



City of Bountiful, Utah

**Operating & Capital Budgets
Long-Term Capital Plan, Charges and Fees
Fiscal Year (FY) 2017-2018**



**Final Adopted Budget
June 13, 2017**

FY2017-2018 OPERATING & CAPITAL BUDGETS (WITH FEES & CHARGES)

PRESENTED TO:

Randy C. Lewis
Kendalyn Harris
Richard Higginson
Beth Holbrook
John Marc Knight
John Pitt

Mayor
Councilwoman
Councilman
Councilwoman
Councilman
Councilman

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City Manager
Assistant City Manager
City Attorney
Finance Director
Human Resources Manager
City Treasurer
Streets & Sanitation Director
Parks Director
Light & Power Director
Police Chief
City Engineer & Public Works Director
Water Director
Information Technology Manager
Planning & Economic Development Director

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INTRODUCTION

INTRODUCTION

The Honorable Randy Lewis, Mayor
Members of City Council

Dear Mayor and City Council,

We present you with Bountiful City's consolidated budget for Fiscal Year 2017-2018 which begins on July 1, 2017 and ends on June 30, 2018. This budget is presented for adoption as the City's Final Budget following public hearings held on June 13, 2017. This consolidated budget is balanced with respect to revenues and expenditures/expenses as a result of the process used to develop the budget. This process is guided, as in previous years, by a collaborative effort of our elected officials and City staff with a continuing shared goal of keeping Bountiful City financially stable, fiscally balanced, and diverse both now and in the future. Also included in the budget are the Council's recently updated policy priorities upon which the budget is structured.

In the pages that follow, you will find sections for each department of the City, including narrative descriptions and budget data for each department's operational and capital plans along with sections for fees and charges and long-term capital plans for City Departments. The consolidated document also includes budgets for the Revolving Loan Fund and Operating Fund of the Bountiful Redevelopment Agency (RDA) and the budget of the Municipal Building Authority of Bountiful (MBA). Both the RDA and the MBA are organized and operate as separate legal entities under State law being governed by boards of directors. The City Council sits as the board of directors for both the RDA and the MBA as specified in State law. For reporting purposes, the RDA and MBA are both reported in the consolidated budget document and the City's Comprehensive Annual Financial Report (CAFR) as Special Revenue Funds. However, due to a long established City budget reporting practice, the MBA is integrated (for budget purposes) as a department within the City's budget and is adopted as such. Conversely, the RDA's budget (while being included for reference in the consolidated budget document) is presented under a separate approval and adoption process from the City's budget.

The financial well-being and budget of the City are subject to the external forces of mandates imposed by Federal and State laws and regulations, along with changing economic conditions. These competing forces must then be balanced against the need for maintaining services and acceptable conditions of City assets such as equipment, public buildings, roads, water lines, power facilities and valued community amenities. Striking a balance between competing external forces and City needs will, from time-to-time, result in a need for adjustment to fees, charges and other funding mechanisms. Management seeks always to maintain a solid financial base, a fundamental pay-as-you go philosophy for most financing needs and to keep taxes and fees low but consistent with maintaining services and the condition of public assets.

The budget contains no general tax increases but does include increases in certain City fees and charges which are designed primarily to maintain service levels and the condition of infrastructure.

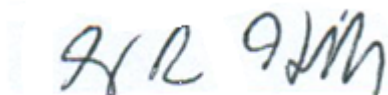
Budgets are developed from the base established in the previous year. Personnel Services increases stem from adjustments in the rates for health insurance (approximately 5% increase over the prior year) no cost of living allowance, adjustment in compensation schedules from market analysis for the Police and Water Departments and compensation adjustments for merit based pay (for those eligible). Operations and Maintenance expenditures are subject to adjustments for such items as utility costs, maintenance agreements and the like. Capital expenditures are based on the need for replacement of infrastructure in accordance with the long-term capital plan of the City.

As noted previously, this document is presented for adoption as the Final Budget of the City to be used as a comprehensive guide for the budgeted services scheduled to be provided for the residents and patrons of Bountiful City for review and reference by City departments, elected officials and the public. The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to **City of Bountiful, Utah** for its annual budget for the fiscal year beginning **July 1, 2016**. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device.

This award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award. The GFOA budget award program is similar in nature to the **"Certificate of Achievement for Excellence in Financial Reporting Program"** which has been awarded to Bountiful City for the City's Comprehensive Annual Finance Report (CAFR) since 1981. The City's Fiscal Year 2016-2017 Budget was the first budget for which the City made application for, and received, the Distinguished Budget Presentation Award.

City Management, Department Heads and Staff all convey their collective appreciation for the efforts and support of the Mayor and Council in the budgeting process. We look forward to an upcoming successful year for Bountiful City.

Respectfully,



Gary R. Hill
City Manager



Galen D. Rasmussen, CPA
Assistant City Manager



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Bountiful
Utah**

For the Fiscal Year Beginning

July 1, 2016

Jeffrey R. Enos

Executive Director

CITY COUNCIL POLICY PRIORITIES

These Policy Priorities are intended to provide the Council, Staff and the City's boards, commissions and residents with a succinct, unified vision of what is important to the City of Bountiful. Items in Tier 1 are considered to need more attention than items in lower Tiers.

TIER 1

Improve & Maintain Infrastructure

- Stay ahead of maintenance curve
- Appropriate & reasonable utility rates
- Long-term capital planning
- Communication of accomplishments

Community-Compatible Econ. Development

- Lower the tax burden of residents
- Broaden the tax base
- Provide jobs & services
- Creative redevelopment

Financial Balance & Accountability

- Pay-as-you-go
- Transparency
- Balanced revenue sources

Open, Accessible, & Interactive Government

- Active resident engagement
- Consistent two-way communication
- Customer relations
- Professional, well trained staff

TIER 2

Sustainable Bountiful

- Long-term vision in planning
- Balanced housing mix
- Clean, safe neighborhoods

Preserve Community Identity & Vitality

- Vibrant Main Street
- Celebration & events
- Arts & history
- Public safety

TIER 3

Public Safety & Emergency Preparedness

- Community-oriented Police and Fire
- Active emergency preparation
- Engage & train neighbors

Regional Cooperation & Collaboration

- Shared facilities
- Strong relationships
- Economies of scale

Quality & Varied Recreational Opportunities

- Well maintained parks
- Trails & urban pathways
- World-class golf facility

SUMMARY OF PROPOSED BUDGETS

BOUNTIFUL CITY BUDGET SUMMARY (condensed) Fiscal Year 2017-2018

REVENUES:	TOTAL
Property Taxes & Fees-in-Lieu of Property Taxes	2,501,330
Sales Taxes	8,085,751
Utility Franchise, Municipal Energy Sales Taxes & E911 Telephone Revenue	3,765,000
Licenses & Permits (Business Licenses, Building & Street Opening Permits, Subdivision Fees)	589,000
Refuse Collection Fees & Landfill Charges	2,486,472
Grants & Intergovernmental (Liquor Fund Allotment; Class C Road, Grants; Local Highway Transit; Bail Forfeitures)	2,258,300
Cemetery Lot Sales and Related Fees	610,550
Interest Income	1,045,806
Contribution in Aid from outside entities	1,482,500
Recycling Fees	420,354
Storm Water Fees	1,586,004
Sale of Water	5,000,000
Golf Course Fees & Cart Rental	1,500,000
Sale of Electricity	27,150,000
Miscellaneous Income (Lease & Rental Income; Other)	1,870,614
Use of Fund Balance or Retained Earnings	14,899,435
Intra-City Transfers	3,591,608
Sub-total - Revenues	78,842,724
Adjustment for Intra-City Revenue & Transfers	(3,591,608)
NET REVENUES	75,251,116

SUMMARY OF PROPOSED BUDGETS (CONTINUED)

BOUNTIFUL CITY BUDGET SUMMARY (condensed) Fiscal Year 2017-2018

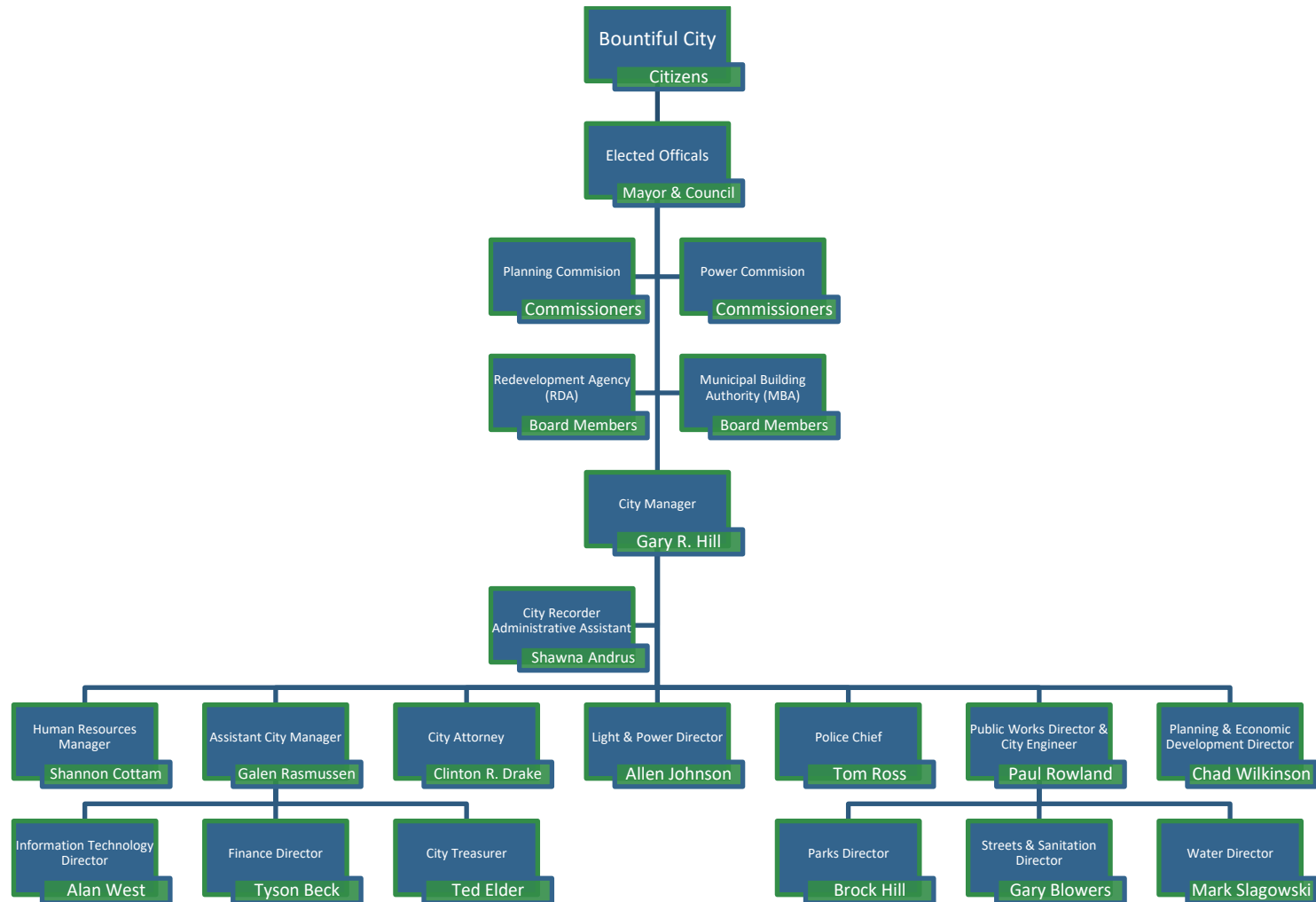
EXPENDITURES & EXPENSES:	TOTAL
Legislative (Mayor, Council and Community Engagement)	7,481,490
Executive & Legal (City Manager, City Recorder; Civil and Prosecution)	466,967
Administration (Human Resources; Payroll; Information Technology; Finance; Treasury & Utility Billing/Customer Service)	1,130,924
Police (Police and Dispatch Services)	7,536,169
Fire & Emergency Medical Services (provided via Interlocal agreement with the South Davis Metro Fire Agency)	1,984,865
Streets (Includes construction, maintenance and snowplowing)	4,680,654
Engineering & Planning (Public Works; Building Inspection; Licensing and Code Enforcement)	988,081
Parks & General Government Buildings	1,991,750
Debt Service & Municipal Building Authority (MBA)	170,430
Recycling	421,254
Storm Water	1,601,304
Water	9,305,863
Light & Power	34,500,206
Golf Course	1,549,000
Sanitation & Landfill	3,005,465
Cemetery	624,650
Recreation Arts and Parks (RAP) Tax	534,000
Internal Service (Computer Replacement, Liability Insurance, Worker's Compensation)	869,652
Sub-total - Expenditures & Expenses	78,842,724
Adjustment for Intra-City Revenue & Transfers	(3,591,608)
NET EXPENDITURES & EXPENSES	75,251,116

NOTES:

The Bountiful Municipal Building Authority is a separate legal entity but is integrated with the City budget for ease of administration.

The Bountiful Redevelopment Agency is a separate legal entity with a separately presented and adopted budget.

CITY ORGANIZATIONAL CHART



BUDGET CALENDAR

JANUARY - MARCH 2017

Thursday, January 19:

Preliminary personnel services projections due from Human Resources Manager. City Manager meets with Assistant City Manager, Finance Director, Assistant Finance Director, and City Treasurer to discuss revenues and trends, and to forecast revenues (General, Capital and RDA).

Tuesday, January 24:

Review of budget packet formats and discussion of budget process with Department Heads. Preparation of departmental operating and capital budgets begins for Bountiful City (City), Municipal Building Authority (MBA) and Redevelopment Agency (RDA).

Thursday, February 9 and Friday, February 10:

Council Retreat to discuss overall vision, priorities, budget framework, process, guidelines, and other planning.

Thursday, March 9:

Department operating and ten-year capital budgets are due to the City Manager and Assistant City Manager. Department Heads to submit budgets (narrative, cost and other numeric data) via email in Microsoft Word and Excel formats.

City Manager meets again with Assistant City Manager, Finance Director, Assistant Finance Director, and City Treasurer to update previously developed revenue forecasts and trends.

Monday, March 20 to Tuesday, March 28:

City Manager, Assistant City Manager, and Human Resources Manager scheduled to review department budget requests with department heads for the City, MBA and RDA. Follow-up meetings scheduled, as needed, to achieve a balance between department requests, available revenues, and overall goals and objectives. Department Heads to email final versions of their City Manager approved budgets to the City Manager and Assistant City Manager.

Wednesday, March 29 to Thursday, March 30:

Revised department budgets will be compiled in one consolidated document and distributed to Council Committees for review prior to the first scheduled budget committee meetings.

APRIL – MAY 2017

Monday, April 10 to Tuesday, April 18:

City Council budget committee reviews of department budget requests. Meeting times to be set by City Manager and Committee Chairs.

Committee Assignments:

Committee Public Safety & Public Relations
Committee Chair Councilman John Marc Knight

Committee Water
Committee Chair Councilwoman Kendalyn Harris

Committee Parks, Recreation & Fine Arts
Committee Chair Councilman John Pitt

Committee Streets & Sanitation (Traffic Safety Committee)
Committee Chair Councilman Richard Higginson

Committee Light & Power
Committee Chair Councilwoman Beth Holbrook

Committee Finance, Administration & RDA
Committee Chair Mayor Randy Lewis

Monday, April 25 to Thursday, May 5:

City Manager and Assistant City Manager prepare the Tentative Operating and Capital budget (City, MBA and RDA) along with the consolidated Ten-Year Capital Plan following committee approvals. The Tentative Budget and Ten-Year Capital Plan documents are to be delivered to the Mayor and City Council with all items scheduled for adoption on Tuesday, May 9th.

Tuesday, May 9:

Tentative Budget for fiscal year 2017-2018 presented for adoption by the City Council. City Council to review the annual tentative operating and capital budget and the ten-year capital plan at Work Study Session. In regular City Council Meeting, the City Council shall consider adoption of the tentative budget and the ten-year capital plan along with setting public hearings on Tuesday, June 13th to accomplish the following:

- 1.) Reopening of the current City & MBA 2016-2017 fiscal year budget.
- 2.) Consider the Proposed City & MBA 2017-2018 fiscal year budget for final adoption.

In Redevelopment Agency board meeting, the City Council (as RDA Board) shall consider adoption of the tentative RDA budget and setting public hearings beginning on Tuesday, June 13th to accomplish the following:

- 1.) Reopening of the current RDA 2016-2017 fiscal year budget.
- 2.) Consider the Proposed RDA 2017-2018 fiscal year budget for final adoption.

MAY – JUNE 2017

Notices of public hearings on the budget to be published in the City newsletter, City Website, Utah Public Notice Website, and City utility bills in May and early June. Additional notices of Public Hearings to be published in the Davis County Clipper (or other newspaper of general circulation) on Thursday, June 1 and June 8, 2017. Notice of the proposed transfer of funds from the Light & Power Fund to the General Fund is to be mailed to utility customers at least seven days before public hearings.

Wednesday, May 10 to Tuesday, June 13:

City, MBA and RDA Tentative Budgets for fiscal year 2017-2018 open for public inspection at Bountiful City Hall. City Council Meetings scheduled for May 23rd and June 13th are open for reviews of the budget. City Manager and Assistant City Manager prepare a budget message for use at the June 13th City Council Meeting.

Tuesday, June 13:

City Council Meeting:

- 1.) Work Study Session.
- 2.) Public Hearing on transfer of funds from the Light & Power Fund to the General Fund
- 3.) Public Hearing to reopen the City & MBA fiscal year 2016-2017 budget and adopt the City & MBA 2017-2018 fiscal year budget.

City Council to consider adoption of:

- 1.) Resolution setting the property tax rate for 2017.
- 2.) Ordinance amending the 2016-2017 fiscal year budget and approving the 2017-2018 fiscal year budget; rates, taxes & fees; compensation schedules, URS rates and the 2018-2027 long term capital plan.

RDA Meeting:

- 1.) Work Study Session.
- 2.) Public Hearing to reopen the RDA fiscal year 2016-2017 budget and to adopt the RDA 2017-2018 fiscal year budget.

RDA Board to consider adoption of:

- 1.) Resolution amending the 2016-2017 fiscal year budget and approving the 2017-2018 fiscal year budget.

Wednesday, June 14:

Enter proposed City property tax rate and property tax revenue budget for fiscal year 2017-2018 in the Utah Certified Tax Rates system (www.taxrates.utah.gov). Publish final budget document, as adopted. Email PDF document of adopted rates, taxes and fees to City Treasurer for update of utility billing and related systems for revenue collection (copy department heads).

JUNE 2017

Starting, Thursday, June 22:

Distribute printed and electronic copies of adopted budget:

- 1.) Upload budget information to Utah State Auditor via website at <http://auditor.utah.gov/forms-for-local-government/>
- 2.) Distribute electronic and printed copies of the adopted budget to elected officials, City departments and other parties requesting copies.
- 3.) Email adopted budget to City Recorder for posting to City website.
- 4.) Publish notice of final adopted budget availability for City, MBA, and RDA in the Davis County Clipper or other newspaper of general circulation. Budgets continuously available for public inspection at City Hall.
- 5.) Mail notice to utility customers of the outcome of City Council action on the transfer of funds from the Light & Power Fund to the General Fund within 60 days of budget adoption.

Upload adopted budget amounts (including amendments) into financial system for City, MBA, and RDA. Publish notice of final adopted budget availability for City, MBA and RDA in the Davis County Clipper. Budgets available for public inspection at City Hall.

ANNUAL STATISTICS

City of Bountiful			
Miscellaneous Statistics			
<u>Statistic/Data Measured</u>	<u>Unit of Measure</u>	<u>Current as of:</u>	<u>Data or Statistic</u>
Date of Incorporation		April 2017	December 14, 1892
Form of government		April 2017	Council-Manager by Ordinance
Area (Square miles)		April 2017	14
Population	Total (Utah estimate)	April 2017	43,784
	Percentage of population age 65 and older	2010	16.3%
	Percentage of population under age 5	2010	8.3%
	School age population	2010	20.4%
Property Values	Real Property	December 2016	\$2,604,741,705
	Personal Property	December 2016	\$73,056,256
	Centrally Assessed Property	December 2016	\$25,304,644
Miles of streets (total)		April 2017	159
Miles of streets (overlayed)		June 2016	5
Miles of streets (reconstructed)		June 2016	0.6
Number of street lights		June 2016	2,145
City employees	Full-time positions	April 2017	173
	Part-time positions	April 2017	40
	Total Employees	April 2017	212
Fire protection:	Number of stations (operated by South Davis Metro Fire Agency)	May 2016	2
	Number of fire calls	June 2016	827
	Number of EMS calls	June 2016	2,723
Police protection:	Number of stations	April 2017	1
	Number of patrol units	April 2017	22
	Number of case reports	December 2016	26,909
	Crimes per thousand population	December 2016	25

	City of Bountiful		
	Miscellaneous Statistics		
<u>Statistic/Data Measured</u>	<u>Unit of Measure</u>	<u>Current as of:</u>	<u>Data or Statistic</u>
Municipal water department:	Average daily gallons consumed	June 2016	3,729,000
	Number of connections	June 2015	10,898
	Miles of water mains	June 2016	176
Sanitation & Recycling:	Number of Sanitation collection trucks	June 2016	13
	Tons of waste collected and landfilled	June 2016	64,640
	Tons of recyclables collected (service began December 1, 2008)	June 2016	2,549
Storm Water:	Miles of Encased Storm Drains	June 2016	70
	Miles of Concrete lined open ditch	June 2016	1
	Miles of storm drains inspected	June 2015	5
	Miles of streets cleaned	June 2016	160
Power and light:	Miles of distribution & transmission lines	June 2016	229
	Number of connections	January 2016	16,838
	Kilowatt hours sold	June 2016	278,780,541
Building Permits Issued:	Total	June 2016	81
Recreation and culture:	Number of parks	June 2016	13
	Number of covered picnic areas	June 2016	19
	Number of tennis courts	June 2016	20
	Number of soccer fields	June 2016	6
	Number of ball diamonds	June 2016	10
	Number of Trail Heads	June 2016	2
	Number of swimming pools (South Davis Recreation District)	June 2016	1
	Number of ice rinks (South Davis Recreation District)	June 2016	1
	Number of Libraries (Davis County)	June 2016	1
	Number of golf courses	June 2016	1 (18 holes)
	Number of art centers (Bountiful Davis Arts Center)	June 2016	1
Ordinances Passed by City Council		June 2016	12
Resolutions Passed by City Council		June 2016	14
Registered (active) voters		November 2015	22,146
Ballots Cast		November 2015	10,183
Percentage of registered voters voting		November 2015	45.98%

EMPLOYEES (FULL-TIME EQUIVALENTS)

Fiscal Year 2017-2018							
Department	Fund	Full-Time FTE	Full-Time Hours	Part-Time FTE	Part-Time Hours	Total FTE	Total Hours
GENERAL FUND							
Legislative	General	0.5	1,040	0.4	780	0.9	1,820
Legal	General	2.6	5,408	0.0	0	2.6	5,408
Executive	General	1.3	2,704	0.2	449	1.5	3,153
Human Resources	General	1.6	3,328	0.0	0	1.6	3,328
Information Technology	General	3.0	6,240	0.5	1,040	3.5	7,280
Finance	General	4.0	8,320	0.6	1,248	4.6	9,568
Treasury	General	4.0	10,400	1.0	2,080	5.0	12,480
Government Buildings	General	1.0	2,080	0.6	1,166	1.6	3,246
Police	General	52.8	109,824	9.5	19,678	62.3	129,502
Streets	General	17.5	36,400	1.1	2,200	18.6	38,600
Parks	General	5.8	11,960	5.4	11,200	11.1	23,160
Engineering	General	5.7	11,856	0.4	760	6.1	12,616
Planning	General	2.6	5,408	0.0	0	2.6	5,408
Total General Fund		102.4	214,968	19.5	40,601	121.9	255,569
ENTERPRISE FUNDS							
Storm Water	Enterprise	4.0	8,320	0.8	1,700	4.8	10,020
Water	Enterprise	13.0	27,040	1.3	2,600	14.3	29,640
Power	Enterprise	34.0	70,720	1.8	3,812	35.8	74,532
Golf	Enterprise	5.0	10,400	10.4	21,700	15.4	32,100
Landfill	Enterprise	4.8	9,880	3.3	6,750	8.0	16,630
Sanitation	Enterprise	5.2	10,712	0.5	1,040	5.7	11,752
Cemetery	Enterprise	3.2	6,552	1.4	3,000	4.6	9,552
Total Enterprise Funds		69.1	143,624	19.5	40,602	88.6	184,226
INTERNAL SERVICE FUNDS							
Liability	Internal Service	0.5	1,040	0.0	1	0.5	1,041
Workers Compensation	Internal Service	0.5	1,040	0.0	1	0.5	1,041
Total Internal Service Funds		1.0	2,080	0.0	1	1.0	2,081
SPECIAL REVENUE							
Redevelopment Agency	Special Revenue	0.2	832	0.5	1,040	0.7	1,872
Total - All Funds		172.6	361,504	39.6	82,244	212.1	443,748

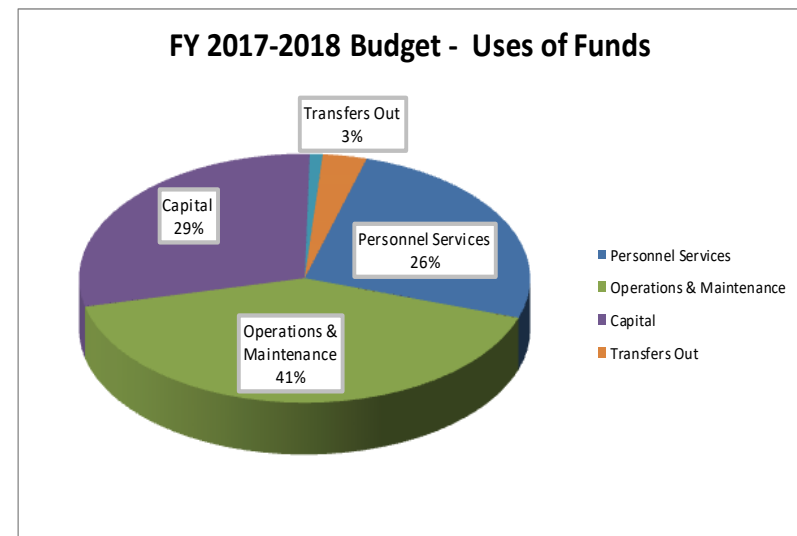
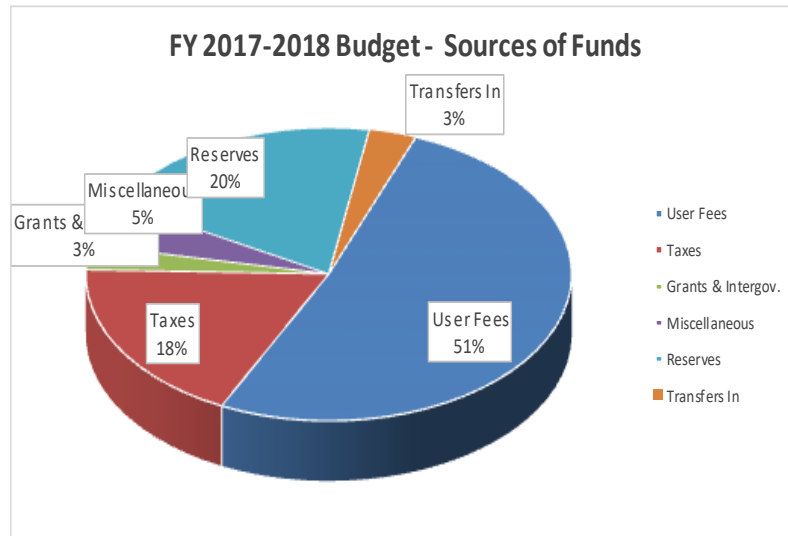
INTRA-CITY REVENUES & TRANSFERS

FUND NUMBER	FUND NAME & TRANSFER DESCRIPTION	AMOUNT	TOTAL FUND
10	General Fund		
	Contribution from Light & Power	2,490,000	
	Total General Fund		2,490,000
45	Capital Projects Fund		
	From RAP Tax Fund	474,855	
	Total Capital Projects Fund		474,855
61	Computer Replacement Fund:		
	Charges for Services	40,927	
	Total Computer Maintenance Fund		40,927
63	Liability Insurance Fund:		
	Contribution - Insurance Premiums	335,000	
	Total Liability Insurance Fund		335,000
64	Worker's Compensation Insurance Fund:		
	Contribution - W/C Premium	250,826	
	Total Worker's Compensation Fund		250,826
TOTAL			3,591,608

FY2017-2018 BUDGET SUMMARY

OVERVIEW

Bountiful City's budget is comprised of 29 departments within 16 funds. General tax supported activities include administration, police, fire, parks and streets. Fee supported activities include recycling, storm water, water, electric power, golf, landfill, sanitation and cemetery. There are also specialized funds to account for activities such as general liability insurance, workers compensation insurance, centralized computer operations and RAP Tax. The summary below and those that follow do not include the Redevelopment Agency which is a separate legal entity. However, the RDA's budgets are included in the final sections of this document for reference.



GENERAL & CAPITAL FUNDS

GENERAL FUND REVENUE SUMMARY

1	GENERAL FUND - REVENUES BY TYPE										Amended			1	
2					Fiscal Year	Fiscal Year	Fiscal Year	6 Month	6 Month	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Dollar	2
3	Account Number		Account Description	2014	2015	2016	Actual	Estimate	2017 Est.	2017 Budget	2017 Budget	2018 Budget	Change		3
4															4
5	TAXES AND FEES-IN-LIEU														5
6	101010	311000	General Property Taxes	2,141,973	2,101,607	2,175,907	1,763,355	476,210	2,239,565	2,178,796		2,201,330	22,534		6
7	101010	312000	Prior Yrs'Taxes-Delnquent	91,768	68,372	92,476	12,198	53,752	65,950	70,000		70,000	0		7
8	101010	315000	Fees-In-Lieu Of Prop Tax	211,290	210,449	215,303	103,362	109,310	212,672	210,000		140,000	(70,000)		8
9	101020	313000	Sales & Use Tax-General	3,548,281	3,775,494	3,986,287	1,293,351	2,206,649	3,500,000	3,716,852		3,699,076	(17,776)		9
10	101020	313010	Sales & Use Tax-West Btfl	178,413	187,598	173,489	69,105	130,895	200,000	200,000		200,000	0		10
11	101030	314010	Utility Tax-Telephone	625,120	526,172	493,633	153,870	321,130	475,000	550,000		500,000	(50,000)		11
12	101030	314020	Utility Tax-Natural Gas	875,472	795,765	826,246	127,158	772,842	900,000	830,000		830,000	0		12
13	101030	314030	Utility Tax-Electricity	1,546,758	1,472,327	1,437,242	695,985	904,015	1,600,000	1,545,000		1,545,000	0		13
14	101030	314040	Utility Tax-Cable	310,303	309,114	323,419	84,398	255,602	340,000	315,000		315,000	0		14
15	101030	341900	E911 Telephone Revenue	587,981	578,293	583,716	191,578	388,422	580,000	575,000		575,000	0		15
16	101040	311100	Property Tax Increment - RDA	0	8,190	115,411	0	90,000	90,000	114,000		90,000	(24,000)		16
17	Sub-total			10,117,359	10,033,381	10,423,128	4,494,360	5,708,827	10,203,187	10,304,648	0	10,165,406	(139,242)		17
18															18
19	LICENSES & PERMITS														19
20	102000	321000	Business Licenses	111,321	113,986	110,017	39,818	74,157	113,975	110,000		110,000	0		20
21	102000	322100	Building Permits	402,861	332,412	327,619	377,810	116,410	494,220	250,000		327,000	77,000		21
22	102000	322600	Street Opening Permits	154,413	192,655	100,284	30,888	57,769	88,657	140,000		130,000	(10,000)		22
23	102000	322700	Sign Permits	0	150	150	0	0	0	0		0	0		23
24	102000	341300	Zoning & Subdivision Fees	21,540	31,364	19,132	11,411	13,592	25,003	20,000		20,000	0		24
25	Sub-total			690,135	670,567	557,202	459,927	261,928	721,855	520,000	0	587,000	67,000		25
26															26
27	GRANTS & INTERGOVERNMENTAL														27
28	103000	334100	Federal Grants - Miscellaneous	0	22,800	23,750	5,500	6,100	11,600	20,000		18,500	(1,500)		28
29	103000	334500	Federal Bulletrpf Vest Grant	0	0	0	1,418	0	1,418	0		1,000	1,000		29
30	103000	334600	Federal Byrne/JAG Grant	49,859	7,453	7,050	0	7,285	7,285	9,000		7,100	(1,900)		30
31	103000	335100	State Grants - Miscellaneous	0	9,545	11,172	2,078	6,500	8,578	8,500		8,500	0		31
32	103000	335110	State-DavisMetroNarc.SF/HIDTA	0	6,267	64,318	435	4,600	5,035	6,200		6,200	0		32
33	103000	335600	Class 'C' Road Fund Allot	1,246,834	1,315,351	1,305,921	576,680	893,320	1,470,000	1,470,000		1,470,000	0		33
34	103000	335700	County Hwy/Transit SlsTx-Contr	0	0	144,909	183,681	376,319	560,000	560,000		560,000	560,000		34
35	103000	335800	State Liquor Fund Allot	36,372	38,395	36,986	39,024	0	39,024	37,000		37,000	0		35
36	103000	335900	State DUI OT Reimbursement	0	10,194	13,204	4,251	8,996	13,247	10,000		13,000	3,000		36
37	Sub-total			1,333,065	1,410,005	1,607,310	813,067	1,303,120	2,116,186	2,120,700	0	2,121,300	600		37

GENERAL FUND REVENUE SUMMARY

1	GENERAL FUND - REVENUES BY TYPE											Amended			1
2					Fiscal Year	Fiscal Year	Fiscal Year	6 Month	6 Month	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Dollar	2
3	Account Number		Account Description	2014	2015	2016	Actual	Estimate	2017 Est.	2017 Budget	2017 Budget	2018 Budget	Change	3	
4														4	
5	CHARGES FOR SERVICES													5	
6	104000	341400	Traffic School Fees	2,800	2,800	2,050	2,950	900	3,850	2,800		4,500	1,700	6	
7	104000	342200	Spec Protective Services	8,963	9,210	7,608	4,368	3,912	8,280	9,000		8,000	(1,000)	7	
8	104000	342300	School Rsrc Offcr Reimb	102,730	104,400	104,400	0	108,600	108,600	104,400		108,600	4,200	8	
9	104000	342400	Dispatch Services	275,012	280,846	283,262	141,631	141,631	283,262	283,262		300,000	16,738	9	
10	104000	343000	Streets & Public Improv	56,135	78,345	90,955	46,451	59,807	106,258	45,000		60,000	15,000	10	
11	104000	343500	Code Enforcement Restitut	0	805	0	0	0	0	3,000		0	(3,000)	11	
12	104000	344500	Maint Of County Grounds	1,500	1,500	0	0	1,500	1,500	1,500		1,500	0	12	
13	104000	344600	Rec Dist Acctg & Maint	94,670	101,492	126,186	52,039	74,548	126,587	123,245		128,394	5,149	13	
14	104000	362030	Rental - U Of U	84,319	85,584	86,953	40,252	40,252	80,504	87,823		0	(87,823)	14	
15	104000	362045	Rental - Park Boweries	15,050	16,260	19,050	4,725	13,000	17,725	14,500		17,000	2,500	15	
16	104000	362046	Rent - Telecommun Towers	83,330	86,273	88,984	44,330	43,670	88,000	88,000		100,000	12,000	16	
17	104000	362060	Rental - Misc	16,200	21,600	18,000	0	0	0	0		0	0	17	
18	104000	369200	District Court Services	128,000	128,000	128,000	32,000	96,000	128,000	128,000		128,000	0	18	
19	Sub-total			868,709	917,114	955,449	368,746	583,820	952,566	890,530	0	855,994	(34,536)	19	
20														20	
21	FORFEITURES - DISTRICT COURT													21	
22	105000	352000	Fines & Forfeitures	143,844	150,220	151,502	50,235	86,095	136,330	150,000		150,000	0	22	
23	Sub-total			143,844	150,220	151,502	50,235	86,095	136,330	150,000	0	150,000	0	23	
24														24	
25	MISCELLANEOUS REVENUE													25	
26	106000	369000	Sundry Revenues	50,275	31,651	81,097	13,970	21,786	35,756	40,000		35,000	(5,000)	26	
27	106000	369001	Youth City Council Revenue	1,043	3,755	1,037	(437)	1,000	563	1,000		1,000	0	27	
28	106000	369002	Community Service Cncl Revenue	0	32,103	21,072	15,650	5,239	20,889	20,000		20,000	0	28	
29	106000	369003	Communities that Care Revenue	0	14,175	17,000	0	0	0	10,000		0	(10,000)	29	
30	106000	369020	Income From Uncollect Accts	0	339	1,076	496	137	633	0		0	0	30	
31	106000	369300	Restitution - Misc	0	10	0	0	0	0	0		0	0	31	
32	106010	361000	Interest & Investment Earnings	20,637	31,241	51,834	14,903	14,903	29,805	35,000		35,000	0	32	
33	106010	361020	Utility Finance Charge	77,914	78,328	99,474	67,221	48,000	115,221	78,000		105,000	27,000	33	
34	106010	361200	InvestmntUnrealized(Gain)/Loss	0	0	(8,216)	0	0	0	0		0	0	34	
35	106020	364000	Gain on Fixed Asset Sales	4,650	24,700	20,955	18,800	15,266	34,066	4,000		20,000	16,000	35	
36	Sub-total			154,519	216,301	285,329	130,603	106,330	236,933	188,000	0	216,000	28,000	36	
37														37	
38	CONTRIBUTIONS & SURPLUS REVENUE													38	
39	108000	381020	Trnsfr from Admin Services	809,519	0	0	0	0	0	0		0	0	39	
40	108010	383053	Transfer From Light & Power	2,395,588	2,164,845	2,356,958	1,259,495	1,072,201	2,331,696	2,456,000		2,490,000	34,000	40	
41	Sub-total			3,205,107	2,164,845	2,356,958	1,259,495	1,072,201	2,331,696	2,456,000	0	2,490,000	34,000	41	
42														42	
43	TOTAL GENERAL FUND REVENUE				16,512,738	15,562,433	16,336,878	7,576,433	9,122,321	16,698,753	16,629,878	0	16,585,700	(44,178)	43

GENERAL FUND EXPENDITURE SUMMARY

1	GENERAL FUND EXPENDITURES												1
2				Fiscal Year	Fiscal Year	Fiscal Year	6 Month	6 Month	Fiscal Year	Fiscal Year	Amended		2
3	Account Number		Account Description	2014	2015	2016	Actual	Estimate	2017 Est.	2017 Budget	2017 Budget	2018 Budget	Dollar
4													Change
4													
6	10	4110	Legislative	505,554	693,108	672,449	264,560	363,595	628,154	646,469	0	806,490	160,021
7	10	4120	Legal	311,510	325,281	410,556	135,652	141,176	276,829	315,936	0	294,825	(21,111)
8	10	4130	Executive	227,973	208,570	215,418	69,918	74,894	144,814	168,967	0	172,142	3,175
9	10	4134	Human Resources	0	116,170	116,798	62,873	64,843	127,716	133,664	0	136,428	2,764
10	10	4136	Information Systems	461,001	434,436	440,315	192,687	184,694	377,380	400,586	0	398,358	(2,228)
11	10	4140	Finance	730,135	450,744	408,476	187,011	180,552	367,563	403,479	0	396,648	(6,831)
12	10	4143	Treasury	604,706	228,465	290,909	105,570	130,837	236,407	295,694	0	141,850	(153,844)
13	10	4160	General Govt. Buildings	111,458	117,782	120,629	70,205	71,380	141,585	131,695	0	116,349	(15,346)
14	10	4210	Police	5,349,866	5,552,411	5,744,417	2,587,689	3,217,646	5,805,335	5,961,923	0	5,952,312	(9,611)
15	10	4215	Police - Reserve Officers	27,341	14,112	15,671	2,804	11,010	13,814	43,561	0	10,000	(33,561)
16	10	4216	Police - Crossing Guards	131,884	136,623	140,613	60,622	83,146	143,768	143,649	0	147,349	3,700
17	10	4217	Police - School Resource & PROS	258,935	299,996	324,901	155,600	175,427	331,027	314,723	0	349,484	34,761
18	10	4218	Police - Liquor Law Enf.	38,000	49,464	46,288	13,005	44,441	57,446	51,700	0	39,024	(12,676)
19	10	4219	Police - Enhanced 911	520,821	564,253	620,529	264,161	330,839	595,000	595,000	0	595,000	0
20	10	4220	Fire	1,885,337	1,904,868	2,056,486	1,035,354	1,056,061	2,091,414	2,098,000	0	1,984,865	(113,135)
21	10	4410	Streets	2,877,012	2,875,138	3,054,369	1,285,025	1,904,042	3,189,067	3,135,085	0	3,181,094	46,009
22	10	4450	Engineering	743,760	541,269	551,389	285,540	295,120	580,659	653,211	0	682,766	29,555
23	10	4510	Parks	747,046	781,729	808,442	436,289	483,092	919,381	914,287	0	875,401	(38,886)
24	10	4610	Planning/Licensing/Code Enf.	212,679	193,734	200,648	98,720	123,531	222,251	222,251	0	305,315	83,064
25	TOTAL GENERAL FUND EXPENDITURES			15,745,018	15,488,153	16,239,303	7,313,285	8,936,326	16,249,610	16,629,880	0	16,585,700	(44,180)

