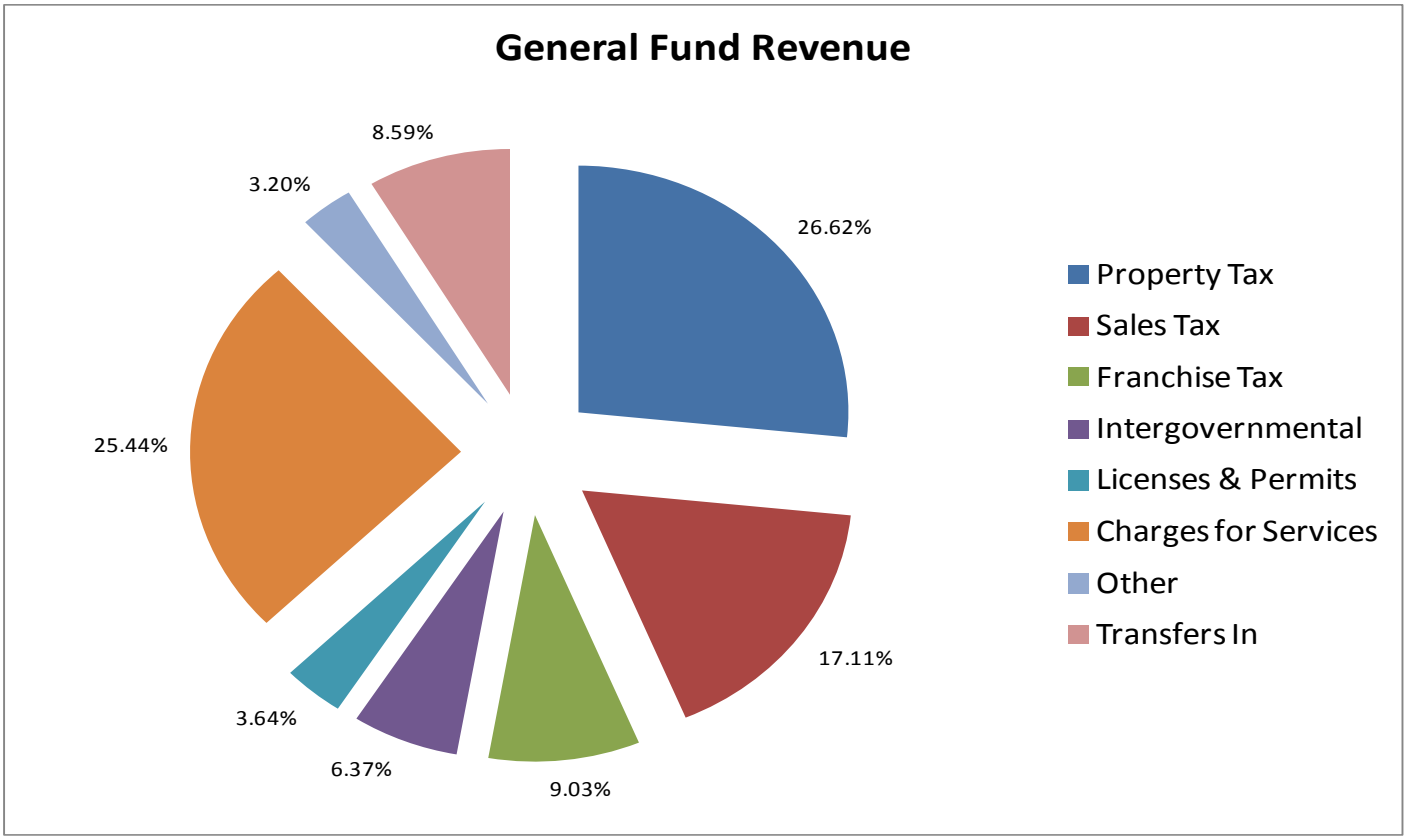
Intergovernmental Revenue-are revenues that we receive from other governmental units and include operating grants and Class “C” road funds.

Charges for Services-include garbage fees, ambulance charges and building inspections.

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

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

GENERAL FUND



Expenditures

Administration

Included in the administration department are Legal/Human Resources, Administration Services and General Government.

Public Safety

Included in the public safety department are Law Enforcement, Animal Control and Fire/Emergency Medical Services.

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.

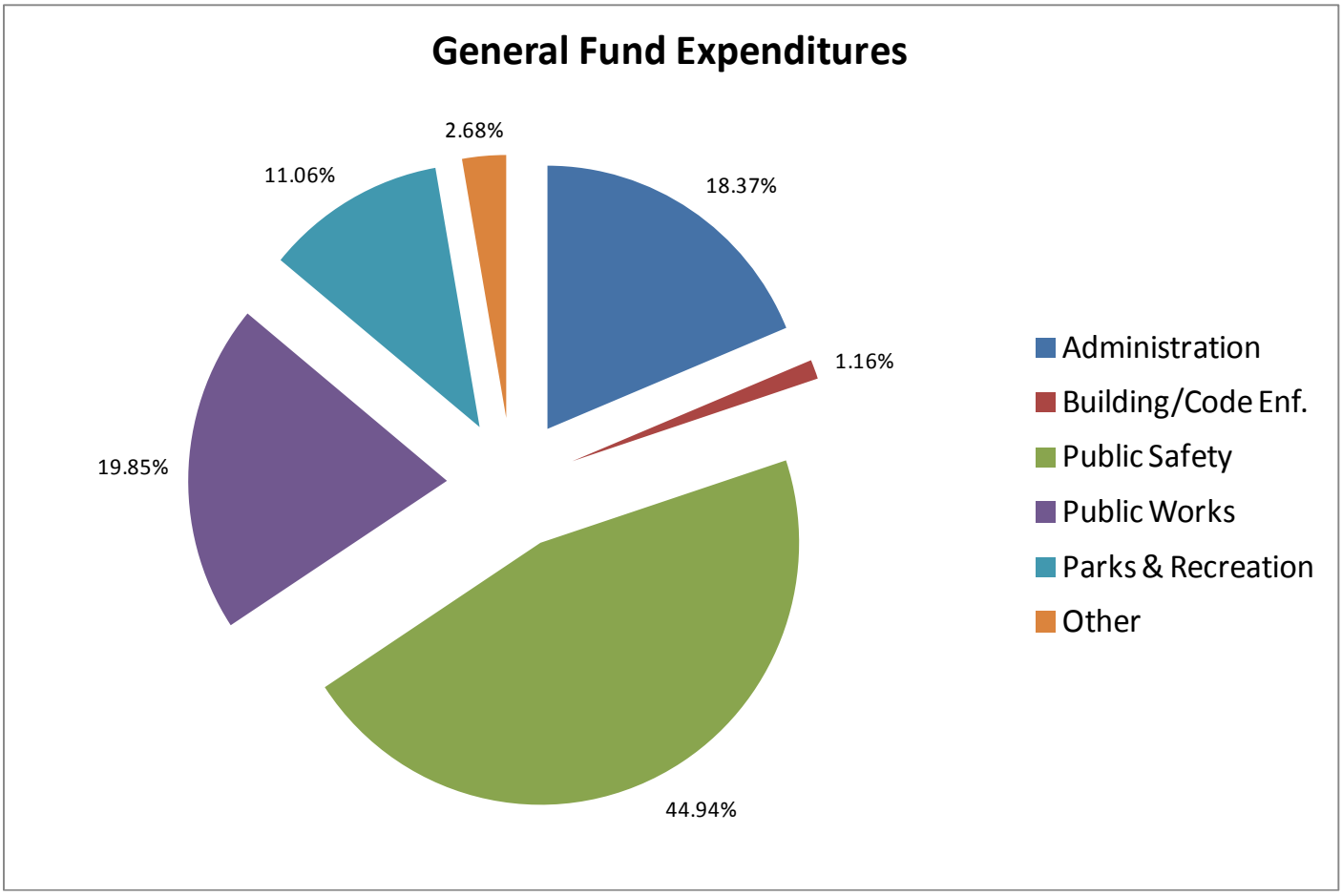
Parks, Recreation AND Cemetery

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

Community & Economic Development

Long term planning and economic development.

GENERAL FUND



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

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

GENERAL FUND

Description	2010 Actual	2011 Actual	2012 Actual	2012 Original Budget	2012 Estimate to Complete	2013 Budget
Budgeted Revenue:	4,086,223	4,590,789	3,542,979	4,437,864	4,349,902	5,169,608
Budgeted Expense:	4,358,431	4,306,071	2,991,575	4,437,862	4,349,902	5,169,608
Budget Totals:	(272,209)	284,718	551,405	2	0	(0)
Change In Net Position						
Revenue:						
Taxes						
3110.0 - Current Year Property Taxes	1,070,033	1,119,575	1,147,910	1,125,495	1,152,627	1,187,500
3120.0 - Prior Year Property Taxes	57,136	50,602	74,472	50,570	80,000	94,969
3125.0 - Property Tax Penalty & Interes	3,695	3,619	5,012	3,624	5,400	6,482
3130.0 - Sales & Use Taxes	693,772	702,883	583,656	707,797	700,000	708,621
3140.0 - Franchise Taxes	290,261	306,700	273,990	342,499	340,000	352,200
3141.0 - Cable TV Franchise Tax	20,236	20,414	15,913	12,427	19,000	21,218
3142.0 - Cellular Phone Taxes	91,874	92,351	73,958	95,511	89,780	93,473
3150.0 - Fee-In-Lieu of Pers Prop Tax	90,303	87,415	63,901	79,145	84,700	87,241
3160.0 - Transient Room Tax	73,949	83,131	62,666	77,964	76,000	77,264
3170.0 - Highway Sales Tax	78,280	88,161	78,114	84,596	90,000	98,846
Total Taxes	2,469,540	2,554,851	2,379,591	2,579,628	2,637,507	2,727,814
Licenses and permits						
3210.0 - Business Licenses & Permits	8,280	7,725	7,297	7,761	7,500	8,500
3221.0 - Building Permits	70,740	112,753	112,394	118,661	130,000	146,960
3222.0 - Grading Permits	-	-	-		-	-
3223.0 - Planning Application Fees	450	-	2,923	-	2,923	3,897
3224.0 - Administration Fees	3,325	2,328	2,450	3,095	2,500	3,500
3225.0 - Animal Licenses	8,287	6,032	3,618	6,215	4,277	4,800
3226.0 - Subdivision Fees	9,736	12,329	10,472	16,168	10,472	11,500
3227.0 - Subdiv&Site Devel Const Permit	-	3,926	6,820	4,353	6,820	9,093
Total Licenses and permits	100,819	145,092	145,973	156,253	164,492	188,249
Intergovernmental revenue						
3330.0 - Federal & FEMA Grants	-	1,488	595		595	-
3340.0 - State Grants	88,092	106,800	51,596	42,000	50,689	12,000
3343.0 - Fire Grants	4,170	924	-		-	-
3344.0 - Wildland Fire Reimb't	21,504	10,849	11,771	15,000	11,771	-
3356.0 - Class C" Road Fund Allotment"	288,995	298,810	231,799	294,967	294,967	310,065
3358.0 - State Liquor Fund Allotment	8,338	7,975	6,623	8,135	6,623	7,000
Total Intergovernmental revenue	411,099	426,846	302,384	360,102	364,645	329,065
Charges for services						
3415.0 - Sale of Maps & Books	130	160	76	186	95	100
3424.0 - Inspection Fees	11,417	17,106	9,350	18,940	12,450	13,000
3425.0 - Inspection Fees Santa Clara	-	140	-	143	-	-
3443.0 - Sanitation	398,822	404,303	308,242	397,320	410,234	423,541
3450.0 - Ambulance Fees	116,700	113,704	91,093	107,110	115,000	117,500
34510 - Tuacahn Traffic Control	-	-	4,830		7,000	-
3452.0 - Law Enforcement Santa Clara	-	-	-		-	700,000
3453.0 - SRO Washington County School Distri	-	-	-		-	56,000
3483.0 - Burial Fees	6,250	6,150	4,425	8,210	5,000	5,000
Total Charges for services	533,320	541,563	418,015	531,909	549,779	1,315,141