CAPITAL PROJECTS FUND REVENUE SUMMARY

1	CAPITAL PROJECTS FUND - REVENUES BY TYPE												1
2				Fiscal Year	Fiscal Year	Fiscal Year	6 Month	6 Month	Fiscal Year	Fiscal Year	Amended		2
3	Account Number	Account Description	2014	2015	2016	Actual	Estimate	2017 Est.	2017 Budget	2017 Budget	2018 Budget	Dollar	3
4													4
5	TAXES AND FEES-IN-LIEU												5
6	451020 313000	Sales & Use Tax-General	2,620,063	2,709,425	2,947,518	1,040,717	2,159,283	3,200,000	2,990,830		3,654,675	663,845	6
7	Sub-total		2,620,063	2,709,425	2,947,518	1,040,717	2,159,283	3,200,000	2,990,830	0	3,654,675	663,845	7
8													8
9	MISCELLANEOUS REVENUE												9
10	456000 369030	Repayment Of N/R (Princ)	0	10,689	8,395	4,296	4,361	8,657	8,657		8,920	263	10
11	456010 361000	Interest & Investment Earnings	227,116	241,180	340,400	132,377	176,004	308,381	250,000		250,000	0	11
12	456010 361200	InvestmntUnrealized(Gain)/Loss	0	0	(49,096)	0	0	0	0		0	0	12
13	456010 369040	Interest Earnings - N/R	0	311	3,605	1,704	1,638	3,342	3,343		3,079	(264)	13
14	Sub-total		227,116	252,180	303,304	138,377	182,003	320,380	262,000	0	261,999	(1)	14
15													15
16	CONTRIBUTIONS & SURPLUS REVENUE												16
17	458000 389000	Use Of Fund Balance	0	0	0	0	0	0	2,719,340	6,737,340	5,283,671	2,564,331	17
18	458010 381000	Trnsfr From Other Funds	0	209,000	0	2,365,000	0	2,365,000	0		0	0	18
19	458010 381010	Transfer From General Fund	0	26,623	0	0	0	0	0		0	0	19
20	458010 381083	Transfer From RAP Tax Fund 83	0	0	0	0	401,390	401,390	0		474,855	474,855	20
21	Sub-total		0	235,623	0	2,365,000	401,390	2,766,390	2,719,340	6,737,340	5,758,526	3,039,186	21
22													22
23	TOTAL CAPITAL PROJ. FUND REV.		2,847,179	3,197,228	3,250,822	3,544,094	2,742,676	6,286,770	5,972,170	6,737,340	9,675,200	3,703,030	23

CAPITAL PROJECTS FUND EXPENDITURE SUMMARY

1	CAPITAL PROJECTS FUND EXPENDITURES										Amended			1
2				Fiscal Year	Fiscal Year	Fiscal Year	6 Month	6 Month	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Dollar	2
3	Account Number		Account Description	2014	2015	2016	Actual	Estimate	2017 Est.	2017 Budget	2017 Budget	2018 Budget	Change	3
4														4
5														5
6	45	4110	Legislative	2,342,941	475,517	46,386	4,036,343	0	4,036,343	950,000	4,000,000	6,675,000	5,725,000	6
7	45	4120	Legal	0	0	0	0	0	0	0	0	0	0	7
8	45	4130	Executive	0	0	0	3,694	0	3,694	0	0	0	0	8
9	45	4134	Human Resources	0	0	0	0	0	0	0	0	0	0	9
10	45	4136	Information Systems Mgmt	284,347	107,687	67,410	21,757	33,000	54,757	55,000	0	40,000	(15,000)	10
11	45	4140	Finance	0	20,228	19,059	8,813	8,744	17,556	0	18,000	17,640	17,640	11
12	45	4143	Treasury	0	0	0	0	0	0	0	0	0	0	12
13	45	4160	General Govt. Buildings	0	0	34,200	0	0	0	25,000	0	0	(25,000)	13
14	45	4210	Police	218,427	390,101	334,560	77,588	0	77,588	532,000	0	443,000	(89,000)	14
15	45	4215	Police Reserves	0	0	0	0	0	0	0	0	0	0	15
16	45	4217	Police - School Resource & PROS	0	0	0	0	0	0	0	0	0	0	16
17	45	4219	Police - Enhanced 911	0	0	0	0	0	0	0	0	0	0	17
18	45	4220	Fire	0	0	0	0	0	0	0	0	0	0	18
19	45	4410	Streets	1,263,306	2,708,128	1,656,232	652,782	657,271	1,310,053	1,561,560	0	1,499,560	(62,000)	19
20	45	4450	Engineering	0	0	0	0	0	0	0	0	0	0	20
21	45	4510	Parks	240,737	245,216	249,958	1,895,832	50,000	1,945,832	3,250,000	0	1,000,000	(2,250,000)	21
22	45	4610	Planning/Licensing/Code Enf.	0	8,953	0	0	0	0	0	0	0	0	22
23	TOTAL CAPITAL PROJECTS FUND EXPENDITURES			4,349,758	3,955,830	2,407,805	6,696,809	749,015	7,445,823	6,373,560	4,018,000	9,675,200	3,301,640	23
24														24
25	RECAP													25
26	10		Total General Fund	15,745,018	15,488,153	16,239,303	7,313,285	8,936,326	16,249,610	16,629,880	0	16,585,700	(44,180)	26
27	45		Total Capital Projects Fund	4,349,758	3,955,830	2,407,805	6,696,809	749,015	7,445,823	6,373,560	4,018,000	9,675,200	3,301,640	27
28	TOTAL GENERAL & CAPITAL			20,094,776	19,443,983	18,647,108	14,010,094	9,685,341	23,695,433	23,003,440	4,018,000	26,260,900	3,257,460	28

LEGISLATIVE

OVERVIEW

The Legislative Department is responsible for administering several of the City Council's community programs. This budget includes funding for various community organizations and events, including contributions for the annual Handcart Days celebration, Bountiful City Youth Council, Bountiful/Davis Art Center, Joy Foundation, Bountiful Historical Society, and Bountiful Community Service Council. This budget also includes funds for certain employee programs such as the City Wellness Program and Employee Recognition.

GOALS AND PROJECTS

2016-2017 Remaining projects

Projects for the Fiscal Year 2016-2017 include continuing work on the construction of Creekside Park under development on Mill Street along with funding for existing community programs connected with the Arts, History and City sponsored organizations such as the Bountiful City Youth Council and Bountiful Community Services Council.

2017-2018 Projects

Personnel Services:

Adjustments were made in the part-time support staffing of the department. Increases between budget years in medical insurance costs were primarily due to anticipated premium increases in line with medical cost inflation and employee group utilization experience.

Operations and Maintenance:

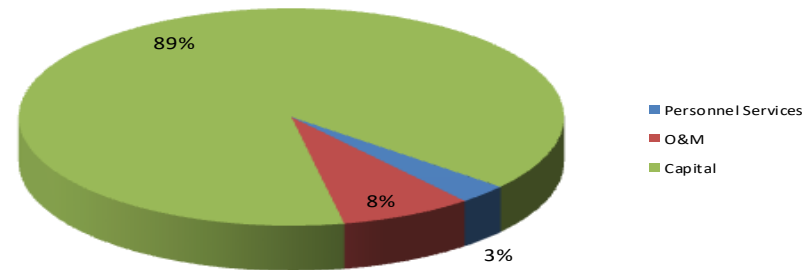
The Election Expense line item increased between years since a municipal election will be held in Fiscal Year 2017-2018. Other adjustments include a reduction in utility costs for the Stoker School property due to plans for demolition of the building and redevelopment of the site for a community plaza. Other changes include a realignment of the budget for the Community Services Council in support of the Concerts in the Park series.

Capital:

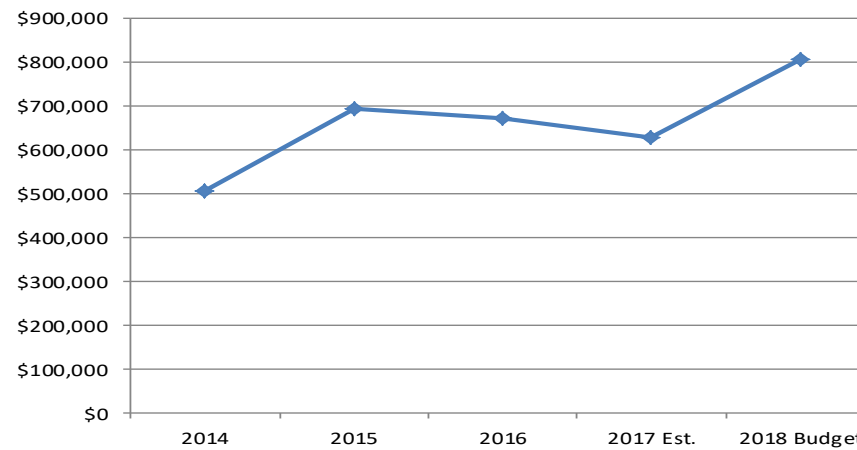
Changes between years in the capital budget stem from a change in plans for the development of the downtown plaza which formerly included construction of a City Hall building where Stoker School is located. The portion of the downtown project dealing with construction of a City Hall was cancelled leaving a downtown plaza as the focus of the development. The budget now includes costs for renovating the existing City Hall.

BUDGET GRAPHS

FY2018 Legislative Budget



**Budget History
(Less Capital)**



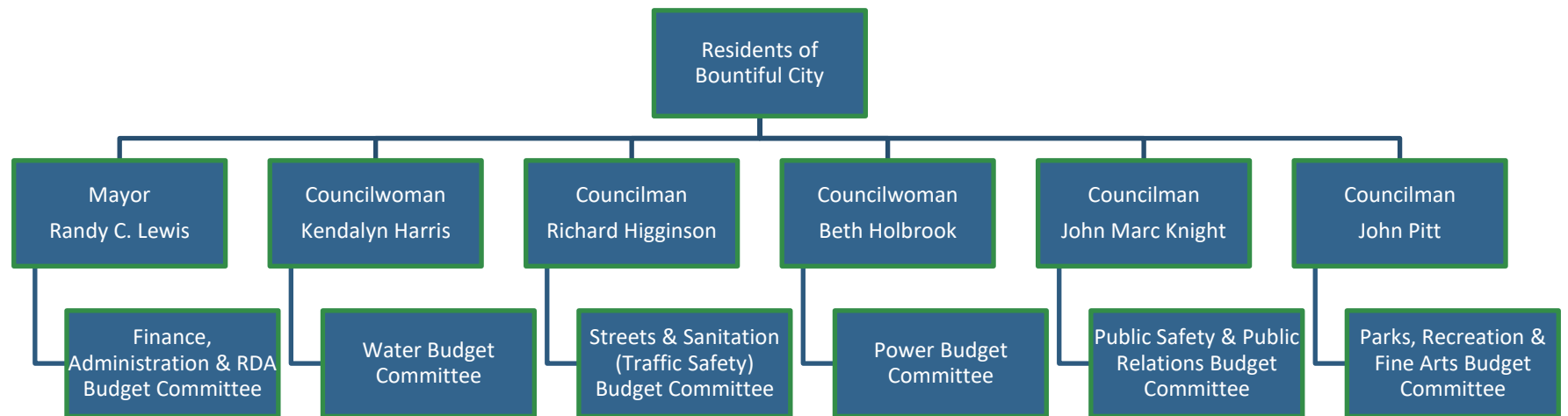
BUDGET

1	LEGISLATIVE										Amended			1
2											Fiscal Year			2
3			Account Description	Fiscal Year	Fiscal Year	Fiscal Year	6 Month	6 Month	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Dollar	3
4				2014	2015	2016	Actual	Estimate	2017 Est.	2017 Budget	2017 Budget	2018 Budget	Change	4
5	PERSONNEL SERVICES:													5
6	104110	411000	Salaries - Perm Employees	85,015	75,517	76,618	37,390	37,796	75,185	80,451		80,459	8	6
7	104110	412000	Salaries-Temp & Part-Time	0	0	0	9,470	9,573	19,043	0		15,600	15,600	7
8	104110	413010	Fica Taxes	6,034	6,450	6,961	3,837	3,878	7,715	7,504		8,698	1,194	8
9	104110	413020	Employee Medical Ins	52,645	61,826	68,099	34,679	35,055	69,734	71,449		86,539	15,090	9
10	104110	413030	Employee Life Ins	613	599	627	306	309	615	687		687	0	10
11	104110	413040	State Retirement & 401 K	5,452	6,139	8,009	3,357	3,394	6,751	8,034		8,036	2	11
12	104110	425300	Vehicle Allowance	0	14,030	16,444	8,222	8,311	16,533	17,640		17,640	0	12
13	104110	462190	Accrued Sick Leave Exp	0	0	0	0	0	0	0		0	0	13
14	104110	491640	WorkersCompPremiumCharge-ISF	1,394	1,404	1,546	890	899	1,789	1,684		1,731	47	14
15	TOTAL PERSONNEL SERVICES			151,153	165,965	178,304	98,150	99,216	197,366	187,449	0	219,390	31,941	15
16														16
17	OPERATIONS AND MAINTENANCE													17
18	104110	421000	Books Subscr & Mmbrshp	27,643	28,729	57,448	4,023	25,977	30,000	30,000		30,000	0	18
19	104110	422000	Public Notices	9,718	12,713	9,685	3,676	11,324	15,000	15,000		15,000	0	19
20	104110	423000	Travel & Training	44,234	28,643	33,217	1,640	33,360	35,000	35,000		35,000	0	20
21	104110	424000	Office Supplies	3,076	2,845	1,702	393	2,200	2,593	3,500		3,000	(500)	21
22	104110	425000	Equip Supplies & Maint	875	932	1,071	494	506	1,000	1,000		1,000	0	22
23	104110	426000	Bldg & Grnd Suppl & Maint	15,700	36,908	17,762	7,216	7,784	15,000	15,000		15,000	0	23
24	104110	426050	Bldg/Grnds Maint - Stoker	22,467	155,963	23,685	1,040	8,960	10,000	10,000		5,000	(5,000)	24
25	104110	427400	Utilities - Stoker	31,396	33,638	33,059	12,253	21,747	34,000	35,000		5,000	(30,000)	25
26	104110	428000	Telephone Expense	1,650	2,100	2,113	1,113	1,113	2,227	2,000		2,500	500	26
27	104110	431000	Profess & Tech Services	450	7,350	0	0	12,000	12,000	5,000		17,000	12,000	27
28	104110	451100	Insurance & Surety Bonds	4,751	4,734	5,276	5,526	0	5,526	5,000		5,600	600	28
29	104110	452200	Election Expense	32,556	15	59	0	5,000	5,000	5,000		75,000	70,000	29
30	104110	461000	Miscellaneous Expense	22,592	14,876	31,819	4,182	15,818	20,000	20,000		20,000	0	30
31	104110	461750	Employee Wellness & Recognit'n	666	17,628	20,106	4,637	15,363	20,000	20,000		20,000	0	31
32	104110	462090	Handcart Days Celebration	20,000	20,000	20,000	0	0	0	0		0	0	32
33	104110	462100	Prop Tax Incrmt Pmt - Bntfl RDA	0	8,190	107,139	0	90,000	90,000	9,000		90,000	81,000	33
34	104110	462110	Property Tax Incrmt Pmt - Other RDA	0	0	0	0	0	0	0		0	0	34
35	104110	466000	Contingency	1,720	15,249	14,199	10,291	5,000	15,291	135,520		135,000	(520)	35
36	104110	472100	Buildings	0	0	1,160	0	0	0	0		0	0	36
37	104110	491450	Trnsfr To Captl Imprvmnts	0	26,623	0	0	0	0	0		0	0	37
38	104110	492010	Contr-Btfl/Davis Art Ctr	60,000	60,000	60,477	60,152	0	60,152	60,000		60,000	0	38
39	104110	492040	Contr-Bntfl Comm Theater	5,000	0	0	0	0	0	0		0	0	39
40	104110	492050	Bntfl City Youth Council	922	2,134	3,124	383	2,617	3,000	5,000		5,000	0	40
41	104110	492070	Contr-Btfl Historical Soc	25,000	25,000	25,000	25,000	0	25,000	25,000		25,000	0	41
42	104110	492080	Community Events-BntflComServC	23,986	22,873	26,043	24,390	5,610	30,000	23,000		23,000	0	42
43	TOTAL OPER. & MAINT.			354,401	527,143	494,145	166,410	264,379	430,788	459,020	0	587,100	128,080	43
44														44
45	TOTAL LEGISLATIVE-G.F.			505,554	693,108	672,449	264,560	363,595	628,154	646,469	0	806,490	160,021	45

BUDGET (CONTINUED)

1	LEGISLATIVE										Amended			1
2				Fiscal Year	Fiscal Year	Fiscal Year	6 Month	6 Month	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Dollar	2
3			Account Description	2014	2015	2016	Actual	Estimate	2017 Est.	2017 Budget	2017 Budget	2018 Budget	Change	3
4														4
5														5
6	CAPITAL PROJECTS													6
7	454110	466000	Contingency	0	12,689	0	0	0	0	150,000		150,000	0	7
8	454110	471100	Land	2,033,257	345,918	178	4,036,038	0	4,036,038	0	4,000,000	0	0	8
9	454110	472100	Buildings	242,672	115,188	46,208	305	0	305	800,000		6,500,000	5,700,000	9
10	454110	473100	Improv Other Than Bldgs	67,012	1,723	0	0	0	0	0		25,000	25,000	10
11	454110	491530	Trnsfr To Light & Power	0	0	0	0	0	0	0		0	0	11
12	TOTAL LEGISLATIVE - CAP.			2,342,941	475,517	46,386	4,036,343	0	4,036,343	950,000	4,000,000	6,675,000	5,725,000	12
13														13
14	BUDGET SUMMARY													14
15	10	4110	Legislative - General Fund	505,554	693,108	672,449	264,560	363,595	628,154	646,469	0	806,490	160,021	15
16	45	4110	Legislative - Capital Projects Fund	2,342,941	475,517	46,386	4,036,343	0	4,036,343	950,000	4,000,000	6,675,000	5,725,000	16
17	TOTAL LEGIS. - GEN & CAP			2,848,495	1,168,625	718,835	4,300,903	363,595	4,664,497	1,596,469	4,000,000	7,481,490	5,885,021	17

ORGANIZATIONAL CHART



LEGAL

OVERVIEW

The City Attorney is responsible for making sure the City is operating in a lawful manner. He is responsible for the management and control of all the legal business of the City and is the legal advisor to the Mayor, the City Council, the City Manager and all of the Department Heads, officers and Boards of the City. When required, the City Attorney provides written or verbal opinions of law upon any subject in which the City is interested. He represents the interest of the City before courts of law and other legal forums. The City Attorney's office is composed of the City Attorney, the City Prosecutor and two Administrative Assistants.

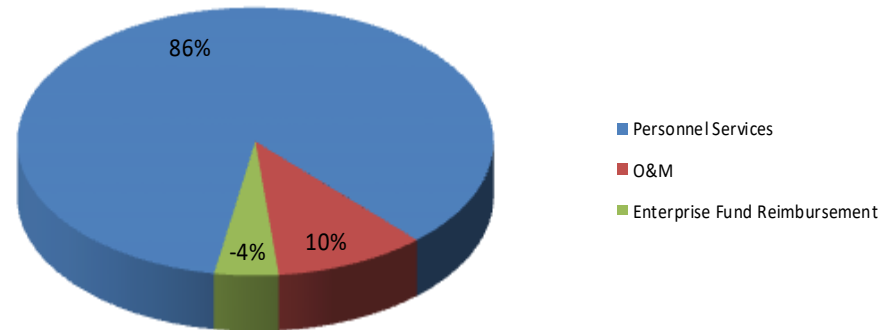
The City Attorney attends all City Council and Planning Commission meetings. He is responsible for maintaining and updating the City Code and the Personnel Policies & Procedures Manual. He prepares or reviews all ordinances, resolutions and contracts. He administers the Liability and the Workers Compensation programs of the City. All claims against the City are handled through him. The City Prosecutor does traffic and misdemeanor law enforcement in court.

LINE-ITEM HIGHLIGHTS

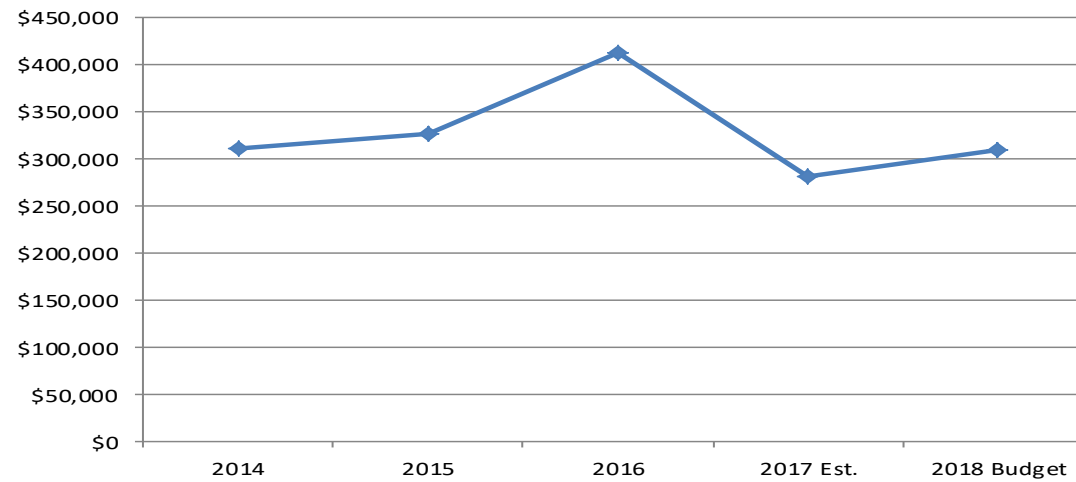
The operating budget for the Legal Department is reduced by an intra-city reimbursement for services provided to the Enterprise Funds of the City. This presentation is made to comply with financial reporting requirements prescribed by the Utah State Auditor's Office and the Governmental Accounting Standards Board (GASB). There is nothing to report within the Legal budget on a capital plan.

BUDGET GRAPHS

FY2018 Legal Budget



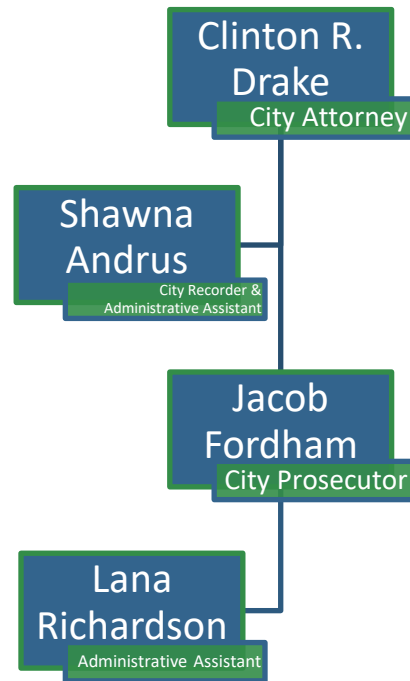
Budget History (Less Capital)



BUDGET

1	LEGAL										Amended			1
2					Fiscal Year	Fiscal Year	Fiscal Year	6 Month	6 Month	Fiscal Year	Fiscal Year	Fiscal Year	Dollar	2
3	Account Number	Account Description		2014	2015	2016	Actual	Estimate	2017 Est.	2017 Budget	2017 Budget	2018 Budget	Change	3
4														4
5	PERSONNEL SERVICES													5
6	104120	411000	Salaries - Perm Employees	196,871	207,699	238,111	69,305	72,077	141,382	194,836		183,409	(11,427)	6
7	104120	412000	Salaries-Temp & Part-Time	0	0	8,860	0	0	0	0		0	0	7
8	104120	413010	Fica Taxes	14,908	15,692	18,094	5,732	5,961	11,693	15,452		14,578	(874)	8
9	104120	413020	Employee Medical Ins	26,014	28,844	67,696	15,197	15,805	31,002	33,870		35,563	1,693	9
10	104120	413030	Employee Life Ins	1,183	1,241	1,179	422	439	861	1,234		1,167	(67)	10
11	104120	413040	State Retirement & 401 K	36,324	39,356	37,937	12,652	13,158	25,810	35,451		33,253	(2,198)	11
12	104120	425300	Vehicle Allowance	6,518	6,517	7,159	3,339	3,473	6,812	7,150		7,150	0	12
13	104120	491640	WorkersCompPremiumCharge-ISF	647	679	976	1,152	1,198	2,350	585		550	(34)	13
14	TOTAL PERSONNEL SERVICES			282,465	300,028	380,012	107,798	112,111	219,910	288,577	0	275,671	(12,906)	14
15														15
16	OPERATIONS & MAINTENANCE													16
17	104120	421000	Books Subscr & Mmbrshp	2,660	3,666	3,485	1,086	1,129	2,215	4,000		5,000	1,000	17
18	104120	423000	Travel & Training	3,959	3,140	2,301	3,030	3,151	6,181	5,000		5,000	0	18
19	104120	424000	Office Supplies	567	544	351	57	59	116	700		700	0	19
20	104120	425000	Equip Supplies & Maint	1,249	1,401	1,524	916	953	1,869	3,000		3,000	0	20
21	104120	426000	Bldg & Grnd Suppl & Maint	2,496	2,246	2,257	990	1,030	2,020	2,300		2,300	0	21
22	104120	428000	Telephone Expense	1,344	1,984	1,844	825	858	1,683	2,200		2,200	0	22
23	104120	431000	Profess & Tech Services	7,090	4,447	2,840	2,724	2,833	5,557	3,000		3,000	0	23
24	104120	431100	Legal And Auditing Fees	6,600	6,470	14,448	17,816	18,529	36,345	8,400		8,400	0	24
25	104120	451100	Insurance & Surety Bonds	2,255	2,646	2,597	2,720	2,829	5,549	2,600		2,600	0	25
26	104120	455200	Lease/Rent Prop Or Equip	731	99	0	0		0	0		0	0	26
27	104120	461000	Miscellaneous Expense	94	60	602	111	115	226	1,000		1,000	0	27
28	TOTAL OPER. & MAINT.			29,045	26,704	32,249	30,275	31,486	61,761	32,200	0	33,200	1,000	28
29														29
30	TOTAL LEGAL - GENERAL FUND			311,510	326,732	412,261	138,073	143,597	281,671	320,777	0	308,871	(11,906)	30
31														31
32	Enterprise Fund Reimbursement - Administrative Services													32
33	104120	496200	Admin Services ReimbAdjustment	0	(1,451)	(1,705)	(2,421)	(2,421)	(4,842)	(4,841)		(14,046)	(9,205)	33
34	Total Enterprise Fund Reimbursement - Admin. Services			0	(1,451)	(1,705)	(2,421)	(2,421)	(4,842)	(4,841)	0	(14,046)	(9,205)	34
35														35
36	TOTAL ADJUSTED LEGAL - GENERAL FUND			311,510	325,281	410,556	135,652	141,176	276,829	315,936	0	294,825	(21,111)	36
37														37
38	CAPITAL PROJECTS													38
39														39
40	TOTAL LEGAL - CAPITAL			0	0	0	0	0	0	0	0	0	0	40
41														41
42	BUDGET SUMMARY													42
43	104120		Legal - General Fund	311,510	325,281	410,556	135,652	141,176	276,829	315,936	0	294,825	(21,111)	43
44	454120		Legal - Capital Projects Fund	0	0	0	0	0	0	0	0	0	0	44
45	TOTAL LEGAL - GENERAL & CAPITAL			311,510	325,281	410,556	135,652	141,176	276,829	315,936	0	294,825	(21,111)	45

ORGANIZATIONAL CHART



EXECUTIVE

OVERVIEW

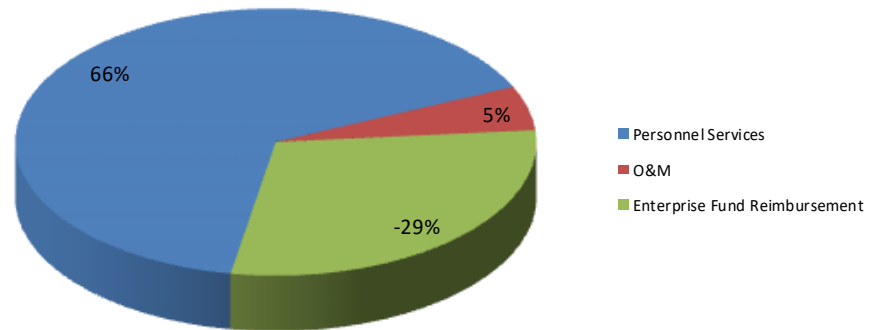
The Executive Department contains the operational plan and budget for the Chief Administrative Officer of the City. The Department is budgeted for the City Manager and one Executive Assistant. The Assistant City Manager, while budgeted within the Finance Department, is also a functional part of the Executive Department for projects and coverage of day-to-day activities as directed. The City Manager is charged by ordinance to implement the policies directed by the City Council through planning, coordinating and directing the management and staff of the City under a collaborative management style. These managers and staff members assist the City Manager by carrying out Council authorized activities within twenty-nine departments or functions that provide essential services for residents and businesses within Bountiful City.

LINE-ITEM HIGHLIGHTS

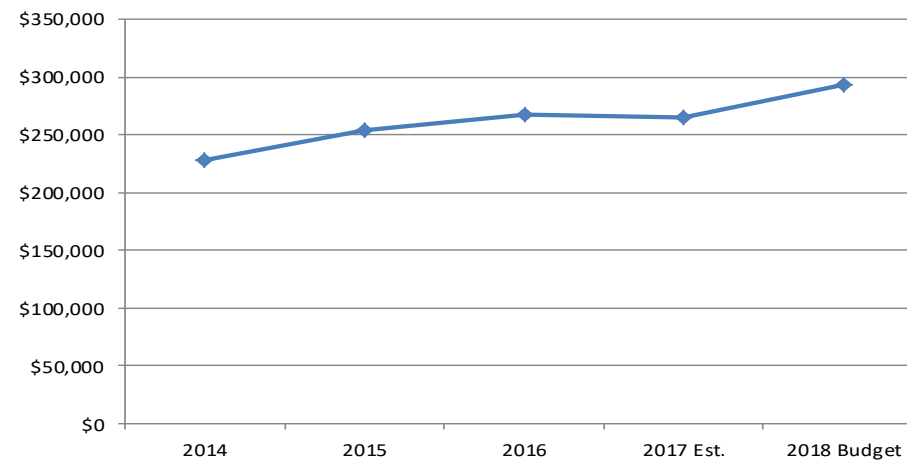
The operating budget for the Executive Department is reduced by an intra-city reimbursement for services provided to the Enterprise Funds of the City. This presentation is made to comply with financial reporting requirements prescribed by the Utah State Auditor's Office and the Governmental Accounting Standards Board (GASB). The budget for the Executive Department for Fiscal Year 2016-2017 had no significant variances to report from budget. The budget for 2017-2018 is slightly increased in the Personnel Services section due to a combination of reduction in part-time salary and anticipated compensation adjustments along with changes in health insurance rates. There is nothing to report within the Executive budget on a capital plan.

BUDGET GRAPHS

FY2018 Executive Budget



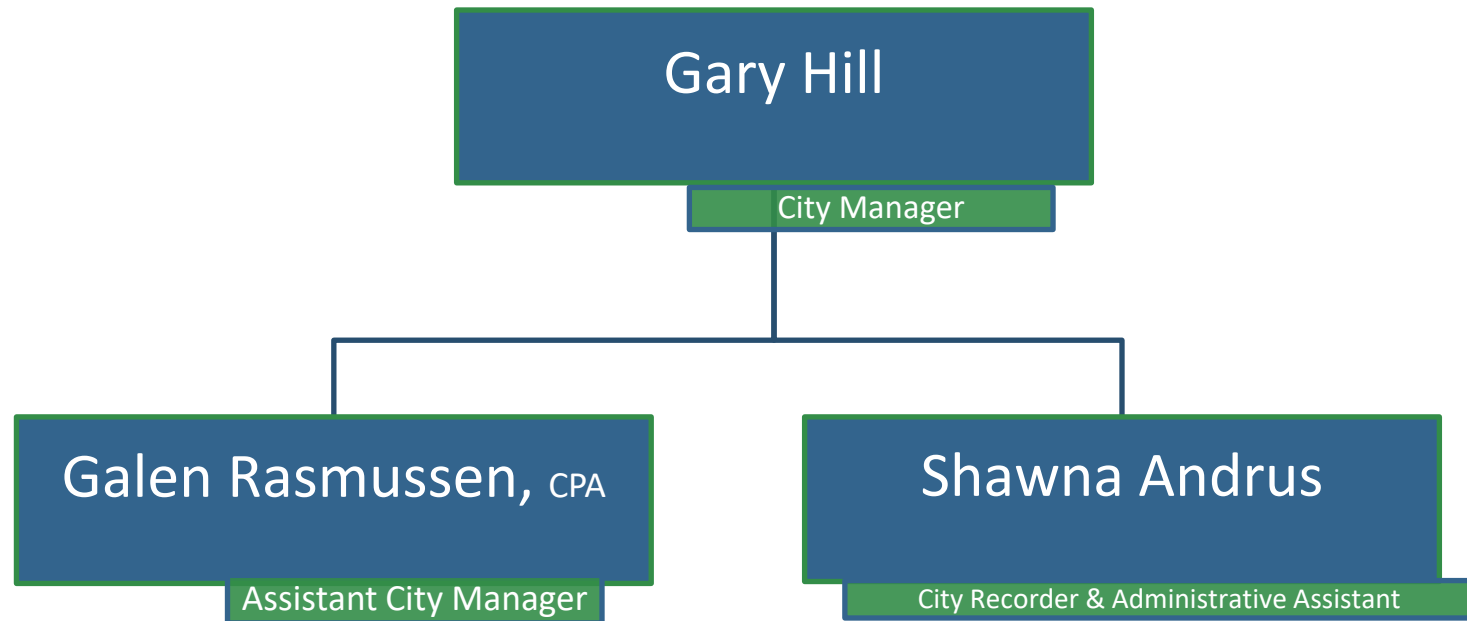
**Budget History
(Less Capital)**



BUDGET

1	EXECUTIVE										Amended			1
2				Fiscal Year	Fiscal Year	Fiscal Year	6 Month	6 Month	Fiscal Year	Fiscal Year	Fiscal Year	Dollar		2
3	Account Number	Account Description	2014	2015	2016	Actual	Estimate	2017 Est.	2017 Budget	2017 Budget	2018 Budget	Change		3
4														4
5	PERSONNEL SERVICES													5
6	104130 411000	Salaries - Perm Employees	141,074	155,435	173,636	87,559	88,510	176,069	182,360		190,644	8,284		6
7	104130 412000	Salaries-Temp & Part-Time	7,690	6,153	0	0	0	0	8,000		0	(8,000)		7
8	104130 413010	Fica Taxes	11,263	11,174	11,624	4,122	4,167	8,289	15,060		15,082	22		8
9	104130 413020	Employee Medical Ins	17,471	20,008	20,313	9,098	9,197	18,296	21,161		22,218	1,057		9
10	104130 413030	Employee Life Ins	810	871	974	452	457	908	1,080		1,126	46		10
11	104130 413040	State Retirement & 401 K	25,073	29,581	32,691	16,553	16,732	33,285	32,905		34,484	1,579		11
12	104130 425300	Vehicle Allowance	6,518	6,517	6,538	3,035	3,068	6,103	6,500		6,500	0		12
13	104130 462180	Accrued Comp Time Exp	0	0	0	0	0	0	0		0	0		13
14	104130 462190	Accrued Sick Leave Exp	0	0	0	0	0	0	0		0	0		14
15	104130 491640	WorkersCompPremiumCharge-ISF	467	531	709	290	293	584	547		572	25		15
16	TOTAL PERSONNEL SERVICES		210,366	230,270	246,486	121,109	122,424	243,534	267,613	0	270,626	3,013		16
17														17
18	OPERATIONS & MAINTENANCE													18
19	104130 421000	Books Subscr & Mmbrshp	0	1,215	1,510	150	1,350	1,500	1,500		1,500			19
20	104130 423000	Travel & Training	8,550	11,243	8,927	3,291	6,000	9,291	8,000		9,000	1,000		20
21	104130 424000	Office Supplies	1,363	1,324	1,106	336	1,664	2,000	2,000		2,000	0		21
22	104130 425000	Equip Supplies & Maint	1,553	1,374	2,033	1,224	1,300	2,524	3,000		3,000	0		22
23	104130 426000	Bldg & Grnd Suppl & Maint	3,677	3,933	4,318	1,711	1,800	3,511	3,000		3,500	500		23
24	104130 428000	Telephone Expense	702	604	230	0	0	0	1,000		0	(1,000)		24
25	104130 451100	Insurance & Surety Bonds	1,050	2,037	2,004	2,099	0	2,099	2,000		2,200	200		25
26	104130 461000	Miscellaneous Expense	712	1,212	366	71	429	500	1,000		1,000	0		26
27	TOTAL OPER. & MAINT.		17,607	22,940	20,495	8,882	12,543	21,426	21,500	0	22,200	700		27
28														28
29	TOTAL EXECUTIVE - GENERAL FUND		227,973	253,210	266,981	129,991	134,967	264,960	289,113	0	292,826	3,713		29
30														30
31	Enterprise Fund Reimbursement - Administrative Services													31
32	104130 496200	Admin Services ReimbAdjustment	0	(44,640)	(51,563)	(60,073)	(60,073)	(120,146)	(120,146)		(120,684)	(538)		32
33	Total Enterprise Fund Reimbursement - Admin. Services		0	(44,640)	(51,563)	(60,073)	(60,073)	(120,146)	(120,146)	0	(120,684)	(538)		33
34														34
35	TOTAL ADJUSTED EXECUTIVE - GENERAL FUND		227,973	208,570	215,418	69,918	74,894	144,814	168,967	0	172,142	3,175		35
36														36
37	CAPITAL PROJECTS													37
38	454130 474500	Machinery & Equipment	0	0	0	3,694	0	3,694	0		0	0		38
39	TOTAL EXECUTIVE - CAPITAL		0	0	0	3,694	0	3,694	0	0	0	0		39
40														40
41	BUDGET SUMMARY													41
42	104130	Executive - General Fund	227,973	208,570	215,418	69,918	74,894	144,814	168,967	0	172,142	3,175		42
43	454130	Executive - Capital Projects Fund	0	0	0	3,694	0	3,694	0	0	0	0		43
44	TOTAL EXECUTIVE - GENERAL & CAPITAL		227,973	208,570	215,418	73,612	74,894	148,508	168,967	0	172,142	3,175		44

ORGANIZATIONAL CHART



HUMAN RESOURCES

OVERVIEW

The Human Resources Department is committed to providing professional-level, customer-service oriented expertise, advice and support to Bountiful City's employees and to the employees of South Davis Recreation District. The management and staff ensure timely and accurate processing and maintenance of employee payroll and benefits along with enforcing uniform policies and procedures to ensure compliance with Federal and State laws.

The Department is committed to actively recruiting qualified and diverse applicants, retaining and engaging employees by offering competitive and comprehensive compensation and benefits, providing ongoing education and learning opportunities, and ensuring a safe and equitable work environment for all employees. Human Resources services include: Recruitment & Testing; Payroll & Personnel Services; Employee Benefits Administration; Employee Relations; Employee Training; Employee Recognition & Well Being; and Worker's Compensation administration. The department also provides Payroll & Personnel Services and Employee Benefits Administration for the South Davis Recreation District.