GENERAL FUND

Description	2010 Actual	2011 Actual	2012 Actual	2012 Original Budget	2012 Estimate to Complete	2013 Budget
Fines and forfeitures						
3510.0 - Court Fines	55,269	48,767	34,343	52,399	43,000	44,290
3520.0 - Animal Control Fees	2,350	2,250	2,136	2,112	2,400	2,468
3530.0 - ACE Penalties & Costs	5,190	-	-	-	-	-
Total Fines and forfeitures	62,809	51,017	36,479	54,511	45,400	46,758
Interest						
3810.0 - Interest Earnings	7,857	10,523	15,114	10,394	18,136	20,153
Total Interest	7,857	10,523	15,114	10,394	18,136	20,153
Miscellaneous revenue						
3820.0 - Youth Basketball	3,466	3,895	4,260	3,973	4,260	4,300
3822.0 - Youth Baseball/Softball	1,900	2,138	520	3,007	1,400	1,500
3822.5 - Adult Softball	-	-	-	-	-	2,600
3825.0 - Flag Football	2,750	3,721	3,971	3,693	3,971	4,000
3825.5 - Kickball	-	-	-		-	1,250
3826.0 - Contract Classes-Dance, Yoga	33,078	16,850	7,292	19,544	8,598	10,000
3827.0 - Heritage Days	-	950	850	969	850	850
3828.0 - Movies in the Park	-	-	-		-	500
3840.0 - Sale of Fixed Assets	-	440,831	-		-	-
3866.0 - Princess Scholarship Rev/Donat	-	220	320	224	320	350
3872.0 - Restitutions charges	1,739	-	250		250	250
3875.0 - Town Activities Revenue/Donati	-	-	100		100	-
3875.5 - Pioneer Day Celebration	370	690	468	687	687	700
3876.0 - Fitness Festival	7,343	8,599	1,999	4,973	4,973	2,500
3877.0 - Ball Field/Park Rental	-	80	1,835	130	2,000	2,000
3878.0 - Art Around the Corner				3,000		
3880.0 - Cable TV Vault Lease	5,775	6,300	4,725	6,426	6,300	6,300
3882.0 - Animal Shelter Donations Cash		456	628		650	750
3882.0 - Animal Shelter Donations In-Kind	3,427	21,716		6,834	25,978	26,250
3882.0 - Animal Shelter Donations Recycling		6,226	5,830		5,830	6,000
3885.0 - EMT, CPR Class Fees	9,470	7,370	10,120	-	10,120	10,000
3886.0 - Utah Local Govt Trust Dividend	-	9,613	-	9,805	-	-
3887.0 - Community Garden	-	560	554	600	600	650
3887.5 - Blue Sky Donations	-	385	10	-	10	-
3890.0 - Miscellaneous Revenues	12,411	18,927	11,992	20,774	16,805	17,854
Total Miscellaneous revenue	81,729	549,527	55,723	84,639	93,702	98,604
Contributions and transfers						
3912.5 - Transfer From Water Fund	239,280	194,606	118,563	244,831	236,912	243,171
3912.6 - Transfer From Sewer Fund	71,784	77,843	47,425	97,932	94,765	97,269
3912.7 - Transfer from Storm Drain	58,186	38,921	23,712	48,966	47,382	48,634
3912.8 - Transfer from Perpetual Care	16,000	-	-	9,000	-	-
3913.2 - Transfer from Habitat Fund	33,800	-	-	4,750	-	-
3913.3 - Transfer from Capital Projects				124,000	97,183	
3950.0 - Appropriation Fund Balance				130,949	-	54,750
Total Contributions and transfers	419,050	311,371	189,700	660,428	476,241	443,824
Total Revenue:	4,086,223	4,590,789	3,542,979	4,437,864	4,349,902	5,169,608

Description	2010 Actual	2011 Actual	2012 Actual	2012 Original Budget	2012 Estimate to Complete	2013 Budget
Legal / Human Resources						
4111.0 - Salaries & Wages	165,525	162,261	134,460	163,649	170,000	177,717
4111.1 - Overtime	-	67	-		200	186
4112.0 - Employee Benefits	42,748	42,562	37,556	50,570	49,000	54,593
4113.0 - Employers Taxes	10,176	11,732	9,416	12,519	17,000	17,046
4113.5 - Uniform Expense	-	-	-	100	-	100
4114.0 - Outside Counsel	4,922	3,907	4,102	25,000	10,000	50,000
4121.0 - Books, Subscript, Memberships	1,192	1,974	680	1,500	1,500	1,500
4123.0 - Travel	2,815	1,893	1,501	3,000	2,500	2,000
4124.0 - Office Supplies & Expense	1,139	1,102	447	2,500	1,500	1,200
4125.0 - Equipment Supplies & Maint	68	106	-	100	100	100
4131.0 - Professional & Technical	8,310	10,155	4,456	11,000	10,000	7,500
4131.5 - Recruiting	2,456	4,443	823	4,000	2,500	2,500
4133.0 - Education & Training	2,009	1,894	255	3,500	1,500	1,500
4142.0 - Witness Fees	-	19	-	100	100	100
4161.0 - Miscellaneous	-	-	-	100	100	100
4161.5 - Wellness Program	-	439	-	1,000	500	500
4174.0 - Capital Outlay - Equipment	-	-	-	1,500	1,500	1,500
4174.1 - Capital Outlay - Furnishing	1,150	-	-	500	500	500
Total Legal / Human Resources	**242,509**	**242,554**	**193,696**	**280,638**	**268,500**	**318,643**
Administrative						
4311.0 - Salaries & Wages	133,137	134,798	113,128	141,419	135,000	159,331
4311.1 - Overtime	-	43	-	650	750	393
4312.0 - Employee Benefits	33,324	39,371	36,893	47,379	50,000	61,922
4313.0 - Employers Taxes	8,272	9,909	9,194	10,819	12,000	13,448
4313.5 - Uniform Expense	-	-	-	250	-	200
4321.0 - Books, Subscript, Memberships	1,083	963	1,134	1,500	1,500	1,500
4321.4 - Computer Software Purchases	125	3,292	19,779	30,000	25,000	15,000
4322.0 - Public Notices	4,463	5,958	5,813	7,000	7,000	7,500
4322.5 - Elections	5,029	88	7,171	6,000	7,500	7,500
4323.0 - Travel	2,247	1,584	3,056	5,000	5,000	4,000
4324.0 - Office Supplies & Expense	16,800	17,380	13,335	17,500	17,500	17,500
4325.0 - Equipment - Supplies & Maint	608	222	-	1,000	250	250
4326.0 - Bldgs & Grounds - Supplies/Mnt	15,850	13,373	10,193	15,000	15,000	25,000
4327.0 - Utilities	7,849	8,915	6,039	7,200	8,000	8,500
4328.0 - Telephone	12,081	11,805	9,388	12,000	12,000	12,000
4331.0 - Professional & Technical	23,524	21,774	16,620	22,000	22,000	22,000
4331.3 - Audit	18,000	18,000	13,850	13,850	13,850	14,850
4331.4 - Accounting Service				500		
4333.0 - Education & Training	3,266	1,365	1,915	4,000	3,500	3,800
4351.0 - Insurance & Surety Bonds	9,639	6,134	7,394	6,000	7,500	7,500
4361.0 - Miscellaneous	(925)	83	(99)	100	100	100
4362.0 - Bank Analysis Service Fees	385	1,913	531	2,500	1,500	1,000
4370.0 - Newsletter	5,376	6,395	4,718	6,000	6,500	7,000
4372.0 - Bank Error & Cash Short/Over	3	0	227	100	300	300
4374.0 - Capital Outlay - Equipment	4,726	6,317	3,266	8,000	8,000	6,000
4374.1 - Capital Outlay - Furnishing	255	50	-	500	500	500
Total Administrative	305,119	309,729	283,547	366,267	360,250	397,094