GOALS & PROJECTS

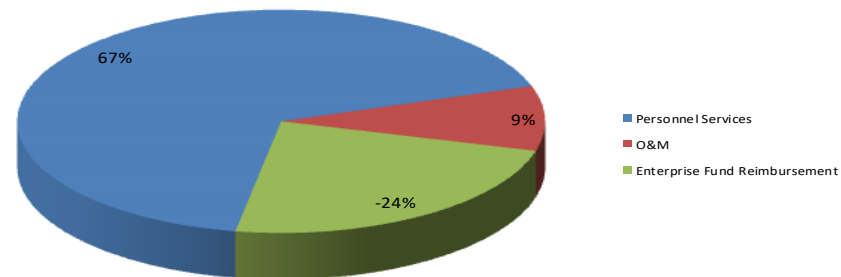
- Enhance Employee Self-Service functionality for employees
- ACH processing of vendor payables
- Provide training opportunities for all employees and Management Team
- Participate in Human Resources and Payroll training
- Procedures manual for Payroll
- Continue unification of Human Resources and Payroll policies and procedures between all departments

LINE-ITEM HIGHLIGHTS

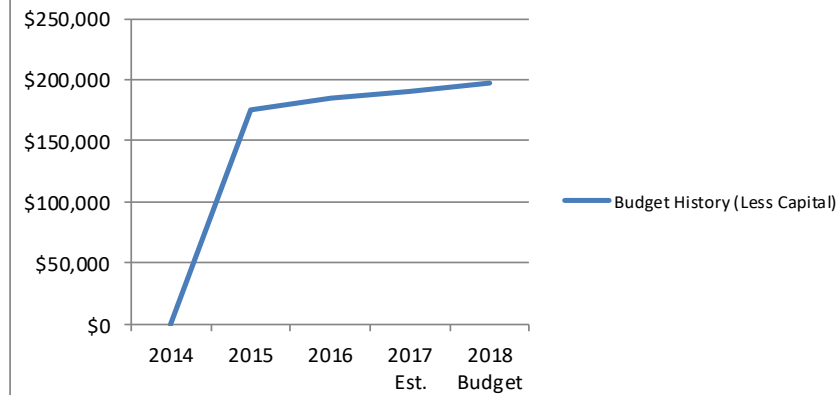
The operating budget for the Human Resources Department is reduced by an intra-city reimbursement for services provided to the Enterprise Funds of the City. This presentation is made to comply with financial reporting requirements prescribed by the Utah State Auditor's Office and the Governmental Accounting Standards Board (GASB). The budget for 2017-2018 is slightly increased in the Personnel Services section due to anticipated compensation adjustments and changes in health insurance rates. There is nothing to report within the Human Resources budget on a capital plan.

BUDGET GRAPH

FY2018 Human Resources Budget



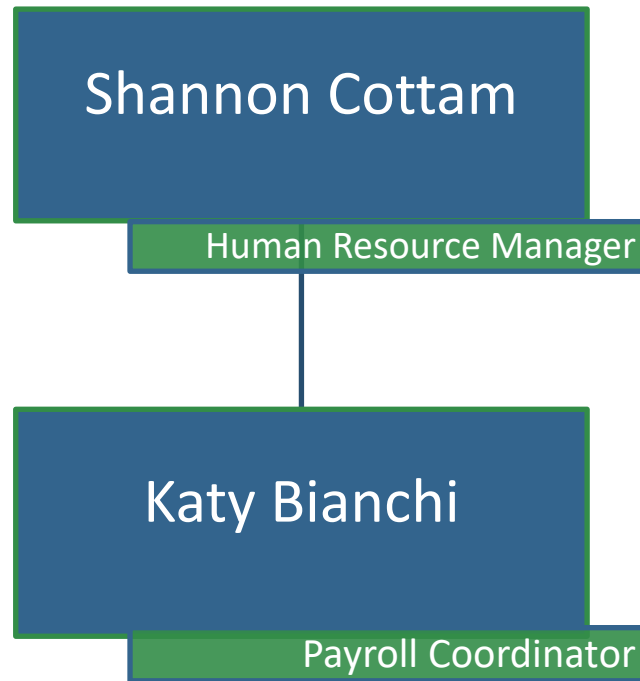
Budget History (Less Capital)



BUDGET

1	HUMAN RESOURCES										Amended			1	
2					Fiscal Year	Fiscal Year	Fiscal Year	6 Month	6 Month	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Dollar	2
3	Account Number		Account Description		2014	2015	2016	Actual	Estimate	2017 Est.	2017 Budget	2017 Budget	2018 Budget	Dollar Change	3
4															4
5	PERSONNEL SERVICES														5
6	104134	411000	Salaries - Perm Employees		0	101,626	108,902	54,717	59,298	114,015	114,015		117,944	3,929	6
7	104134	413010	Fica Taxes		0	7,959	8,535	4,276	4,790	9,066	9,066		9,366	300	7
8	104134	413020	Employee Medical Ins		0	14,985	16,486	7,832	9,097	16,929	22,254		17,379	(4,875)	8
9	104134	413030	Employee Life Ins		0	579	616	294	409	703	703		725	22	9
10	104134	413040	State Retirement & 401 K		0	19,340	20,754	10,434	11,309	21,743	21,743		22,492	749	10
11	104134	425300	Vehicle Allowance		0	4,500	4,515	2,096	2,393	4,489	4,489		4,489	0	11
12	104134	491640	WorkersCompPremiumCharge-ISF		0	327	343	171	171	342	342		354	12	12
13	TOTAL PERSONNEL SERVICES				0	149,317	160,150	79,821	87,467	167,288	172,612	0	172,749	137	13
14															14
15	OPERATIONS & MAINTENANCE														15
16	104134	421000	Books Subscr & Mmbrshp		0	1,035	778	669	190	859	1,000		900	(100)	16
17	104134	423000	Travel & Training		0	2,026	2,376	1,251	2,852	4,103	4,175		4,025	(150)	17
18	104134	424000	Office Supplies		0	3,015	3,609	534	2,566	3,100	3,200		3,075	(125)	18
19	104134	425000	Equip Supplies & Maint		0	7,348	2,993	336	415	751	500		750	250	19
20	104134	426000	Bldg & Grnd Suppl & Maint		0	3,641	3,816	1,573	1,908	3,481	4,000		3,800	(200)	20
21	104134	428000	Telephone Expense		0	332	1,100	450	800	1,250	1,250		1,250	0	21
22	104134	429200	Computer Software		0	6,034	7,359	7,711	0	7,711	7,650		7,950	300	22
23	104134	429300	Computer		0	441	788	631	119	750	800		850	50	23
24	104134	451100	Insurance & Surety Bonds		0	1,468	1,381	1,447	0	1,447	1,500		1,475	(25)	24
25	104134	461000	Miscellaneous Expense		0	77	89	12	88	100	100		100	0	25
26	TOTAL OPER. & MAINT.				0	25,416	24,289	14,614	8,938	23,552	24,175	0	24,175	0	26
27															27
28	TOTAL HUMAN RESOURCES - GENERAL FUND				0	174,733	184,439	94,435	96,405	190,840	196,787	0	196,924	137	28
29															29
30	Enterprise Fund Reimbursement - Administrative Services														30
31	104134	496200	Admin Services ReimbAdjustment		0	(58,563)	(67,641)	(31,562)	(31,562)	(63,124)	(63,123)		(60,496)	2,627	31
32	Total Enterprise Fund Reimbursement - Admin. Services				0	(58,563)	(67,641)	(31,562)	(31,562)	(63,124)	(63,123)	0	(60,496)	2,627	32
33															33
34	TOTAL ADJUSTED HUMAN RESOURCES - GENERAL FUND				0	116,170	116,798	62,873	64,843	127,716	133,664	0	136,428	2,764	34
35															35
36	CAPITAL PROJECTS														36
37															37
38	TOTAL HUMAN RESOURCES - CAPITAL				0	0	0	0	0	0	0	0	0	0	38
39															39
40	BUDGET SUMMARY														40
41	104134		Human Resources - General Fund		0	116,170	116,798	62,873	64,843	127,716	133,664	0	136,428	2,764	41
42	454134		Human Resources - Capital Proj. Fund		0	0	0	0	0	0	0	0	0	0	42
43	TOTAL HUMAN RESOURCES - GENERAL & CAPITAL				0	116,170	116,798	62,873	64,843	127,716	133,664	0	136,428	2,764	43

ORGANIZATIONAL CHART



INFORMATION TECHNOLOGY

OVERVIEW

The mission of the Information Technology Department is to provide all city employees with reliable state-of-the-art tools allowing access to the most current and accurate data available enabling them to make informed decisions which will increase productivity and improve the quality of services provided to citizens.

GOALS & PROJECTS

- Ensure data and network security through:
 - Firewall Protection
 - Virus Protection
 - Email Protection
 - Intrusion Detection
 - Data Backup & Recovery
- Maintain a high-availability data network
 - Fiber Optics
 - Wireless
 - Telecommunication
 - Cameras
- Maintain telephone communications and equipment
 - Public Safety Communications
 - Mobile Command Center
 - Power Department P.O.R.S.C.H.E. System (Power Outage Response)
 - Power and Water Department SCADA (Supervisory Control and Data Acquisition) network
- Web Development
 - Expand the use of Citizen Self-Service for Utility Billing, Business Licenses, Vendors and Permits & Inspections
 - Enhanced use of Social Media
- Evaluate Emerging Technologies

LINE-ITEM HIGHLIGHTS

Personnel Services

Payroll expenses have increased slightly due to a merit increase and the increase of medical premiums.

Operations and Maintenance

Operations and Maintenance Budget remains the same as the previous year.

The operating budget for the Information Technology Department is reduced by an intra-city reimbursement for services provided to the Enterprise Funds of the City. This presentation is made to comply with financial reporting requirements prescribed by the Utah State Auditor's Office and the Governmental Accounting Standards Board (GASB).

Capital Improvements

454136-474500 – Machinery & Equipment

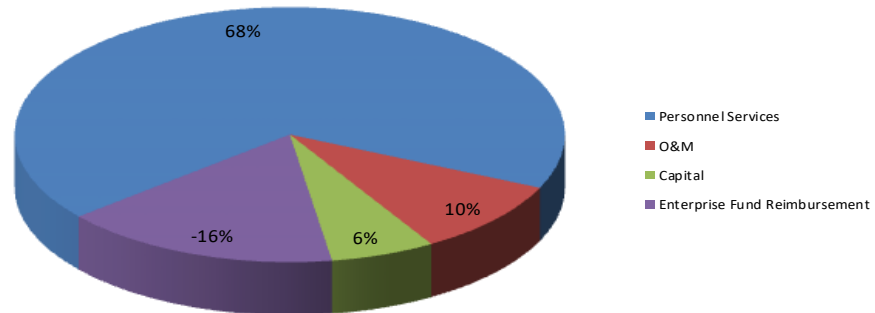
Network, UPS and monitoring equipment

The existing UPS (Uninterruptable Power Supply) equipment installed in City Hall is over 10 years old and is obsolete. We continued to have regular maintenance performed on the unit and it is functional. But our vendor has explained that for the past few years replacement parts have not been available. We have been monitoring the status of this equipment for several years and have planned to replace the unit at the time that a new city hall was built – or renovated. We feel we need to move ahead with this replacement during this next budget year.

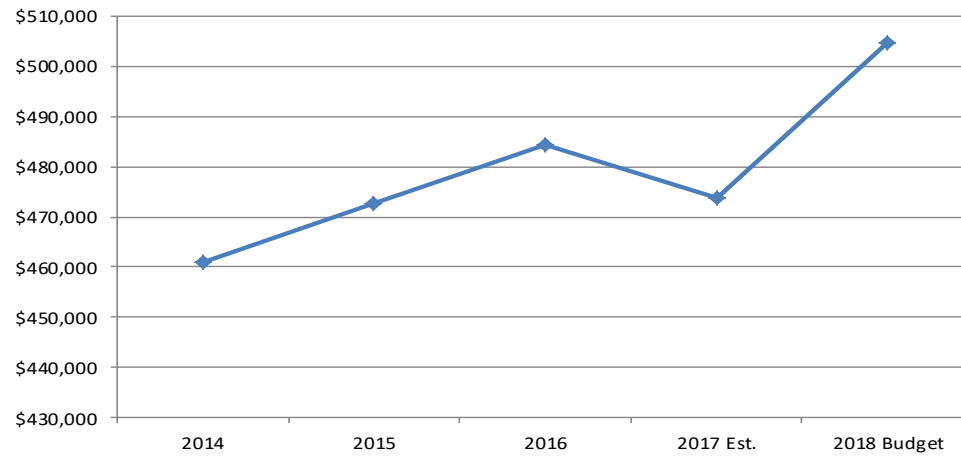
Along with the UPS replacement, we would like to replace server and power monitoring equipment. We have antiquated (by computer terms) sensors and notification equipment. Our old equipment can only notify personnel via telephone. New monitoring and notification equipment can alert staff via text messaging, email or phone call based on many system variables: Server failure, power failure, temperature variance, sound level variance, water detection, etc.

BUDGET GRAPHS

FY2018 Information Technology Budget



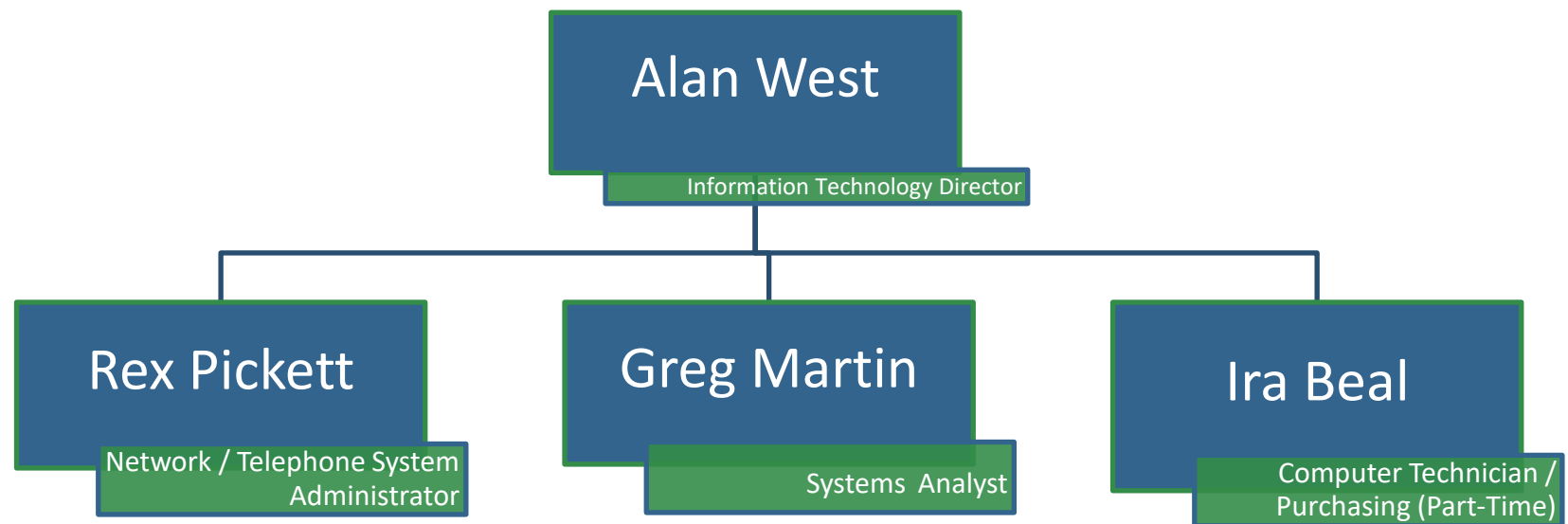
**Budget History
(Less Capital)**



BUDGET

1	INFORMATION TECHNOLOGY												1	
2				Fiscal Year	Fiscal Year	Fiscal Year	6 Month	6 Month	Fiscal Year	Fiscal Year	Amended	Fiscal Year	Dollar	2
3	Account Number		Account Description	2014	2015	2016	Actual	Estimate	2017 Est.	2017 Budget	2017 Budget	2018 Budget	Change	3
4														4
5	PERSONNEL SERVICES													5
6	104136	411000	Salaries - Perm Employees	274,039	270,429	235,465	135,140	135,541	270,681	284,099		288,182	4,083	6
7	104136	412000	Salaries-Temp & Part-Time	13,829	13,447	15,969	7,450	7,872	15,322	14,915		14,914	(1)	7
8	104136	413010	Fica Taxes	21,429	21,113	18,889	10,697	10,706	21,403	23,218		23,530	312	8
9	104136	413020	Employee Medical Ins	41,969	43,547	42,096	21,915	24,367	46,282	51,384		53,952	2,568	9
10	104136	413030	Employee Life Ins	1,558	1,482	1,324	727	864	1,591	1,698		1,735	37	10
11	104136	413040	State Retirement & 401 K	49,004	49,780	44,839	25,677	25,597	51,274	54,178		54,956	778	11
12	104136	425300	Vehicle Allowance	4,501	4,500	4,515	2,096	2,257	4,353	4,489		4,489	0	12
13	104136	491640	WorkersCompPremiumCharge-ISF	881	871	775	438	441	879	897		909	12	13
14	TOTAL PERSONNEL SERVICES			407,209	405,169	363,872	204,139	207,644	411,783	434,878	0	442,667	7,789	14
15														15
16	OPERATIONS & MAINTENANCE													16
17	104136	421000	Books Subscr & Mmbrshp	502	719	200	0	350	350	350		350	0	17
18	104136	423000	Travel & Training	2,939	2,625	16,759	293	2,800	3,093	3,400		3,400	0	18
19	104136	424000	Office Supplies	2,342	773	1,113	684	75	759	750		750	0	19
20	104136	425000	Equip Supplies & Maint	16,588	6,957	46,746	4,759	10,000	14,759	14,925		14,790	(135)	20
21	104136	426000	Bldg & Grnd Suppl & Maint	8,963	10,231	11,876	4,209	4,209	8,418	9,000		9,000	0	21
22	104136	428000	Telephone Expense	6,880	6,084	8,613	4,129	4,129	8,258	9,000		9,000	0	22
23	104136	429200	Computer Software	2,840	12,149	2,509	205	3,700	3,905	4,000		4,000	0	23
24	104136	429300	Computer Hardware	9,355	9,049	11,929	12,005	0	12,005	12,000		12,000	0	24
25	104136	431000	Profess & Tech Services	0	15,000	16,984	6,631	0	6,631	5,000		5,000	0	25
26	104136	451100	Insurance & Surety Bonds	3,316	3,757	3,672	3,845	0	3,845	3,710		3,845	135	26
27	104136	461000	Miscellaneous Expense	67	75	135	0	0	0	0		0	0	27
28	TOTAL OPER. & MAINT.			53,792	67,419	120,536	36,761	25,263	62,024	62,135	0	62,135	0	28
29														29
30	TOTAL INFORMATION TECHNOLOGY - GENERAL FUND			461,001	472,588	484,408	240,900	232,907	473,807	497,013	0	504,802	7,789	30
31														31
32	Enterprise Fund Reimbursement - Administrative Services													32
33	104136	496200	Admin Services ReimbAdjustment	0	(38,152)	(44,093)	(48,213)	(48,213)	(96,427)	(96,427)		(106,444)	(10,017)	33
34	Total Enterprise Fund Reimbursement - Admin. Services			0	(38,152)	(44,093)	(48,213)	(48,213)	(96,427)	(96,427)	0	(106,444)	(10,017)	34
35														35
36	TOTAL ADJUSTED INFORMATION TECHNOLOGY - GENERAL FUND			461,001	434,436	440,315	192,687	184,694	377,380	400,586	0	398,358	(2,228)	36
37														37
38	INFORMATION TECHNOLOGY - CAPITAL PROJECTS													38
39	454136	474500	Machinery & Equipment	284,347	107,687	67,410	21,757	33,000	54,757	55,000		40,000	(15,000)	39
40	TOTAL INFORMATION TECHNOLOGY - CAPITAL			284,347	107,687	67,410	21,757	33,000	54,757	55,000	0	40,000	(15,000)	40
41														41
42	BUDGET SUMMARY													42
43	104136		Information Systems - Gen. Fund	461,001	434,436	440,315	192,687	184,694	377,380	400,586	0	398,358	(2,228)	43
44	454136		Information Systems - Capital Proj.	284,347	107,687	67,410	21,757	33,000	54,757	55,000	0	40,000	(15,000)	44
45	TOTAL INFORMATION TECHNOLOGY- GENERAL & CAPITAL			745,348	542,123	507,725	214,444	217,694	432,137	455,586	0	438,358	(17,228)	45

ORGANIZATIONAL CHART



FINANCE

OVERVIEW

The Finance Department primarily serves other departments and elected officials of the City in a support function that helps those departments and leaders make informed decisions and more effectively accomplish their responsibilities. We perform financial and reporting functions for all operations of the City of Bountiful and South Davis Recreation District (SDRD) including: accounts payable, general accounting, safeguarding of assets through accountability, internal and external reporting for departmental and overall City management, annual audits and financial reports, financial analysis, bonding and financial work for adequate oversight as deemed necessary by the governing body and management. The salary and benefits and other expenses relating to the Assistant City Manager are accounted for in the Finance Department budget.

GOALS & PROJECTS

It is the goal of the Department to provide financial and informational services that help management better perform critical functions for citizens, ensure compliance with a myriad of regulations that are constantly changing, and to provide the critical information that helps the City run as cost-effectively and efficiently as possible.

The most prominent current and upcoming projects are as follows:

- Implement and comply with new and developing Federal and State regulations.
- Apply regulations imposed by the Federal and State governments and regulatory authorities such as the Governmental Accounting Standards Board (GASB).
- Keep current on technological advances and evaluate the optimum time to implement changes (such as computer equipment/software, email/social media, and software and other modernized services.)
- Contain costs, maintain or improve existing programs/service levels and develop new services as well as revenues to pay for services as citizen needs and demands change.
- Coordinate/balance responsibilities between Bountiful City and South Davis Recreation District.

LINE-ITEM HIGHLIGHTS

Personnel Services

Acct# 411000-Salaries-Perm Employees, 413010-FICA Taxes, 413040-State Retirement & 401K

The accounts related to payroll and benefits all reflect an increase as a result of merit increases for all three full-time Finance employees.

Acct# 413020-Employee Medical Insurance

This account reflects an estimated 5% increase in health insurance premiums.

Operations and Maintenance

Acct# 431100-Legal and Auditing Fees

The City's annual financial statement audit contract was rebid resulting in an overall annual cost savings of \$11,464 due to the Comprehensive Annual Financial Report being prepared in-house and anticipated reduced audit hours. The Finance Department's portion of that decrease is reflected in the Fiscal Year 2017-2018 budget amount.

Enterprise Fund Reimbursement – Administrative Services

Acct# 46200-Admin Services Adjustment

In 2015, the City implemented GASB codification 1800.102, requiring that interfund reimbursements for administrative services charged to Enterprise Funds be recognized as a reduction of expenditures rather than as a charge for service revenue. This account has been set up to offset Finance Department salaries, wages and benefits for time spent on Enterprise Fund operations and reporting.

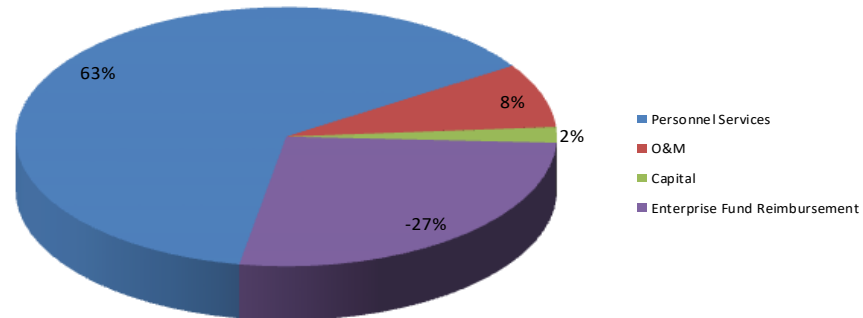
Finance – Capital Projects

Acct# 431040-Bank & Investment Account Fees

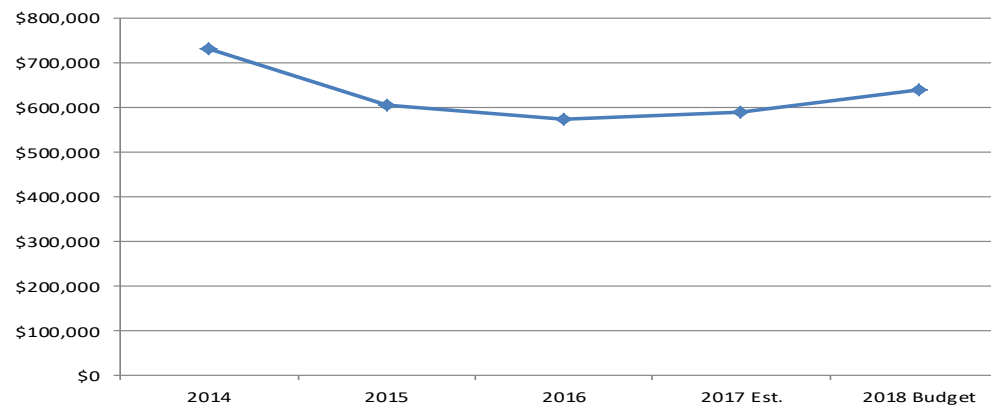
Beginning in fiscal year 2017 the City broke out bank and investment fees that used to be netted against investment and interest earnings revenue when recorded. Going forward the accounting will show all of the bank and investment fees in their own expense account and all of the investment and interest earnings gross in their own revenue account. This account in fund 45 shows the Capital Project fund's portion of the overall bank and investment fees.

BUDGET GRAPHS

FY2018 Finance Budget



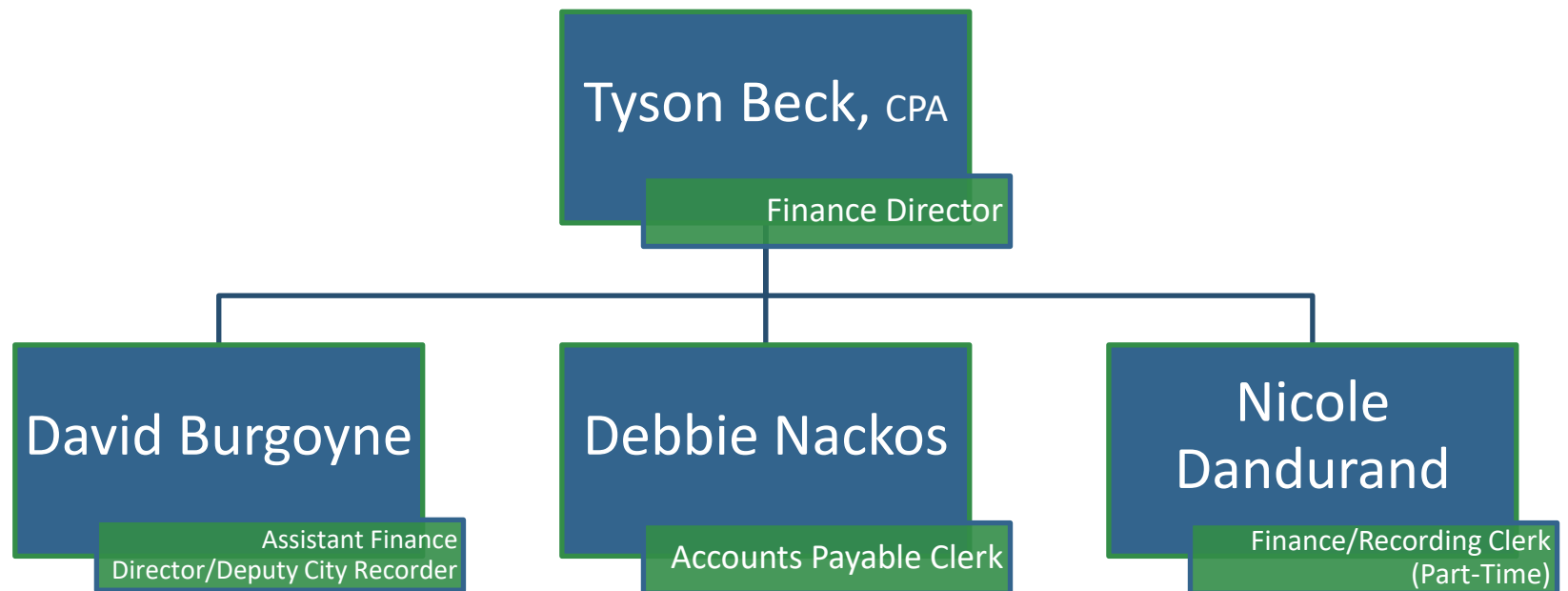
**Budget History
(Less Capital)**



BUDGET

1	FINANCE													1
2				Fiscal Year	Fiscal Year	Fiscal Year	6 Month	6 Month	Fiscal Year	Fiscal Year	Amended			2
3	Account Number	Account Description	2014	2015	2016	Actual	Estimate	2017 Est.	2017 Budget	2017 Budget	Fiscal Year	Dollar		3
4											2018 Budget	Change		4
5	PERSONNEL SERVICES													5
6	104140	411000	Salaries - Perm Employees	443,384	358,140	326,828	165,991	177,283	343,274	357,475		363,617	6,142	6
7	104140	412000	Salaries-Temp & Part-Time	4,870	15,478	17,994	8,999	10,290	19,288	20,215		20,470	255	7
8	104140	413010	Fica Taxes	33,581	27,322	24,716	12,002	14,168	26,170	29,580		30,069	489	8
9	104140	413020	Employee Medical Ins	55,702	54,027	61,040	28,968	30,797	59,764	64,826		71,936	7,110	9
10	104140	413030	Employee Life Ins	2,497	1,858	1,910	903	981	1,884	2,142		2,178	36	10
11	104140	413040	State Retirement & 401 K	77,416	58,467	60,151	30,524	28,159	58,683	68,171		69,342	1,171	11
12	104140	413060	Unemployment Reimb	0	0	0	0	3,692	3,692	0		0		12
13	104140	425300	Vehicle Allowance	10,668	8,483	9,030	4,192	4,144	8,336	8,978		8,978	0	13
14	104140	491640	WorkersCompPremiumCharge-ISF	2,010	1,854	1,066	539	498	1,038	1,133		1,152	19	14
15	TOTAL PERSONNEL SERVICES			630,127	525,630	502,733	252,118	270,011	522,129	552,520	0	567,743	15,223	15
16														16
17	OPERATIONS & MAINTENANCE													17
18	104140	415000	Employee Education Reimb	0	0	0	0	0	0	0		0	0	18
19	104140	421000	Books Subscr & Mmbrshp	1,065	1,696	1,045	431	690	1,121	1,400		1,200	(200)	19
20	104140	423000	Travel & Training	6,978	7,414	8,403	1,434	6,700	8,134	9,300		9,300	0	20
21	104140	424000	Office Supplies	10,865	4,632	4,187	898	3,408	4,306	4,600		4,400	(200)	21
22	104140	425000	Equip Supplies & Maint	3,857	11,358	3,157	395	2,390	2,785	2,695		2,800	105	22
23	104140	426000	Bldg & Grnd Suppl & Maint	11,916	9,832	9,545	3,935	4,845	8,780	9,000		9,000	0	23
24	104140	428000	Telephone Expense	508	540	1,557	965	1,095	2,061	1,980		2,200	220	24
25	104140	429200	Computer Software	21,674	16,997	19,565	20,521	0	20,521	21,016		21,760	744	25
26	104140	429300	Computer Hardware	2,351	2,142	2,405	1,799	270	2,069	1,255		2,795	1,540	26
27	104140	431040	Bank & Investment Account Fees	0	0	0	1,084	1,242	2,326	0		2,340	2,340	27
28	104140	431100	Legal And Auditing Fees	16,741	16,741	15,850	9,665	0	9,665	15,850		10,640	(5,210)	28
29	104140	451100	Insurance & Surety Bonds	5,109	4,998	4,352	4,557	0	4,557	5,248		4,649	(599)	29
30	104140	461000	Miscellaneous Expense	18,943	2,594	1,086	350	1,043	1,393	900		1,300	400	30
31	TOTAL OPER. & MAINT.			100,008	78,946	71,151	46,036	21,684	67,720	73,244	0	72,384	(860)	31
32														32
33	TOTAL FINANCE - GENERAL FUND			730,135	604,576	573,884	298,154	291,695	589,849	625,764	0	640,127	14,363	33
34														34
35	Enterprise Fund Reimbursement - Administrative Services													35
36	104140	496200	Admin Services ReimbAdjustment	0	(153,832)	(165,408)	(111,143)	(111,143)	(222,286)	(222,285)		(243,479)	(21,194)	36
37	Total Enterprise Fund Reimbursement - Admin. Service			0	(153,832)	(165,408)	(111,143)	(111,143)	(222,286)	(222,285)	0	(243,479)	(21,194)	37
38														38
39	TOTAL ADJUSTED FINANCE - GENERAL FUND			730,135	450,744	408,476	187,011	180,552	367,563	403,479	0	396,648	(6,831)	39
40														40
41	FINANCE - CAPITAL PROJECTS													41
42	454140	431040	Bank & Investment Account Fees	0	0	0	8,813	8,744	17,556	0	18,000	17,640	17,640	42
43	454140	474500	Machinery & Equipment	0	20,228	19,059	0	0	0	0		0	0	43
44	TOTAL FINANCE - CAPITAL			0	20,228	19,059	8,813	8,744	17,556	0	18,000	17,640	0	44
45														45
46	BUDGET SUMMARY													46
47	104140		Finance - General Fund	730,135	450,744	408,476	187,011	180,552	367,563	403,479	0	396,648	(6,831)	47
48	454140		Finance - Capital Projects	0	20,228	19,059	8,813	8,744	17,556	0	18,000	17,640	17,640	48
49	TOTAL FINANCE GENERAL & CAPITAL			730,135	470,972	427,535	195,824	189,296	385,119	403,479	18,000	414,288	10,809	49

ORGANIZATIONAL CHART



TREASURY

OVERVIEW

The Treasury Department serves internal departments as well as citizens and other customers of Bountiful City. This Department also performs cash management support services on contract for the South Davis Recreation District. The Department handles all aspects of customer relations and service offerings related to billing for utility services provided by the Power, Water, Storm Water, Recycling and Sanitation Departments of the City. Approximately 18,000 customers are served through telephone, in person and on-line contacts.

The 18,000 customer accounts are billed in three cycles during the month with due dates of the 10th, 20th and the 30th of each month from electronically collected meter readings gathered by the Water and Power Departments of the City. For efficiency and cost effectiveness, staff utilizes an outside mailing service to assist with inserting and mailing of utility bills monthly. Other departments of the City are also served through processing of their deposits. The Department has regularly received praise in City customer surveys taken by an independent research firm for the City.

In addition to utility customer service, the Department also provides efficient cash and investment management for all City funds (approximately \$89 million in the portfolio). The Treasurer is custodian of all cash and investments, utilizing the services of outside financial and brokerage institutions to invest and account for all funds received on a daily basis. All funds are managed in accordance with the adopted City Investment Policy, the Utah Money Management Act and the Utah Fiscal Procedures Act. The Finance Department conducts periodic internal audits of the treasury and cash management functions to ensure proper internal controls. Likewise, the Treasury Department audits disbursements and countersigns checks issued by the Finance Department to provide firm internal controls.

GOALS & PROJECTS

One of the major efforts of the Treasury Department has been and continues to be improving the efficiency of the technology regarding the utility billing and payment processes. During the last year the department has completely transitioned away from third party web based payments to a Bountiful City website based Customer Self Service. As part of this transition, Customer Service Representatives have assisted many customers in transitioning to Electronic Fund Transfers (EFT/Autopay). The number of customers utilizing EFT/Autopay has nearly doubled since last year. The department is also now utilizing on-site electronic deposit of customer's utility checks and associated payment processing. Bringing these services in house has increased efficiency, reduced incoming phone traffic, and resulted in a cost savings for these services of \$1,500 to \$2,000 per month. The goal of the Department is to continue improvements of all customer service processes within the Department.

The City Treasurer was elected to the Board of Directors of the Utah Association of Public Treasurers during the last year. Additionally, he was credentialed as a Certified Public Funds Investment Manager. In that capacity, the Bountiful City Investment Policy was evaluated and updated to current standards of compliance of the Utah Money Management Act. Bountiful City's Certified Investment Advisor contract was also re-bid with the 5 year contract awarded to Zions Wealth Advisors.

The current staffing pattern of two part-time and four full-time Customer Service Representatives continues to serve the department well by accommodating a balanced workflow process in the Department and work flow coverage. The staffing plan revisions have resulted in an overall lower dollar value budget with better customer service coverage during the entire work day and during peak time periods. It has also eliminated redundant training requirements present in the previous Department structure.

The goals of the Department during the remainder of Fiscal Year 2017 and in Fiscal Year 2018 are focused on continuing to improve customer service through available technologies for utility billing and processing customer payments. The department has set a goal of reducing the number of paper bills that are mailed out each month by transitioning customers to receiving electronic bills by email. Customers who still desire paper bills will still receive them. Reducing the number of customers who receive paper bills by just 10% could save the city over \$11,000 each year.

LINE-ITEM HIGHLIGHTS

Personnel Services

Acct# 411000, 412000, 413010, 413020, 413040, 491640

The Personnel Services category for the department reflects an overall 4.8% decrease (\$20,137) resulting from staff changes within the Department and new hiring. These changes also reflect the associated State Retirement, FICA, medical insurance premium and workers' compensation premium accounts shown in the budget.

Operations and Maintenance

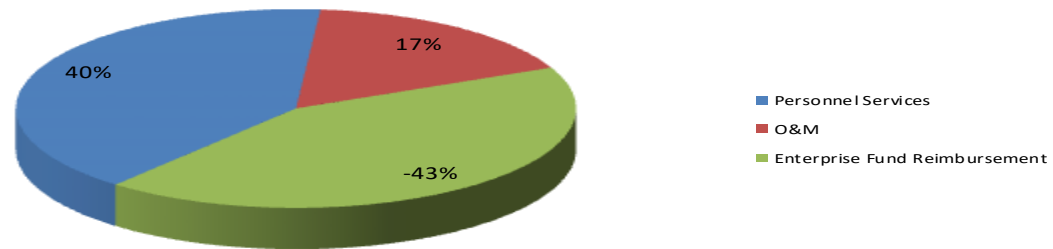
Acct# 429200, 429300, 429300

The operation and maintenance category increased overall by 1.2% (\$1,969) due to allocated computer hardware replacement and software costs.

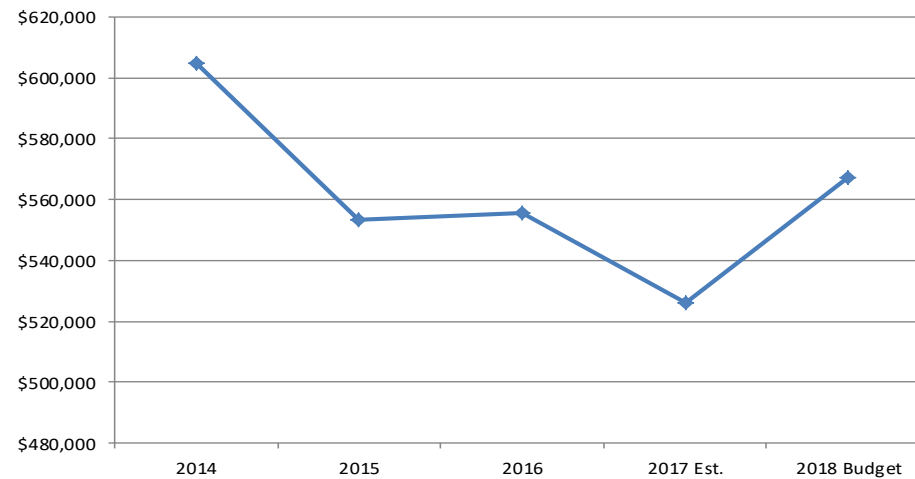
The operating budget for the Treasury Department is reduced by an intra-city reimbursement for services provided to the Enterprise Funds of the City. This presentation is made to comply with financial reporting requirements prescribed by the Utah State Auditor's Office and the Governmental Accounting Standards Board (GASB).

BUDGET GRAPHS

FY2018 Treasury Budget



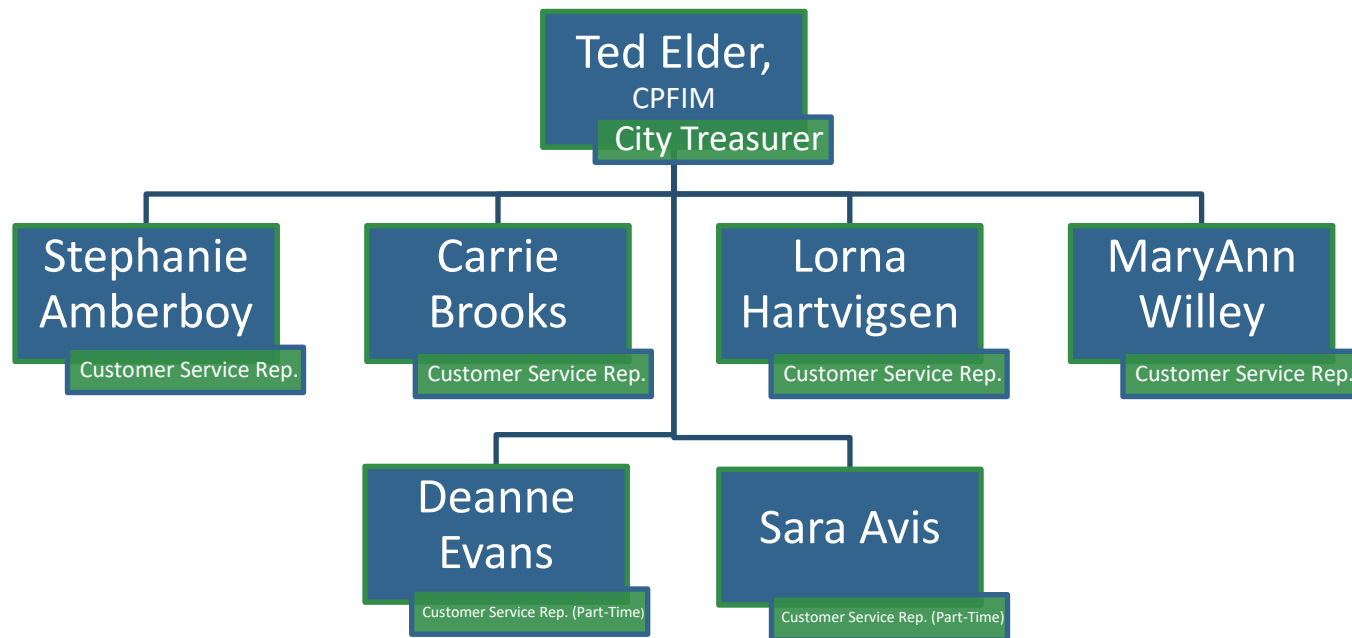
**Budget History
(Less Capital)**



BUDGET

1	TREASURY											Amended			1		
2					Fiscal Year	Fiscal Year	Fiscal Year	6 Month	6 Month	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Dollar	2		
3	Account Number			Account Description			2014	2015	2016	Actual	Estimate	2017 Est.	2017 Budget	2017 Budget	2018 Budget	Change	3
4																	4
5	PERSONNEL SERVICES																5
6	104143	411000		Salaries - Perm Employees	297,203	237,188	235,799	119,247	120,542	239,789	247,989				240,391	(7,598)	6
7	104143	412000		Salaries-Temp & Part-Time	9,759	31,930	37,198	15,507	15,676	31,183	32,189				32,576	387	7
8	104143	413010		Fica Taxes	23,018	20,503	20,940	10,432	10,545	20,976	21,777				21,225	(552)	8
9	104143	413020		Employee Medical Ins	42,246	33,462	23,468	9,622	9,726	19,348	63,356				52,092	(11,264)	9
10	104143	413030		Employee Life Ins	1,822	1,653	1,643	769	777	1,546	2,099				2,078	(21)	10
11	104143	413040		State Retirement & 401 K	46,339	45,535	44,945	20,516	20,739	41,255	47,292				46,224	(1,068)	11
12	104143	425300		Vehicle Allowance	4,933	4,500	4,526	2,096	2,119	4,215	4,489				4,489	0	12
13	104143	491640		WorkersCompPremiumCharge-ISF	839	826	838	538	294	832	841				819	(22)	13
14	TOTAL PERSONNEL SERVICES				426,160	375,596	369,357	178,726	180,417	359,143	420,032		0		399,895	(20,137)	14
15																	15
16	OPERATIONS & MAINTENANCE																16
17	104143	421000		Books Subscr & Mmbrshp	427	488	225	254	0	254	250				250	0	17
18	104143	423000		Travel & Training	1,449	3,520	3,383	848	2,625	3,473	3,500				3,500	0	18
19	104143	424000		Office Supplies	5,005	4,083	5,544	1,389	3,500	4,889	5,000				5,000	0	19
20	104143	425000		Equip Supplies & Maint	797	3,189	5,362	643	357	1,000	1,000				1,000	0	20
21	104143	426000		Bldg & Grnd Suppl & Maint	12,501	13,372	14,411	5,788	6,212	12,000	12,000				12,000	0	21
22	104143	428000		Telephone Expense	2,360	1,727	2,054	1,340	660	2,000	2,000				2,000	0	22
23	104143	429050		Util Billing Supplies	124,643	122,543	114,705	26,169	80,000	106,169	110,000				110,000	0	23
24	104143	429200		Computer Software	21,753	17,610	23,724	24,436	0	24,436	25,080				26,333	1,253	24
25	104143	429300		Computer Hardware	3,657	3,907	4,323	2,331	0	2,331	1,000				1,716	716	25
26	104143	451100		Insurance & Surety Bonds	4,494	4,296	4,221	4,421	0	4,421	4,500				4,500	0	26
27	104143	452300		Uncollectible Accounts	0	2,720	7,191	3,623	1,200	4,823	0				0	0	27
28	104143	461000		Miscellaneous Expense	1,462	341	964	432	700	1,132	1,000				1,000	0	28
29	104143	463000		Cash Over Or Short	0	0	83	4	0	4	0				0	0	29
30	TOTAL OPER. AND MAINT.				178,546	177,796	186,189	71,678	95,254	166,932	165,330		0		167,299	1,969	30
31																	31
32	TOTAL TREASURY - GEN. FUND				604,706	553,392	555,546	250,404	275,671	526,075	585,362		0		567,194	(18,168)	32
33																	33
34	Enterprise Fund Reimbursement - Administrative Services																34
35	104143	496200		Admin Services ReimbAdjustment	0	(324,927)	(264,637)	(144,834)	(144,834)	(289,668)	(289,668)				(425,344)	(135,676)	35
36	Total Enterprise Fund Reimbursement - Admin. Services				0	(324,927)	(264,637)	(144,834)	(144,834)	(289,668)	(289,668)		0		(425,344)	(135,676)	36
37																	37
38	TOTAL ADJUSTED TREASURY - GENERAL FUND				604,706	228,465	290,909	105,570	130,837	236,407	295,694		0		141,850	(153,844)	38
39																	39
40	TREASURY - CAPITAL PROJECTS																40
41																	41
42	TOTAL TREASURY - CAP. PROJ.				0	0	0	0	0	0	0		0		0	0	42
43																	43
44	BUDGET SUMMARY																44
45	104143			Treasury - General Fund	604,706	228,465	290,909	105,570	130,837	236,407	295,694		0		141,850	(153,844)	45
46	454143			Treasury - Capital Projects Fund	0	0	0	0	0	0	0		0		0	0	46
47	TOTAL TREASURY GENERAL & CAPITAL				604,706	228,465	290,909	105,570	130,837	236,407	295,694		0		141,850	(153,844)	47

ORGANIZATIONAL CHART



GOVERNMENT BUILDINGS

OVERVIEW

The Bountiful City Building Maintenance Department is responsible for keeping city-owned buildings in good working order including eight city-owned office buildings, Stoker School, 13 park/trailhead restroom buildings and a number of other buildings and facilities. The Department is staffed with one full time and one seasonal employee.

Accomplishments in 2016 included:

Continued lighting upgrade in buildings through-out city, ongoing

Upgrade men's/women's restrooms at Public Safety building, July 2016

New roof at parks/street shop, August 2016

New pumps and plumbing at Police station water feature, startup in spring 2017, November 2016

GOALS & PROJECTS

The goal of this Department is twofold. First, to provide a safe and comfortable work place for all city employees, thus enabling them to perform their jobs and provide a pleasant experience to all of the Bountiful City residents they serve. Second, to keep the City's properties in good working order by maintaining and repairing systems such as lighting, heating, air conditioning, plumbing, electrical systems, exterior finishes, and roofing in a timely manner.

2017 Projects

City Hall Building

Replace failing pilot lights with new energy efficient electronic pilot lights.

Public Safety/Courts Building

Assist in exterior improvements, specifically rebuilding the water feature and pumps. Assist in the replacement of the HVAC compressor. Also, replace and repair crumbling brick in front entry sidewalk.

Public Park Restrooms

Repaint floors and walls, sheetrock ceilings and replace metal exterior doors at three parks.

GOALS & PROJECTS (CONTINUED)

Streets and Parks Building

Replace all ceiling tiles throughout reception and office areas.

Landfill

Refurbish interior of scale house.

LINE-ITEM HIGHLIGHTS

Personnel Services:

The \$235 decrease is being requested to cover the costs associated with employee merit raises, taxes, medical insurance, retirement and workers' compensation insurance as per Human Resource estimates.

Operations and Maintenance:

No requests are being made.

Administrative Services Adjustment:

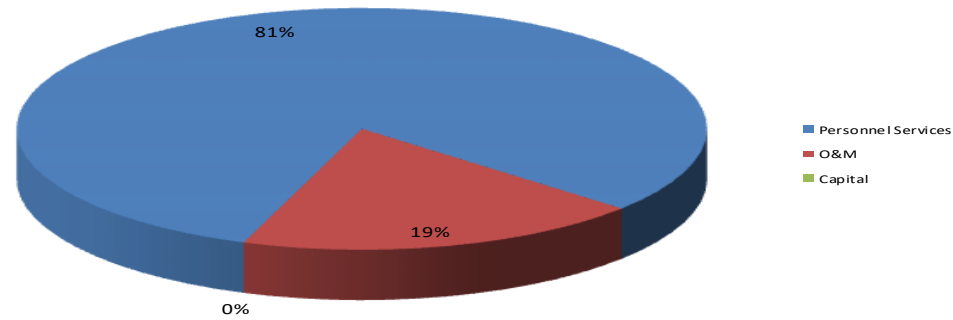
This \$15,111 decrease is adjusted from new estimates for reimbursing the Building Department for services provided to other City Departments as per Finance Department estimates.

Capital Improvements and Equipment:

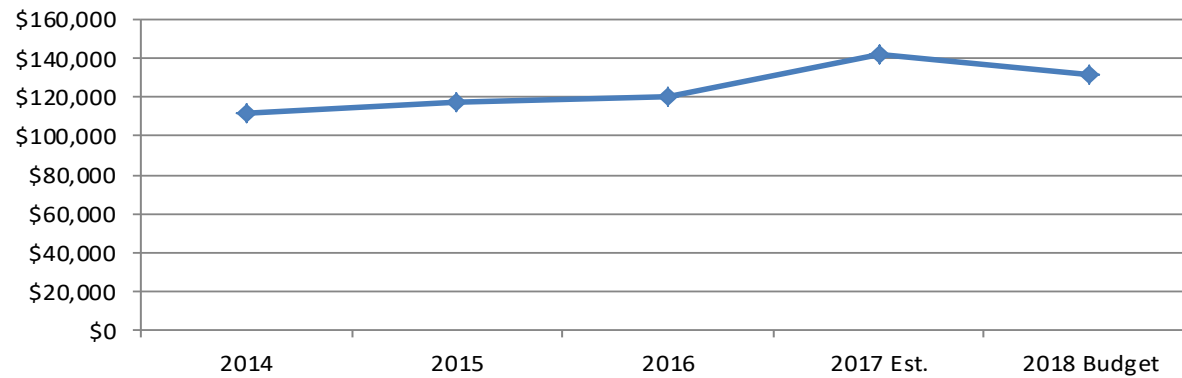
No requests are being made.

BUDGET GRAPHS

FY2018 Government Buildings Budget



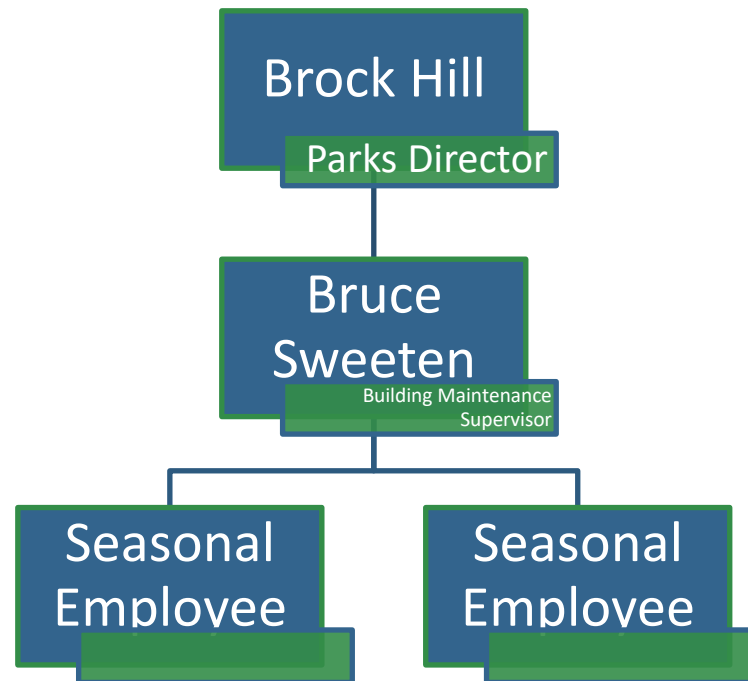
**Budget History
(Less Capital)**



BUDGET

1	GENERAL GOVERNMENT BUILDINGS										Amended			1
2					Fiscal Year	Fiscal Year	Fiscal Year	6 Month	6 Month	Fiscal Year	Fiscal Year	Fiscal Year	Dollar	2
3	Account Number		Account Description	2014	2015	2016	Actual	Estimate	2017 Est.	2017 Budget	2017 Budget	2018 Budget	Change	3
4														4
5	PERSONNEL SERVICES													5
6	104160	411000	Salaries - Perm Employees	61,132	59,116	61,019	28,220	31,500	59,720	59,720		61,854	2,134	6
7	104160	412000	Salaries-Temp & Part-Time	8,544	8,674	10,575	2,068	6,000	8,068	10,500		10,500	0	7
8	104160	413010	Fica Taxes	5,074	4,933	5,219	2,181	3,000	5,181	5,372		5,535	163	8
9	104160	413020	Employee Medical Ins	12,269	12,031	13,229	6,282	8,000	14,282	17,128		14,114	(3,014)	9
10	104160	413030	Employee Life Ins	319	325	331	157	150	307	359		371	12	10
11	104160	413040	State Retirement & 401 K	10,932	11,257	11,608	5,381	6,000	11,381	11,389		11,795	406	11
12	104160	491640	WorkersCompPremiumCharge-ISF	1,380	1,362	1,439	609	1,300	1,909	2,107		2,171	64	12
13	TOTAL PERSONNEL SERVICES			99,650	97,699	103,420	44,898	55,950	100,848	106,575	0	106,340	(235)	13
14														14
15	OPERATIONS & MAINTENANCE													15
16	104160	423000	Travel & Training	0	0	69	0	600	600	1,500		1,500	0	16
17	104160	424000	Office Supplies	62	203	59	26	20	46	50		50	0	17
18	104160	425000	Equip Supplies & Maint	4,301	4,882	4,737	940	4,500	5,440	5,700		5,700	0	18
19	104160	426000	Bldg & Grnd Suppl & Maint	5,899	12,477	10,018	5,389	9,000	14,389	15,500		15,500	0	19
20	104160	428000	Telephone Expense	664	145	351	0	250	250	250		250	0	20
21	104160	431400	Landfill Fees	0	0	0	0	30	30	60		60	0	21
22	104160	448000	Operating Supplies	821	2,229	1,542	1,003	1,000	2,003	2,000		2,000	0	22
23	104160	461000	Miscellaneous Expense	60	147	0	30	30	60	60		60	0	23
24	104160	474500	Machinery & Equipment	0	0	432	17,919	0	17,919	0		0	0	24
25	TOTAL OPER. & MAINT.			11,808	20,083	17,209	25,307	15,430	40,737	25,120	0	25,120	0	25
26														26
27	GOVT BLDGS - GEN. FUND			111,458	117,782	120,629	70,205	71,380	141,585	131,695	0	131,460	(235)	27
28														28
29	Enterprise Fund Reimbursement - Administrative Services													29
30	104160	496200	Admin Services Adjustment	0	0	0	0	0	0	0		(15,111)	(15,111)	30
31	Total Enterprise Fund Reimbursement - Admin. Services			0	0	0	0	0	0	0	0	(15,111)	(15,111)	31
32														32
33	TOTAL ADJUSTED GOV'T BLDGS - GENERAL FUND			111,458	117,782	120,629	70,205	71,380	141,585	131,695	0	116,349	(15,346)	33
34														34
35	GENERAL GOV'T BLDGS - CAPITAL PROJECTS													35
36	454160	474500	Machinery & Equipment	0	0	34,200	0	0	0	25,000		0	(25,000)	36
37	TOTAL GOVT BLDGS - CAP.			0	0	34,200	0	0	0	25,000	0	0	(25,000)	37
38														38
39	BUDGET SUMMARY													39
40	104160		Gen. Govt. Buildings - Gen. Fund	111,458	117,782	120,629	70,205	71,380	141,585	131,695	0	116,349	(15,346)	40
41	454160		Gen. Govt. Buildings - Capital Proj.	0	0	34,200	0	0	0	25,000	0	0	(25,000)	41
42	TOTAL GOVT BLDGS - GEN & CAP			111,458	117,782	154,829	70,205	71,380	141,585	156,695	0	116,349	(40,346)	42

ORGANIZATIONAL CHART



POLICE

OVERVIEW

The police department has the responsibility to enforce federal, state and local laws and to provide assistance related to matters of public safety. We accomplish this by providing the following services: patrol officers, detectives, “POP” officers, metro narcotics officer, school resource officers, multi-agency dispatching, records services, evidence custodian and school crossing guards. We collect revenue to cover a portion of these services including; dispatch, school resource officers, metro narcotics officer, DUI enforcement, Second District Court building lease and miscellaneous state and federal grants and reimbursements.

GOALS

- Customer Relations, Customer Relations, Customer Relations
- Upgrade Communications Center
- Restructure Management Duties and Responsibilities
- Participate in a Drone Study with UVU to Develop a Statewide Policy
- Supervisor/Employee Development Training
- Enhance Bountiful City's Emergency Preparedness Program
- Implement Changes Recommended from Comparison Study
- Finish Budget Year within Budget

LINE-ITEM HIGHLIGHTS

Background and Analysis

The police department has the responsibility to enforce federal, state and local laws and to provide assistance related to matters of public safety. We accomplish this by providing the following services; patrol officers, detectives, “POP” officers, metro narcotics officer, school resource officers, multi-agency dispatching, records services and school crossing guards. We collect revenue to cover a portion of some of these services including; dispatch, school resource officers, metro narcotics officer, DUI enforcement, Second District Court building lease and miscellaneous state and federal grants and reimbursements.

As a general rule, the budget philosophy of the police department is to start with the previous year’s adopted budget and request increases only when necessary. As such, the proposed FY2018 budget is essentially unchanged from FY2017, with the exceptions as follows:

Acct # 104210–411000, 412000, 413010, 413020, 413040, 491640

These are payroll accounts affected by cost increases due to merits, retirement, FICA, medical insurance premiums and workers comp.

Acct # 104210–431600, 451100

These are operations and maintenance account increases due to a 5% building insurance premium increase and a 5% animal control increase.

Acct #104216–412000, 413010, 491640

These are payroll accounts affected by cost increases due to a \$0.25 raise for the crossing guards.

Acct #104217 –411110, 411120, 411130, 413010, 413020, 413030, 413040, 491640

These are school resource officer payroll increases due to merits and medical insurance premiums.

Acct # 104210–412000

This account was reduced due to the CTC position being moved to the Davis School District.

Acct # 104210–415000

This account was reduced due to a smaller amount of officers submitting for continuing education.

LINE-ITEM HIGHLIGHTS (CONTINUED)

Acct # 104215-411100, 413010, 413030, 491640, 423000, 425200, 432000

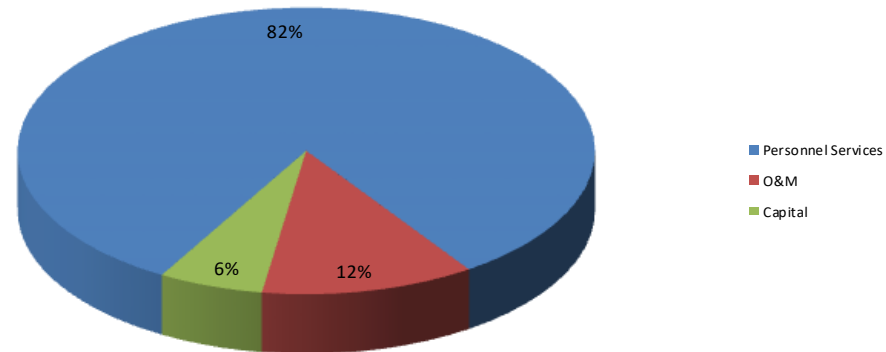
This account was reduced due to a reduction from ten-reserve officers to three. The reduction was for salaries and associated costs and equipment.

Acct # 104218-411100

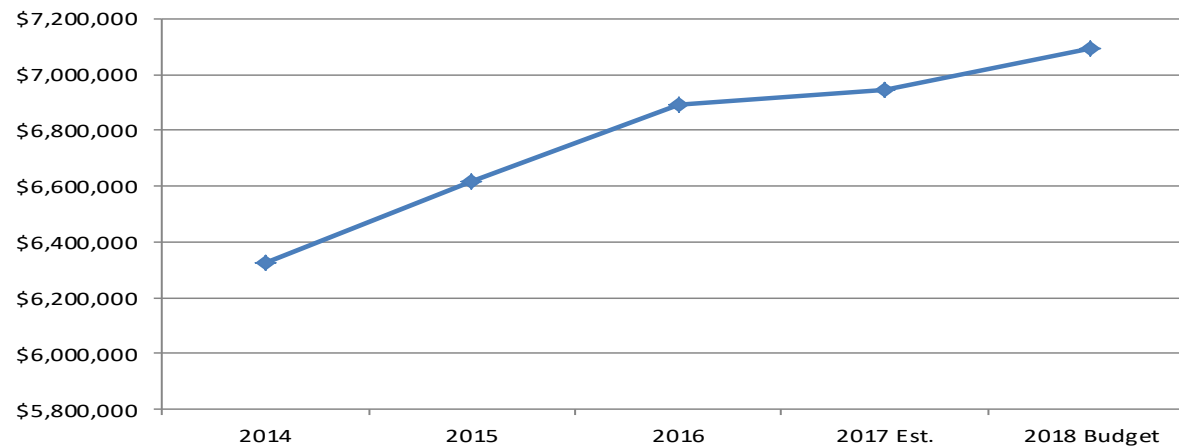
This is revenue funded by the state for alcohol programs. FY2018 was increased by \$1,424 for a total of \$39,024. It shows as a reduction from the previous year due to a \$14,100 carry over.

BUDGET GRAPHS

FY2018 Police Budget



**Budget History
(Less Capital)**



BUDGET

1	POLICE														1		
2					Fiscal Year	Fiscal Year	Fiscal Year	6 Month	6 Month	Fiscal Year	Fiscal Year	Amended	Fiscal Year	Dollar	2		
3	Account Number			Account Description			2014	2015	2016	Actual	Estimate	2017 Est.	2017 Budget	2017 Budget	2018 Budget	Change	3
4																	4
5	PERSONNEL SERVICES																5
6	104210	411000		Salaries - Perm Employees	364,130	348,094	342,610	166,757	190,395	357,152	357,152				363,599	6,447	6
7	104210	411100		Salaries - Officer	2,135,335	2,184,044	2,322,549	1,117,250	1,210,423	2,327,673	2,327,673				2,361,770	34,097	7
8	104210	411400		Salaries - Spec Protect	6,827	8,734	10,036	2,852	5,000	7,852	15,000				3,700	(11,300)	8
9	104210	412000		Salaries-Temp & Part-Time	74,740	79,399	85,187	31,551	33,000	64,551	99,676				71,539	(28,137)	9
10	104210	413010		Fica Taxes	221,193	229,011	238,771	114,680	116,000	230,680	253,026				253,154	128	10
11	104210	413020		Employee Medical Ins	563,567	628,597	669,697	289,725	350,000	639,725	748,900				692,288	(56,612)	11
12	104210	413030		Employee Life Ins	15,692	15,855	16,727	7,716	9,000	16,716	19,214				19,565	351	12
13	104210	413040		State Retirement & 401 K	942,999	1,019,987	1,065,407	502,913	650,000	1,152,913	1,239,105				1,318,226	79,121	13
14	104210	413060		Unemployment Reimb	0	0	0	0	0	0	0				0	0	14
15	104210	414000		Uniform Allowance	32,532	31,817	33,055	12,927	20,985	33,912	33,912				34,476	564	15
16	104210	425300		Vehicle Allowance	0	0	(132)	0	0	0	0				0	0	16
17	104210	462180		Accrued Comp Time Exp	0	0	0	0	0	0	2,000				2,000	0	17
18	104210	462190		Accrued Sick Leave Exp	0	0	0	0	0	0	2,000				2,000	0	18
19	104210	491640		WorkersCompPremiumCharge-ISF	45,811	47,434	50,255	24,124	25,390	49,514	49,514				49,905	391	19
20	TOTAL PERSONNEL SERVICES				4,402,823	4,592,973	4,834,161	2,270,496	2,610,193	4,880,689	5,147,172		0		5,172,221	25,049	20
21																	21
22	OPERATIONS & MAINTENANCE																22
23	104210	415000		Employee Education Reimb	0	0	12,241	3,754	13,500	17,254	25,000				17,500	(7,500)	23
24	104210	421000		Books Subscr & Mmbrshp	3,976	3,389	2,803	600	3,359	3,959	3,959				3,959	0	24
25	104210	422000		Public Notices	7,341	10,688	12,758	500	4,500	5,000	5,000				5,000	0	25
26	104210	423000		Travel & Training	50,608	46,135	38,846	25,607	15,000	40,607	21,678				21,678	0	26
27	104210	424000		Office Supplies	15,734	15,805	14,476	4,307	10,500	14,807	12,000				12,000	0	27
28	104210	425000		Equip Supplies & Maint	10	111	68	0	0	0	0				0	0	28
29	104210	425200		Communication Equip Maint	49,063	63,993	63,696	10,153	52,685	62,838	62,838				28,838	(34,000)	29
30	104210	425410		Fuel And Oil	112,662	89,924	61,687	27,607	39,000	66,607	91,854				91,854	0	30
31	104210	425430		Service & Parts	94,331	105,310	107,169	31,701	80,000	111,701	65,000				65,000	0	31
32	104210	425500		Terminal Maint & Queries	83,347	78,199	78,875	14,942	65,579	80,521	80,521				80,521	0	32
33	104210	426000		Bldg & Grnd Suppl & Maint	89,227	115,879	118,658	46,254	72,000	118,254	63,331				63,331	0	33
34	104210	426010		Tire House Maintenance	5,001	14,867	7,889	1,355	6,600	7,955	4,019				4,019	0	34
35	104210	427000		Utilities	101,755	123,281	112,390	56,286	58,714	115,000	105,000				105,000	0	35
36	104210	427700		Utilities - Jeep Posse	3,773	4,258	3,816	1,674	2,100	3,774	2,500				2,500	0	36
37	104210	428000		Telephone Expense	27,197	29,801	28,210	10,397	18,784	29,181	29,181				29,181	0	37
38	104210	429300		Computer Hardware	3,610	4,479	3,172	1,578	4,224	5,802	5,802				5,802	0	38
39	104210	431050		Credit Card Merchant Fees	1,346	281	211	237	263	500	1,000				1,000	0	39
40	104210	431200		Informant & Intelligence	0	204	298	0	500	500	500				500	0	40
41	104210	431600		Animal Control Services	64,002	56,284	70,917	26,687	53,375	80,062	80,062				84,493	4,431	41
42	104210	432000		Examination & Evaluation	400	1,925	1,875	500	500	1,000	630				630	0	42
43	104210	445100		Public Safety Supplies	178,929	132,593	110,441	(2,067)	102,853	100,786	100,786				100,786	0	43

BUDGET (CONTINUED)

1	POLICE										Amended			1
2				Fiscal Year	Fiscal Year	Fiscal Year	6 Month	6 Month	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Dollar	2
3	Account Number		Account Description	2014	2015	2016	Actual	Estimate	2017 Est.	2017 Budget	2017 Budget	2018 Budget	Change	3
4														4
5	104210	445300	Special Suppl Tech Svs	4,191	4,123	3,647	452	2,117	2,569	2,569		2,569		5
6	104210	451100	Insurance & Surety Bonds	46,525	53,163	50,921	53,329	0	53,329	50,921		53,330	2,409	6
7	104210	461000	Miscellaneous Expense	2,000	2,732	3,175	1,341	1,300	2,641	600		600	0	7
8	TOTAL OPER. & MAINT.			947,043	959,438	910,256	317,193	607,453	924,646	814,751	0	780,091	(34,660)	8
9														9
10	TOTAL POLICE - GEN. FUND			5,349,866	5,552,411	5,744,417	2,587,689	3,217,646	5,805,335	5,961,923	0	5,952,312	(9,611)	10
11														11
12	POLICE - RESERVE OFFICER PROGRAM													12
13	PERSONNEL SERVICES													13
14	104215	411100	Salaries - Officer	21,889	11,113	12,978	2,103	7,897	10,000	36,000		7,756	(28,244)	14
15	104215	413010	Fica Taxes	1,698	860	1,007	165	300	465	2,799		639	(2,160)	15
16	104215	413020	Employee Medical Ins	61	0	0	0	0	0	0		0	0	16
17	104215	413030	Employee Life Ins	1,683	937	1,080	494	400	894	1,806		850	(956)	17
18	104215	413040	State Retirement & 401 K	38	0	30	0	0	0	0		0	0	18
19	104215	414000	Uniform Allowance	1,010	468	119	0	600	600	600		600	0	19
20	104215	491640	WorkersCompPremiumCharge-ISF	434	225	261	43	677	720	720		155	(565)	20
21	TOTAL PERSONNEL SERVICES			26,812	13,603	15,475	2,804	9,874	12,678	41,925	0	10,000	(31,925)	21
22														22
23	OPERATIONS & MAINTENANCE													23
24	104215	423000	Travel & Training	0	179	0	0	500	500	500		0	(500)	24
25	104215	425200	Communication Equip Maint	0	0	0	0	636	636	636		0	(636)	25
26	104215	432000	Examination & Evaluation	469	300	0	0	0	0	500		0	(500)	26
27	104215	445100	Public Safety Supplies	0	0	196	0	0	0	0		0	0	27
28	104215	461000	Miscellaneous Expense	60	30	0	0	0	0	0		0	0	28
29	TOTAL OPER. & MAINT.			529	509	196	0	1,136	1,136	1,636	0	0	(1,636)	29
30														30
31	TOTAL RES. OFFICER - GEN. FUND			27,341	14,112	15,671	2,804	11,010	13,814	43,561	0	10,000	(33,561)	31
32														32
33	POLICE - CROSSING GUARDS													33
34	PERSONNEL SERVICES													34
35	104216	412000	Salaries-Temp & Part-Time	119,044	122,630	126,467	54,273	74,727	129,000	129,000		132,375	3,375	35
36	104216	413010	Fica Taxes	9,108	9,381	9,675	4,152	5,717	9,869	9,869		10,127	258	36
37	104216	413040	State Retirement & 401 K	0	26	4	0	0	0	0		0	0	37
38	104216	491640	WorkersCompPremiumCharge-ISF	2,381	2,453	2,530	1,086	1,494	2,580	2,580		2,648	68	38
39	TOTAL PERSONNEL SERVICES			130,533	134,489	138,676	59,510	81,938	141,448	141,449	0	145,149	3,700	39

BUDGET (CONTINUED)

1	POLICE										Amended			1
2					Fiscal Year	Fiscal Year	Fiscal Year	6 Month	6 Month	Fiscal Year	Fiscal Year	Fiscal Year	Dollar	2
3	Account Number		Account Description	2014	2015	2016	Actual	Estimate	2017 Est.	2017 Budget	2017 Budget	2018 Budget	Change	3
4														4
5	OPERATIONS & MAINTENANCE												0	5
6	104216	445100	Public Safety Supplies	1,201	1,774	1,697	992	1,208	2,200	2,200		2,200	0	6
7	104216	461000	Miscellaneous Expense	150	360	240	120	0	120	0		0	0	7
8	TOTAL OPER. & MAINT.			1,351	2,134	1,937	1,112	1,208	2,320	2,200	0	2,200	0	8
9														9
10	TOTAL CROSSING GUARDS - G. F.			131,884	136,623	140,613	60,622	83,146	143,768	143,649	0	147,349	3,700	10
11														11
12	POLICE - PROS POLICE GRANT													12
13	PERSONNEL SERVICES													13
14	104217	411000	Salaries - Perm Employees	0	0	0	0	0	0	0		0	0	14
15	104217	411100	Salaries - Officer	0	3,739	0	0	0	0	0		0	0	15
16	104217	411110	Salaries - SRO	93,591	108,724	116,553	55,779	64,221	120,000	91,036		103,024	11,988	16
17	104217	411120	Salaries - PROS	72,009	58,629	66,822	33,387	31,801	65,188	88,904		95,882	6,978	17
18	104217	411130	Salaries - PROS II	16,434	26,001	32,153	14,996	15,793	30,789	42,536		46,622	4,086	18
19	104217	413010	Fica Taxes	13,485	14,597	15,955	7,724	9,371	17,095	17,095		18,859	1,764	19
20	104217	413020	Employee Medical Ins	19,515	30,728	33,787	15,524	19,476	35,000	25,692		26,976	1,284	20
21	104217	413030	Employee Life Ins	580	688	702	326	400	726	588		657	69	21
22	104217	413040	State Retirement & 401 K	39,553	52,958	54,915	25,779	32,000	57,779	44,422		52,552	8,130	22
23	104217	491640	WorkersCompPremiumCharge-ISF	3,644	3,934	4,314	2,085	2,365	4,450	4,450		4,911	461	23
24	TOTAL PERSONNEL SERVICES			258,810	299,996	325,201	155,600	175,427	331,027	314,723	0	349,484	34,761	24
25														25
26	OPERATIONS & MAINTENANCE													26
27	104217	445100	Public Safety Supplies	125	0	(300)	0	0	0	0		0	0	27
28	TOTAL OPER. & MAINT.			125	0	(300)	0	0	0	0	0	0	0	28
29														29
30	TOTAL PROS GRANT - GEN. FUND			258,935	299,996	324,901	155,600	175,427	331,027	314,723	0	349,484	34,761	30
31														31
32	LIQUOR LAW ENFORCEMENT													32
33	PERSONNEL SERVICES													33
34	104218	411100	Salaries - Officer	18,253	9,653	14,590	6,215	37,873	44,088	44,088		32,528	(11,560)	34
35	104218	411200	D.U.I Cases	3,062	10,487	10,624	5,228	5,250	10,478	3,062		3,062	0	35
36	104218	413010	Fica Taxes	1,367	672	1,144	486	500	986	3,607		2,723	(884)	36
37	104218	413020	Employee Medical Ins	0	0	254	58	0	58	0		0	0	37
38	104218	413030	Employee Life Ins	10	1	0	0	0	0	0		0	0	38
39	104218	413040	State Retirement & 401 K	65	95	124	54	0	54	0		0	0	39
40	104218	491640	WorkersCompPremiumCharge-ISF	359	169	294	125	818	943	943		712	(231)	40
41	TOTAL PERSONNEL SERVICES			23,116	21,077	27,031	12,167	44,441	56,608	51,700	0	39,024	(12,676)	41

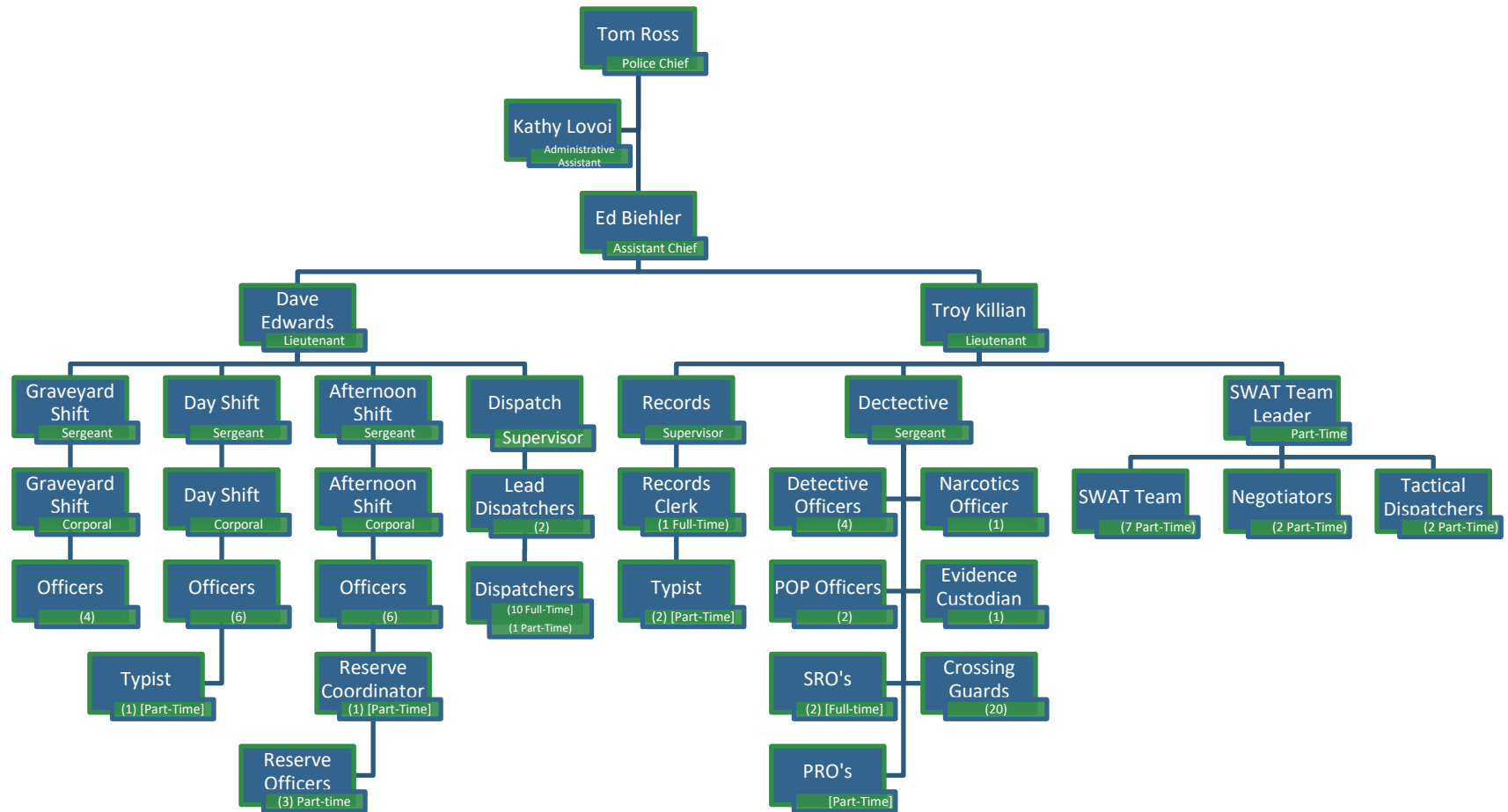
BUDGET (CONTINUED)