Description	2010 Actual	2011 Actual	2012 Actual	2012 Original Budget	2012 Estimate to Complete	2013 Budget
General Government						
4411.0 - Salaries & Wages	49,789	49,789	41,476	49,789	49,789	54,569
4412.0 - Employee Benefits	1,250	297	-	1,250	-	-
4413.0 - Employers Taxes	3,809	3,809	3,175	3,809	5,100	5,544
4421.0 - Books, Subscript, Memberships	5,162	5,232	5,165	5,500	5,500	3,896
4423.0 - Travel	-	-	35	500	150	150
4424.0 - Office Supplies & Expenses	1,421	1,338	971	1,400	4,200	1,400
4431.2 - Engineering / Planner Fees	4,000	750	3,000	5,000	4,000	60,000
4433.0 - Education & Training	3,430	280	3,547	3,000	4,000	4,000
4451.0 - Insurance & Surety	1,709	991	1,717	1,750	1,717	1,800
4460.0 - Princess Pageant	2,079	1,992	2,690	2,000	2,690	2,700
4461.0 - Miscellaneous	36	-	-	150	150	150
4461.1 - Town Activities	7,209	3,933	7,169	6,000	7,500	7,500
4461.2 - Youth Easter Activty	1,912	2,309	2,066	3,000	2,066	2,100
4461.3 - 24th of July Party	1,654	2,139	2,075	2,000	2,500	2,500
4461.6 - Fitness Festival	16,527	12,152	284	11,030	5,000	5,000
4461.7 - Heritage Days	4,474	3,530	3,948	4,300	4,300	4,300
4461.9 - Scholarships	-	-	-	2,000	2,000	2,000
4462.1 - Donations Under $250	-	800	200	2,000	2,000	2,000
4462.2 - Donation Tuacahn	-	2,000	-	2,000	2,000	2,000
4462.3 - Donation Southern Utah Music	-	1,000	1,000	1,000	1,000	1,000
4462.5 - Art Around the Corner				3,000		
4462.6 - Dixie Care & Share Donation	-	-	-		-	1,000
4462.7 - Kayenta Street Painting Festival	-	-	-		-	1,000
4463.0 - Suntran Bus Service						61,000
4469.7 - Community T.V.	7,205	7,205	6,753	7,300	6,753	6,753
4474.1 - Capital Outlay - Furnishing	700	-	-	1,500	1,500	1,500
Total General Government	112,365	99,547	85,270	119,278	113,915	233,862

Description	2010 Actual	2011 Actual	2012 Actual	2012 Original Budget	2012 Estimate to Complete	2013 Budget
Law Enforcement						
5411.0 - Salaries & Wages	927,415	532,118	455,229	548,128	553,000	746,438
5411.1 - Overtime	-	2,276	-	13,542	23,000	56,677
5411.5 - Fire/Medical Stipend Pay	32,457	-	-		-	-
5412.0 - Employee Benefits	277,760	196,221	188,028	225,660	235,000	414,976
5413.0 - Employers Taxes	63,393	39,757	46,688	41,932	58,000	57,103
5413.5 - Uniform Expense	18,836	8,395	1,595	9,500	9,500	14,778
5413.8 - Dixie Ambulance Services	11,970	-	-		-	-
5421.0 - Books, Subscript, Memberships	1,887	1,135	992	1,500	1,500	2,333
5423.0 - Travel	2,659	3,074	4,447	3,000	5,000	4,667
5424.0 - Office Supplies & Expense	7,672	7,707	3,182	8,500	8,500	13,222
5425.0 - Equip/Splys Fire/Rescue/Animal	32,769	9,185	1,102	9,000	2,000	-
5425.5 - Vehicle Maint	29,419	16,243	7,671	15,000	15,000	23,333
5425.6 - Vehicle Fuel	29,558	29,658	21,872	26,000	26,000	50,556
5426.0 - Bldgs/Grounds - Supplies/Maint	15,679	12,354	3,399	14,000	14,000	14,000
5427.0 - Utilities	16,872	11,021	7,387	12,000	12,000	12,000
5428.0 - Telephone	13,831	15,580	12,070	15,000	15,000	18,667
5429.0 - Veterinary Care/Medicine	939	-	-		-	-
5430.0 - Vaccinations	196	-	-		-	-
5431.0 - Professional & Technical	23,224	7,022	7,506	6,500	8,500	10,000
5431.5 - Contract Services - Spillman	8,094	7,184	6,122	7,700	7,700	14,200
5433.0 - Education & Training	13,794	3,669	4,020	8,000	8,000	12,444
5448.0 - Special Department Supplies	-	619	6,948		7,000	14,000
5448.3 - S.C.H. Special Funct Officer	25,115	28,679	18,293	26,000	26,000	26,000
5450.0 - St George Police Dispatch	57,191	56,203	41,763	56,000	56,000	90,207
5451.0 - Insurance & Surety Bonds	22,966	6,080	16,983	6,100	16,983	21,000
5461.0 - Miscellaneous	5,965	4,082	124	5,000	5,000	7,778
5461.5 - Medical Supplies	14,314	-	-		-	-
5462.5 - Fire Prevention	485	-	-		-	-
5474.0 - Capital Outlay - Equipment	26,892	9,404	5,504	18,700	18,700	-
5474.2 - Capital Outlay - Vehicles	138,911	31,125	-		-	30,000
Total Law Enforcement	1,820,262	1,038,793	860,926	1,076,762	1,131,383	1,654,379

Description	2010 Actual	2011 Actual	2012 Actual	2012 Original Budget	2012 Estimate to Complete	2013 Budget
Animal Shelter						
5611.0 - Salaries & Wages	-	78,221	72,507	74,155	86,000	74,545
5611.1 - Overtime	-	42	-		1,200	566
5612.0 - Employee Benefits	-	29,226	26,725	29,482	31,600	23,188
5613.0 - Employers Taxes	-	5,711	6,934	5,643	8,700	7,574
5613.5 - Uniform Expense	-	1,156	227	1,000	1,000	1,000
5621.0 - Books, Subscript, Memberships	-	-	195	-	195	200
5623.0 - Travel	-	1,485	318	1,000	1,000	500
5624.0 - Office Supplies & Expense	-	1,347	836	1,000	1,000	1,000
5625.0 - Equipment Supplies & Maint	-	1,490	431	2,000	2,000	2,000
5625.5 - Vehicle Maintenance	-	677	1,266	1,500	1,500	1,500
5625.6 - Vehicle Fuel	-	1,353	1,610	1,200	1,800	1,800
5626.0 - Bldgs & Grounds - Supplies/Mnt	-	2,990	2,317	3,334	3,334	3,500
5627.0 - Utilities	-	4,819	3,903	6,000	6,000	6,000
5629.0 - Veterinary Care/Medicine	-	2,690	586	1,000	750	750
5630.0 - Trap, Neuter, Release			1,794	1,000	2,000	2,250
5631.0 - Professional & Technical	-	-	726		-	-
5633.0 - Education & Training	-	595	100	1,000	1,000	1,000
5648.5 - Food & Supplies	-	517	205	1,000	205	200
5649.0 - Food & Supplies-Donated		21,716			25,795	25,800
5651.0 - Insurance & Surety Bonds	-	347	355	347	355	400
5661.0 - Miscellaneous	-	207	38	1,000	50	50
5674.0 - Capital Outlay - Equipment	-	-	200	1,800	1,800	1,000
Total Animal Shelter	-	154,589	121,273	133,461	177,284	154,823

Description	2010 Actual	2011 Actual	2012 Actual	2012 Original Budget	2012 Estimate to Complete	2013 Budget
Fire & Rescue						
5711.0 - Salaries & Wages	-	302,280	234,305	190,886	263,000	286,457
5711.1 - Overtime	-	-	-		-	160
5711.5 - Stipend Pay - Fire	-	34,725	18,961	30,000	30,000	37,500
5712.0 - Employee Benefits	-	43,705	33,536	52,175	67,000	52,737
5713.0 - Employers Taxes	-	25,261	22,145	14,603	27,000	21,959
5713.5 - Uniform Expense	-	4,940	3,712	8,000	8,000	8,000
5713.7 - Vaccinations	-	-	-	3,400	3,400	3,400
5721.0 - Books, Subscript, Memberships	-	330	150	500	500	500
5723.0 - Travel	-	198	543	3,000	2,000	2,000
5724.0 - Office Supplies & Expense	-	1,341	1,589	1,500	1,600	1,600
5724.5 - Equip Maint & Splys/Rescue	-	14,185	512	13,000	13,000	13,000
5725.0 - Equipment - Supplies & Maint	-	-	954	-	-	-
5725.5 - Vehicle Maintenance	-	12,468	19,936	14,000	22,000	20,000
5725.6 - Vehicle Fuel	-	7,930	7,036	9,000	9,000	11,250
5726.0 - Bldg Grounds- Supplies/Maint	-	-	224	-	300	300
5727.0 - Utilities	-	114	90	-	115	115
5731.0 - Professional & Technical	-	19,806	12,003	25,000	17,000	17,000
5731.5 - Fire & Rescue Spillman	-	997	1,077	1,300	1,300	1,300
5733.0 - Education & Training	-	9,481	5,625	13,000	13,000	13,000
5733.5 - Education Supplies	-	-	1,103	-	1,103	1,100
5735.0 - Class Expense/Rescue	-	-	1,247	-	1,247	1,250
5747.0 - Special Dept Supplies/Rescue	-	2,586	2,641	-	3,000	3,000
5748.0 - Special Department Supplies	-	413	5,259	3,000	3,000	3,000
5751.0 - Insurance & Surety Bonds	-	4,057	2,201	4,200	2,201	2,250
5761.0 - Miscellaneous	-	1,437	94	1,500	500	500
5761.5 - Medical Supplies	-	9,791	3,902	13,000	5,000	10,000
5762.5 - Fire Prevention	-	500	-	1,000	1,000	1,000
5769.0 - C.E.R.T Community Preparedness	-	-	-	1,500	1,500	1,500
5774.0 - Capital Outlay - Fire	-	21,484	4,247	45,000	15,000	-
5774.2 - Capital Outlay - Vehicles	-	73,039	-	-	-	-
Total Fire & Rescue	-	591,067	383,092	448,564	511,766	513,878

Description	2010 Actual	2011 Actual	2012 Actual	2012 Original Budget	2012 Estimate to Complete	2013 Budget
Buidling Inspections						
5811.0 - Salaries & Wages	36,824	47,123	41,689	50,890	54,000	35,242
5811.1 - Overtime	-	68	-	351	1,300	-
5812.0 - Employee Benefits	8,226	16,703	18,543	22,131	21,000	7,438
5813.0 - Employers Taxes	2,690	3,379	4,331	3,893	5,500	3,242
5813.5 - Uniform Expense	-	-	-	200	-	200
5821.0 - Books, Subscript, Memberships	700	512	638	600	638	1,000
5823.0 - Travel	1,399	694	445	1,200	1,200	1,500
5824.0 - Office Supplies & Expense	1,012	1,365	1,267	1,200	1,400	2,000
5825.0 - Equipment-Supplies & Maint	837	22	17	1,500	500	1,000
5825.5 - Vehicle Maintenance	206	705	27	1,000	500	1,000
5825.6 - Vehicle Fuel	1,100	1,070	872	1,500	1,200	2,000
5826.0 - Bldg Dept. Buildings & Grounds	-	-	-	300	300	300
5828.0 - Telephone	649	443	337	600	600	1,000
5831.0 - Professional & Technical Svcs	792	725	550	2,000	1,000	1,000
5833.0 - Education & Training	740	590	385	1,000	800	1,500
5851.0 - Insurance & Surety Bonds	2,586	991	1,717	3,300	1,717	1,750
5861.0 - Miscellaneous	114	-	-		-	-
Total Buidling Inspections	57,875	74,390	70,818	91,665	91,655	60,171

Description	2010 Actual	2011 Actual	2012 Actual	2012 Original Budget	2012 Estimate to Complete	2013 Budget
Streets						
6011.0 - Salaries & Wages	94,206	90,602	73,574	92,356	80,000	90,684
6011.1 - Overtime	-	203	-	2,617	1,800	1,305
6012.0 - Employee Benefits	30,288	29,012	27,130	37,134	35,000	36,465
6013.0 - Employers Taxes	6,613	6,749	6,345	7,066	7,800	8,699
6013.5 - Uniform & Safety Equipment	607	787	701	850	900	900
6023.0 - Travel & Lodging	-	-	978	100	978	100
6024.0 - Office Supplies	39	149	-	150	150	150
6025.0 - Equipment - Supplies & Maint	6,201	7,260	6,655	7,500	7,500	7,500
6025.6 - Gas/Oil/Diesel	4,272	4,924	5,621	5,000	7,000	6,500
6026.0 - Bldg, Grounds Supplies & Maint	289	160	130	250	200	100
6027.0 - Utilities	29,497	26,559	22,946	25,000	27,250	27,250
6028.0 - Telephone	1,098	1,210	1,022	1,300	1,365	1,300
6031.5 - Contract Services	90	-	-		-	-
6031.6 - MPO	9,000	7,000	7,000	7,000	7,000	7,000
6033.0 - Education & Training	1,375	1,043	240	1,000	950	1,000
6048.0 - Materials & Supplies	10,715	7,577	4,664	7,000	7,000	7,000
6049.0 - Landfill Charges				500		
6050.0 - Street/Road Repairs	10,120	7,694	5,339	20,000	20,000	20,000
6051.0 - Insurance & Surety Bonds	7,040	3,761	6,271	3,800	6,500	6,500
6051.5 - Road Maintenance	-	151,314	39,771	379,959	322,000	300,000
6052.0 - Road Projects	-	2,416	-	-	-	-
6052.5 - Undesignated Street Projects	-	2,857	7,808	50,000	50,000	40,000
6053.0 - Street Lighting/Signage	-	973	999	20,000	20,000	30,000
6074.0 - Capital Outlay - Equipment	-	-	-	44,000	-	44,000
6074.3 - Capital Outlay - Other	-	-	-	5,000	-	5,000
Total Streets	211,449	352,247	217,193	717,582	603,393	641,453
Sanitation						
6200.0 - SANITATION	-	-	-		-	-
6211.0 - Salaries & Wages	1,849	1,695	1,290	1,500	2,000	2,000
6211.1 - Overtime	-	-	-		-	-
6212.0 - Employee Benefits	215	235	372	200	500	500
6213.0 - Employers Taxes	120	126	112	100	200	200
6231.5 - Solid Waste Home Collection	333,029	343,000	263,768	335,000	354,800	365,000
6232.5 - Waste Service Dumpster Pickup	16,664	16,901	12,863	17,000	17,000	17,000
6235.0 - Write-off Bad Debt	907	313	-	300	-	-
Total Sanitation	352,784	362,270	278,405	354,100	374,500	384,700

Description	2010 Actual	2011 Actual	2012 Actual	2012 Original Budget	2012 Estimate to Complete	2013 Budget
Recreation						
7011.0 - Salaries & Wages	83,135	87,443	70,043	89,772	97,000	87,874
7011.1 - Overtime	-	36	-	621	621	-
7012.0 - Employee Benefits	24,753	25,211	26,396	33,576	33,000	30,848
7013.0 - Employers Taxes	4,863	6,401	7,823	6,868	10,000	8,858
7013.5 - Uniform & Safety Equipment	-	-	27	250	250	250
7021.0 - Books,Subscript, Memberships	-	220	150	250	250	250
7023.0 - Travel & Lodging	-	-	48	800	150	1,500
7024.0 - Office Supplies	590	990	197	900	1,020	1,020
7025.0 - Equipment - Supplies & Maint	1,535	1,787	805	1,500	1,000	1,500
7025.1 - Equipment Rental	2,805	3,060	2,805	3,240	3,240	3,120
7025.6 - Vehicle Fuel	832	736	1,443	1,500	1,700	1,750
7027.0 - Utilities	9,623	9,529	7,370	10,980	10,980	10,980
7028.0 - Telephone	559	719	2,712	-	3,460	2,760
7031.0 - Professional & Technical	831	696	550	1,050	700	1,050
7031.5 - Contractor Services	3,580	2,544	2,411	2,600	2,600	2,950
7033.0 - Education & Training	-	-	130	100	130	600
7033.5 - Little League	250	250	250	250	250	250
7033.7 - Baseball/Softball 5-8	911	620	-	1,775	1,775	1,775
7033.9 - Baseball/Softball 9-10	-	60	814	1,000	814	750
7034.0 - Adult Softball	-	-	-	2,150	-	2,600
7034.3 - Football - Flag	1,578	1,195	1,134	1,500	1,134	1,500
7034.5 - Basketball	2,140	2,090	2,254	3,500	2,254	2,500
7034.6 - Running Contract	-	150	300	1,000	500	500
7034.7 - Contract Classes	28,138	12,036	5,600	15,000	7,500	7,500
7034.9 - Kickball Ages 4	-	-	-	1,200	-	1,250
7035.0 - Sand Hollow Swimming Pool	27,733	28,221	17,592	29,000	17,592	25,000
7048.0 - Materials & Supplies	-	105	-	500	250	500
7051.0 - Insurance & Surety Bonds	9,048	4,257	10,734	4,500	10,734	10,800
7061.0 - Miscellaneous	1,222	1,124	1,327	1,800	1,500	2,600
7062.0 - Bankcard Fees	-	197	51	500	100	200
7074.0 - Capital Outlay - Equipment	-	4,000	-	5,000	-	2,500
7076.0 - Christmas Decorations	100	-	-	1,262	1,227	-
Total Recreation	204,225	193,674	162,966	223,944	211,731	215,536

Description	2010 Actual	2011 Actual	2012 Actual	2012 Original Budget	2012 Estimate to Complete	2013 Budget
Parks						
7511.0 - Salaries & Wages	80,278	82,415	62,253	85,541	75,000	89,427
7511.1 - Overtime	-	34	-	940	940	1,133
7512.0 - Employee Benefits	27,844	27,746	25,616	34,410	36,500	48,122
7513.0 - Employers Taxes	5,299	6,166	7,203	6,544	9,000	10,082
7513.5 - Uniform & Safety Equipment	1,398	1,890	1,489	2,180	2,180	2,180
7521.0 - Books, Subscript, Memberships	-	-	-	400	250	300
7523.0 - Travel & Lodging	-	171	36	560	200	600
7524.0 - Office Supplies	183	301	171	450	250	250
7525.0 - Equipment - Supplies & Maint	11,199	10,335	11,888	10,500	12,500	12,500
7525.1 - Equipment Rental	555	77	-	1,000	1,000	1,500
7525.6 - Vehicle Fuel	3,370	4,247	2,793	4,200	4,200	5,000
7528.0 - Telephone	1,325	1,269	1,258	2,160	2,000	2,400
7531.5 - Contractor Services	1,321	938	1,467	6,000	2,500	4,900
7531.6 - Water	60,664	62,055	41,342	60,000	60,000	60,000
7533.0 - Training & Education	-	570	470	950	750	1,200
7535.5 - Park Improvements	5,637	16,009	6,799	19,750	10,000	16,700
7548.0 - Materials & Supplies	5,282	6,161	3,925	10,500	8,500	8,500
7574.0 - Capital Outlay - Equipment	-	-	12,678	35,000	12,678	15,000
7574.1 - Capital Outlay - Furnishing	82	-	-		-	-
Total Parks	204,436	220,384	179,388	281,085	238,448	279,794
Cemetery						
7700.0 - CEMETERY	-	-	-		-	-
7711.0 - Salaries & Wages	34,107	35,068	25,962	36,411	28,000	34,303
7711.1 - Overtime	-	23	-	520	520	378
7712.0 - Employee Benefits	11,772	11,797	10,670	14,705	15,000	17,733
7713.0 - Employers Taxes	2,196	2,609	2,972	2,785	3,700	3,805
7724.0 - Office Supplies	-	-	-	250	100	100
7725.0 - Equipment - Supplies & Maint	354	353	140	1,000	300	1,000
7725.1 - Equipment - Rental	-	-	-	500	500	500
7725.6 - Vehicle Fuel	25	-	-	250	250	250
7731.6 - Water	6,570	5,203	2,649	7,500	7,500	7,500
7733.0 - Education & Training	-	-	-	500	250	500
7748.0 - Materials & Supplies	409	158	-	900	450	500
7774.0 - Capital Outlay - Equipment	555	-	-	1,500	-	-
7775.0 - Cemetery Improvements	811	326	9,989	7,000	14,489	10,000
Total Cemetery	56,798	55,538	52,383	73,821	71,059	76,568

Description	2010 Actual	2011 Actual	2012 Actual	2012 Original Budget	2012 Estimate to Complete	2013 Budget
Community and economic development						
8011.0 - Salaries & Wages	103,156	84,384	69,840	85,912	98,000	103,318
8012.0 - Employee Benefits	27,678	23,216	18,167	24,264	24,264	16,263
8013.0 - Employers Taxes	6,380	6,174	6,336	6,572	9,400	9,801
8048.0 - Materials / Supplies	8	-	21		21	-
8061.1 - Washington Co. Economic Dev.	4,951	4,951	4,951	4,951	4,951	4,254
8063.5 - Econ Development Projects	-	-	3,302	5,000	3,302	5,000
Total Community and economic development	142,172	118,725	102,616	126,699	139,938	138,636
Transfers						
9020.0 - Transfer to Capital Proj Fund	270,813	436,551	-		-	-
9082.2 - Transfer to Debt Serv Fund G.O	174,717	56,013	-	143,996	56,080	100,071
9082.5 - Transfer to Street Impact	202,908	-	-		-	-
9015.0 - Budget Surplus					-	
Total Transfers	648,438	492,564	-	143,996	56,080	100,071
Total Expenditures:	4,358,431	4,306,071	2,991,575	4,437,862	4,349,902	5,169,608
Total Change In Net Position	(272,209)	284,718	551,405	2	0	(0)

DEBT SERVICE FUND

The debt service fund is used to accumulate funds to pay debt service in governmental funds. Ivins City has paid off their Water Revenue and both Sewer Revenue Bonds from the previous year. During FYE 2012 the City bonded for road improvements with an Excise Tax Revenue 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.