1	POLICE										Amended			1
2				Fiscal Year	Fiscal Year	Fiscal Year	6 Month	6 Month	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Dollar	2
3	Account Number		Account Description	2014	2015	2016	Actual	Estimate	2017 Est.	2017 Budget	2017 Budget	2018 Budget	Change	3
4														4
5	OPERATIONS & MAINTENANCE													5
6	104218	445100	Public Safety Supplies	14,884	28,387	19,257	838	0	838	0		0	0	6
7	TOTAL OPER. AND MAINT.			14,884	28,387	19,257	838	0	838	0	0	0	0	7
8														8
9	TOTAL LIQ. LAW ENF. - GEN. FUND			38,000	49,464	46,288	13,005	44,441	57,446	51,700	0	39,024	(12,676)	9
10														10
11	ENHANCED 911													11
12	PERSONNEL SERVICES													12
13	104219	411000	Salaries - Perm Employees	430,107	475,107	475,107	237,554	237,553	475,107	475,107		475,107	0	13
14	TOTAL PERSONNEL SERVICES			430,107	475,107	475,107	237,554	237,553	475,107	475,107	0	475,107	0	14
15														15
16	OPERATIONS & MAINTENANCE													16
17	104219	422000	Public Notices	1,325	3,501	0	(875)	2,875	2,000	2,000		2,000	0	17
18	104219	423000	Travel & Training	2,129	3,903	6,290	1,975	2,911	4,886	4,886		4,886	0	18
19	104219	428000	Telephone Expense	83,873	80,530	82,361	25,507	84,300	109,807	109,807		109,807	0	19
20	104219	445100	Public Safety Supplies	3,388	1,211	0	0	0	0	0		0	0	20
21	104219	474500	Machinery & Equipment	0	0	56,771	0	3,200	3,200	3,200		3,200	0	21
22	TOTAL OPER. & MAINT.			90,714	89,146	145,422	26,607	93,286	119,893	119,893	0	119,893	0	22
23														23
24	TOTAL E911 - GENERAL FUND			520,821	564,253	620,529	264,161	330,839	595,000	595,000	0	595,000	0	24
25														25
26	POLICE - CAPITAL PROJECTS													26
27	454210	472100	Buildings	0	155,149	151,475	0	0	0	100,000		0	(100,000)	27
28	454210	474500	Machinery & Equipment	218,427	234,953	183,085	77,588	0	77,588	432,000		443,000	11,000	28
29	TOTAL POLICE - CAP. PROJ.			218,427	390,101	334,560	77,588	0	77,588	532,000	0	443,000	(89,000)	29
30														30
31	POLICE - RES OFFICER PROGRAM - CAPITAL PROJ.													31
32														32
33	TOTAL RES. OFFICER - CAPITAL			0	0	0	0	0	0	0	0	0	0	33
34														34
35	POLICE - PROS POLICE GRANT - CAP. PROJ.													35
36														36
37	TOTAL PROS GRANT - CAPITAL			0	0	0	0	0	0	0	0	0	0	37
38														38
39	ENHANCED 911 - CAPITAL PROJECTS													39
40	454219	474500	Machinery & Equipment	0	0	0	0	0	0	0		0	0	40
41	TOTAL E911 - CAPITAL			0	0	0	0	0	0	0	0	0	0	41

BUDGET (CONTINUED)

1	POLICE													1	
2					Fiscal Year	Fiscal Year	Fiscal Year	6 Month	6 Month	Fiscal Year	Fiscal Year	Fiscal Year	Dollar	2	
3	Account Number			Account Description	2014	2015	2016	Actual	Estimate	2017 Est.	2017 Budget	2017 Budget	2018 Budget	Change	3
4															4
5	BUDGET SUMMARY														5
6	104210			Police	5,349,866	5,552,411	5,744,417	2,587,689	3,217,646	5,805,335	5,961,923	0	5,952,312	(9,611)	6
7	104215			Police Reserves	27,341	14,112	15,671	2,804	11,010	13,814	43,561	0	10,000	(33,561)	7
8	104216			Police Crossing Guards	131,884	136,623	140,613	60,622	83,146	143,768	143,649	0	147,349	3,700	8
9	104217			Police PROS Grant	258,935	299,996	324,901	155,600	175,427	331,027	314,723	0	349,484	34,761	9
10	104218			Liquor Law Enforcement	38,000	49,464	46,288	13,005	44,441	57,446	51,700	0	39,024	(12,676)	10
11	104219			Enhanced 911	520,821	564,253	620,529	264,161	330,839	595,000	595,000	0	595,000	0	11
12	TOTAL POLICE - GEN. FUND				6,326,847	6,616,859	6,892,419	3,083,881	3,862,509	6,946,390	7,110,556	0	7,093,169	(17,387)	12
13	454210			Police Capital Improvements	218,427	390,101	334,560	77,588	0	77,588	532,000	0	443,000	(89,000)	13
14	454215			Police Reserves	0	0	0	0	0	0	0	0	0	0	14
15	454217			Police PROS Grant	0	0	0	0	0	0	0	0	0	0	15
16	454219			Enhanced 911	0	0	0	0	0	0	0	0	0	0	16
17	TOTAL POLICE - CAP. PROJ.				218,427	390,101	334,560	77,588	0	77,588	532,000	0	443,000	(89,000)	17
18															18
19	TOTAL POLICE - GEN. & CAP.				6,545,274	7,006,960	7,226,979	3,161,469	3,862,509	7,023,978	7,642,556	0	7,536,169	(106,387)	19

ORGANIZATIONAL CHART



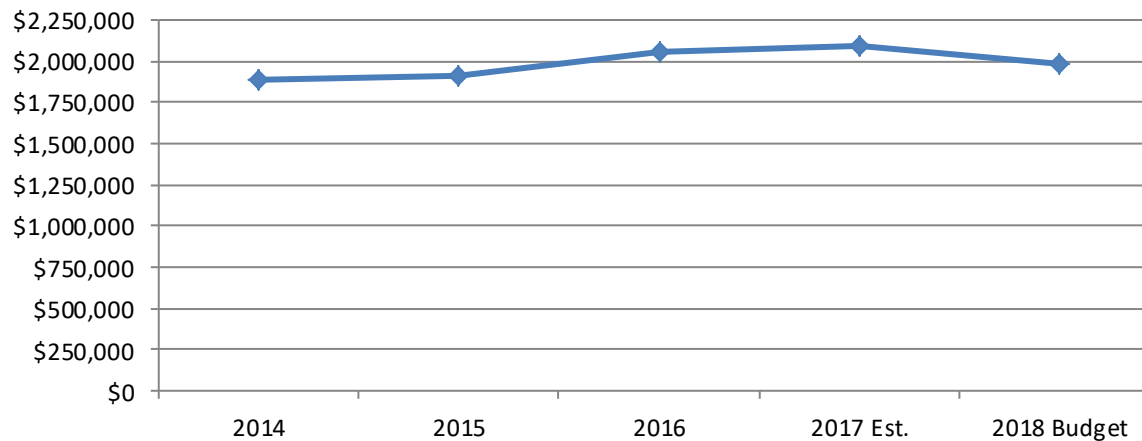
FIRE

OVERVIEW

Bountiful City is a member of the South Davis Metro Fire Agency which serves the cities of Bountiful, West Bountiful, Centerville, North Salt Lake and Woods Cross with a small section of unincorporated Davis County. The Fire Agency is a separate Special Service District with taxing authority which was reorganized from an interlocal agency effective July 1, 2016. The Fire budget represents Bountiful City's proportionate share in the Fire Agency's operating expenses which is calculated based on total property tax assessed valuation within the service area. The City holds one seat on the six member governing body of the Fire Agency. The budget impact to Bountiful City in Fiscal Year 2017-2018 is projected to be a 2% (\$42,000) increase in the assessment received from the Fire Agency.

BUDGET GRAPH

**Budget History
(Less Capital)**



BUDGET

1	FIRE										Amended			1
2				Fiscal Year	Fiscal Year	Fiscal Year	6 Month	6 Month	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Dollar	2
3	Account Number		Account Description	2014	2015	2016	Actual	Estimate	2017 Est.	2017 Budget	2017 Budget	2018 Budget	Change	3
4														4
5	OPERATIONS & MAINTENANCE													5
6	104220	431000	Profess & Tech Services	1,885,337	1,904,868	2,056,486	1,035,354	1,056,061	2,091,414	2,098,000		1,984,865	(113,135)	6
7	TOTAL OPER. & MAINT.			1,885,337	1,904,868	2,056,486	1,035,354	1,056,061	2,091,414	2,098,000	0	1,984,865	(113,135)	7
8														8
9	TOTAL FIRE - GENERAL FUND			1,885,337	1,904,868	2,056,486	1,035,354	1,056,061	2,091,414	2,098,000	0	1,984,865	(113,135)	9
10														10
11	FIRE - CAPITAL PROJECTS													11
12														12
13	TOTAL FIRE - CAPITAL PROJ.			0	0	0	0	0	0	0	0	0	0	13
14														14
15	BUDGET SUMMARY													15
16	104220		Fire - General Fund	1,885,337	1,904,868	2,056,486	1,035,354	1,056,061	2,091,414	2,098,000		1,984,865	(113,135)	16
17	454220		Fire - Capital Projects Fund	0	0	0	0	0	0	0	0	0	0	17
18	TOTAL FIRE - GEN. & CAP.			1,885,337	1,904,868	2,056,486	1,035,354	1,056,061	2,091,414	2,098,000	0	1,984,865	(113,135)	18

STREETS

OVERVIEW

The Street Department's responsibility is to establish, organize and accomplish the projects outlined by our City Council and Administration. The Department accomplishes this responsibility by using economical and environmentally proven procedures with a goal to provide the community with maintenance, snow removal and general care of City roads.

In order to provide this level of service, both the Street and Storm Water Departments require the use of the Sanitation and Landfill Department employees to assist with the labor needed to accomplish snow removal and large projects.

GOALS & PROJECTS

- Continue to evaluate and upgrade stop and street signs to meet Federal Highway Administration requirements.
- Evaluate and repair tree root related sidewalk problems.
- Complete scheduled overlay, patching and asphalt treatments.
- Schedule Transportation Funds. Transportation funds can be used for:
 - Class "C" Roads
 - Sidewalks
 - Curb and Gutter
 - Safety Features
 - Traffic Signs
 - Traffic Signals

LINE-ITEM HIGHLIGHTS

The Street Department's operating and capital budget increased and decreased funds are as follows:

Acct# 104410-411000 to 413040 Personnel Services

Increased \$44,009 in these series of accounts relate to employee merit increases, part-time salaries and increase of cost of health insurance.

Acct# 104410-424000 Office Supplies

Increased \$2,000 due to costs for MUNIS and Software Maintenance

Acct# 454410-472100 Buildings

Decreased \$100,000 due to completion of a new roof for the Street Department Building.

Acct# 454410-473100 Improvements Other Than Buildings

Increased \$20,000 for Diesel Exhaust Fluid Dispenser, tank and containment system. Diesel Exhaust Fluid is required in all diesel powered equipment used throughout all City departments.

Acct# 454410-473300 Roads-Class "C" & Transportation Funds

Increased \$50,000 due to reconditioning concrete, transportation funding projects and our paving crews.

Future road projects are:

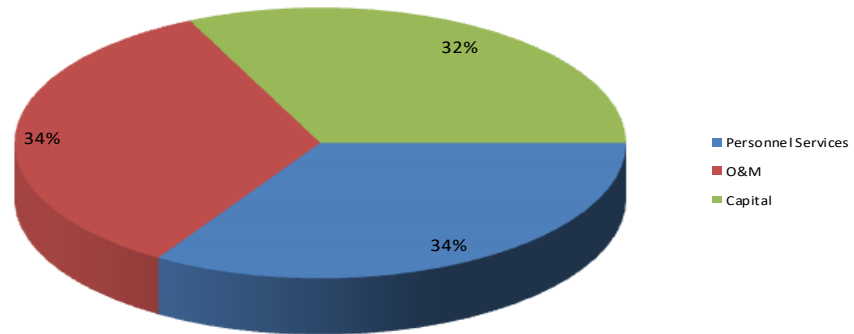
Recondition 400 East - 400 North to 500 South phase 1	\$150,000	
2600 South - Highway 89 to 2200 South	\$244,000	(costs are estimates)
North Canyon Rd - Orchard Dr. to 400 East	\$103,500	

Acct# 454410-474500 Machinery & Equipment

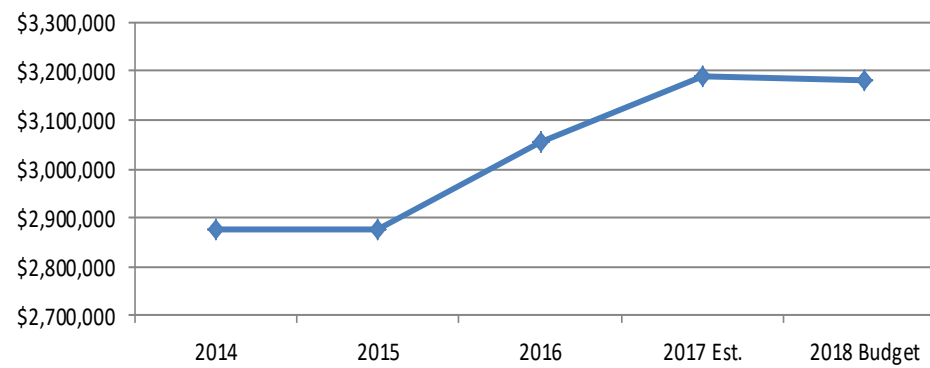
Decreased \$32,000 is determined by the scheduled replacement machinery and equipment program. This year's schedule includes one dump truck with salter and plow \$208,000, a transport truck \$125,000 and a one ton dump work truck \$45,000, and an oil distributor truck \$105,000.

BUDGET GRAPHS

FY2018 Streets Budget



**Budget History
(Less Capital)**



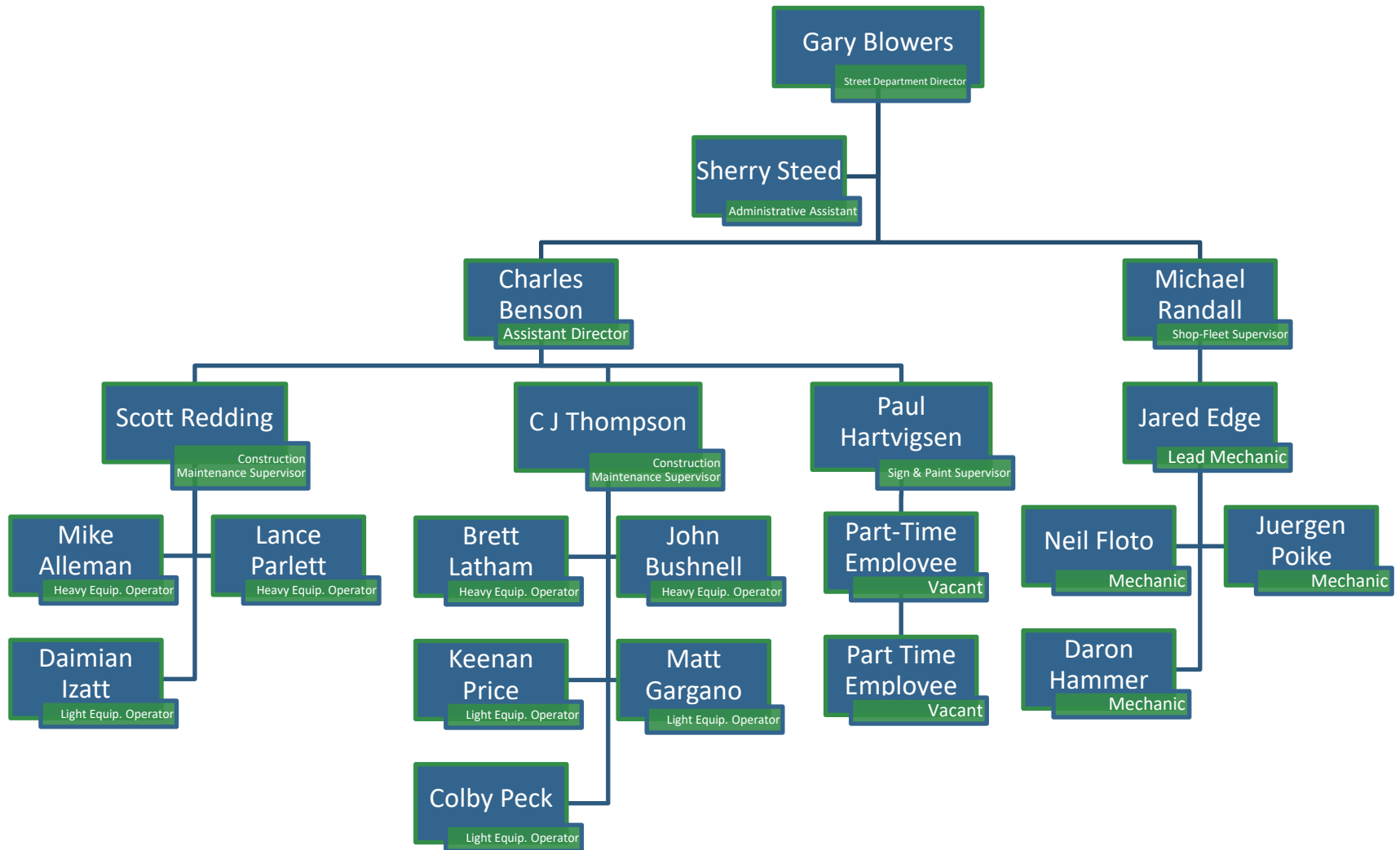
BUDGET

1	STREETS DEPARTMENT										Amended			1
2				Fiscal Year	Fiscal Year	Fiscal Year	6 Month	6 Month	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Dollar	2
3	Account Number		Account Description	2014	2015	2016	Actual	Estimate	2017 Est.	2017 Budget	2017 Budget	2018 Budget	Change	3
4														4
5	PERSONNEL SERVICES													5
6	104410	411000	Salaries - Perm Employees	935,388	913,419	1,004,039	472,737	520,724	993,461	993,461		1,014,154	20,693	6
7	104410	412000	Salaries-Temp & Part-Time	2,907	38,633	24,004	7,532	22,468	30,000	30,000		40,000	10,000	7
8	104410	413010	Fica Taxes	76,389	77,603	79,943	37,581	40,714	78,295	78,295		80,643	2,348	8
9	104410	413020	Employee Medical Ins	186,421	200,661	215,503	100,337	114,062	214,399	214,399		220,481	6,082	9
10	104410	413030	Employee Life Ins	6,022	5,928	6,115	2,913	3,290	6,203	6,203		6,323	120	10
11	104410	413040	State Retirement & 401 K	183,724	197,565	198,985	93,464	95,869	189,333	189,333		193,279	3,946	11
12	104410	491640	WorkersCompPremiumCharge-ISF	30,017	30,898	31,436	14,517	15,687	30,204	30,204		31,025	821	12
13	TOTAL PERSONNEL SERVICES			1,420,868	1,464,707	1,560,024	729,082	812,814	1,541,896	1,541,895	0	1,585,904	44,009	13
14														14
15	OPERATIONS & MAINTENANCE													15
16	104410	421000	Books Subscr & Mmbrshp	0	0	372	0	200	200	200		200	0	16
17	104410	423000	Travel & Training	4,079	4,332	5,523	109	5,391	5,500	5,500		5,500	0	17
18	104410	424000	Office Supplies	3,970	5,002	5,272	3,491	2,509	6,000	6,000		8,000	2,000	18
19	104410	425000	Equip Supplies & Maint	319,578	219,565	267,239	92,491	195,509	288,000	288,000		288,000	0	19
20	104410	426000	Bldg & Grnd Suppl & Maint	19,357	32,994	18,043	6,324	13,676	20,000	20,000		20,000	0	20
21	104410	427000	Utilities	41,493	40,671	41,211	14,507	27,493	42,000	42,000		42,000	0	21
22	104410	428000	Telephone Expense	14	350	49	3,302	8,698	12,000	12,000		12,000	0	22
23	104410	431400	Landfill Fees	10,917	33,638	849	1,068	932	2,000	2,000		2,000	0	23
24	104410	441100	Special Highway Supplies	275,261	81,270	282,629	69,301	284,680	353,981	300,000		300,000	0	24
25	104410	441200	Road Matl Patch/ Class C	201,748	208,335	185,076	5,213	194,787	200,000	200,000		200,000	0	25
26	104410	441300	Street Signs	31,883	42,109	40,726	5,247	34,753	40,000	40,000		40,000	0	26
27	104410	448000	Operating Supplies	89,879	87,801	122,218	44,282	65,718	110,000	110,000		110,000	0	27
28	104410	451100	Insurance & Surety Bonds	21,837	25,229	22,937	24,022	2,468	26,490	26,490		26,490	0	28
29	104410	461000	Miscellaneous Expense	687	1,498	661	467	533	1,000	1,000		1,000	0	29
30	104410	473200	Road Materials - Overlay	183,456	250,219	237,298	127,893	122,107	250,000	250,000		250,000	0	30
31	104410	473400	Concrete Repairs	251,985	377,419	264,241	158,226	131,774	290,000	290,000		290,000	0	31
32	TOTAL OPER. & MAINT.			1,456,144	1,410,431	1,494,345	555,943	1,091,228	1,647,171	1,593,190	0	1,595,190	2,000	32
33														33
34	TOTAL STREETS - GEN. FUND			2,877,012	2,875,138	3,054,369	1,285,025	1,904,042	3,189,067	3,135,085	0	3,181,094	46,009	34

BUDGET (CONTINUED)

1	STREETS DEPARTMENT										Amended			1
2				Fiscal Year	Fiscal Year	Fiscal Year	6 Month	6 Month	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Dollar	2
3	Account Number		Account Description	2014	2015	2016	Actual	Estimate	2017 Est.	2017 Budget	2017 Budget	2018 Budget	Change	3
4														4
5	STREETS - CAPITAL PROJECTS													5
6	454410	472100	Buildings	0	0	0	90,503	9,497	100,000	100,000		0	(100,000)	6
7	454410	473100	Improv Other Than Bldgs	28,430	0	0	0	0	0	0		20,000	20,000	7
8	454410	473200	Road Materials - Overlay	326,695	344,513	236,996	101,786	223,214	325,000	325,000		325,000	0	8
9	454410	473300	Roads-Class "C" & Transportation\$	500,853	1,787,296	924,443	460,493	39,507	500,000	600,000		650,000	50,000	9
10	454410	474500	Machinery & Equipment	407,327	576,319	494,792	0	363,493	363,493	515,000		483,000	(32,000)	10
11	454410	474550	Traffic Signals	0	0	0	0	21,560	21,560	21,560		21,560	0	11
12	TOTAL STREETS - CAP. PROJ.			1,263,306	2,708,128	1,656,232	652,782	657,271	1,310,053	1,561,560	0	1,499,560	(62,000)	12
13														13
14	BUDGET SUMMARY													14
15	104410		Streets - General Fund	2,877,012	2,875,138	3,054,369	1,285,025	1,904,042	3,189,067	3,135,085	0	3,181,094	46,009	15
16	454410		Streets - Capital Projects Fund	1,263,306	2,708,128	1,656,232	652,782	657,271	1,310,053	1,561,560	0	1,499,560	(62,000)	16
17	TOTAL STREETS GEN. & CAP.			4,140,318	5,583,266	4,710,601	1,937,807	2,561,313	4,499,120	4,696,645	0	4,680,654	(15,991)	17

ORGANIZATIONAL CHART



ENGINEERING

OVERVIEW

The Engineering Department serves the Public Works needs of the citizens of Bountiful by providing technical support to meet the needs of the various departments of the City. The staff provides professional engineering, surveying and construction management services for the design and construction of Public Works projects and they oversee many of the technical functions of the City. Some of the Engineering Department functions are:

- Review all Public Works Systems with the City Manager and other Department Heads to plan annually and ten-year project budgets which meet the needs of the City. Prepare cost estimates for budgeting activities.
- Review all private construction and land development to ensure compliance with City Codes, Ordinances and Engineering Standards.
- Oversee all environmental regulation compliance and permitting for City-owned properties, projects and interests such as the Bountiful Sanitary Landfill.
- Review all building plans for compliance with Building Codes and City Ordinances; and issue Building Permits, perform inspections for compliance and issue Certificates of Occupancy when the buildings are complete.
- Review all traffic control needs for conformance with the Traffic Control Manual and Traffic Engineering Standards including an annual review of all traffic accidents.
- Perform land surveys as needed by the City and establish survey control for all properties within City limits.
- Review all construction plans by private contractors and Utility Companies wishing to work in City streets and co-ordinate their work, issue Excavation Permits and inspect the work for compliance to City Ordinances and Codes.
- Meet with the City Council and present reports on Engineering and Public Works projects for their consideration and approval and perform any other special engineering studies as may be required by the Council.
- Keep maps and drawings of public utilities, streets, City boundaries and other records current and available for all.

GOALS & PROJECTS

It is the goal of the Bountiful City Engineering Department to follow the “Three P’s” while interacting with the public, other City Departments and each other. The “Three P’s” are Polite, Professional and Progressive.

The Bountiful City Engineering Department will be working on the following projects during the Fiscal Year 2017-2018 budget year:

- Kingston Property 1.5 million gallon culinary reservoir
- Holbrook Elementary pump house and pumps
- Design and have constructed new water pump lines in 250 North and in 300 North to connect to Kingston reservoir
- Design and start the construction of the 200 North and 300 North storm drains and coordinate other utilities prior to reconstruction
- Inspect and coordinate the first phases of the Keller Property subdivision
- Oversee the design and construction of the Mueller Park Treatment Plant addition and remodel
- Oversee waterline replacement projects which will be increased by several hundred thousand dollars
- Oversee the annual concrete repair projects throughout the City
- Oversee the annual Trip Hazard Elimination project
- Coordinate with the Streets Department in the additional street maintenance work that will be possible due to the Proposition 1 money and the Class C road money increases
- Misc. infrastructure inventories including street signs and corner view obstructions

LINE-ITEM HIGHLIGHTS

Acct# 104450 - 411000, 412000 and related account – Personnel Services

Compensation adjustments and health insurance rate increases along with the elimination of our intern.

Acct# 104450 - 421000 – Books, Subscriptions and Memberships

Increased slightly to cover increases in Professional Society memberships

Acct# 104450 - 423000 – Travel and Training

Down slightly because some of our required training only occurs every other year.

Acct# 104450 - 448000 - Operating Supplies

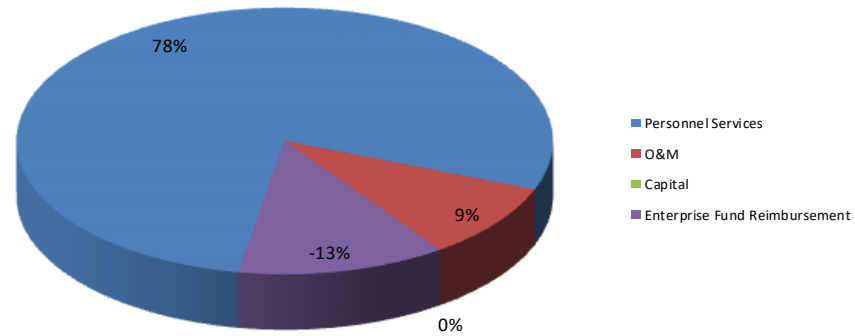
This account is to be used for the bi-annual purchase of updated aerial photo from Davis County, survey data collection software, plan checking management software and small office equipment.

Acct# 104450 - 453100 – Interest Expense

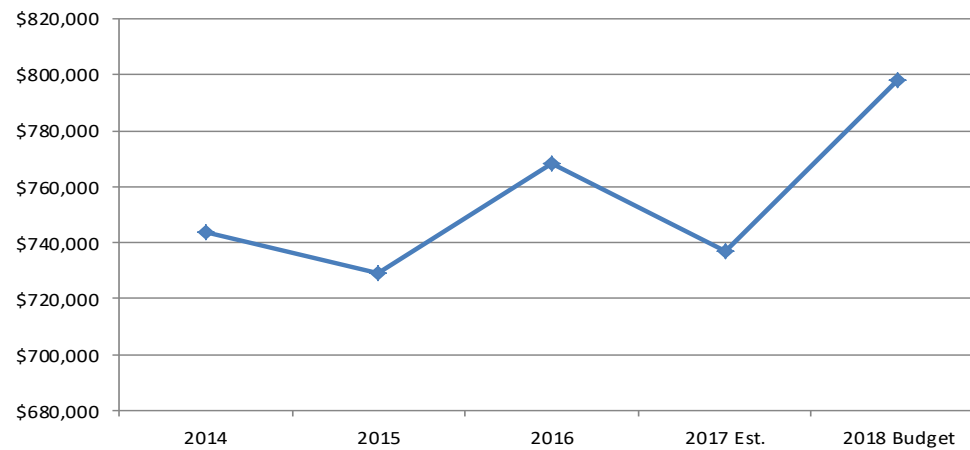
Decreased slightly from previous year due to changes in the volume of work using performance bond money and not as many bonds will be released this coming year. Also, many of the oldest bonds, with the most accumulated interest have been completed.

BUDGET GRAPHS

FY2018 Engineering Budget



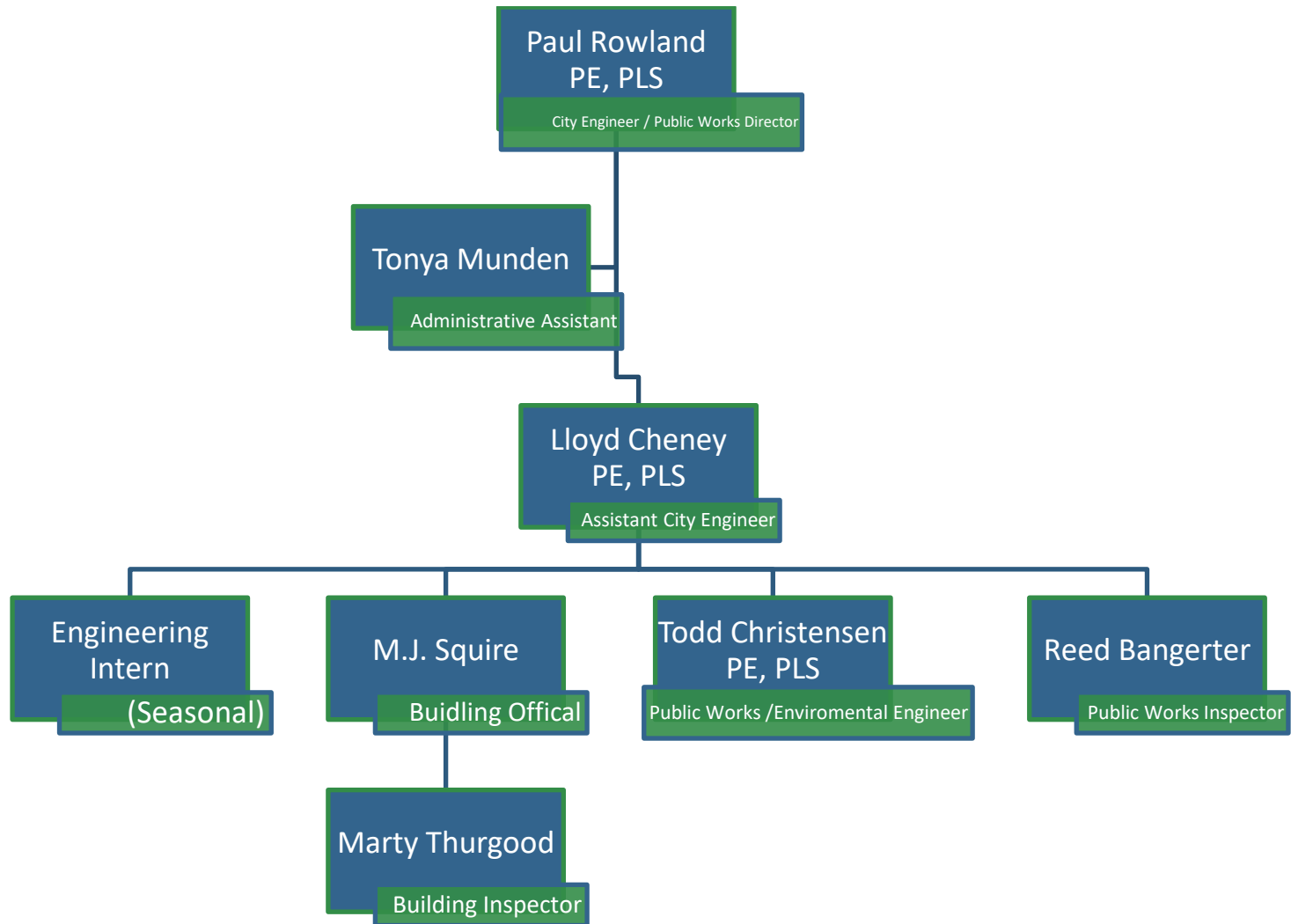
**Budget History
(Less Capital)**



BUDGET

1	ENGINEERING										Amended			1
2											Fiscal Year	Fiscal Year	Dollar	2
3	Account Number	Account Description	Fiscal Year 2014	Fiscal Year 2015	Fiscal Year 2016	6 Month Actual	6 Month Estimate	Fiscal Year 2017 Est.	Fiscal Year 2017 Budget	Fiscal Year 2017 Budget	Fiscal Year 2018 Budget	Fiscal Year 2018 Budget	Dollar Change	3
4														4
5	PERSONNEL SERVICES													5
6	104450 411000	Salaries - Perm Employees	433,877	422,264	438,438	213,451	224,123	437,574	472,053		477,884	5,831		6
7	104450 412000	Salaries-Temp & Part-Time	6,988	13,628	13,172	3,677	1,000	4,677	11,400		0	(11,400)		7
8	104450 413010	Fica Taxes	33,021	32,727	33,859	15,479	16,253	31,731	38,282		37,856	(426)		8
9	104450 413020	Employee Medical Ins	60,871	64,398	65,998	29,795	31,284	61,079	78,121		77,863	(258)		9
10	104450 413030	Employee Life Ins	2,530	2,428	2,511	1,181	1,240	2,421	2,919		2,953	34		10
11	104450 413040	State Retirement & 401 K	81,318	78,756	82,315	39,853	41,846	81,698	90,021		91,132	1,111		11
12	104450 425300	Vehicle Allowance	15,002	17,008	17,062	7,921	8,317	16,238	16,964		16,964	0		12
13	104450 491640	WorkersCompPremiumCharge-ISF	8,301	8,531	8,824	4,235	4,447	8,682	8,975		8,837	(138)		13
14	TOTAL PERSONNEL SERVICES		641,909	639,740	662,177	315,591	328,510	644,100	718,735	0	713,489	(5,246)		14
15														15
16	OPERATIONS & MAINTENANCE													16
17	104450 421000	Books Subscr & Mmbrshp	6,269	5,749	1,924	830	3,670	4,500	4,500		5,000	500		17
18	104450 423000	Travel & Training	7,990	8,664	10,051	2,358	7,142	9,500	9,500		9,000	(500)		18
19	104450 424000	Office Supplies	7,763	7,480	6,268	1,181	4,319	5,500	5,500		5,500	0		19
20	104450 425000	Equip Supplies & Maint	22,782	9,255	12,904	7,356	2,394	9,750	9,750		10,000	250		20
21	104450 426000	Bldg & Grnd Suppl & Maint	18,024	19,304	20,376	8,400	9,350	17,750	17,750		17,750	0		21
22	104450 428000	Telephone Expense	5,478	5,719	6,062	2,462	3,838	6,300	6,300		6,300	0		22
23	104450 429300	Computer Hardware	7,072	7,549	8,734	8,979	0	8,979	9,428		9,306	(122)		23
24	104450 431000	Profess & Tech Services	6,342	6,374	5,011	3,875	0	3,875	0		0	0		24
25	104450 431050	Credit Card Merchant Fees	5,831	5,231	1,668	1,636	1,718	3,354	4,750		5,500	750		25
26	104450 448000	Operating Supplies	8,235	8,158	4,007	283	9,717	10,000	10,000		5,000	(5,000)		26
27	104450 451100	Insurance & Surety Bonds	5,909	5,830	5,675	5,944	0	5,944	5,950		6,000	50		27
28	104450 453100	Interest Expense	0	0	23,138	4,812	2,688	7,500	7,500		5,000	(2,500)		28
29	104450 461000	Miscellaneous Expense	156	171	364	60	0	60	0		0	0		29
30	104450 463000	Cash Over Or Short	0	0	1	0	0	0	0		0	0		30
31	TOTAL OPER. & MAINT.		101,851	89,484	106,184	48,175	44,836	93,011	90,928	0	84,356	(6,572)		31
32														32
33	TOTAL ENGINEERING - GENERAL FUND		743,760	729,224	768,361	363,766	373,346	737,111	809,663	0	797,845	(11,818)		33
34														34
35	Enterprise Fund Reimbursement - Administrative Services													35
36	104450 496200	Admin Services ReimbAdjustment	0	(187,955)	(216,972)	(78,226)	(78,226)	(156,452)	(156,452)		(115,079)	41,373		36
37	Total Enterprise Fund Reimbursement - Admin. Services		0	(187,955)	(216,972)	(78,226)	(78,226)	(156,452)	(156,452)	0	(115,079)	41,373		37
38														38
39	TOTAL ADJUSTED ENGINEERING - GENERAL FUND		743,760	541,269	551,389	285,540	295,120	580,659	653,211	0	682,766	29,555		39
40														40
41	ENGINEERING - CAPITAL PROJECTS													41
42	454450 474500	Machinery & Equipment	0	0	0	0	0	0	0		0	0		42
43	TOTAL ENGINEERING - CAPITAL		0	0	0	0	0	0	0	0	0	0		43
44														44
45	BUDGET SUMMARY													45
46	104450	Engineering - General Fund	743,760	541,269	551,389	285,540	295,120	580,659	653,211	0	682,766	29,555		46
47	454450	Engineering - Capital Projects Fund	0	0	0	0	0	0	0	0	0	0		47
48	TOTAL ENGINEER GENERAL & CAPITAL		743,760	541,269	551,389	285,540	295,120	580,659	653,211	0	682,766	29,555		48

ORGANIZATIONAL CHART



PARKS

OVERVIEW

Currently, Bountiful City Parks Department has six full time staff and hires 18-20 seasonal staff during the summer months. The Department is responsible for maintaining the City's Parks (110 acres), selected Streetscapes (4.5 acres), Facility Landscapes (16 acres), Trailheads (2; Summerwood/Sessions), Open Space (6 acres), and Detention Basins (1 acre). A total of two greenhouses are maintained to propagate and grow over 53,000 flowers which include 72 different species. Staff members plant and maintain 176 flower beds throughout the City. We assist in the scheduling, planning and operation of 17 City sponsored events including Bountiful Youth Council Easter egg hunt, Halloween Pumpkin Patch Bash and Main Street Dance, Chalk Art, Rotary Car Show, Concerts in the Park, Farmers Market, Bike Races, Handcart Days and fireworks, Summerfest, South American Festival, and Freedom Light Festival. Over 150 other events are hosted in the parks and pavilions including class and family reunions, civic events, religious events, youth group activities, weddings, and birthday parties. Staff members facilitate the use of the park's sport facilities for youth and adult softball leagues, youth baseball leagues, youth soccer games and tournaments, lacrosse leagues, tennis leagues and pickleball tournaments. In the winter months the Department is tasked with snow removal on 15 miles of City sidewalk and 22 acres of parking lot.

Some of our major accomplishments in 2016:

Started and completed renovation and grow in of upper soccer field at Foss Lewis, April-September 2016

Completed landscaping at Cheese Park, June 2016

Dredged south shoreline Bountiful Pond, June-July 2016

Replaced landscaping along 1050 South (Water Department), July 2016

Completed Electrical upgrade and improvements at 400 N. Park Stage, August 2016

Creekside Park construction started, August 2016

Approved for and hired new full-time Parks employee, September 2016

GOALS & PROJECTS

A primary goal of the Department is to provide beautiful, safe and well-groomed parks, recreational areas, facilities, landscapes and trails throughout Bountiful. Staff members beautify the grounds at all City buildings and along streets, particularly Main Street. During the winter, the Department keeps assigned parking lots safe and functional and sidewalks free of snow within 24 hours of a storm event.

2017 Projects

Creekside Park

Staff is excited to complete the construction of Creekside Park located at 600 East Mill Street. Due to unforeseen issues with the General Contractor, construction isn't scheduled for completion and grow-in until late summer or early fall. At that time we will plan a public open house held at the park to celebrate the Community.

Tennis Court Resurfacing

Two tennis courts are in the operational plan for resurfacing at Firefighter's Park.

Tour of Utah Stage 5

Staff plans to assist with the return of the Tour of Utah Stage 5 Bike Race to Bountiful City's Main Street in August 2017.

LINE-ITEM HIGHLIGHTS

Personnel Services:

The \$25,799 increase includes funds to cover the costs associated with merit raises, seasonal employee pay, taxes, health insurance, retirement and Workers' Compensation as per Human Resources calculations.

Operations and Maintenance:

Acct# 454510-424000 – Office Supplies

This \$900 increase is to cover the costs associated with computer and software maintenance as per IT Department estimates.