IVINS CITY

Governmental Funds - Debt Service Schedule

Fiscal Year Ended June 30, 2013

BOND DEBT

			Fiscal Year 2012-2013			
Debt Description	Bond Holder	Payment Month	Beginning Balance	Principle Amount	Interest Amount	Ending Balance
GOVERNMENTAL						
Municipal Building Authority Lease Revenue Bond 2005	Utah Division of Finance	April	2,056,000	82,000	61,680	1,974,000
Sales Tax Bond Series 2010	Zions Bank	June/December	3,365,000	130,000	109,117	3,235,000
Excise Tax Bond Series 2012	Wells Fargo Bank	Quarterly	2,001,000	183,000	48,319	1,818,000
TOTAL GOVERNENTAL BOND DEBT			$ 7,422,000	$ 395,000	$ 219,116	$ 7,027,000

DEBT SERVICE FUND

Description	2010 Actual	2011 Actual	2012 Actual	2012 Original Budget	2012 Estimate to Complete	2013 Budget
Budgeted Revenue:	358,918	246,319	130,906	247,663	305,605	471,186
Budgeted Expense:	323,129	246,320	250,208	247,663	305,604	470,436
Budget Totals:	35,789	(0)	(119,302)	-	1	750
Change In Net Position						
Revenue:						
Interest and Assessments						
3810.0 - Interest Earnings	-	-	8,243		12,000	30,000
3820.0 - Historic Township SAA Assess.	-	37,816	121,796	103,667	125,000	145,000
3825.0 - Ivins Good Samaritan Fund	-	261	867		1,000	750
Total Interest	-	38,077	130,906	103,667	138,000	175,750
Contributions and transfers						
3910.0 - Transfer From General Fund	174,717	56,013	-	143,996	56,080	100,071
3920.0 - Transfer from Road Impact Fund	68,449	68,465	-		111,525	195,365
3921.0 - Trans from Street Impact	-	-	-			-
3930.0 - Transfer from Storm Drain Fund	68,449	68,465	-		-	-
3932.0 - Transfer From Sewer Fund	36,383	-	-		-	-
3940.0 - Transfer from Publ/Safety Fund	10,920	15,300	-		-	-
Total Contributions and transfers	358,918	208,243	-	143,996	167,605	295,436
Total Revenue:	358,918	246,319	130,906	247,663	305,605	471,186
Expenditures:						
Debt service						
4063.3 - SID Expenses	1,000	125	-		-	-
4083.1 - G O Bond Principal Payment 96	183,000	189,000	-		-	-
4083.2 - G O Bond Interest Payment 96	12,563	6,615	-		-	-
4083.6 - 2000 Excise (B&C) Road Princ	122,000	-	-		-	-
4083.7 - 2000 Excise (B&C) road interes	4,567	-	-		-	-
4085.5 - Sales Tax Bond 2010 Principal	-	-	135,000	135,000	135,000	130,000
4085.6 - Sales Tax Bond 2010 Interest	-	50,580	57,267	112,663	112,663	109,117
4086.0 - Excise Tax Bond 2012 Principal	-	-	46,000		46,000	183,000
4086.1 - Excise Tax Bond 2012 Interest	-	-	11,941		11,941	48,319
Total Debt service	323,129	246,320	250,208	247,663	305,604	470,436
Total Change In Net Position	35,789	(0)	(119,302)	-	1	750

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

MUNICIPAL BUILDING AUTHORITY

Description	2010 Actual	2011 Actual	2012 Actual	2012 Original Budget	2012 Estimate to Complete	2013 Budget
Budgeted Revenue:	143,694	143,739	143,415	143,415	143,477	144130
Budgeted Expense:	143,610	143360	143050	143050	143050	143680
Budget Totals:	84	379	365	365	427	450
Change In Net Position						
Revenue:						
3310.0 - Interest Earnings	384	379	365	427	427	450
3920.0 - Trans from Park Impact Fees	143,310	143,360	143,050	143,050	143,050	143,680
Total Revenue	143,694	143,739	143,415	143,477	143,477	144,130
Expenditures:						
4120.0 - Bond Payment - Principal	75,000	77,000	79,000	79,000	79,000	82,000
4125.0 - Bond Payment - Interest	68,610	66,360	64,050	64,050	64,050	61,680
Total Expenditures	143,610	143,360	143,050	143,050	143,050	143,680
Total Change In Net Position	84	379	365	427	427	450

SPECIAL REVENUE FUNDS

Ivins City has created several special revenue 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.

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

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

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

In 2012, the purchase of the Center Street park property was been completed; however to complete the purchase of the park property, the Park Impact fund secured a loan of $500,000 from the Water Fund. It is scheduled that the Park Impact Fund will pay the Water Fund with annual payments over 5 years at the prevailing interest rate set by the Utah State Treasurer's PTIF fund. As this payment is between funds it does not represent income to the Water Fund or expense to the Park Impact Fund but will affect fund balances.

Habitat Impact Fee – This fund was established to account for an impact fee that is assessed by the Washington County Habitat Conservation Plan, most of the funds received are a pass through to Washington County.

PUBLIC SAFETY IMPACT FEE FUND

Description	2010 Actual	2011 Actual	2012 Actual	2012 Original Budget	2012 Estimate to Complete	2013 Budget
Budgeted Revenue:	14,714	26,084	45,620	29,977	52,747	39,881
Budgeted Expense:	87,736	15,300	-	29,977	52,747	39,881
Budget Totals:	(73,022)	10,784	45,620	-	(0)	-
Change In Net Position						
Revenue:						
3810.0 - Interest Earnings	264	70	136	88	88	250
3820.0 - Public Safety Impact Fees	14,450	26,013	45,484	29,889	52,659	39,631
Total Revenue	14,714	26,084	45,620	29,977	52,747	39,881
Expenditures:						
4089.3 - Animal Shelter Improvements	61,148	-	-		-	-
4089.4 - Emergency Generator	15,668	-	-		-	-
4089.5 - Aerial Fire Ladder Truck	-	-	-		-	-
4082.2 - Transfer To Debt Service Fund	10,920	15,300	-		-	-
4089.0 - Budgeted Surplus	-	-	-	29,977	52,747	39,881
Total Expenditures:	87,736	15,300	-	29,977	52,747	39,881
Total Change In Net Position	(73,022)	10,784	45,620	-	(0)	-

STREET IMPACT FEE FUND

Description	2010 Actual	2011 Actual	2012 Actual	2012 Original Budget	2012 Estimate to Complete	2013 Budget
Budgeted Revenue:	299,213	167,446	348,278	192,365	386,917	255,248
Budgeted Expense:	73,049	68,465	-	192,365	386,917	255,248
Budget Totals:	226,164	98,981	348,278	-	-	-
Change In Net Position						
Revenue:						
3810.0 - Interest Earnings	2,265	232	795	242	242	500
3820.0 - Street Impact Fees	94,039	167,214	347,483	192,123	386,675	254,748
3820.5 - Transfer From General Fund	202,908	-	-		-	-
Total Revenue:	299,213	167,446	348,278	192,365	386,917	255,248
Expenditures:						
4084.5 - Road Master Plan/ Model	4,600	-	-	-	-	-
4082.2 - Transfer to Debt Service	68,449	68,465	-	-	111,525	195,365
4089.0 - Budget Surplus				192,365	275,392	59,883
Total Expenditures:	73,049	68,465	-	192,365	386,917	255,248
Total Change In Net Position	226,164	98,981	348,278	-	-	-

PARK IMPACT FEE FUND

Description	2010 Actual	2011 Actual	2012 Actual	2012 Original Budget	2012 Estimate to Complete	2013 Budget
Budgeted Revenue:	157,298	711,137	317,885	314,857	381,385	418,810
Budgeted Expense:	143,310	1,047,020	143,050	314,857	381,385	418,810
Budget Totals:	13,988	(335,883)	174,835	-	-	-
Change In Net Position						
Revenue:						
3810.0 - Interest Earnings	469	604	1,388	67	671	1,400
3820.0 - Parks Impact Fees	156,829	273,982	316,497	314,790	380,714	417,410
3920.0 - Transfer from General Fund	-	436,551	-		-	-
Total Revenue:	157,298	711,137	317,885	314,857	381,385	418,810
Expenditures:						
4067.5 - East Center St Park	-	903,660	-		-	-
4071.0 - Park & Trail Improvements	-	-	-		9,000	15,098
4082.3 - Unity Park-Playgrnd/SkatePark	-	-	-		-	11,900
4061.0 - Transfer to MBA	143,310	143,360	143,050	143,050	143,050	143,680
4089.0 Budget Surplus				171,807	229,335	248,132
Total Expenditures:	143,310	1,047,020	143,050	314,857	381,385	418,810
Total Change In Net Position	13,988	(335,883)	174,835	-	-	-

HABITAT IMPACT FEE FUND

Description	2010 Actual	2011 Actual	2012 Actual	2012 Original Budget	2012 Estimate to Complete	2013 Budget
Budgeted Revenue:	4,877	7,189	0	-	-	-
Budgeted Expense:	47,568	-	-	4,750	-	7,902
Budget Totals:	(42,691)	7,189	0	(4,750)	-	(7,902)
Change In Net Position						
Revenue:						
3810.0 - Interest Earnings	1,107	0	0		-	-
3820.0 - Habitat/ Non Pass Through	3,770	7,189	-		-	-
Total Revenue:	4,877	7,189	0	-	-	-
Expenditures:						
4082.2 - Special Projects Habitat	13,768	-	-			7,902
4083.5 - Transfer to General Fund	33,800	-	-	4,750	-	-
Total Expenditures:	47,568	-	-	4,750	-	7,902
Total Change In Net Position	(42,691)	7,189	0	(4,750)	-	(7,902)

CAPITAL PROJECTS

Capital Projects Fund is used for construction and purchase of major capital expenditures of the governmental funds. During FYE 2012 construction of the Historic Township Improvements were completed and bonding was secured and construction begun on road construction including the Snow Canyon Round-a-bout. The Round-a-Bout is expected to be completed by June with the remaining road projects to be completed in the coming year.