Capital Equipment and Improvements:

Acct# 454510-473100 – Improvements other than Buildings

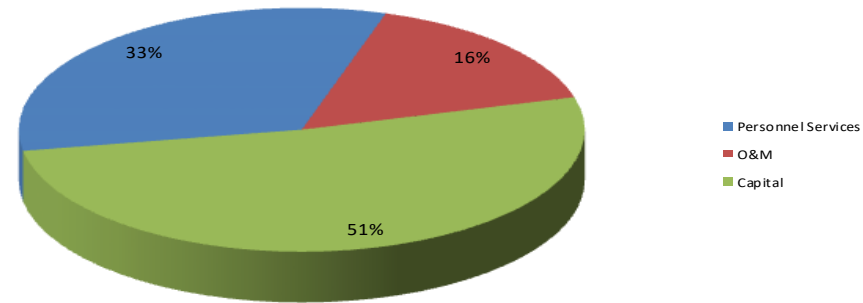
Creekside Park construction started in July of 2016. Of the \$3,175,000 budgeted through Rap Tax funds. \$1,861,968 has been used to pay for the current improvements. Considering unforeseen issues with the general contractor, extended construction time, and unknown costs associated with new bids from general and sub-contractors, it is anticipated that an additional \$1,000,000.00 will be needed to complete the project. Total decrease between budget years is \$2,175,000.

Acct# 454510-474500 – Machinery and Equipment

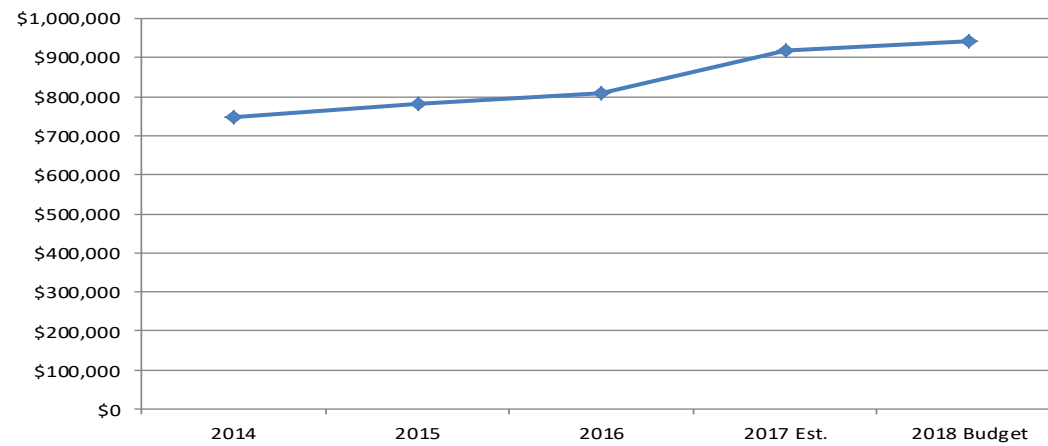
No requests are being made.

BUDGET GRAPHS

FY2018 Parks Budget

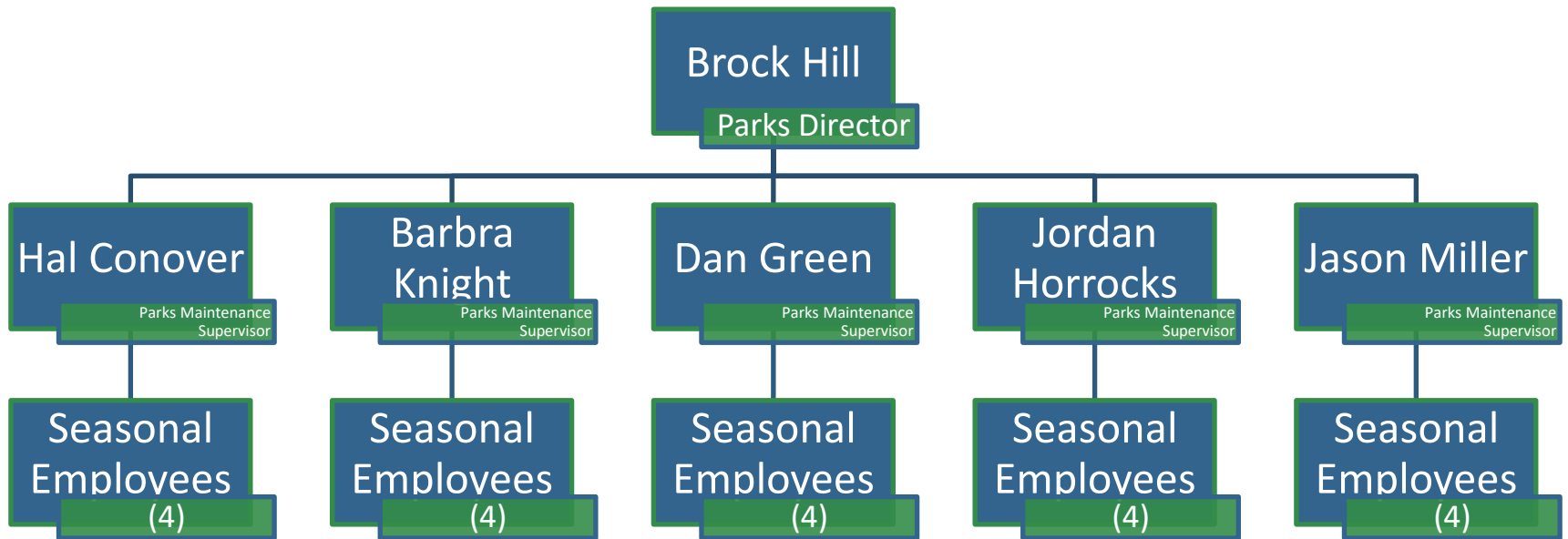


**Budget History
(Less Capital)**



1	PARKS										Amended			1
2											Fiscal Year	Fiscal Year	Dollar	2
3	Account Number			Account Description			Fiscal Year	Fiscal Year	Fiscal Year	6 Month	6 Month	Fiscal Year	Fiscal Year	3
4														4
5	PERSONNEL SERVICES													5
6	104510	411000	Salaries - Perm Employees	261,510	261,352	275,427	143,616	173,342	316,958	316,958		316,594	(364)	6
7	104510	412000	Salaries-Temp & Part-Time	57,778	73,105	97,843	47,023	57,000	104,023	105,312		124,144	18,832	7
8	104510	413010	Fica Taxes	24,180	24,803	27,761	14,121	18,000	32,121	32,304		33,716	1,412	8
9	104510	413020	Employee Medical Ins	73,462	57,062	60,412	33,714	45,000	78,714	81,189		85,828	4,639	9
10	104510	413030	Employee Life Ins	1,469	1,550	1,610	806	1,000	1,806	1,985		2,011	26	10
11	104510	413040	State Retirement & 401 K	45,864	49,815	52,487	27,269	30,500	57,769	60,444		61,328	884	11
12	104510	491640	WorkersCompPremiumCharge-ISF	6,428	6,708	7,485	3,822	4,200	8,022	8,445		8,815	370	12
13	TOTAL PERSONNEL SERVICES			470,689	474,395	523,024	270,370	329,042	599,412	606,637	0	632,436	25,799	13
14														14
15	OPERATIONS & MAINTENANCE													15
16	104510	415000	Employee Education Reimb	0	0	1,200	0	0	0	0		0	0	16
17	104510	421000	Books Subscr & Mmbrshp	0	150	158	0	200	200	200		200	0	17
18	104510	423000	Travel & Training	99	4,724	3,388	144	5,600	5,744	6,000		6,000	0	18
19	104510	424000	Office Supplies	180	135	125	2,174	0	2,174	100		1,000	900	19
20	104510	425000	Equip Supplies & Maint	53,651	57,947	55,956	18,986	41,000	59,986	60,000		60,000	0	20
21	104510	426000	Bldg & Grnd Suppl & Maint	106,053	91,856	77,018	35,326	56,000	91,326	93,500		93,500	0	21
22	104510	427000	Utilities	64,554	71,749	90,681	38,371	40,000	78,371	66,000		66,000	0	22
23	104510	428000	Telephone Expense	3,148	3,227	5,591	2,327	2,500	4,827	4,600		4,600	0	23
24	104510	431050	Credit Card Merchant Fees	5,581	1,601	1,138	97	2,300	2,397	2,500		2,500	0	24
25	104510	431400	Landfill Fees	633	558	186	273	250	523	500		500	0	25
26	104510	448000	Operating Supplies	4,644	9,084	6,192	4,758	4,200	8,958	9,000		9,000	0	26
27	104510	451100	Insurance & Surety Bonds	5,247	5,956	5,888	6,167	0	6,167	6,000		6,000	0	27
28	104510	461000	Miscellaneous Expense	1,510	782	1,585	342	0	342	250		250	0	28
29	104510	461400	Purchase Of Water	31,057	33,949	36,310	36,923	2,000	38,923	39,000		39,000	0	29
30	104510	462090	Handcart Days Celebration	0	0	0	20,000	0	20,000	20,000		20,000	0	30
31	104510	473100	Improv Other Than Bldgs	0	25,616	0	30	0	30	0		0	0	31
32	TOTAL OPER. & MAINT.			276,357	307,334	285,418	165,919	154,050	319,969	307,650	0	308,550	900	32
33														33
34	TOTAL PARKS - GEN. FUND			747,046	781,729	808,442								

ORGANIZATIONAL CHART



PLANNING

OVERVIEW

The Planning & Economic Development Director works with the City Council, City staff, citizens, property owners, businesses and others to create a desirable place to live, work, play and do business. Some of the services include maintaining and implementing the Land Use Ordinance, advising citizens on what uses and activities are lawful on their land, reviewing proposed developments, doing inspections and overseeing business licensing. He also creates short and long term development plans to help preserve and enhance property values and to encourage reinvestment.

The Planning Director handles citizen inquiries about fences, remodels, home additions and land use, and meets with developers on potential uses of commercial and multifamily residences on a daily basis. He prepares the Planning Commission agenda and attends all Administrative Committee, Planning Commission and City Council meetings. He reviews all multifamily and commercial site plans for compliance with ordinance requirements concerning parking, setback, landscaping, etc. The Planner also functions as the Redevelopment Agency Director and administers its business loan program.

GOALS & PROJECTS

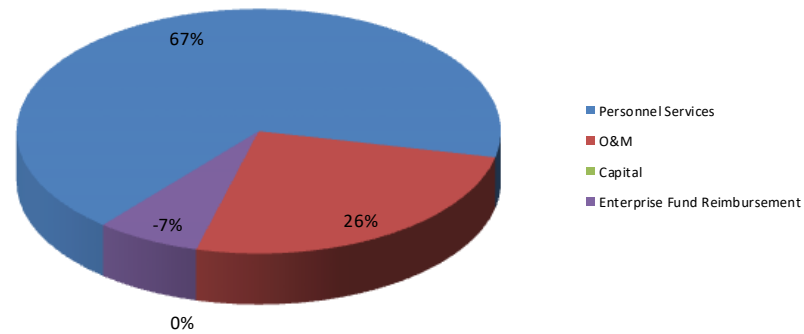
The redevelopment of downtown Bountiful and the former Five-Points Mall site is a major and ongoing concern. A comprehensive review of policies governing the development of downtown is anticipated within the next year. Adoption of future land use plans for downtown and the Val Verda area along with changes to City Code and the adoption of an open space zone are projected projects for the Planning Department.

LINE ITEM HIGHLIGHTS

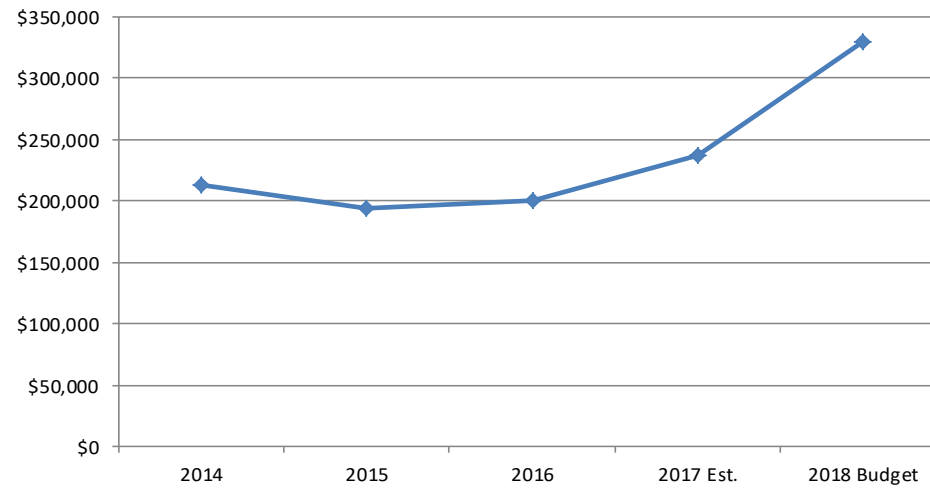
The actual budget for the Planning Department for Fiscal Year 2016-2017 should come in within the approved budget. The budget for Fiscal Year 2017-2018 includes the creation of an additional full-time planner position to address increases in work load. The position will be a combination of existing part-time positions and will focus on plan review and code enforcement. Increases are reflected for health insurance coverage and anticipated compensation adjustments. There is also \$35,000 added for preparation of a Trails Master Plan.

BUDGET GRAPHS

FY2018 Planning Budget



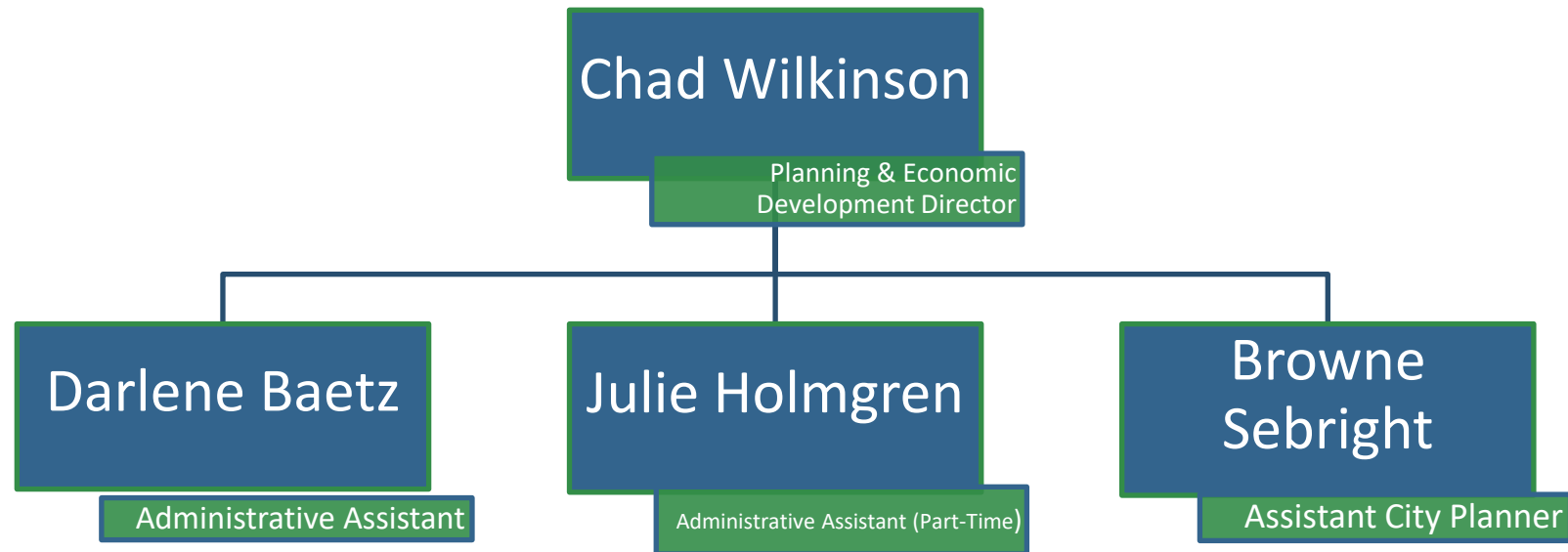
**Budget History
(Less Capital)**



BUDGET

1	Planning, Licensing & Code Enforcement												1
2				Fiscal Year	Fiscal Year	Fiscal Year	6 Month	6 Month	Fiscal Year	Fiscal Year	Amended		2
3	Account Number	Account Description	2014	2015	2016	Actual	Estimate	2017 Est.	2017 Budget	2017 Budget	2018 Budget	Dollar	3
4												Change	4
5	PERSONNEL SERVICES												5
6	104610 411000	Salaries - Perm Employees	117,528	87,860	95,478	46,617	55,707	102,324	102,324		144,544	42,220	6
7	104610 412000	Salaries-Temp & Part-Time	11,106	14,094	10,352	4,322	19,806	24,128	24,128		0	(24,128)	7
8	104610 413010	Fica Taxes	9,987	7,886	8,620	4,044	6,040	10,084	10,084		11,468	1,384	8
9	104610 413020	Employee Medical Ins	18,080	21,107	24,212	12,073	5,038	17,111	17,111		46,758	29,647	9
10	104610 413030	Employee Life Ins	527	539	564	270	387	657	657		915	258	10
11	104610 413040	State Retirement & 401 K	19,737	16,138	17,541	8,581	11,527	20,108	20,108		27,565	7,457	11
12	104610 425300	Vehicle Allowance	3,129	5,107	4,901	2,354	3,011	5,365	5,365		5,365	(0)	12
13	104610 491640	WorkersCompPremiumCharge-ISF	1,354	1,505	1,708	843	621	1,464	1,464		2,170	706	13
14	TOTAL PERSONNEL SERVICES		181,447	154,236	163,377	79,105	102,136	181,241	181,241	0	238,785	57,544	14
15													15
16	OPERATIONS & MAINTENANCE												16
17	104610 421000	Books Subscr & Mmbrshp	388	400	584	610	140	750	750		750	0	17
18	104610 422000	Public Notices	380	682	760	129	871	1,000	1,000		1,000	0	18
19	104610 423000	Travel & Training	2,029	2,917	2,162	1,121	2,879	4,000	4,000		4,000	0	19
20	104610 424000	Office Supplies	3,407	3,893	4,918	819	3,681	4,500	4,500		4,500	0	20
21	104610 425000	Equip Supplies & Maint	5,579	6,041	8,530	9,201	(201)	9,000	9,000		9,000	0	21
22	104610 426000	Bldg & Grnd Suppl & Maint	5,972	6,387	6,946	2,779	3,221	6,000	6,000		6,000	0	22
23	104610 428000	Telephone Expense	845	539	822	465	1,535	2,000	2,000		2,000	0	23
24	104610 431000	Profess & Tech Services	3,666	11,104	5,080	6,400	12,600	19,000	19,000		54,000	35,000	24
25	104610 448000	Operating Supplies	39	7	33	0	1,000	1,000	1,000		1,000	0	25
26	104610 451100	Insurance & Surety Bonds	1,539	1,867	1,701	1,781	179	1,960	1,960		1,960	0	26
27	104610 459240	Commissioner's Allowance	7,075	5,550	5,700	3,550	2,450	6,000	6,000		6,000	0	27
28	104610 461000	Miscellaneous Expense	314	111	36	360	640	1,000	1,000		1,000	0	28
29	TOTAL OPER. & MAINT.		31,232	39,498	37,271	27,215	28,995	56,210	56,210	0	91,210	35,000	29
30													30
31	TOTAL PLANNING - GEN. FUND		212,679	193,734	200,648	106,320	131,131	237,451	237,451	0	329,995	92,544	31
32													32
33	Enterprise Fund Reimbursement - Administrative Services												33
34	104610 496200	Admin Services ReimbAdjustment	0	0	0	(7,600)	(7,600)	(15,200)	(15,200)		(24,680)	(9,480)	34
35	Total Enterprise Fund Reimbursement - Admin. Services		0	0	0	(7,600)	(7,600)	(15,200)	(15,200)	0	(24,680)	(9,480)	35
36													36
37	TOTAL ADJUSTED PLANNING - GENERAL FUND		212,679	193,734	200,648	98,720	123,531	222,251	222,251	0	305,315	83,064	37
38													38
39	PLANNING - CAPITAL PROJECTS												39
40	454610 474500	Machinery & Equipment	0	8,953	0	0	0	0	0		0	0	40
41	TOTAL PLANNING - CAPITAL		0	8,953	0	0	0	0	0	0	0	0	41
42													42
43	BUDGET SUMMARY												43
44	104610	Planning - General Fund	212,679	193,734	200,648	98,720	123,531	222,251	222,251	0	305,315	83,064	44
45	454610	Planning - Capital Projects Fund	0	8,953	0	0	0	0	0	0	0	0	45
46	TOTAL PLANNING - GEN. & CAP.		212,679	202,687	200,648	98,720	123,531	222,251	222,251	0	305,315	83,064	46

ORGANIZATIONAL CHART



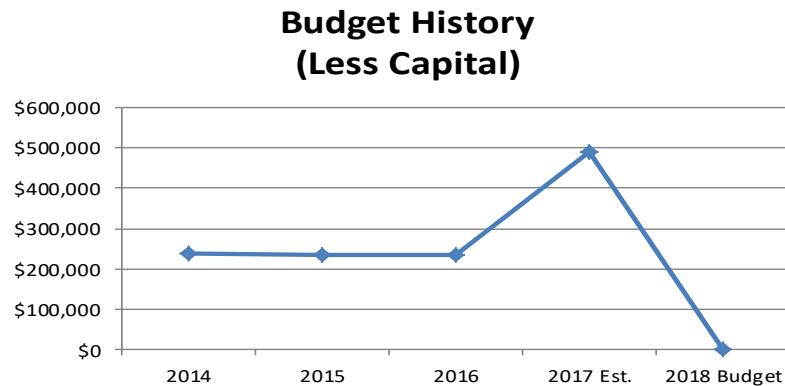
DEBT SERVICE FUND

DEBT SERVICE

OVERVIEW

The Debt Service Fund accounts for resources that will be used to service general long-term debt of the City. This is debt of a general nature rather than debt specifically applicable to Enterprise Funds all of which is accounted for within those funds of the City. The balance of general outstanding debt of the City at the end of Fiscal Year 2015-2016 was \$227,513 which represents the outstanding balance of the Series 2009 Sales Tax Revenue Bonds. These bonds will be paid in full at the conclusion of Fiscal Year 2016-2017. The City has no General Obligation debt. The Light & Power Fund's Electric Revenue Bonds issued on November 10, 2010 in the amount of \$15,280,000 carried an outstanding principal balance of \$12,085,000 as of June 30, 2016. This debt is carried in the Light & Power Fund (Enterprise Fund). No new near-term debt issuance is anticipated.

BUDGET GRAPHS



BUDGET

1	DEBT SERVICE										Amended			1
2				Fiscal Year	Fiscal Year	Fiscal Year	6 Month	6 Month	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Dollar	2
3	Account Number			2014	2015	2016	Actual	Estimate	2017 Est.	2017 Budget	2017 Budget	2018 Budget	Dollar Change	3
4														4
5	DEBT SERVICE REVENUES													5
6	306000	355010	Special Assessment Levies	267,557	266,219	270,403	0	251,465	251,465	247,500		0	(247,500)	6
7	306010	361000	Interest & Investment Earnings	1,423	1,799	3,483	360	100	460	1,400		115	(1,285)	7
8	306010	361200	InvestmntUnrealized(Gain)/Loss	0	0	(487)	0	0		0		0	0	8
9	TOTAL REVENUE			268,980	268,018	273,398	360	251,565	251,925	248,900	0	115	(248,785)	9
10														10
11	DEBT SERVICE EXPENDITURES													11
12	304710	431040	Bank & Investment Account Fees	0	0	0	45	20	65	0		0	0	12
13	304710	431100	Legal And Auditing Fees	0	0	0	123	0	123	0		115	115	13
14	304710	481000	Principal on Bonds	197,000	203,000	212,000	0	220,000	220,000	220,000	203,000	0	(220,000)	14
15	304710	482000	Interest on Bonds	33,280	25,400	17,280	4,400	4,400	8,800	8,800		0	(8,800)	15
16	304710	483000	SID Administration Fees	4,500	3,688	2,853	0	1,940	1,940	3,800		0	(3,800)	16
17	304710	483500	Arbitrage Compliance Fees	0	750	0	0	750	750	0		0	0	17
18	304710	484000	Paying Agents Fees	1,500	1,600	1,600	0	1,600	1,600	1,600		0	(1,600)	18
19	304710	491450	Transfer to Capital Improvements	0	0	0	0	0	0	0	17,000		0	19
20	304710	491980	Add To Fund Balance	0	0	0	0	257,000	257,000	14,700		0	(14,700)	20
21	TOTAL EXPENDITURES			236,280	234,438	233,733	4,567	485,710	490,277	248,900	220,000	115	(248,785)	21
22														22
23	EXCESS (DEFICIENCY) OF													23

SPECIAL REVENUE FUNDS

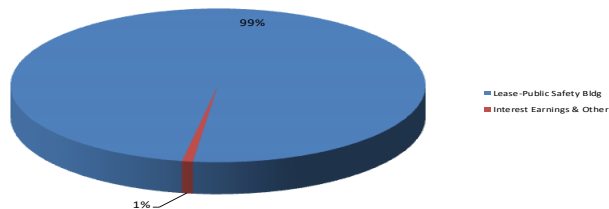
MUNICIPAL BUILDING AUTHORITY

OVERVIEW

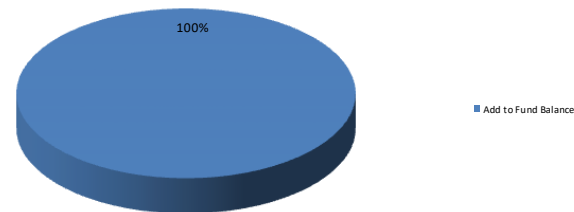
The Municipal Building Authority Fund accounts for specific resources that are restricted or committed to expenditures for specific purposes other than general debt service or capital projects of the City. This fund is governed by a board comprised of the City Council. The fund had no outstanding debt as of Fiscal Year 2015-2016 but will still receive payments due from the State of Utah for their remaining three year obligation on payment of lease financed debt of the Public Safety Building which houses the State Second District Court.

BUDGET GRAPHS

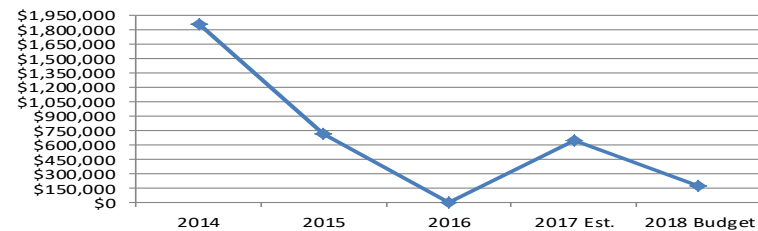
FY2018 Municipal Building Authority Revenues



FY2018 Municipal Building Authority Expenses



**Budget History
(Less Capital)**



BUDGET

1	MUNICIPAL BUILDING AUTHORITY												1	
2				Fiscal Year	Fiscal Year	Fiscal Year	6 Month	6 Month	Fiscal Year	Fiscal Year	Amended	Fiscal Year	Dollar	2
3	Account Number		Account Description	2014	2015	2016	Actual	Estimate	2017 Est.	2017 Budget	2017 Budget	2018 Budget	Dollar	3
4														4
5	REVENUES												5	
6	444000	362410	Lease-Public Safety Bldg	211,173	206,154	166,426	168,875	0	168,875	205,777		168,875	(36,902)	6
7	444000	362420	Lease-Towne Centre Parkng	391,525	387,902	0	0	0	0	0		0	0	7
8	446010	361000	Interest & Investment Earnings	4,210	3,960	6,255	1,832	720	2,552	3,000		1,440	(1,560)	8
9	446010	361200	InvestmntUnrealized(Gain)/Loss	0	0	(1,075)	0	0	0	0		0	0	9
10	446030	369050	Bond Proceeds	766,000	0	0	0	0	0	0		0	0	10
11	448000	389000	Use Of Fund Balance	0	0	0	0	0	0	0	442,000	0	0	11
12	TOTAL REVENUE			1,372,908	598,015	171,605	170,707	720	171,427	208,777	442,000	170,315	(38,462)	12
13														13
14	EXPENDITURES												14	
15	444110	431040	Bank & Investment Account Fees	0	0	0	146	48	194	0		96	96	15
16	444110	431100	Legal And Auditing Fees	0	0	0	95	0	95	0		96	96	16
17	444110	476000	Bond Issuance Costs	22,681	0	0	0	0	0	0		0	0	17
18	444110	481000	Principal on Bonds	688,000	705,000	0	0	0	0	0		0	0	18
19	444110	482000	Interest on Bonds	28,469	10,237	0	0	0	0	0		0	0	19
20	444110	483500	Arbitrage Compliance Fees	0	2,750	0	0	0	0	0		0	0	20
21	444110	484000	Paying Agents Fees	1,650	1,400	0	0	0	0	0		0	0	21
22	444110	491980	Add To Fund Balance	0	0	0	0	0	0	208,777		170,123	(38,654)	22
23	444110	495000	Payment-Refunded Bond Issue	1,115,000	0	0	0	0	0	0		0	0	23
24	444410	491450	Trnsfr To Captl Imprvmnts	0	0	0	650,000	0	650,000	0	442,000	0	0	24
25	TOTAL EXPENDITURES			1,855,800	719,387	0	650,241	48	650,289	208,777	442,000	170,315	(38,462)	25
26														26
27	EXCESS (DEFICIENCY) OF												27	
28	REVENUES OVER EXPENDITURES			(482,892)	(121,372)	171,605	(479,534)	672	(478,862)	0	0	0	0	28

RAP TAX

OVERVIEW

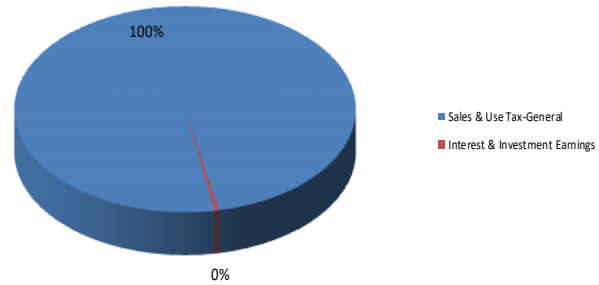
The Recreation, Arts and Parks (RAP) Tax (originally approved by voters in 2007) funded construction of the CenterPoint Legacy Theatre in Centerville as a joint project with Centerville City and recreational and cultural facilities and organizations in Bountiful City. In March 2008, Bountiful City entered into an interlocal agreement with the Centerville City Redevelopment Agency for the construction of the CenterPoint Legacy Theatre. Ninety percent of the one-tenth of one percent (0.01%) tax was paid to the Centerville RDA per that agreement. The originally adopted RAP Tax expired on March 31, 2016, but the tax was re-authorized by voters in November 2014, to continue for a 10 year period. The reauthorized funding is slated primarily for projects located within the corporate limits of Bountiful City with the majority of the proceeds earmarked for improvements to the new Creekside Park located on Mill Street in Bountiful City.

LINE-ITEM HIGHLIGHTS

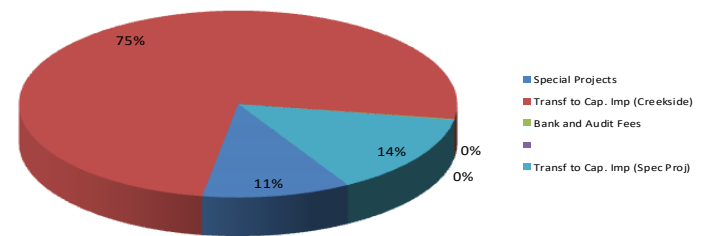
Tax revenues of the RAP Tax Fund for Fiscal Year 2016-2017 are projected to exceed the approved budget due to prevailing trends in tax collections. The budget for Fiscal Year 2017-2018 is similarly projected to be higher than the current budget year due to forecasted sales tax trends. Expenditures in the Special Projects line item include budgeted amounts for grants to eligible arts and community groups. Transfers are budgeted to the Capital Improvement Fund to reimburse that Fund for Creekside Park development costs and for other RAP Tax eligible expenditures for parks and trails projects by the City.

BUDGET GRAPHS

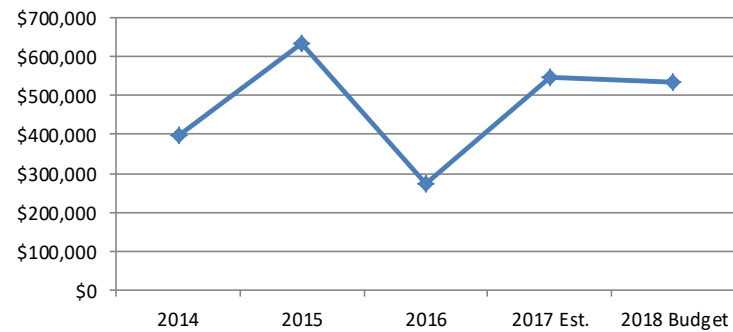
FY2018 RAP Tax Revenues



FY2018 RAP Tax Expenses



**Budget History
(Less Capital)**



BUDGET

1	RAP TAX										Amended			1
2				Fiscal Year	Fiscal Year	Fiscal Year	6 Month	6 Month	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Dollar	2
3	Account Number		Account Description	2014	2015	2016	Actual	Estimate	2017 Est.	2017 Budget	2017 Budget	2018 Budget	Dollar	3
4														4
5	RAP TAX REVENUES													5
6	831050	313000	Sales & Use Tax-General	435,612	462,308	516,456	169,108	354,892	524,000	450,000		532,000	82,000	6
7	836010	361000	Interest & Investment Earnings	1,549	1,767	897	2,079	1,500	3,579	1,000		2,000	1,000	7
8	836010	361200	InvestmntUnrealized(Gain)/Loss	0	0	(363)	0	0	0	0		0	0	8
9	838000	389000	Use of Fund Balance	0	0	0	0	0	0	0	80,000		0	9
10	TOTAL REVENUE			437,160	464,074	516,990	171,187	356,392	527,579	451,000	80,000	534,000	0	10
11														11
12	RAP TAX EXPENDITURES													12
13	838300	426100	Special Projects	8,000	8,000	8,000	20,695	57,640	78,335	49,610		58,520	8,910	13
14	838300	431040	Bank & Investment Account Fees	0	0	0	112	112	224	0		225	225	14
15	838300	431100	Legal And Auditing Fees	0	0	0	207	200	407	0		400	400	15
16	838300	475300	Interlocal Payment-Centerville	391,499	416,077	266,356	0	0	0	0	80,000	0	0	16
17	838300	491980	Add To Fund Balance	0	0	0	0	0	0	0		0	0	17
18	838300	491455	TrnsfrToCaptlImprv-CreeksidePk	0	0	0	0	393,000	393,000	338,250		400,375	62,125	18
19	838300	491460	TrnsfrToCaptlImprv-SpecialProj	0	0	0	0	73,360	73,360	63,140		74,480	11,340	19
20	838300	492045	Transfer To Capital ImprovFund	0	209,000	0	0	0	0	0		0	0	20
21	TOTAL EXPENDITURES			399,499	633,077	274,356	21,014	524,312	545,326	451,000	80,000	534,000	83,000	21
22														22
23	EXCESS (DEFICIENCY) OF													23

REDEVELOPMENT AGENCY

OVERVIEW

The Redevelopment Agency of Bountiful City is a separate agency authorized under State Law Title 17C known as the Limited Purpose Local Government Entities-Community Development and Renewal Agencies. The purpose of this agency is to facilitate redevelopment efforts in designated areas and to administer projects/programs to assist in economic development, community development and renewing urban areas. The Redevelopment Agency of Bountiful City assists in redevelopment efforts by encouraging private and public investment in previously developed areas that are underutilized or blighted. The Agency also promotes economic development by working with businesses to increase the jobs available in the community and the State as a whole.

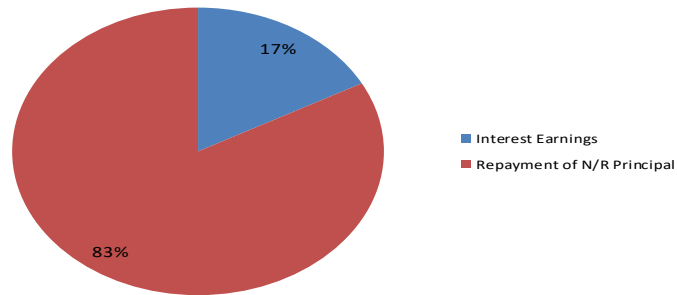
GOALS & PROJECTS

Agency special projects that are budgeted for next year center on planning for, and development of, a downtown plaza for revitalization of the downtown area. Additional planning and redevelopment efforts will also be focused in the complex surrounding the existing City Hall at 790 South 100 East, and on the Renaissance Town Center development at the former Five-Points Mall site. The Redevelopment Agency will also continue to administer the Revolving Loan Program and participate in other projects within the Redevelopment Project Area.

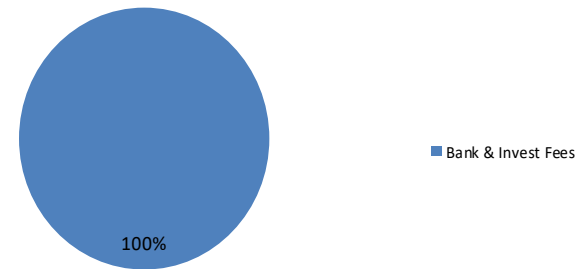
REVOLVING LOAN FUND

BUDGET GRAPHS

**FY2018 RDA Revolving Loan
Revenues**



**FY2018 RDA Revolving Loan
Expenditures**



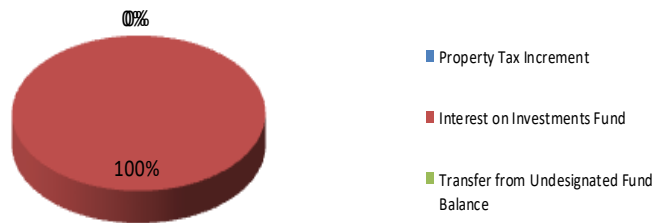
BUDGET

1	REDEVELOPMENT AGENCY (REVOLVING LOAN FUND)											Amended				1	
2				Fiscal Year	Fiscal Year	Fiscal Year	6 Month	6 Month	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Dollar	2			
3	Account Number			Account Description			2014	2015	2016	Actual	Estimate	2017 Est.	2017 Budget	2018 Budget	Change	3	
4																4	
5	REVENUES															5	
6	726010	361000		Interest & Investment Earnings	14,385	16,101	32,494	18,687				18,687	5,000		18,687	13,687	6
7	726010	361065		Int-El Matador	0	0	0	0	0			0	0			0	7
8	726010	361066		Int-Druyon	122	0	0	0				0	0			0	8
9	726010	361068		Int-Arts Academy	408	0	0	0	0	0		0	0			0	9
10	726010	361071		Int-Costa Vida Restaurant	788	523	165	3				3	2			(2)	10
11	726010	361072		Int-IDG/Kocherhans	0	0	0	0				0	0			0	11
12	726010	361073		Int-The Square	18,508	16,845	12,499	4,321				4,321	9,733		6,629	(3,104)	12
13	726010	361074		Int-Skills Fitness	8,153	6,991	5,794	779	(779)			0	0			0	13
14	726010	361075		Int-Bntfl Lumber-Knowlton	5,451	4,735	1,757	0	0			0	0			0	14
15	726010	361078		Int-Hist Bntfl Theater	15,292	13,643	11,943	5,318				5,318	10,191		8,386	(1,805)	15
16	726010	361079		Interest-DesLandco-Duncan Elec	6,596	4,021	0	0				0	0			0	16
17	726010	361081		Interest-SKC Orchard	L.C.	5,675	5,142	2,748				2,748	4,594			(4,594)	17
18	726010	361082		Interest-Village On Main	7,282	5,853	4,326	524				524	2,752			(2,752)	18
19	726010	361083		Interest-Timbermill	4,040	4,695	4,551	1,307				1,307	3,733			(3,733)	19
20	726010	361084		Interest-Btfl 2600 Land/XtraAu	2,000	11,437	4,074	0				0	0			0	20
21	726010	361085		Interest-Wight House Reception	0	0	1,167	553				553	1,093		1,016	(77)	21
22	726010	361086		Interest-Computech/VectorHoldn	0	0	396	572				572	1,117		1,010	(107)	22
23	726010	361200		InvestmntUnrealized(Gain)/Loss	0	0	(5,739)	0				0	0			0	23
24	726000	369030		Repayment Of N/R (Princ)	374,497	535,959	973,154	493,216				493,216	258,887		172,520	(86,367)	24
25	728000	381073		Trnsfr Frm RDA Operations	0	0	0	0				0	0			0	25
26	728000	389000		Use Of Fund Balance	0	0	0	0				0	0			0	26
27	TOTAL REVENUE				457,522	626,479	1,051,722	528,027	(779)	527,248		297,102	0		208,248	(88,854)	27
28																	28
29	EXPENDITURES																29
30	727200	431040		Bank & Investment Account Fees	0	0	0	1,170	1,170			2,340	0		2,400	2,400	30
31	727200	452300		Uncollectible Accounts	0	167,410	0	0				0	0			0	31
32	727200	461050		Loaned Monies	575,000	40,000	40,000	0				0	294,945			(294,945)	32
33	TOTAL EXPENDITURES				575,000	207,410	40,000	1,170	1,170	2,340		294,945	0		2,400	(292,545)	33
34																	34
35	EXCESS (DEFICIENCY) OF																35
36	REVENUES OVER EXPENDITURES				(117,478)	419,069	1,011,722	526,857	(1,949)	524,908		2,157	0		205,848	203,691	36

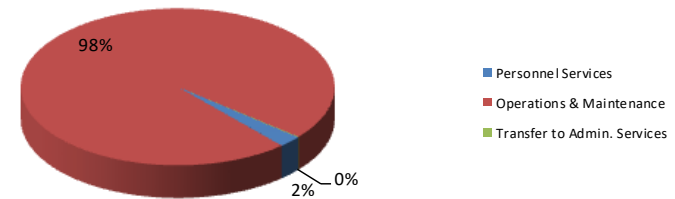
OPERATING FUND

BUDGET GRAPHS

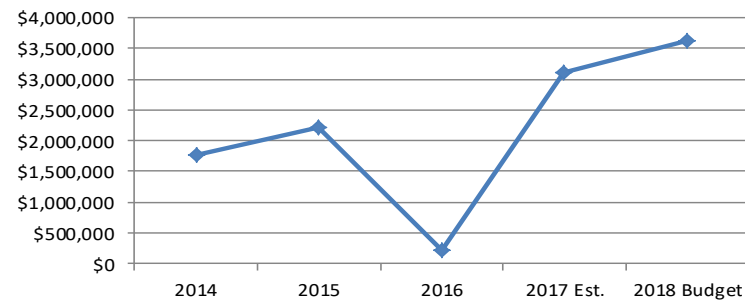
**FY2018 RDA Operating Fund
Revenues**



**FY2018 RDA Operating Fund
Expenditures**



**Budget History
(Less Capital)**



BUDGET

1	REDEVELOPMENT AGENCY (OPERATING FUND)													1
2				Fiscal Year	Fiscal Year	Fiscal Year	6 Month	6 Month	Fiscal Year	Fiscal Year	Amended	Fiscal Year	Dollar	2
3	Account Number		Account Description	2014	2015	2016	Actual	Estimate	2017 Est.	2017 Budget	2017 Budget	2018 Budget	Change	3
4														4
5	OPERATING REVENUES													5
6	731010	311000	General Property Taxes	1,467,308	1,399,480	0	0		0	0		0	0	6
7	731040	311100	Property Tax Increment - RDA	0	0	1,440,916	0		0	1,164,022		1,113,113	(50,909)	7
8	733000	335100	State Grants - Miscellaneous	0	1,000	0	0		0	0		0	0	8
9	736000	369000	Sundry Revenues	0	15,000	10,213	0		0	0		0	0	9
10	736010	361000	Interest & Investment Earnings	32,702	30,547	47,004	21,771	10,000	31,771	20,000		30,000	10,000	10
11	736010	361200	InvestmntUnrealized(Gain)/Loss	0	0	(8,596)	0		0	0		0	0	11
12	738000	389000	Trnsfr from Undesig. Fund Bal	0	0	0	0		0	627,000		0	(627,000)	12
13	TOTAL REVENUES			1,500,010	1,446,027	1,489,538	21,771	10,000	31,771	1,811,022	0	1,143,113	(667,909)	13
14														14
15	OPERATING EXPENDITURES													15
16	PERSONNEL SERVICES													16
17	737300	411000	Salaries - Perm Employees	50,704	37,782	42,915	21,620	20,913	42,533	42,533		46,279	3,746	17
18	737300	412000	Salaries-Temp & Part-Time	18,061	16,485	17,177	8,301	8,362	16,663	16,663		16,057	(606)	18
19	737300	413010	Fica Taxes	5,106	4,820	4,697	2,335	2,308	4,643	4,643		4,883	240	19
20	737300	413020	Employee Medical Ins	8,731	10,448	11,741	5,892	959	6,851	6,851		7,194	343	20
21	737300	413030	Employee Life Ins	227	241	258	126	141	267	267		288	21	21
22	737300	413040	State Retirement & 401 K	5,821	6,774	7,576	3,823	4,288	8,111	8,111		8,825	714	22
23	737300	425300	Vehicle Allowance	0	2,771	3,200	1,531	2,279	3,810	1,496		1,496	0	23
24	737300	491640	WorkersCompPremiumCharge-ISF	788	1,020	975	489	412	901	901		974	73	24
25	TOTAL PERSONNEL SERVICES			89,437	80,341	88,539	44,116	39,663	83,779	81,465	0	85,995	4,530	25
26														26
27	OPERATIONS & MAINTENANCE													27
28	737300	421000	Books Subscr & Mmbrshp	0	0	0	0	300	300	300		300	0	28
29	737300	422000	Public Notices	40	40	195	0	500	500	500		500	0	29
30	737300	423000	Travel & Training	621	1,121	2,122	0	0	0	0		0	0	30
31	737300	424000	Office Supplies	405	50	1,045	0	500	500	500		500	0	31
32	737300	425000	Equip Supplies & Maint	588	0	0	0	0	0	0		0	0	32
33	737300	426100	Special Projects	1,265,633	1,150,562	88,848	335,828	2,664,172	3,000,000	3,000,000		3,500,000	500,000	33
34	737300	427000	Utilities	888	12,793	2,093	1,263	737	2,000	2,000		1,500	(500)	34
35	737300	428000	Telephone Expense	247	0	0	0	0	0	5,000		0	(5,000)	35
36	737300	431000	Profess & Tech Services	1,543	7,914	12,091	3,690	6,310	10,000	10,000		15,000	5,000	36
37	737300	431040	Bank & Investment Account Fees	0	0	0	1,492	(1,492)	0	0		0	0	37
38	737300	431100	Legal And Auditing Fees	3,215	0	0	938	62	1,000	1,000		1,000	0	38
39	737300	448060	Renaissance Parkng Payment	391,525	387,902	0	0	0	0	0		0	0	39
40	737300	451100	Insurance & Surety Bonds	868	3,965	1,009	1,057	7,705	8,762	8,762		8,762	0	40
41	737300	455050	Btfl Subconservancy Fees	1,195	1,195	1,315	1,442	(142)	1,300	1,300		1,500	200	41
42	737300	461000	Miscellaneous Expense	0	558,358	0	0	0	0	0		0	0	42
43	737300	462230	Public Relations Materials	0	0	2,987	500	2,500	3,000	3,000		2,000	(1,000)	43
44	737300	482050	Bountiful City Note	0	0	0	0	0	0	0		0	0	44
45	737300	491150	Admin Services Reimbursement	6,000	6,000	8,500	2,063	2,063	4,126	4,126		4,126	0	45
46	737300	491720	Trnsfr To Revolving Loan Fund	0	0	0	0	0	0	0		0	0	46
47	TOTAL OPERATIONS & MAINTENANCE			1,672,768	2,129,900	120,206	348,272	2,683,216	3,031,488	3,036,488	0	3,535,188	498,700	47
48														48
49	TOTAL OPERATING EXPENDITURES			1,762,205	2,210,241	208,745	392,388	2,722,879	3,115,267	3,117,953	0	3,621,183	503,230	49
50														50

BUDGET (CONTINUED)

1	REDEVELOPMENT AGENCY (OPERATING FUND)												1	
2				Fiscal Year	Fiscal Year	Fiscal Year	6 Month	6 Month	Fiscal Year	Fiscal Year	Amended			2
3	Account Number		Account Description	2014	2015	2016	Actual	Estimate	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Dollar	3
4														4
5	REDEVELOPMENT AGENCY - CAPITAL PROJECTS												5	
6	737300	471100	Land	0	0	0	300,442		300,442	0		0	0	6
7	TOTAL CAPITAL EXPENDITURES			0	0	0	300,442	0	300,442	0	0	0	0	7
8														8
9	EXCESS (DEFICIENCY OF REVENUES OVER EXPENDITURES BEFORE TRANSFERS)			(262,195)	(764,214)	1,280,793	(370,617)	(2,712,879)	(3,083,496)	(1,306,931)	0	(2,478,070)	(1,171,139)	9
10														10
11	OPERATING TRANSFERS IN (OUT):													11
12	738000	389000	Use Of Fund Balance	0	0	0	0		0	1,933,931		0	(1,933,931)	12
13	TOTAL OPERATING TRANSFERS IN (OUT)			0	0	0	0	0	0	1,933,931	0	0	(1,933,931)	13
14														14
15														15
16	EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES			(262,195)	(764,214)	1,280,793	(370,617)	(2,712,879)	(3,083,496)	627,000	0	(2,478,070)	(3,105,070)	16

ENTERPRISE FUNDS

RECYCLING

OVERVIEW

Curbside recycling has been in place since 2008. Ace Disposal has a five year contract with the City which began in December 2013 and will end in December 2018. Ace Disposal picks up recyclables and delivers them to Rocky Mountain Recycle. Bountiful City bills residents for Ace Disposal services and takes requests for delivery or removal of recycling cans and passes these requests on to Ace Disposal for action. The recycling charge to the City per can is \$2.55 which is up from \$2.49 last year. The amount charged to residents is \$2.75 per can this will cover the increased charge from Ace Disposal and associated administrative costs. This rate per can is still a reduced cost from Fiscal Year 2012-2013 when the charge was \$3.25 per can under the former service provider.

GOALS & PROJECTS

The goal of the Recycling Program is to continue with residential curbside recycling in a cost efficient manner for City residents.

LINE-ITEM HIGHLIGHTS

Acct# 487000-377220 Recycling Charges

Increased \$2,904 in this account is for the additional cans requested.

Acct# 484800-431550 Recycling Collection Service

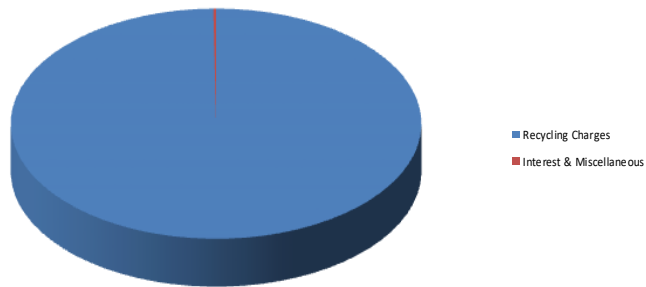
Increased \$2,688 is due to the monthly increase charged by Ace Disposal to the City. The \$2.49 charge per can has now increased to \$2.55 per can. This increase took place in December 2016.

Acct# 484800-491150 Administrative Services Reimbursement

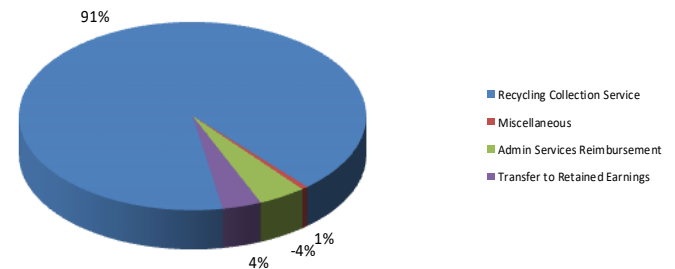
Increased \$3,509 to reimburse the City for the cost of the services it provides to the Recycling Enterprise Fund.

BUDGET GRAPHS

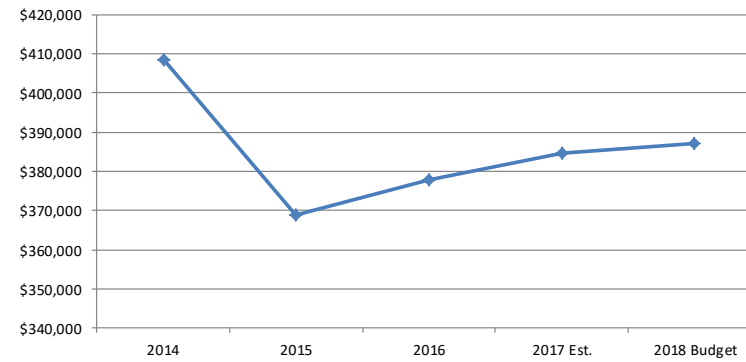
FY2018 Recycling Revenues



FY2018 Recycling Expenses



**Budget History
(Less Capital)**



BUDGET

1	RECYCLING										Amended			1	
2					Fiscal Year	Fiscal Year	Fiscal Year	6 Month	6 Month	Fiscal Year	Fiscal Year	Fiscal Year	Dollar	2	
3	Account Number			Account Description	2014	2015	2016	Actual	Estimate	2017 Est.	2017 Budget	2017 Budget	2018 Budget	Change	3
4															4
5	OPERATING REVENUES														5
6	487000	377220		Recycling Charges	423,484	377,174	382,702	172,035	245,415	417,450	417,450		420,354	2,904	6
7	TOTAL STORM WATER REVENUE				423,484	377,174	382,702	172,035	245,415	417,450	417,450	0	420,354	2,904	7
8															8
9	OPERATING EXPENSES														9
10	OPERATIONS & MAINTENANCE														10
11	484800	431040		Bank & Investment Account Fees	0	0	0	32	38	70	0		70	70	11
12	484800	431050		Credit Card Merchant Fees	1,689	1,898	1,943	830	1,170	2,000	2,000		2,000	0	12
13	484800	431100		Legal And Auditing Fees	0	0	0	173	0	173	0		193	193	13
14	484800	431550		Recycling Collectn Service	406,202	366,193	375,634	158,339	223,435	381,774	381,774		384,462	2,688	14
15	484800	452300		Uncollectible Accounts	533	629	366	265	235	500	500		500	0	15
16	484800	491150		Admin Services Reimbursement	0	0	0	7,608	7,609	15,217	15,217		18,726	3,509	16
17	TOTAL OPERATIONS & MAINTENANCE				408,423	368,721	377,942	167,248	232,487	399,735	399,491	0	405,951	6,460	17
18															18
19	TOTAL OPERATING EXPENSES				408,423	368,721	377,942	167,248	232,487	399,735	399,491	0	405,951	6,460	19
20															20
21	EARNINGS (LOSS) FROM OPERATIONS				15,061	8,453	4,760	4,787	12,928	17,715	17,959	0	14,403	(3,556)	21
22															22
23	NON-OPERATING REVENUES (EXPENSES):														23
24	487000	369020		Income From Uncoll Accts	297	206	269	124	76	200	200		200	0	24
25	486010	361000		Interest & Investment Earnings	385	633	876	511	89	600	600		700	100	25
26	486010	361200		InvestmntUnrealized(Gain)/Loss	0	0	(153)	0	0	0	0		0	0	26
27	NON-OPERATING REVENUES - NET				681	839	991	635	165	800	800	0	900	100	27
28															28
29	EARNINGS (LOSS) BEFORE TRANSFERS				15,742	9,292	5,751	5,422	13,093	18,515	18,759	0	15,303	(3,456)	29
30															30
31	TOTAL RECYCLING EXPENSES				408,423	368,721	377,942	167,248	232,487	399,735	399,491	0	405,951	6,460	31
32															32
33	EARNINGS (LOSS) BEFORE OPERATING TRANSFERS				15,742	9,292	5,751	5,422	13,093	18,515	18,759	0	15,303	(3,456)	33
34															34
35	OPERATING TRANSFERS IN (OUT):														35
36	484800	491900		Trnfr To Unappr Ret Erngs	0	0	0	0	0	0	(18,759)		(15,303)	3,456	36
37	TOTAL OPERATING TRANSFERS IN (OUT)				0	0	0	0	0	0	(18,759)	0	(15,303)	3,456	37
38															38
39	NET EARNINGS (LOSS)				15,742	9,292	5,751	5,422	13,093	18,515	0	0	0	0	39

STORM WATER

OVERVIEW

The Storm Water Department has the responsibility to inspect, clean and monitor the City's streets and storm water systems to comply with the Storm Water Phase II Control Measures. Staff will educate and provide quality service to the community. The Storm Water utility requires a split of personnel and equipment with the Streets and Engineering Departments to accomplish the storm drain projects and repairs. The Department goal is to improve storm water quality.

GOALS & PROJECTS

- 300 North - 100 East to 200 East new storm drain line
- 200 North – 50 East to 300 East to 100 North new storm drain.
- Corrugated storm drain pipe replacement. These pipe repair/replacements are located by the storm drain video maintenance program.

LINE-ITEM HIGHLIGHTS

Acct# 497000- 373500 Storm Water Collection Charges

Increased \$225,000 in this account is for a one dollar ERU increase effective July 1, 2017 approved in the FY2017 Budget.

Acct# 494900- 411000 to 413040 Personnel Services

Increased \$13,035 in these accounts is for employee merit increases and the increased cost of health insurance.

Acct# 494900- 422000 Public Notices

Increased \$2,500 in this account was due to expenses for inspections, reporting and Storm Water Coalition education programs.

Acct# 494900- 431040 Bank & Investment Account Fees

Increased \$1,150 in this new account is due to expenses for Investment Account servicing

LINE-ITEM HIGHLIGHTS (CONTINUED)

.Acct# 494900- 441250 Storm Drain Maintenance

Increased \$75,000 for the repairs needed to the system found by the video inspections of the lines and inlets.

Acct# 494900- 441260 Water Way Replacement

Increased \$14,000 for the replacement and improvement of failing concrete water ways.

Acct# 494900-462400 Contract Equipment

The account was increased \$20,000 for the cleaning and inspection of over 70 miles of drain lines in the City. It has typically taken City staff 15 years to inspect lines but this increased funding will allow for a 10 year inspection cycle.

Acct# 494900- 491150 Admin Services Reimbursement

Increased \$59,583 to reimburse the City for the cost of the services it provides to the Storm Water Department Enterprise Fund.

Acct# 494900- 473106 New Storm Drains >400'

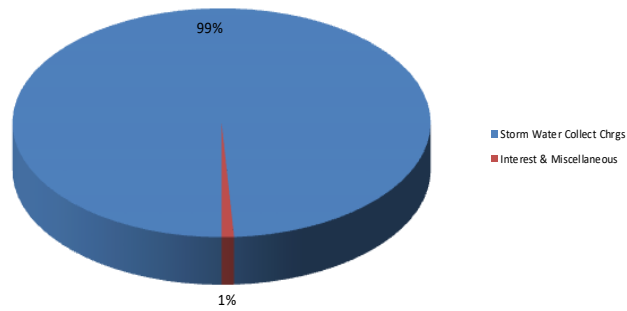
Account increased \$150,000 for below surface storm water structures, outlets, inlets and for new developments. This includes storm drain upgrades for 300 North-100 East to 200 East \$200,000 and 200 North-50 East to 300 East to 100 North \$200,000.

Acct# 494900- 474600 Vehicles

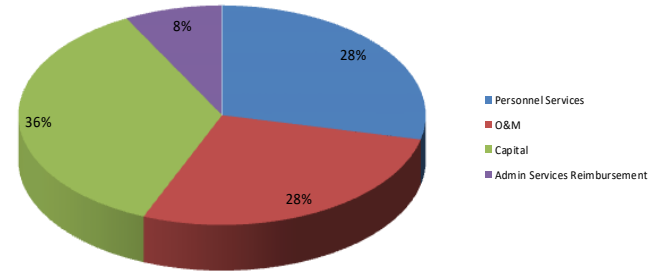
A decrease of \$121,000 was made in the vehicle account from last year's budget. This account is for the purchase of a new water truck \$100,000 and one-ton dump bed truck \$39,000 which is part of our scheduled equipment replacement program.

BUDGET GRAPHS

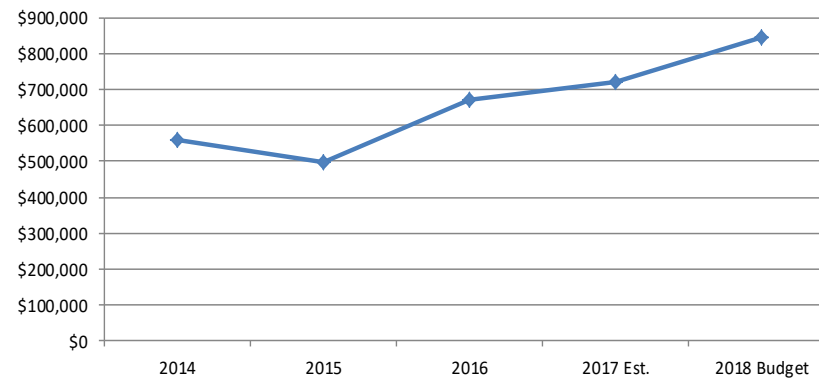
FY2018 Storm Water Revenues



FY2018 Storm Water Expenses



**Budget History
(Less Capital)**



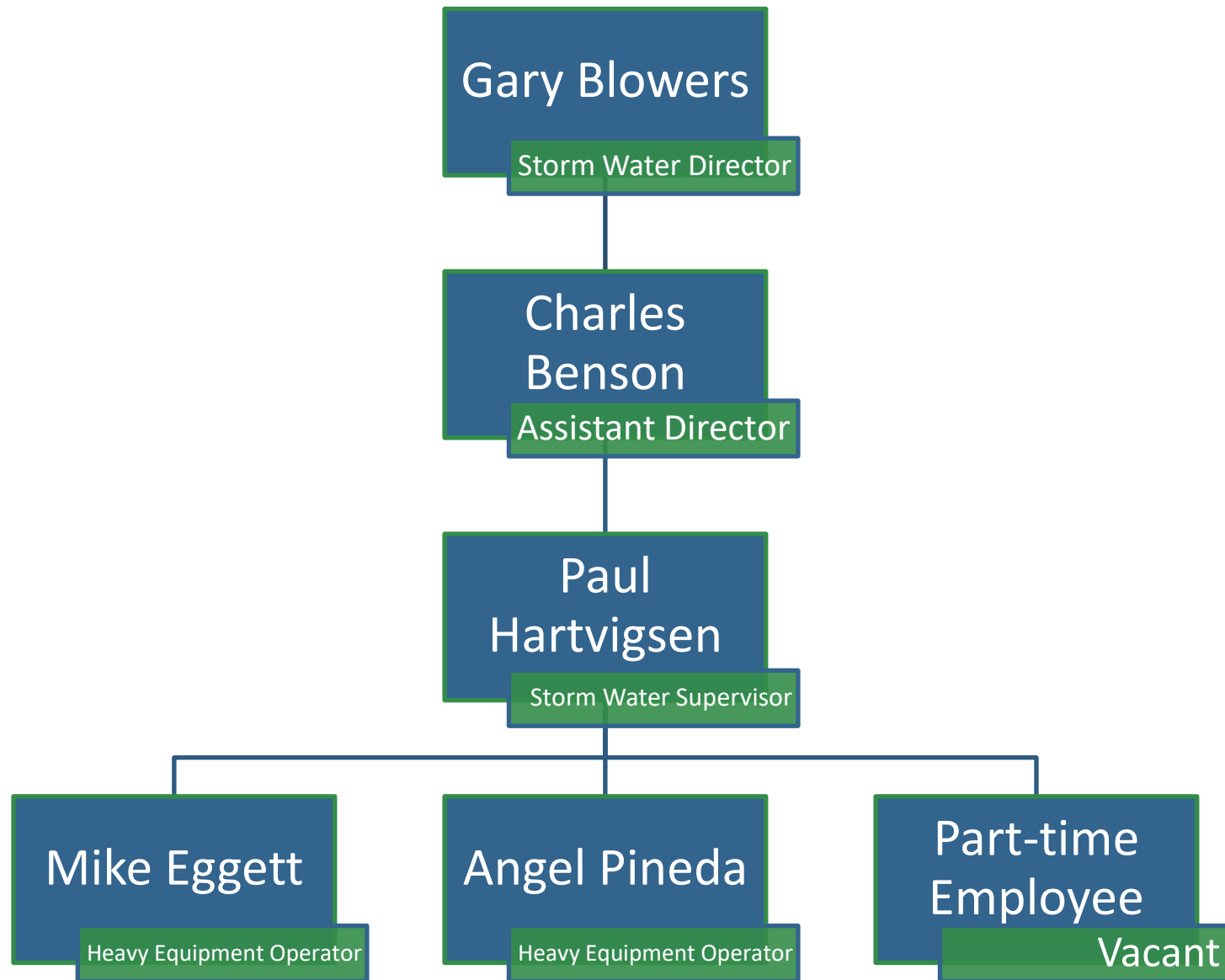
BUDGET

1	STORM WATER												1
2													2
3	Account Number	Account Description	Fiscal Year 2014	Fiscal Year 2015	Fiscal Year 2016	6 Month Actual	6 Month Estimate	Fiscal Year 2017 Est.	Fiscal Year 2017 Budget	Amended Fiscal Year 2017 Budget	Fiscal Year 2018 Budget	Dollar Change	3
4													4
5	OPERATING REVENUES												5
6	497000 322100	Building Permits	933	1,200	2,100	3,600	0	3,600	1,000		2,000	1,000	6
7	497000 369020	Income From Uncoll Accts	593	411	538	248	52	300	300		300	0	7
8	497000 373500	Storm Water Collect Chrgs	908,978	1,100,899	1,157,965	564,169	796,035	1,360,204	1,361,004		1,586,004	225,000	8
9	TOTAL STORM WATER REVENUE		910,505	1,102,510	1,160,603	568,017	796,087	1,364,104	1,362,304	0	1,588,304	226,000	9
10													10
11	OPERATING EXPENSES												11
12	PERSONNEL SERVICES												12
13	494900 411000	Salaries - Perm Employees	212,686	186,672	216,186	107,217	151,833	259,050	259,050		266,327	7,277	13
14	494900 412000	Salaries-Temp & Part-Time	13,906	748	13,221	6,615	10,385	17,000	17,000		17,000	0	14
15	494900 413010	Fica Taxes	16,649	13,692	16,652	8,224	12,928	21,152	21,152		21,709	557	15
16	494900 413020	Employee Medical Ins	46,014	50,333	52,417	24,988	33,954	58,942	58,942		62,507	3,565	16
17	494900 413030	Employee Life Ins	1,339	1,204	1,325	636	1,089	1,725	1,725		1,767	42	17
18	494900 413040	State Retirement & 401 K	37,559	20,340	31,249	19,839	29,180	49,019	49,019		50,407	1,388	18
19	494900 413100	Retired Employee Benefits	438	513	512	309	309	618	618		619	1	19
20	494900 425300	Vehicle Allowance	639	450	452	210	239	449	449		449	0	20
21	494900 462180	Accrued Comp Time Exp	465	(472)	440	0	0	0	0		0	0	21
22	494900 462190	Accrued Sick Leave Exp	502	(1,642)	12	0	0	0	0		0	0	22
23	494900 462200	Accrued Vacation Expense	57	(1,595)	6,854	0	0	0	0		0	0	23
24	494900 491640	WorkersCompPremiumCharge-ISF	6,045	4,870	6,028	2,966	4,674	7,640	7,640		7,846	206	24
25	TOTAL PERSONNEL SERVICES		336,300	275,114	345,348	171,005	244,591	415,596	415,595	0	428,630	13,035	25
26													26
27	OPERATIONS & MAINTENANCE												27
28	494900 421000	Books Subscr & Mmbrshp	50	0	0	0	100	100	100		100	0	28
29	494900 422000	Public Notices	9,162	9,322	9,322	9,442	58	9,500	9,500		12,000	2,500	29
30	494900 423000	Travel & Training	1,887	2,060	4,901	50	2,950	3,000	3,000		3,000	0	30
31	494900 424000	Office Supplies	206	23	90	0	500	500	500		500	0	31
32	494900 425000	Equip Supplies & Maint	71,296	60,802	46,241	18,651	51,749	70,400	70,400		70,400	0	32
33	494900 426000	Bldg & Grnd Suppl & Maint	1,000	0	1,737	1,352	0	1,352	1,000		1,000	0	33
34	494900 428000	Telephone Expense	0	0	0	1,070	1,530	2,600	2,600		2,600	0	34
35	494900 431040	Bank & Investment Account Fees	0	0	0	567	575	1,142	0		1,150	1,150	35
36	494900 431050	Credit Card Merchant Fees	3,377	3,796	3,885	1,659	1,841	3,500	3,500		3,500	0	36
37	494900 431100	Legal And Auditing Fees	720	720	682	573	147	720	720		720	0	37
38	494900 431400	Landfill Fees	42,656	15	99	3	497	500	500		500	0	38
39	494900 441200	Road Matl Patch/ Class C	12,713	15,188	25,109	0	20,000	20,000	20,000		20,000	0	39
40	494900 441250	Storm Drain Maintenance	10,387	56,246	75,916	28,609	71,391	100,000	100,000		175,000	75,000	40
41	494900 441260	Wtrway Replcmnt-Concrete Rpr	19,388	12,222	48,848	16,913	9,087	26,000	26,000		40,000	14,000	41
42	494900 448000	Operating Supplies	2,049	2,559	2,890	1,901	1,599	3,500	3,500		3,500	0	42
43	494900 451100	Insurance & Surety Bonds	5,074	5,420	5,350	5,603	0	5,603	5,400		5,600	200	43
44	494900 452300	Uncollectible Accounts	938	707	1,511	573	427	1,000	1,000		1,000	0	44
45	494900 453600	Loss-Deleted Fixed Assets	624	0	44,849	0	0	0	0		0	0	45
46	494900 461000	Miscellaneous Expense	0	267	102	70	0	70	200		200	0	46
47	494900 462400	Contract Equipment	41,320	54,989	54,996	1,940	53,060	55,000	55,000		75,000	20,000	47
48	494900 491150	Admin Services Reimbursement	33,690	33,690	33,690	28,596	28,595	57,191	57,191		116,774	59,583	48
49	TOTAL OPERATIONS & MAINTENANCE		256,536	258,026	360,216	117,573	244,106	361,679	360,111	0	532,544	172,433	49

BUDGET (CONTINUED)

1	STORM WATER												1
2				Fiscal Year	Fiscal Year	Fiscal Year	6 Month	6 Month	Fiscal Year	Fiscal Year	Amended		2
3	Account Number	Account Description	2014	2015	2016	Actual	Estimate	2017 Est.	2017 Budget	2017 Budget	Fiscal Year	Dollar	3
4											2018 Budget	Change	4
5													5
6	TOTAL OPERATING EXPENSES		592,836	533,140	705,564	288,578	488,697	777,275	775,706	0	961,174	185,468	6
8													8
9	EARNINGS (LOSS) FROM OPERATIONS		317,669	569,370	455,039	279,439	307,390	586,829	586,598	0	627,130	40,532	9
10													10
11	NON-OPERATING REVENUES (EXPENSES)												11
12	496000 369000	Sundry Revenues	(13)	0	1,223	951	0	951	0		0	0	12
13	496010 361000	Interest & Investment Earnings	9,284	11,997	21,295	8,518	6,500	15,018	8,100		11,000	2,900	13
14	496010 361200	InvestmntUnrealized(Gain)/Loss	0	0	(3,119)	0	0	0	0		0	0	14
14	496020 364000	Gain on Fixed Asset Sales	2,024	15,000	0	0	0	0	0		0		14
15	498020 387120	Impact Fees	5,728	1,632	6,022	1,427	3,573	5,000	5,000		2,000	(3,000)	15
16	498030 387130	Contr-in Aid - Storm Drains	0	73,248	64,891	0	0	0	0		0	0	16
17	NON-OPERATING REVENUES - NET		17,024	101,877	90,311	10,896	10,073	20,969	13,100	0	13,000	(100)	17
18													18
19	EARNINGS (LOSS) BEFORE CAPITAL & TRANSFERS		334,693	671,247	545,350	290,335	317,463	607,798	599,698	0	640,130	40,432	19
20													20
21	STORM WATER - CAPITAL PROJECTS												21
22	494900 473106	New Storm Drains > 400'	0	0	485,899	188,843	61,157	250,000	250,000		400,000	150,000	22
23	494900 474600	Vehicles	0	0	0	233,120	0	233,120	260,000		139,000	(121,000)	23
24	TOTAL CAPITAL EXPENSES		0	0	485,899	421,963	61,157	483,120	510,000	0	539,000	29,000	24
25	Not included in "Earnings (Loss)" when depreciation included.												25
26													26
27	Accrual Accounting Adjustments												27
28	494900 454800	Depreciation Expense	553,850	323,473	306,341	0	0	0	N/A	N/A	N/A	N/A	28
29	494900 496000	Fixed Assets Adjustments	0	0	(585,972)	0	0	0	N/A	N/A	N/A	N/A	29
30	Total Accrual Accounting Adjustments		553,850	323,473	(279,631)	0	0	0	0	0	0	0	30
31													31
32	TOTAL STORM WATER EXPENSES		1,146,686	856,613	911,832	710,541	549,854	1,260,395	1,285,706	0	1,500,174	214,468	32
33													33
34	EARNINGS (LOSS) BEFORE OPERATING TRANSFERS		(219,157)	347,774	339,082	(131,628)	256,306	124,678	89,698	0	101,130	11,432	34
36													36
37	OPERATING TRANSFERS IN (OUT):												37
38	494900 492100	Add To Replacement Reserve	0	0	0	44,849		44,849	(89,697)		(101,130)	(11,433)	38
39	498000 389100	Use Of Replacement Reserve	0	0	0	0		0	0		0	0	39
40	TOTAL OPERATING TRANSFERS IN (OUT)		0	0	0	44,849	0	44,849	(89,697)	0	(101,130)	(11,433)	40
41													41
42	NET EARNINGS (LOSS)		(219,157)	347,774	339,082	(86,779)	256,306	169,527	1	0	0	(1)	42

ORGANIZATIONAL CHART



WATER

OVERVIEW

The mission of the Bountiful Water Department is to provide the customers of Bountiful City with reliable, safe, and high quality drinking water at the most economical price possible. Culinary water service is provided to 10,945 homes and businesses and all applicable records are maintained. Department staff members perform the necessary sampling and reporting to comply with all EPA, State and local Health Department regulations. Staff members update and reserve water rights, maintain and operate 8 wells, 12 booster stations (39 pumps and motors), 14 reservoirs, and 1 water treatment plant. Replacement of main lines, service lines and other water system components are also accomplished by Department staff members along with repair of main line and service line leaks. The Department operates and maintains 260 pressure regulating valves (PRVs), 1623 fire hydrants, 4,600 valves and 176 miles of main line. Staff members operate and maintain an automated meter reading system and meters for customer sites. In-service training is extensive given the critical nature of this public health business. All employees are State certified in water distribution level IV and water treatment level IV.

GOALS & PROJECTS

Plan for and construct new water sources and physical facilities to meet anticipated demand.

Perform analysis on all sources yearly to determine if the system is operating at peak efficiency and assess current needs for source upgrades and/or the need for additional source(s).

Assess the need and upgrade transmission lines to help move water to areas with higher demands.

Provide prompt and courteous customer service.

Establish and maintain a rate structure which defrays costs, including those of future replacement, and equitably distributes the costs to customers.

Review plans for, and inspect construction of additions for the water distribution system. Participate in system replacement with in-house staff when possible.

GOALS & PROJECTS (CONTINUED)

Replace worn out and inadequate system components as required to maintain optimum service. Update a 10-year replacement plan yearly.

Provide timely information to system customers and the general public concerning drinking water issues and educational matters.

Water Main Replacement

We are continually replacing water mains and services, as outlined to the City Council a few years ago. System replacement has been based on factors which include water quality issues, leak history, pipe size/volume, electrolysis and easements.

Treatment Plant

We will upgrade our water treatment plant this year using an ultrafiltration membrane technology. An addition to the existing treatment plant building will house the new membrane equipment and the space in the existing building will house the clearwell, chemical injection, air compressors and chemical storage. We have been working on preliminary plans for quite some time and will be ready to begin July 1, 2017 to be completed by April 1, 2018.

Millcreek Reservoir

The Millcreek reservoir is aging. The concrete columns which support the roof and the roof itself are spalling and the tank itself has multiple cracks allowing root intrusion. Considering these conditions, a new reservoir will be needed in the same location in the budget year 2027-2028. This project has been put off for a few years to help us more easily deal with more pressing infrastructure issues.

New Reservoirs

With the land below the B being developed we are looking at a new reservoir. We have included in the 2017-2018 Budget funds to build a 1.5 million gallon reservoir just above 1300 East and north of 400 North (\$900,000).

New Buildings

We will build two new pump stations. The first will be at the Hannah Holbrook reservoir to pump into the new tank on about 400 North 1300 East (\$275,000). We will also build a new pump station to pump from the new reservoir to our Templeview reservoir. We have included money in the budget for this pump station (\$275,000) that will be paid for by the developer.

GOALS & PROJECTS (CONTINUED)

Completed Water Department Projects in 2016 – 2017

We completed installation of 2,700 feet of 16 inch water line on Bountiful Boulevard from Mueller Park Road to approximately Deer Run Circle to increase capacity to feed the southeast portion of the City (15 services).

Installation of 850 feet of 8 inch water line on 750 North and on 200 East from 650 North to 750 North (10 services)

We completed installation of 850 feet of 8 inch water line on 350 West from Center Street around the corner to 425 West.

We completed installation of 3,800 feet of 8 inch water line from 500 West to Main Street on 400 North with 46 services, hydrants and cross street connections.

We completed installation of 950 feet of 8 inch water line from Center Street to Medical Drive (40 services).

Total of 8,200 feet of Main Line and 111 service lines

Major Projects for 2017-2018

2,100 feet of 8" pipe on 1000 East from 400 North to 900 North with 32 services and 5 new fire hydrants. This project will include a pressure reducing station.

1,100 feet of 6" and 8" pipe on a portion of Oakridge Lane and Oakridge Circle with 17 services and 2 fire hydrants. We are having water quality issues on this street with frequent rusty water complaints.

2,200 feet of 6" and 8" pipe on 900 South from 200 West to Main Street with 40 services and 7 fire hydrants. We have several leaks each year on this street.

900 feet of 6" pipe on 1400 North from 450 East to 1350 North with 17 services and 1 fire hydrant. We have water quality issues on this street with frequent rusty water complaints.

GOALS & PROJECTS (CONTINUED)

1100 feet of 10" pipe with 4 services and 1 fire hydrant on 250 North from the new pump station at Holbrook reservoir and 700 feet of 10" main on 400 North 1300 East so we can pump water from Holbrook reservoir to the new reservoir on 1350 East 400 North.

Bountiful Water Department Statistics January 1, 2016 Thru December 31, 2016

Water Sampling

Bacteriological - 504
Investigative - 13
Fluoride - 172
Nitrates - 4
VOC - 1
TTHM & HAA5 - 16
Chlorine Residual - 563
Radionuclides - 3

Water Quality Related Calls

Water Quality - 77
Miscellaneous - 220
Flushing - 172

Service Line Related Calls

New Lines - 18
Service Line Kills - 2
Freeze Ups (customers) - 4
Freeze Ups (ours) - 2
Relocations - 5

Billing Issues

High Bill - 25
Low Bill - 2
Meters Tested - 20

Main Line Related Calls

Leaks - 70
Hydrant Replacement/Repair - 10
Valve Replacements - 15
Valves Cleaned and Exercised - 220

Pressure Reducing Valves

PRVs Checked & Maintained - 101
New PRVs - 1
PRVs Rebuilt - 35
Active PRVs replaced - 4
Pressure Related Calls - 33

Metering

Meter Leaks - 32
AMRs Installed - 49

Metering Cont.

AMRs Replaced – 1,296
Disconnect for Non Payment - 624
Meter Replacements - 35
Utility Work Orders - 845
Commercial Meters Replaced - 24
Commercial Reads - 264

LINE-ITEM HIGHLIGHTS

The operations budget includes very little increase with the exception of costs that are beyond department control. In cases where we need an increase, we have tried to cut a like amount somewhere else. Personnel, Weber Basin O&M, education, certification and testing, system replacement costs, new regulatory sampling, street opening expenses, and equipment replacement tend to be the ones that increase each year. The Budget items that have changed significantly this year are listed here with explanation:

Acct# 515100-411000 Salaries Permanent Employees

Up \$78,904 - Includes merit increases and some wage adjustments based on a market survey, as well as medical and other benefit increases. This number can also change significantly based upon the amount of capital work we do with our own forces. Time spent on capital projects is reimbursed from a capital account to the expense account for wages. We are not doing as much pipe replacement with our own forces this year so that would be part of the reason this took a jump.

Acct# 515100-423000 Travel and Training

Up \$1,000 – Increased costs to obtain and keep certifications. We have two new men to certify this year. We made up for this increase with cuts to 515100-448000.