CAPITAL PROJECTS

Description	2010 Actual	2011 Actual	2012 Actual	2012 Original Budget	2012 Estimate to Complete	2013 Budget
Budgeted Revenue:	623,952	3,812,155	2,030,613	2,524	2,029,524	4,000
Budgeted Expense:	918,291	2,333,879	1,604,736	605,405	2,459,509	1,081,013
Budget Totals:	(294,338)	1,478,276	425,878	(602,881)	(429,985)	(1,077,013)
Change In Net Position						
Revenue:						
3840.0 - Blue Sky Grant RMP	-	110,000	-		-	-
3845.0 - State Grant	-	194,922	-		-	-
3845.5 - CDBG Grant	186,371	-	-		-	-
3310.0 - Interest Earnings	768	7,233	3,613	2,524	2,524	4,000
3320.0 - Bond Proceeds	-	3,500,000	2,027,000		2,027,000	-
3920.0 - Transfer From Gen Fund	270,813	-	-		-	-
3935.0 - Transfer from Sewer Fund	166,000	-	-		-	-
Total Revenue:	623,952	3,812,155	2,030,613	2,524	2,029,524	4,000
Expenditures:						
40686 - City Office Windows	-	-	3,916		-	-
4065.5 - Roundabout	-	-	4,167		-	-
4068.0 - Solar Project-Blue Sky	-	110,767	-		-	-
4068.5 - Solar Project-USEP	-	203,721	-		-	-
4069.0 - Historic Township Improvements	-	1,798,303	1,567,326	605,405	1,567,326	-
4071.0 - Road Projects	370,207	101,573	-		775,000	1,081,013
4071.1 - Undesignated Street Projects	10,944	-	-		-	-
4071.5 - Road Maintenance	36,739	-	-		-	-
4072.5 - Street Lighting/Signage	117,892	-	-		-	-
4082.5 - 200 E Road Improvements	339,530	-	-		-	-
4083.5 - SID Engineering	42,979	83,516	1,300		-	-
4064.0 - Cost of Issuance	-	36,000	28,027		20,000	-
4084.0 - Transfer to General Fund	-	-	-		97,183	-
Total Expenditures:	918,291	2,333,879	1,604,736	605,405	2,459,509	1,081,013
Total Change In Net Position	(294,338)	1,478,276	425,878	(602,881)	(429,985)	(1,077,013)

PERPETUAL CARE

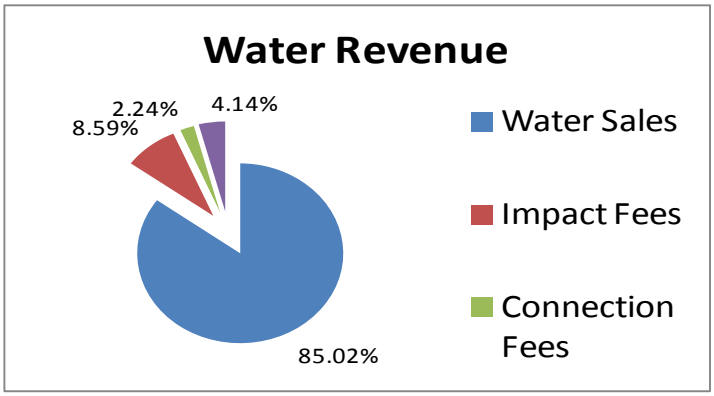
Ivins City maintains a perpetual care fund for the continuing care of the Cemetery. During the current and next fiscal year this fund will be used to make improvements on the Cemetery.

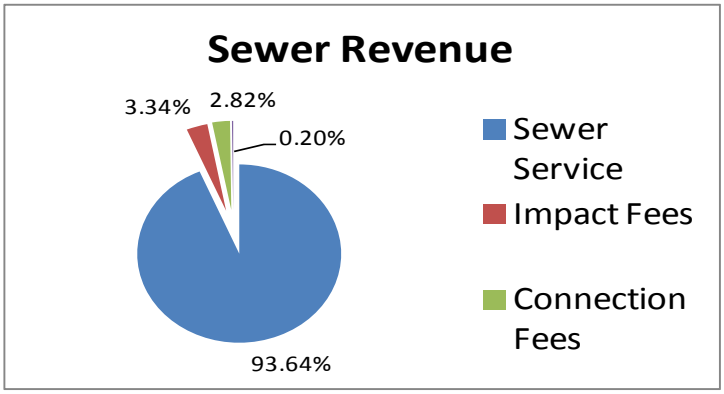
Description	2010 Actual	2011 Actual	2012 Actual	2012 Original Budget	2012 Estimate to Complete	2013 Budget
Budgeted Revenue:	14,193	11,550	6,700	13,000	10,000	10,000
Budgeted Expense:	16,300	-	300	9,000	300	-
Budget Totals:	(2,107)	11,550	6,400	4,000	9,700	10,000
Change In Net Position						
Revenue:						
3481.0 - Sale of Cemetery Lots	6,400	6,300	4,050	7,000	6,000	6,000
3482.0 - Perpetual Care	7,750	5,250	2,650	6,000	4,000	4,000
3810.0 - Interest Earnings	43	-	-		-	-
Total Revenue:	14,193	11,550	6,700	13,000	10,000	10,000
Expenditures:						
4050.0 - Cemetery Plot Buy Backs	300	-	300		300	-
4060.0 - Transfer to General Fund	16,000	-	-	9,000	-	-
Total Expenditures:	16,300	-	300	9,000	300	-
Total Change In Net Position	(2,107)	11,550	6,400	4,000	9,700	10,000

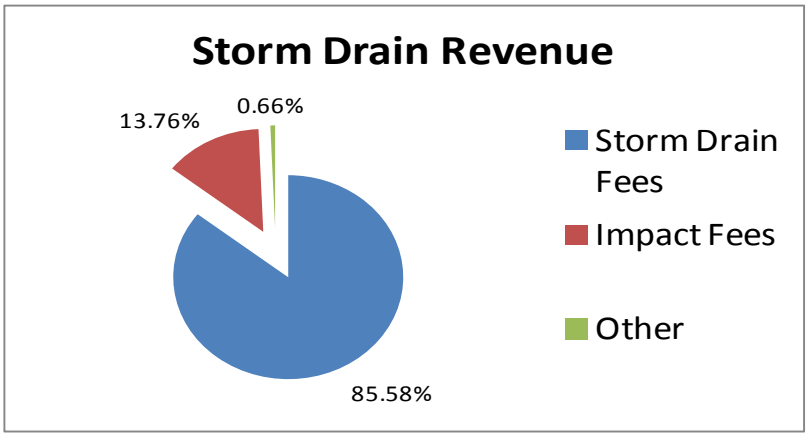
ENTERPRISE FUNDS

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, sewer, and storm drain.

With each of the Enterprise funds we have presented proposed capital expenditures even though they will not affect fund balance and the amount of eligible impact fee projects has been shown.







Water Fund

Description	2010 Actual	2011 Actual	2012 Actual	2012 Original Budget	2012 Estimate to Complete	2013 Budget
Budgeted Revenue:	1,784,933	2,163,196	1,529,664	2,038,396	2,068,495	2,099,910
Budgeted Expense:	1,917,021	1,904,972	1,752,621	2,645,531	2,350,571	2,507,677
Budget Totals:	(132,088)	258,224	(222,958)	(607,135)	(282,076)	(407,767)
Income or Expense						
Income From Operations:						
Operating income						
3710.0 - Water Sales	1,528,331	1,506,371	1,261,027	1,736,249	1,736,249	1,788,386
3720.0 - Connection Fees	22,585	38,500	26,960	45,549	45,549	47,188
3730.0 - Penalties & Forfeitures	53,101	57,803	52,054	66,780	66,780	68,783
3740.0 - Return Check Charges	780	620	620	815	815	800
Total Operating income	1,604,797	1,603,294	1,340,661	1,849,393	1,849,393	1,905,157
Operating expense						
4011.0 - Salaries & Wages	349,071	352,775	300,168	368,098	368,098	375,717
4011.1 - Overtime	-	454	-	7,668	7,668	5,504
4012.0 - Health Insurance/Retirement	93,534	107,389	100,183	135,475	135,475	153,493
4013.0 - Employers Taxes	21,867	26,202	25,626	28,159	28,159	28,742
4013.5 - Uniform & Safety Equipment	1,914	1,627	1,403	1,870	1,870	2,000
4021.0 - Books, Subscript, Memberships	2,111	2,061	954	1,500	2,054	2,100
4023.0 - Travel & Lodging	471	137	10	500	100	100
4024.0 - Office Supplies	5,454	12,669	6,076	7,500	7,000	7,000
4025.0 - Equipment - Supplies & Maint	2,498	4,127	3,783	5,000	5,000	10,000
4025.1 - Equipment Rental/Lease	14,250	14,622	15,000	16,000	16,000	16,000
4025.6 - Gas/Oil/Diesel	6,616	7,614	8,147	8,000	9,600	8,500
4026.0 - Bldgs & Grounds - Supplies/Mnt	1,209	717	75	1,000	200	500
4027.0 - Utilities	5,756	5,435	4,258	6,200	5,000	4,500
4028.0 - Telephone	1,978	1,936	1,659	2,080	2,250	2,250
4031.0 - Professional & Technical	8,783	5,378	5,995	12,400	8,000	13,000
4031.5 - Contractor Services	29,185	31,398	23,865	32,550	32,550	32,550
4031.6 - Water Purchase	331,402	297,030	178,134	500,000	350,000	350,000
4032.0 - Irrigation Water Shares Assess	11,060	7,723	3,750	6,000	6,950	6,950
4033.0 - Education & Training	1,379	2,183	4,182	5,800	5,800	5,000
4035.0 - Write-off Bad Debt	31,472	2,069	-	1,000	1,000	1,000
4048.0 - Material & Supplies	6,383	2,562	2,028	5,000	4,000	3,000
4049.0 - Landfill Charges	-	804	-	2,500	2,500	1,000
4051.0 - Insurance & Surety Bonds	11,195	5,657	9,514	5,700	9,514	9,800
4061.0 - Miscellaneous	125	-	-	500	500	500
4062.0 - Bankcard Fees	5,071	5,393	5,766	5,300	7,700	8,000
4065.0 - Depreciation	449,862	460,946	397,591	450,000	450,000	450,000
Total Operating expense	1,392,648	1,358,907	1,098,166	1,615,800	1,466,988	1,497,207
Total Income From Operations:	212,148	244,386	242,495	233,593	382,405	407,950

Water Fund

Description	2010 Actual	2011 Actual	2012 Actual	2012 Original Budget	2012 Estimate to Complete	2013 Budget
Non-Operating Items:						
Non-operating income						
3610.0 - Impact Fees - Water	34,757	67,007	75,647	91,945	89,429	89,588
3640.0 - Secondary Water Impact Fee	26,154	48,076	93,756	68,952	107,012	86,165
3645.0 - Taviawk Zonal Water Impact Fee	2,250	6,750	5,250	4,590	5,250	5,000
3810.0 - Interest Earnings	19,546	24,141	11,806	25,842	14,000	14,000
3830.0 - Irrigation Revenue	39	39	-		-	-
3850.0 - Subdividers Contribution	90,289	157,062	-		-	-
3890.0 - Miscellaneous	7,103	5,168	2,544	3,411	3,411	3,500
3916.0 - Transfer From Sewer Fund	-	251,660	-		-	-
Total Non-operating income	180,137	559,902	189,003	189,003	219,102	194,753
Non-operating expense						
4260.0 - Trans To General Fund	239,280	194,606	118,563	257,731	236,912	243,171
4274.0 - New Water Meters Purchased	33,213	51,439	47,533	50,000	50,000	50,000
4274.1 - Capital Outlay Tools	10,716	5,358	2,194	5,000	5,000	10,000
4274.2 - Capital Outlay Vehicles	-	-	18,000	48,000	48,000	-
4274.4 - Capital Outlay - Other	7,777	3,065	3,924	4,000	4,000	60,000
4274.5 - Regional Pipeline	228,553	227,308	337,754	228,000	375,940	229,799
4282.5 - Water System Upgrades	-	29,628	24,110	25,000	30,000	30,000
4283.8 - Water Road Repairs	-	3,652	3,690	5,000	5,000	5,000
4284.0 - Culinary Water Master Plan	-	10,079	-	2,500	2,500	2,500
4284.1 - Secondary Water Master Plan	-	-	-	2,500	-	2,500
4284.3 - Telemetry System	3,322	3,760	395	40,000	2,000	50,000
4285.5 - Water Tank Repairs	973	5,596	1,562	6,000	2,500	50,000
4286.0 - 200 W Irrigation Line	-	2,965	-	25,000	-	75,000
4287.0 - Upsizing Lines per CFP	-	-	96,731	50,000	96,731	190,000
4287.5 - GIS Mapping	-	-	-	6,000	-	2,500
4287.7 - West Ivins Storage				250,000		
4287.9 - Irrigation System	538	8,609	-	25,000	25,000	10,000
Total Non-operating expense	524,373	546,065	654,456	1,029,731	883,583	1,010,470
Total Non-Operating Items:	(344,236)	13,838	(465,453)	(840,728)	(664,481)	(815,717)
Total Income or Expense	(132,088)	258,224	(222,958)	(607,135)	(282,076)	(407,767)
Eligible for Impact Fees					527,671	534,799

Sewer Fund

Description	2010 Actual	2011 Actual	2012 Actual	2012 Original Budget	2012 Estimate to Complete	2013 Budget
Budgeted Revenue:	934,333	1,040,824	884,344	884,344	1,146,544	1,148,390
Budgeted Expense:	1,178,990	1,654,995	773,625	773,625	1,045,131	841,239
Budget Totals:	(244,657)	(614,171)	110,719	110,719	101,413	307,151
Income or Expense						
Income From Operations:						
Operating income						
3710.0 - Sewer Services	899,972	914,369	778,004	1,044,005	1,044,005	1,075,325
3720.0 - Connection Fees	14,500	26,935	32,000	31,481	31,481	32,425
Total Operating income	914,472	941,304	810,004	1,075,486	1,075,486	1,107,750
Operating expense						
4011.0 - Salaries & Wages	105,164	105,569	90,656	109,810	109,810	111,926
4011.1 - Overtime	-	140	-	2,359	2,359	1,694
4012.0 - Health Insurance/Retirement	28,890	32,029	30,782	41,013	41,013	46,389
4013.0 - Employers Taxes	6,589	7,841	7,768	8,400	8,400	8,562
4013.5 - Uniform & Safety Equipment	486	552	620	1,000	1,000	1,000
4021.0 - Books, Subscript, Memberships	-	-	-	100	100	100
4023.0 - Travel & Lodging	108	-	12	250	250	100
4024.0 - Office Supplies	529	3,528	468	500	500	500
4025.0 - Equipment - Supplies & Maint	2,051	1,212	1,936	2,000	2,000	8,000
4025.1 - Equipment Rental				500		
4025.6 - Gas/Oil/Diesel	3,296	3,807	5,026	5,000	5,900	5,500
4026.0 - Bldgs & Grounds - Supplies/Mnt	459	75	38	500	500	250
4027.0 - Utilities	2,150	3,103	2,722	3,200	3,625	4,000
4028.0 - Telephone	878	988	1,022	1,300	1,400	1,400
4031.0 - Professional & Technical	1,653	987	3,006	1,700	3,250	8,300
4031.5 - Contract Services	30,297	32,874	278	31,050	36,000	1,000
4031.6 - St George Sewer Treatment Plnt	458,921	463,729	352,256	420,000	470,000	480,000
4033.0 - Education & Training	270	-	25	500	500	250
4035.0 - Write-off Bad Debt	1,276	393	-	500	500	500
4048.0 - Materials & Supplies	1,000	867	93	1,100	500	500
4051.0 - Insurance & Surety Bonds	4,181	2,483	4,366	2,500	4,366	4,500
4061.0 - Miscellaneous	136	20	-	200	200	200
4062.0 - Bankcard Fees	2,881	3,236	3,401	3,200	4,550	5,000
4065.0 - Depreciation	223,389	218,955	179,931	207,000	207,000	207,000
Total Operating expense	874,603	882,390	684,406	843,682	903,723	896,671
Total Income From Operations:	39,869	58,914	125,598	231,804	171,763	211,079

Sewer Fund

Description	2010 Actual	2011 Actual	2012 Actual	2012 Original Budget	2012 Estimate to Complete	2013 Budget
Non-Operating Items:						
Non-operating income						
3610.0 - Ivins Impact Fees-Sewer	17,230	24,849	72,251	30,744	66,376	38,340
3620.0 - Interest Income	100	-	-		2,382	2,300
3810.0 - Interest Earnings	1,211	2,050	2,090	2,382	2,300	2,300
3812.0 - 1991 Bond Interest Earnings	1,320	97	-		-	-
3850.0 - Subdividers Contribution	-	72,525	-		-	-
Total Non-operating income	19,861	99,520	74,341	33,126	71,058	42,940
Non-operating expense						
4135.0 - 1991A Sewer Parity Bonds Int.	-	-	-		-	-
4136.5 - 1991B Sewer Parity Bonds Int.	30,220	29,285	25,982	28,293	28,293	-
4137.0 - Interest on Capital Lease	-	1,779	1,365	1,365	1,365	-
4260.0 - Transfer to General Fund	71,784	77,843	47,425	103,092	94,765	97,269
4261.0 - Transfer to Capital Proj. Fund	166,000	-	-		-	-
4262.0 - Transfer to Debt Service	36,383	-	-		-	-
4263.0 - Transfer to Water Fund	-	251,660	-		-	-
4264.01 - Transfer to Storm Drain Fund	-	411,177	-		-	-
4274.0 - Capital Outlay - Equipment	-	-	11,895		11,895	46,000
4274.4 - Capital Outlay - Other	-	862	2,552		5,000	7,500
Total Non-operating expense	304,387	772,605	89,219	132,750	141,318	150,769
Total Non-Operating Items:	(284,526)	(673,085)	(14,879)	(99,624)	(70,260)	(107,829)
Total Income or Expense	(244,657)	(614,171)	110,719	132,180	101,503	103,250

Storm Drain Fund

Description	2010 Actual	2011 Actual	2012 Actual	2012 Original Budget	2012 Estimate to Complete	2013 Budget
Budgeted Revenue:	478,086	914,601	446,967	446,967	546,406	894,007
Budgeted Expense:	681,407	619,658	500,837	500,837	618,174	947,239
Budget Totals:	(203,321)	294,943	(53,870)	(53,870)	(71,768)	(53,232)
Income or Expense						
Income From Operations:						
Operating income						
3710.0 - Storm Drain Fees	408,025	421,870	352,830	439,547	439,547	452,733
Total Operating income	408,025	421,870	352,830	439,547	439,547	452,733
Operating expense						
4011.0 - Salaries & Wages	88,622	79,508	68,419	82,095	82,095	91,013
4011.1 - Overtime	-	105	-	1,770	1,770	1,305
4012.0 - Health Insurance/Retirement	25,242	24,425	21,621	30,037	30,037	36,486
4013.0 - Employers Taxes	5,566	5,905	5,817	6,280	6,280	8,194
4013.5 - Uniform & Safety Equipment	364	387	244	400	400	400
4021.0 - Books, Subscript, Membership				100		
4023.0 - Travel & Lodging	72	-	-	100	-	-
4024.0 - Office Supplies	93	1,271	-	100	-	-
4025.0 - Equipment - Supplies & Maint	683	280	-	1,000	-	-
4025.6 - Gas/Oil/Diesel	2,472	2,855	2,010	2,000	2,400	2,000
4026.0 - Bldgs & Grounds - Supplies/Mnt	37	-	-	-	-	-
4027.0 - Utilities	849	839	338	800	450	450
4028.0 - Telephone	659	706	409	520	550	550
4031.0 - Professional & Technical	685	540	653	500	700	700
4031.5 - Contract Services	63	125	69	180	150	200
4033.0 - Education & Training	-	170	75	250	475	250
4035.0 - Write-off Bad Debt	419	270	-	250	250	250
4048.0 - Materials & Supplies	1,044	747	453	1,000	1,000	1,000
4051.0 - Insurance & Surety Bonds	1,617	970	1,545		1,545	1,545
4052.3 - Storm Drain Bond Expenses	1,500	1,500	1,500	1,500	1,500	1,500
4061.0 - Miscellaneous	(1,281)	707	500	750	750	750
4062.0 - Bankcard Fees	1,793	2,141	2,158	2,150	2,900	3,300
4065.0 - Depreciation	210,030	222,014	177,752	220,000	220,000	220,000
Total Operating expense	340,528	345,465	283,563	351,782	353,252	369,893
Total Income From Operations:	67,497	76,405	69,268	87,765	86,295	82,840

Storm Drain Fund

Description	2010 Actual	2011 Actual	2012 Actual	2012 Original Budget	2012 Estimate to Complete	2013 Budget
Non-Operating Items:						
Non-operating income						
3610.0 - Impact Fees-Storm Drain	31,009	52,521	89,809	53,989	101,005	72,774
3620.0 - Interest Income- Impact Fees	11	-	-		-	-
3810.0 - Interest Income	4,806	3,237	2,835	3,370	3,370	3,500
3820.0 - Grants	-	-	-	1,200,000	-	425,000
3850.0 - Subdividers Contribution	33,765	23,970	-		-	-
3890.0 - Miscellaneous	470	1,826	1,493	2,484	2,484	2,500
3916.0 - Trans from Sewer Fund	-	411,177	-		-	-
Total Non-operating income	70,061	492,731	94,137	1,259,843	106,859	503,774
Non-operating expense						
4142.0 - 2007 Storm Drain Bond Int.	186,074	159,414	154,328	154,328	154,328	148,313
4142.5 - Cost of Issuance	3,060	3,060	-	3,060	3,060	3,060
4143.0 - Trans to Debt Serv Fund	68,449	68,465	-		-	-
4260.0 - Transfer to General Fund	58,186	38,921	23,712	51,546	47,382	48,634
4274.0 - Capital Outlay - Equipment	-	-	-	3,300	3,300	-
4274.3 - Capital Outlay - Special Proj	-	3,432	-	-	-	-
4274.4 - Capital Outlay - Other	436	-	34,807	1,000	34,807	-
4287.6 - Storm Drain Master Plan	3,005	-	-		-	-
4287.7 - Center Storm Drain Collec Syst	7,490	-	-		-	-
4287.8 - Tuachn Wash Detention Basins	14,179	900	4,428	1,200,000	22,000	600,000
Total Non-operating expense	340,879	274,193	217,275	1,413,234	264,877	800,007
Total Non-Operating Items:	(270,818)	218,538	(123,138)	(153,391)	(158,018)	(296,233)
Total Income or Expense	(203,321)	294,943	(53,870)	(65,626)	(71,723)	(213,393)
Eligible for Impact Fees					176,328	748,313

APPENDIX

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

Balanced Budget

Pursuant to §10-6-109, Utah Code Annotated, Ivins City will adopt a balance General Fund budget under normal circumstances by June 22. 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 18 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 all requirements of the State of Utah Money Management Act and City Ordinance.

Financial Reporting Policy

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

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

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

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

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

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).

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 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.

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 are used to finance expenditures.

Signage – A system of signs.

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

TRANSFERS FY 2012

	TRANSFERS IN		TRANSFERS OUT		
	ACCOUNT NUMBER	AMOUNT	ACCOUNT NUMBER	AMOUNT	DIFFERENCE
GENERAL FUND					
Transfer from Water Fund	10-39-125	236,911.50	51-42-600	236,911.50	-
Transfer from Sewer Fund	10-39-126	94,764.60	52-42-600	94,764.60	-
Transfer from Storm Drain	10-39-127	47,382.30	53-42-600	47,382.30	-
Transfer from Perpetual Care	10-39-128	-	79-40-600	-	-
Transfer from Habitat Fund	10-39-132	-	46-40-835	-	-
Transfer from Capital Projects		97,183.00		97,183.00	
DEBT SERVICE FUND					-
Transfer From General Fund	31-39-100	56,080.00	10-90-822	56,080.00	-
Transfer from Streets Impact Fund	31-39-200	111,525.00	44-40-822	111,525.00	-
Transfer from Storm Drain Fund	31-39-300	-	53-41-430	-	-
Transfer from Publ/Safety Fund	31-39-400	-	43-40-822	-	-
MUNICIPAL BULDING AUTHORITY FUND					-
Trans from Park Impact Fees	36-39-200	143,050.00	45-40-610	143,050.00	-
STREET IMPACT FEES					-
Transfer From General Fund	44-38-205	-	10-90-825	-	-
CAPITAL PROJECTS FUND					-
Transfer From Gen Fund	49-39-200	-	10-90-200		-
		$ 786,896.40		$ 786,896.40	-

TOTAL NET TRANSFERS	TRANSFERS IN	TRANSFERS OUT	DIFFERENCE
General Fund	476,241.40	56,080.00	420,161.40
Debt Service Fund	167,605.00		167,605.00
MBA Fund	143,050.00		143,050.00
Public Safety Impact Fee		-	-
Streets Impact Fee	-	111,525.00	(111,525.00)
Parks Impact Fee	-	143,050.00	(143,050.00)
Habitat Impact Fee		-	-
Capital Projects	-	97,183.00	(97,183.00)
Water		236,911.50	(236,911.50)
Sewer		94,764.60	(94,764.60)
Storm Drain		47,382.30	(47,382.30)
Perpetual Care		-	-
	$ 786,896.40	$ 786,896.40	$ -

TRANSFERS FY 2013

	TRANSFERS IN		TRANSFERS OUT		
	ACCOUNT NUMBER	AMOUNT	ACCOUNT NUMBER	AMOUNT	DIFFERENCE
GENERAL FUND					
Transfer from Water Fund	10-39-125	243,171.41	51-42-600	243,171.41	-
Transfer from Sewer Fund	10-39-126	97,268.56	52-42-600	97,268.56	-
Transfer from Storm Drain	10-39-127	48,634.28	53-42-600	48,634.28	-
Transfer from Perpetual Care	10-39-128	-	79-40-600	-	-
Transfer from Parks Fund	10-39-130	-	45-40-600		-
Transfer from Habitat Fund	10-39-132	-	46-40-835	-	-
DEBT SERVICE FUND					-
Transfer From General Fund	31-39-100	100,071.00	10-90-822	100,071.00	-
Transfer from Streets Impact Fund	31-39-200	195,365.00	44-40-822	195,365.00	-
Transfer from Storm Drain Fund	31-39-300	-	53-41-430	-	-
Transfer from Publ/Safety Fund	31-39-400	-	43-40-822	-	-
MUNICIPAL BULDING AUTHORITY FUND					-
Trans from Park Impact Fees	36-39-200	143,680.00	45-40-610	143,680.00	-
CAPITAL PROJECTS FUND					-
Transfer From Gen Fund	49-39-200	-	10-90-200	-	-
Transfer from Park Impact Fund	49-39-220		45-40-205		-
Transfer From Water Fund	49-39-300		49-39-300		-
Transfer From Sewer Fund	49-39-350	-	52-42-610		-
Transfer From Streets Imp Fund	49-39-400		44-40-205		-
		$ 828,190.25		$ 828,190.25	-

TOTAL NET TRANSFERS	TRANSFERS IN	TRANSFERS OUT	DIFFERENCE
General Fund	389,074.25	100,071.00	289,003.25
Debt Service Fund	295,436.00		295,436.00
MBA Fund	143,680.00		143,680.00
Public Safety Impact Fee			-
Streets Impact Fee		195,365.00	(195,365.00)
Parks Impact Fee		143,680.00	(143,680.00)
Habitat Impact Fee			-
Capital Projects			-
Water		243,171.41	(243,171.41)
Sewer		97,268.56	(97,268.56)
Storm Drain		48,634.28	(48,634.28)
Perpetual Care			-
	$ 828,190.25	$ 828,190.25	$ -

GENERAL FUND DISTRIBUTION TO ENTERPRISE FUNDS

	to Distribute		2012 Distriburtion				2013 Distribution			
GL Items	2,012	2,013	2012 Admin	2012 Water	2012 Sewer	2012 Storm Drain	2013 Admin	2013 Water	2013 Sewer	2013 Storm Drain
Uniforms	-	200	-	-	-	-	40	100	40	20
Books/Subscript	1,500	1,500	300	750	300	150	300	750	300	150
Software	25,000	15,000	5,000	12,500	5,000	2,500	3,000	7,500	3,000	1,500
Notices	7,000	7,500	1,400	3,500	1,400	700	1,500	3,750	1,500	750
Travel	5,000	4,000	1,000	2,500	1,000	500	800	2,000	800	400
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	250	50	125	50	25	50	125	50	25
Bldg supplies/maint	15,000	25,000	3,000	7,500	3,000	1,500	5,000	12,500	5,000	2,500
Utilities	8,000	8,500	1,600	4,000	1,600	800	1,700	4,250	1,700	850
Telephone	12,000	12,000	2,400	6,000	2,400	1,200	2,400	6,000	2,400	1,200
Professional/Tech	22,000	22,000	4,400	11,000	4,400	2,200	4,400	11,000	4,400	2,200
Audit	13,850	14,850	2,770	6,925	2,770	1,385	2,970	7,425	2,970	1,485
Education/training	3,500	3,800	700	1,750	700	350	760	1,900	760	380
Insurance/surety	7,500	7,500	1,500	3,750	1,500	750	1,500	3,750	1,500	750
Misc	100	100	20	50	20	10	20	50	20	10
Bank Fees	1,500	1,000	300	750	300	150	200	500	200	100
Newsletter	6,500	7,000	1,300	3,250	1,300	650	1,400	3,500	1,400	700
CO Equipment	8,000	6,000	1,600	4,000	1,600	800	1,200	3,000	1,200	600
CO - Funishing	500	500	100	250	100	50	100	250	100	50
Legal/HR	268,500	318,643	53,700	134,250	53,700	26,850	63,729	159,321	63,729	31,864
Planner	4,000	6,000	800	2,000	800	400	1,200	3,000	1,200	600
Town Activities	7,500	7,500	1,500	3,750	1,500	750	1,500	3,750	1,500	750
Debt Service	39,123		7,825	19,562	7,825	3,912	-	-	-	-
			94,765	236,912	94,765	47,382	97,269	243,171	97,269	48,634