Acct# 515100-424000 Office Supplies

We have used another account in the past to purchase office supplies but have decided to use this account to help us to track costs. A like amount was cut from 515100-448000 to fund this account.

Acct# 515100-425000 Equipment Supplies and Maintenance

Up \$6,100 – This is up mostly due to the fact we are doing less capital work with our own forces so the reimbursement from capital funds will not be as much.

Acct# 515100-428000 Telephone and Radio

Down \$1,300 – With the ability to access mapping, GPS and input information in the Tyler MUNIS system from the field we have upgraded to data phones. We have paid the initial costs in a previous year and we now have only monthly payments.

Acct# 515100-431100 Legal and Auditing Fees

Up \$2,454 - We have been paying for these services from another account. We will now use the proper account for this. A like amount was reduced in 515100-431000 professional and technical services.

Acct# 515100-431000 Professional and Technical Services

Down \$2,770 because we will no longer pay legal and auditing fees from this account.

LINE-ITEM HIGHLIGHTS (CONTINUED)

Acct# 515100-448000 Operating Supplies

Down \$3,500 – We will not need quite as much money for SCADA and chemical injection equipment as last year.

Acct# 515100-461300 Street Opening Expense

Up \$6,790 – Backfill materials have increased 5% and we are not doing as much capital work with our own forces in 2017-18.

Acct# 515100-461400 Purchase of Water

Up \$12,220 – Weber Basin projects the cost of purchased water to go up 7.5%.

515100-472100 Buildings

Two new pump stations will be constructed. The first will be at the Hannah Holbrook reservoir to pump into the new tank on about 400 North 1300 East (\$275,000). Staff will also build a new pump station to pump from the new reservoir on 1300 East to the new tank to our Templeview reservoir. Funds are in the budget for this pump station (\$275,000) which will be paid by the developer.

515100-472120 Reservoirs

With the land below the B being developed we are looking at a new reservoir. We have included in our Budget Funds to build a 1.5 million gallon tank at just above 1300 East and north of 400 North (\$900,000).

515100-473110 Water Mains

\$1,453,750 - New development and routine pipeline replacement. This is up \$1,123,750 from last year. It includes \$898,500 in new development for infrastructure in and for the new subdivisions on 400 North below Bountiful Blvd. \$555,250 is for routine pipe replacement. We cut this by \$550,000 in 2017 to help pay for a new reservoir we will build in 2017 above 1300 East and north of 400 North.

515100-474500 Machinery and Equipment

\$80,000 way down from last year (\$229,000) but we will replace the control panels at our Upper Williams booster station along with upgraded motor protection (\$35,000). We will also be replacing two of the three control panels at our 3100 South booster station with upgraded technology (\$35,000). We will also be purchasing a new air compressor for our shop (\$10,000)

515100-491150 Administrative Services Reimbursement

\$332,661 (up \$67,321). Increased to more closely reflect administrative and labor costs for duties performed by other departments on behalf of the Water Department.

LINE-ITEM HIGHLIGHTS (CONTINUED)

515100-474600 Vehicles

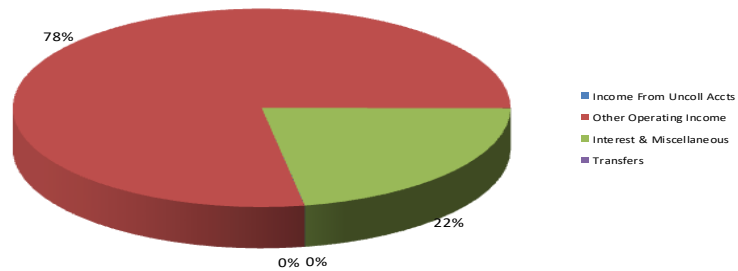
We will replace one supervisor pickup truck as scheduled on our 10 year plan. (\$34,000).

Fees

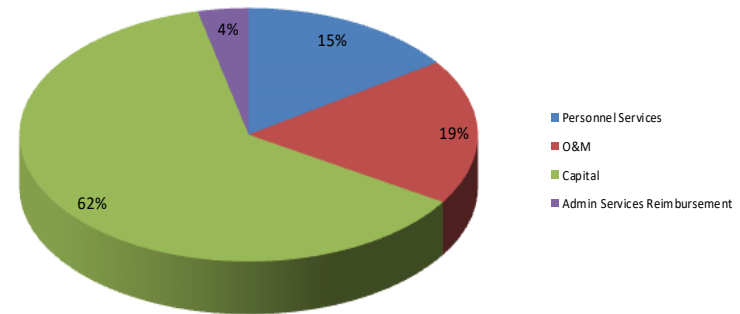
There are fee change requests for the 2017-2018 fiscal year budget as noted in the fees and charges schedule.

BUDGET GRAPHS

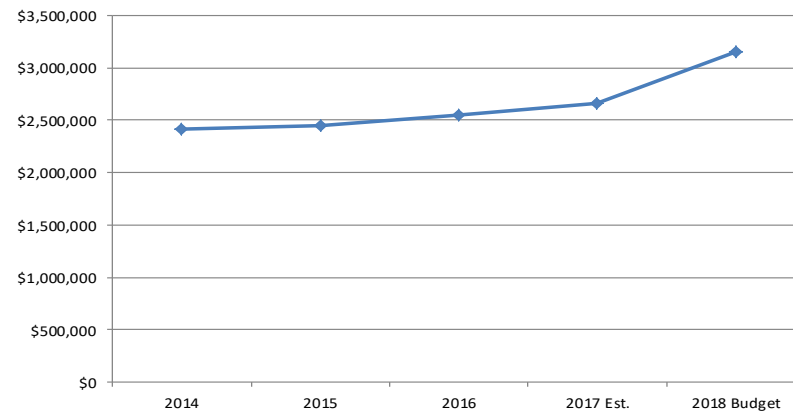
FY2018 Water Revenues



FY2018 Water Expenses



**Budget History
(Less Capital)**



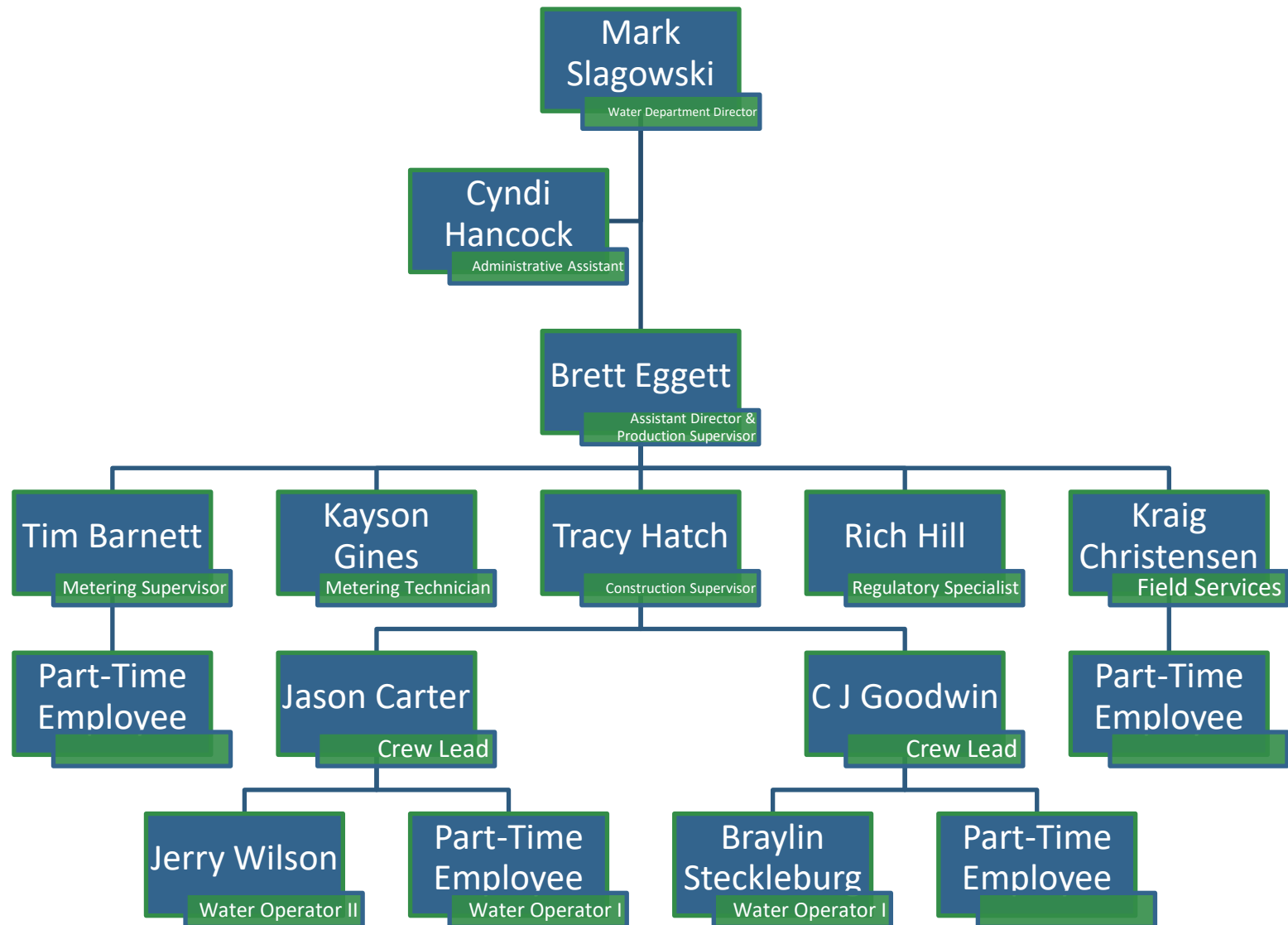
BUDGET

1	WATER													1
2														2
3		Account Number	Account Description	Fiscal Year 2014	Fiscal Year 2015	Fiscal Year 2016	6 Month Actual	6 Month Estimate	Fiscal Year 2017 Est.	Fiscal Year 2017 Budget	Amended Fiscal Year 2017 Budget	Fiscal Year 2018 Budget	Dollar Change	3
4														4
5		OPERATING REVENUES												5
6	517000	369020	Income From Uncoll Accts	1,484	1,028	1,345	620	500	1,120	1,000		1,000	0	6
7	517000	371110	Metered Water Sales	4,061,091	3,933,010	4,013,480	1,884,419	2,165,581	4,050,000	4,000,000		5,000,000	1,000,000	7
8	517010	372400	Connection Fees	0	8,660	25,705	11,902	14,600	26,502	18,075		20,000	1,925	8
9		TOTAL OPERATING REVENUES		4,062,575	3,942,697	4,040,530	1,896,941	2,180,681	4,077,622	4,019,075	0	5,021,000	1,001,925	9
10														10
11		OPERATING EXPENSES												11
12		PERSONNEL SERVICES												12
13	515100	411000	Salaries - Perm Employees	712,310	770,803	810,271	414,359	415,000	829,359	843,454		922,358	78,904	13
14	515100	412000	Salaries-Temp & Part-Time	50,210	30,802	26,687	21,987	22,000	43,987	40,000		40,000	0	14
15	515100	413010	Fica Taxes	59,574	62,087	63,624	32,210	32,210	64,420	71,333		73,620	2,287	15
16	515100	413020	Employee Medical Ins	140,524	162,431	168,812	84,319	84,319	168,638	187,332		186,690	(642)	16
17	515100	413030	Employee Life Ins	4,040	4,355	4,491	2,049	2,049	4,098	5,016		5,133	117	17
18	515100	413040	State Retirement & 401 K	138,038	96,874	110,381	77,260	77,260	154,520	170,191		175,894	5,703	18
19	515100	413100	Retired Employee Benefits	3,421	3,999	3,999	2,415	2,415	4,830	4,829		4,829	0	19
20	515100	462180	Accrued Comp Time Exp	(85)	(105)	259	0		0	0		0	0	20
21	515100	462190	Accrued Sick Leave Exp	2,787	(8,397)	2,262	0		0	0		0	0	21
22	515100	462200	Accrued Vacation Expense	3,673	13,450	14,841	0		0	0		0	0	22
23	515100	491640	WorkersCompPremiumCharge-ISF	15,680	16,432	16,672	8,356	8,356	16,712	17,816		18,414	598	23
24		TOTAL PERSONNEL SERVICES		1,130,173	1,152,731	1,222,299	642,954	643,609	1,286,563	1,339,971	0	1,426,938	86,967	24
25														25
26		OPERATIONS & MAINTENANCE												26
27	515100	415000	Employee Education Reimb	0	0	545	578	1,156	1,734	3,000		3,000	0	27
28	515100	421000	Books Subscr & Mmbrshp	5,025	5,162	5,533	3,688	1,500	5,188	5,650		6,000	350	28
29	515100	422000	Public Notices	635	0	0	0		0	1,400		1,400	0	29
30	515100	423000	Travel & Training	8,472	11,482	9,296	1,891	9,500	11,391	10,600		11,600	1,000	30
31	515100	424000	Office Supplies	72	92	688	31	0	31	0		1,000	1,000	31
32	515100	425000	Equip Supplies & Maint	19,633	20,430	22,311	29,640	15,000	44,640	22,250		28,350	6,100	32
33	515100	426000	Bldg & Grnd Suppl & Maint	19,007	31,004	24,985	10,236	10,000	20,236	24,150		24,350	200	33
34	515100	427000	Utilities	500,371	508,208	475,183	263,506	270,000	533,506	540,180		538,000	(2,180)	34
35	515100	428000	Telephone Expense	8,603	9,053	14,350	5,386	5,386	10,772	13,900		12,600	(1,300)	35
36	515100	429300	Computer Hardware	8,036	5,699	5,690	9,407	500	9,907	7,650		7,650	0	36
37	515100	431000	Profess & Tech Services	33,181	66,141	69,448	25,660	26,000	51,660	61,270		58,500	(2,770)	37
38	515100	431040	Bank & Investment Account Fees	0	0	0	1,223		1,223	0		0	0	38
39	515100	431050	Credit Card Merchant Fees	11,087	12,462	12,756	5,447	6,000	11,447	13,500		12,000	(1,500)	39
40	515100	431100	Legal And Auditing Fees	0	0	0	2,300	0	2,300	0		2,454	2,454	40
41	515100	431400	Landfill Fees	20,574	7,066	15	51	100	151	200		200	0	41
42	515100	448000	Operating Supplies	58,610	64,759	108,127	45,709	48,000	93,709	108,000		104,500	(3,500)	42
43	515100	448400	Dist Systm Repair & Maint	252,367	236,699	166,839	93,594	45,000	138,594	136,500		136,500	0	43
44	515100	448650	Meters	0	0	0	51,457	23,000	74,457	75,000		75,000	0	44
45	515100	451100	Insurance & Surety Bonds	18,763	21,159	20,827	21,812	0	21,812	22,270		22,270	0	45
46	515100	452300	Uncollectible Accounts	5,826	5,635	4,800	2,138	2,000	4,138	4,000		4,000	0	46
47	515100	453600	Loss-Deleted Fixed Assets	38,418	10,189	76,593	0		0	0		0	0	47
48	515100	461000	Miscellaneous Expense	1,087	3,267	1,964	712	1,000	1,712	3,100		3,100	0	48

BUDGET (CONTINUED)

1	WATER													1
2														2
3	Account Number	Account Description	Fiscal Year 2014	Fiscal Year 2015	Fiscal Year 2016	6 Month Actual	6 Month Estimate	Fiscal Year 2017 Est.	Fiscal Year 2017 Budget	Amended Fiscal Year 2017 Budget	Fiscal Year 2018 Budget	Dollar Change		3
4														4
5	515100	461300	Street Opening Expense	125,438	119,223	114,009	63,877	65,000	128,877	128,250	135,040	6,790		5
6	515100	461400	Purchase Of Water	151,808	154,600	185,921	168,555	5,000	173,555	175,780	188,000	12,220		6
7	515100	466000	Contingency	0	0	0	9,132	23,277	32,409	50,000	50,000	0		7
8	515100	491150	Admin Services Reimbursement	249,953	249,954	249,954	132,670	132,670	265,340	265,340	332,661	67,321		8
9	515100	491540	Add To Water Replacement Rsrv	0	0	0	0	0	0	0	0	0		9
10	TOTAL OPERATIONS & MAINTENANCE		1,538,982	1,544,298	1,571,850	948,700	690,089	1,638,789	1,671,990	0	1,758,175	86,185		10
11														11
12	TOTAL OPERATING EXPENSES		2,669,155	2,697,029	2,794,149	1,591,654	1,333,698	2,925,352	3,011,961	0	3,185,113	173,152		12
13														13
14	EARNINGS (LOSS) FROM OPERATIONS		1,393,420	1,245,668	1,246,381	305,287	846,983	1,152,270	1,007,114	0	1,835,887	828,773		14
15														15
16	NON-OPERATING REVENUES (EXPENSES)													16
17	516000	369000	Sundry Revenues	4,537	634	4,180	50	200	250	7,000	5,000	(2,000)		17
18	516000	369300	Restitution - Misc	0	0	0	0	0	0	2,000	2,000	0		18
19	516010	361000	Interest & Investment Earnings	28,309	32,548	52,773	18,524	18,000	36,524	36,000	36,000	0		19
20	516010	361200	InvestmntUnrealized(Gain)/Loss	0	0	(6,666)	0	0	0	0	0	0		20
20	516020	364000	Gain on Fixed Asset Sales	0	6,513	28,038	0	0	0	6,000	55,000	49,000		20
21	518020	387120	Impact Fees	151,374	92,058	55,732	29,408	25,000	54,408	46,000	60,000	14,000		21
22	515100	453100	Interest Expense	0	0	0	0	0	0	0	(18,000)	(18,000)		22
23	515100	482050	Bountiful City Note	0	0	0	0	0	0	0	(285,000)	(285,000)		23
22	518030	387110	Cont Aid-Mains Ltrls Mtrs	157,349	20,276	29,679	182,954	15,000	197,954	834,500	1,270,000	435,500		22
23	NON-OPERATING REVENUES - NET		341,569	152,030	163,735	230,936	58,200	289,136	931,500	0	1,125,000	193,500		23
24														24
25	EARNINGS (LOSS) BEFORE CAPITAL & TRANSFERS		1,734,989	1,397,698	1,410,116	536,223	905,183	1,441,406	1,938,614	0	2,960,887	1,022,273		25
26														26
27	CAPITAL EXPENSES													27
28	515100	472100	Buildings	0	0	0	775	0	775	250,000	3,350,000	3,100,000		28
29	515100	472120	Reservoirs	0	0	0	0	0	0	1,100,000	900,000	(200,000)		29
30	515100	472130	Wells	0	12,630	217,061	81,167	80,000	161,167	150,000		(150,000)		30
31	515100	473110	Water Mains	0	17,368	1,562,026	469,631	0	469,631	330,000	1,453,750	1,123,750		31
32	515100	474500	Machinery & Equipment	0	0	249,104	0	216,600	216,600	229,000	80,000	(149,000)		32
33	515100	474600	Vehicles	0	0	17,901	0	232,000	232,000	243,000	34,000	(209,000)		33
34	TOTAL CAPITAL EXPENSES		0	29,998	2,046,092	551,573	528,600	1,080,173	2,302,000	0	5,817,750	3,515,750		34
35	Not included in "Net Earnings (Loss) Before Transfers" when depreciation included													35
36														36
37	Accrual Accounting Adjustments													37
38	515100	454800	Depreciation Expense	924,214	769,603	809,910	0	0	0	N/A	N/A	N/A	N/A	38
39	515100	496000	Fixed Assets Adjustments	0	0	(1,991,492)	0	0	0	N/A	N/A	N/A	N/A	39
40	515100	496100	Principal on Bond Adjustments	0	0	0	0	0	0	N/A	N/A	N/A	N/A	40
41	Total Accrual Accounting Adjustments		924,214	769,603	(1,181,582)	0	0	0	0	0	0	0		41
42														42
43	TOTAL WATER EXPENSES		3,593,369	3,496,630	3,658,659	2,143,227	1,862,298	4,005,525	5,313,961	0	9,305,863	3,991,902		43
44														44
45	EARNINGS (LOSS) BEFORE TRANSFERS		810,775	598,097	545,606	(15,350)	376,583	361,233	(363,386)	0	(2,856,863)	(2,493,477)		45
46														46
47	TRANSFERS IN (OUT)													47
48	518000	389010	Use Of Retained Earnings	0	0	0	0	0	0	0	2,856,863	2,856,863		48
49	518000	389100	Use Of Replacement Reserve	0	0	0	182,193	0	182,193	364,385	0	(364,385)		49
50	TOTAL OPERATING TRANSFERS IN (OUT)		0	0	0	182,193	0	182,193	364,385	0	2,856,863	2,492,478		50
51														51
52	NET EARNINGS (LOSS)		810,775	598,097	545,606	166,843	376,583	543,426	999	0	0	(999)		52

ORGANIZATIONAL CHART



LIGHT & POWER

OVERVIEW

Bountiful City Light & Power (BCLP) provides electrical power to residential, commercial, and industrial customers in Bountiful, Utah. BCLP is an enterprise fund owned by the City of Bountiful (the City) which means it is operated similar to a business, where the expenses of providing electricity and related services to its customers are recovered primarily through revenues from those customers for the electricity and services they use.

BCLP was created when the City bought the existing Bountiful Light & Power Company, built a power plant, and produced its first electricity on May 22, 1935.

Currently, BCLP supplies power to approximately 15,500 residential customers, 1,400 commercial customers, and one industrial customer.

Throughout the year, BCLP supplies from approximately 20 megawatts (MW, one million watts) to over 80 MW of electrical power to its customers. The load varies from hour to hour and is affected by the time of day, the day of the week, the weather and the season. The record one-hour system peak is 80.886 MW, set on July 1, 2013.

BCLP's largest source of revenue, electric metered sales (EMS, sales of electricity to its customers), changes seasonally with customer usage: the highest peaks occur in the summer, lower peaks occur in the winter, and the lowest points occur in the fall and spring. Air conditioning is the reason for the summer peaks, and heating and lighting are the reason for the winter peaks.

Weather can have the largest single impact on BCLP's ability to stay within its budget:

- Average seasonal temperatures, and the resulting demand for electrical power, are essentially built into BCLP's budget.
- Mild seasonal temperatures and the resulting low demand for power can result in BCLP not meeting its budget as its fixed costs do not decline with a decrease in EMS.
- Extremes in seasonal temperatures (too hot and/or too cold) and the resulting high demand for power can have either:
 - o a positive impact on BCLP's budget if the cost of the extra power that BCLP must supply (from the market or its power plant) is lower than the price that power is sold for; or
 - o a negative impact if the cost of the extra power is higher than the price that power is sold for.

OVERVIEW (CONTINUED)

Historically, BCLP has kept its rates lower than that of Rocky Mountain Power (RMP) and RMP's predecessors. Currently, BCLP's residential customers pay an average of 12.5% lower than they would on RMP; with the proposed increase in the monthly customer charge, BCLP's residential customers would pay an average of 8.4% lower than they would on RMP.

BCLP's electrical system includes:

- Six substations in the City and two at its hydroelectric projects.
- 16 miles of 46,000 volt transmission lines in the City.
- 26 miles of transmission line to the City-owned Echo hydroelectric project.
- 97 miles of 7,200 volt overhead distribution system lines in the City.
- 92 miles of 7,200 volt underground distribution system lines in the City.

BCLP has the following long-term power resources:

- 16 to 26 MW from the Colorado River Storage Project (CRSP) generated by the Glenn Canyon Dam at Lake Powell. This contract ends in 2024.
- 0 to 30 MW from the coal-fired Intermountain Power Project (IPP) near Delta, Utah. This contract ends in 2027. At that time, IPP will be converted to a natural gas-fired plant, and BCLP's contract will be changed to 0 to 20 MW from 2027 to 2055.
- 5 MW from the coal-fired San Juan Unit No. 4 power plant (San Juan) in New Mexico. This contract ends in 2043.

BCLP owns the following power resources:

- 32.3 MW (nameplate) from BCLP's natural-gas fired power plant.
- 4.5 MW from the Echo hydroelectric project.
- 1.8 MW from the PineView hydroelectric project.

GOALS & PROJECTS

BCLP's most important goal is the safety of its employees, its customers, and anyone else that interacts with BCLP's electrical system.

In addition, BCLP continues to strive to:

- provide reliable electrical service
- be a low cost provider
- provide good customer service

BCLP must supply power to its customers regardless of the price it must pay to do so. Therefore, BCLP strives to buy and/or generate electricity at the most economical prices but it must also protect itself and its customers from excessive exposure to market price increases.

Operating Expenses

BCLP's total operating expenses for Fiscal Year 2017-2018 are budgeted at \$24,373,738, up \$1,693,439. This includes personnel services and operations and maintenance expenses.

BCLP continues to place great emphasis on maintaining its transmission and distribution substations and systems, metering systems, and power plant. The budget includes the ongoing replacement of transformers, wire, poles, meters, etc., upgrading them when feasible, trimming of trees from the power system, and regular maintenance at the power plant.

Capital Expenditures

BCLP's total capital expenditures for Fiscal Year 2017-2018 are budgeted at \$6,242,000, up \$3,113,000. This includes:

- Land at \$50,000 to purchase land at the NE substation from the Water Department.
- Office and warehouse at \$600,000 includes drainage system work, replacing asphalt, developing the Harrison property, painting the dock, transformer oil containment, replacing the yellow shed, and adding new bays.
- Transmission substation at \$35,000 to install security cameras at the 138 KV substation.
- Distribution substations at \$30,000 for fiber terminations.
- Distribution system at \$200,000 to begin an upgrade of the meter collection system.
- Distribution street lights at \$102,000 to replace 34 steel poles 400 North to Centerville.
- M&E Echo Hydro at \$500,000 to upgrade the controller.
- M&E Vehicles at \$415,000 to replace a digger-derrick truck and a compressor.

GOALS & PROJECTS (CONTINUED)

- Construction in Progress (CIP) Transmission Substation at \$3,000,000 for engineering and a new transformer for the first half of the upgrade of the 138 KV substation.
- CIP Transmission System Phase 7 at \$500,000 to rebuild the transmission line from the NW Substation to the Rec Center.
- CIP Distribution System at \$50,000 to build an inter-tie connection between Feeder #573 and Feeder #676.
- CIP Distribution System at \$450,000 to upgrade Feeder #575 in conjunction with the SW substation upgrade.
- CIP Distribution System at \$110,000 to rebuild the distribution line at 1209 N. Main St.
- CIP Distribution System at \$200,000 to begin developing the Keller property.

LINE-ITEM HIGHLIGHTS

The following is a description of all changes in BCLP budget line items that are \$10,000 or greater from Fiscal Year 2016-2017 to Fiscal Year 2017-2018.

Operating Revenues:

Total Operating Revenues are budgeted at \$27,516,954, up \$605,783.

Acct # 537030-362000 Rental Income (Poles).

Increased \$11,833 with a proposed increase in the annual pole attachment fee from \$7.00 to \$10.00 per pole.

Acct # 537010-372400 Connection Fees.

Increased \$20,000 to bring this line item closer to historical experience.

Acct # 538030-372410 Contribution in Aid To Construction.

Increased \$82,500 to include the estimated \$82,500 to be paid by Rainey Homes to develop the Keller property.

Acct # 537000-375100 Electric Metered Sales (EMS).

Increased \$340,000: down \$460,000 to bring this line item closer to historical experience; and up \$800,000 with proposed increases in monthly customer charges for all customers, \$400,000 of which is specifically to help fund the upgrade of the 138KV substation.

LINE-ITEM HIGHLIGHTS (CONTINUED)

Acct # 537000-375300 Air Products Income.

Increased \$151,450 to more closely match their anticipated usage.

Operating Expense – Personnel Services

Total Personnel Services expenses are budgeted at \$4,325,000, up \$8,146. All labor and benefits budget amounts for each employee, all subtotals and the total have been matched to Bountiful City's Human Resources data as of May 08, 2017.

Total Personnel Services includes:

- Employees at 34 full-time (unchanged) and five permanent part-time (unchanged).
- Merit increases for 13 employees.
- A 0.0% cost of living adjustment (COLA) for all exempt employees, and a 0.0% COLA for all non-exempt employees.
- Increased health insurance rates.
- Total Labor is \$2,868,961, down \$44,064 with a decrease in the average seniority of employees.
- Total Benefits at \$1,456,039, up \$52,210 with increased health insurance rates and the accrual of vacation, sick leave, and comp time.

Note: The process of determining budget amounts for each Personnel Services line item is as follows:

1. Match each employee line item details, subtotals, and total to Human Resources data.
2. Identify specific budget amounts for line items whenever possible; this is done for each benefits budget line, and the labor budget lines for the power plant, meter reading, administrative, engineering, and power commission.
3. Allocate budget amounts for the remaining labor budget lines according to the percentage of their actual results in the most recently completed fiscal year (FY 2015-2016).

Operating Expense – Operations & Maintenance

Total Operating Expenses for Operations & Maintenance are budgeted at \$20,048,738, up \$1,685,293.

Acct # 535300-431000 Profess & Tech Services

Increased \$25,000 for public relations for solar customers.

Acct # 535300-431040 Bank & Investment Acct Fees

New line item budgeted at \$18,000.

LINE-ITEM HIGHLIGHTS (CONTINUED)

Acct # 535300-445201 Safety Equipment

Decreased \$14,131 after the purchase of 13 AED defibrillators in FY 2017.

Acct # 535300-448615 Plant Building Repairs

Decreased \$30,054 to not change the plant to the new City logo.

Acct # 535300-448616 Plant Storage Tank Fees

Decreased \$37,500 after the closure of two diesel tanks in FY 2017.

Acct # 535300-448622 Power Purchased from San Juan

Increased \$12,521 with revised maintenance costs from the San Juan plant.

Acct # 535300-448626 Power Purchased from UAMPS (Pool, etc.)

Decreased \$127,855 with revised power purchases from the market.

Acct # 535300-448627 Echo Hydro

Increased \$82,521 with higher charges from water users, Weber River, and FERC, and higher maintenance needs.

Acct # 535300-448628 PineView Hydro

Increased \$55,985 with higher charges from water users, FERC, and wheeling costs.

Acct # 535300-448630 Transmission

Increased \$770,000 to replace 39 transmission poles from the SE Sub to the Echo line (using a contractor), and to replace 10 transmission poles on 1800 South. Both projects are funded by use of retained earnings.

Acct # 535300-448632 Distribution

Increased \$188,866 with seven maintenance projects to upgrade primary wire.

Acct # 535300-448633 Street Lights

Increased \$40,000 to repair underground lines.

LINE-ITEM HIGHLIGHTS (CONTINUED)

Acct # 535300-448637 Transformers

Increased \$20,000 for budgeted upgrades and expected usage.

Acct # 535300-448639 Substation

Increased \$220,000 to replace four 46 KV breakers in the SE and Central substations (funded by use of retained earnings), and to install a relay in the SE substation.

Acct # 535300-448641 Communication Equipment

Decreased \$25,453 with postponement of a digital base station, FCC license, and 28 truck radios until further research can be done.

Acct # 535300-448650 Meters

Increased \$20,680 to purchase meters for customer installations.

Acct # 535300-466000 Contingency

Increased \$398,804 to balance operating expenses.

Acct # 535300-491150 Administrative Services Reimbursement

Increased \$57,534 to reimburse the City for the cost of the services it provides to the Enterprise Funds including the Power Department.

Non-Operating Revenues & Expenses

Total Non-Operating Revenues and Expenses are budgeted at a net expense of \$777,473, down \$15,657.

Acct # 536020-364000 Gain On Fixed Asset Sales

Increased \$19,000 with sale of an old line truck.

Acct # 535300-481000 Principal on Bonds

Increased \$10,000 in accordance with the bond payment amortization schedule. Debt outstanding at June 30, 2016 was \$12,085,000.

Acct # 535300-482000 Interest on Bonds

Decreased \$21,887 in accordance with the bond payment amortization schedule.

LINE-ITEM HIGHLIGHTS (CONTINUED)

Capital Expenses

Total Capital Expenses are budgeted at \$6,242,000, up \$3,113,000.

Acct # 535300-471100 Land

Increased \$50,000 to purchase land at the NE substation from the Water Department.

Acct # 535300-472100 Buildings

Increased \$300,000 with asphalt replacement and drainage system work, development of the Harrison property, paint the dock, transformer oil containment, replace the yellow shed, and add new bays (all funded by use of retained earnings).

Acct # 535300-473140 Dist Street Lights

Increased \$102,000 to replace 34 steel poles from 400 North to Centerville (funded by use of retained earnings).

Acct # 535300-474505 M&E Plant

Decreased \$500,000 with the installation of the new control package for turbine #1 in FY 2017.

Acct # 535300-474515 M&E Echo

Increased \$500,000 to replace the controller.

Acct # 535300-474600 M&E Vehicles

Increased \$161,000 to replace #5047 digger-derrick truck and #5915 compressor.

Acct # 535300-474710 Construction In Progress (CIP) Transmission Substation

Increased \$1,800,000 for engineering and a new transformer for the first half of the upgrade to the 138 KV substation (funded by use of retained earnings).

Acct # 535300-474740 CIP Trans Sys East Loop

Increased \$500,000 for the Phase 7 transmission project from the NW Sub to the Rec Center (funded by use of retained earnings).

Acct # 535300-474810 CIP Dist Sys Feeder #573 to #676 Tie

Decreased \$150,000 with redesign of this project (funded by use of retained earnings).

LINE-ITEM HIGHLIGHTS (CONTINUED)

Acct # 535300-474820 CIP Dist Sys Feeder #575

Increased \$150,000 to upgrade this feeder (funded by use of retained earnings).

Acct # 535300-474840 CIP Dist Sys Keller Property

Increased \$200,000 to extend the distribution system to service this development (funded by use of retained earnings).

Operating Transfers In (Out)

Total Operating Transfers In (Out) budgeted at \$3,876,257 net transfers in (a net income), up \$4,184,999.

Acct # 538000-389010 Use Of Retained Earnings

Increased \$6,419,500 to fund:

- \$800,000 to replace 39 transmission poles from the SE Sub to the Echo line (work done by a contractor)
- \$100,000 to replace 10 transmission poles on 1800 South
- \$200,000 to replace four 46 KV breakers in the SE and Central substations
- \$600,000 for the office and warehouse
- \$102,000 to replace 34 steel poles from 400 North to Centerville
- \$500,000 to replace the controller at the Echo hydro
- \$3,000,000 for the 138 KV Transmission Substation
- \$500,000 for the transmission system phase 7 from the NW Sub to the Rec Center
- \$50,000 for the distribution system feeder #573 to #676 inter-tie
- \$450,000 for the distribution system feeder #575 upgrade
- \$117,500 to extend the distribution system to the Keller Property, minus the estimated contribution in aid to construction to be paid by Rainey Homes.

Acct # 535300-492000 Transfer to General Fund

Increased \$34,000 with the increase in budgeted EMS.

RATES, FEES, AND DEPOSITS

For the FY 2017-2018 budget, there are proposed changes (increases or decreases) to rates, resulting in an estimated average increase of in electric metered sales (EMS) of 3.3%. In addition, there are also proposed increases to certain fees. There are no proposed changes to deposits.

For **Standard rates**, the proposed changes include:

- Residential:
 - monthly customer charge from \$6.00 to \$10.00;
 - energy charge no change at \$0.0925 per KWH.
- Commercial Small With Demand, Commercial Small With No Demand, Temporary, and Municipal:
 - monthly customer charge from \$10.00 to \$14.00;
 - demand charge (Small Commercial With Demand only) from \$8.21 to \$8.70 per KW;
 - energy charge(s): no changes at \$0.1112 per KWH (and \$0.0624 per all KWH above 1,500 KWH for Small Commercial With Demand).
- Commercial Large:
 - monthly customer charge from \$54.00 to \$58.00;
 - demand charge from \$13.13 to \$16.81 per KW;
 - energy charge from \$0.0473 to \$0.0381 per KWH.

For **Net Metering rates**, the proposed changes include: no new customers accepted after 30 June 2017; all existing customers 'grandfathered' as long as there are no changes or upgrades to their electrical service and / or their power generating system; and rates are subject to change.

- Residential - Net Metering:
 - monthly customer charge from \$10.00 to \$14.00;
 - energy charge or credit no change at \$0.0925 per KWH.
- Commercial Small With No Demand - Net Metering, and Commercial Small With Demand - Net Metering:
 - monthly customer charge from \$14.00 to \$18.00;
 - demand charge (Small Commercial With Demand - Net Metering only) from \$8.21 to \$8.70 per KW;
 - energy charge(s) no change at \$0.1112 per KWH (and \$0.0624 per all KWH above 1,500 for Small Commercial With Demand - NM).
 - energy credit no change at \$0.0624 per KWH.
- Commercial Large - Net Metering:
 - monthly customer charge from \$54.00 to \$58.00;
 - demand charge from \$13.13 to \$16.81 per KW;
 - energy charge from \$0.0473 to \$0.0381 per KWH;
 - energy credit from \$0.0473 to \$0.0381 per KWH.

RATES, FEES, AND DEPOSITS (CONTINUED)

New **Feed-In Tariff rates** are proposed for all new power generating systems (photovoltaic or other) accepted after 30 June 2017:

- Residential - Feed-In Tariff:
 - monthly customer charge of \$14.00;
 - energy charge of \$0.0925 per KWH;
 - energy credits (see “Energy Credits for all Feed-In Tariff customers” below).
- Commercial Small With No Demand - Feed-In Tariff:
 - monthly customer charge of \$18.00;
 - energy charge of \$0.1112 per KWH;
 - energy credits (see “Energy Credits for all Feed-In Tariff customers” below).
- Commercial Small With Demand - Feed-In Tariff:
 - monthly customer charge of \$18.00;
 - demand charge of \$8.70 per KW;
 - energy charge of \$0.1112 per KWH for the first 1,500 KWH; energy charge of \$0.0624 per KWH for all additional KWH;
 - energy credits (see “Energy Credits for all Feed-In Tariff customers” below).
- Commercial Large - Feed-In Tariff:
 - monthly customer charge of \$54.00;
 - demand charge of \$16.81 per KW;
 - energy charge of \$0.0381 per KWH;
 - energy credits (see “Energy Credits for all Feed-In Tariff customers” below).
- Energy Credits for all Feed-In Tariff customers:
 - 12am-12pm: \$0.0400 per KWH;
 - 12pm-4pm: \$0.0600 per KWH;
 - 4pm-12am: \$0.0925 per KWH.

For **Fees**, the proposed changes include the following items:

- A \$5.00 increase to more closely cover actual costs to:
 - Connect fee regular hours next day from \$25.00 to \$30.00
 - Connect fee regular hours same day, collection / disconnect fee, and reconnect fee regular hours from \$35.00 to \$40.00
 - Connect fee after hours from \$70.00 to \$75.00
 - Reconnect fee after hours from \$130.00 to \$135.00

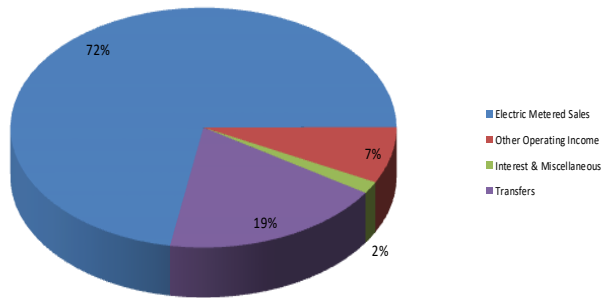
BCLP'S "ELECTRIC RATE SCHEDULES", AND "ELECTRIC SERVICE POLICIES AND ELECTRIC SERVICE AGREEMENTS"

BCLP's "Electric Rate Schedules" and "Electric Service Policies and Electric Service Agreements" document includes the above proposed changes to its Rates, Fees, and Deposits. It also includes the following maximum allowable power generating system (photovoltaic or other) size limitations:

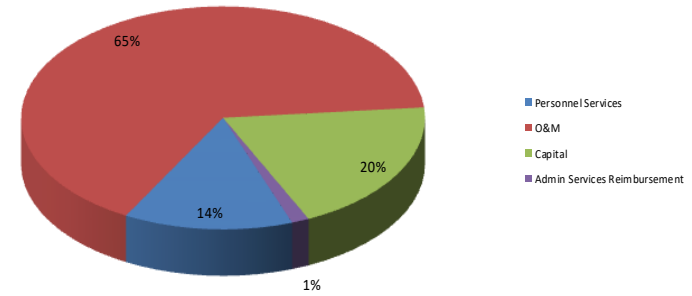
- For Residential single-phase Customers, the maximum power generating system size is 10 KW.
- For Commercial Customers with single-phase service, the maximum power generating system size is 10 KW, or 75% of their peak metered energy demand, whichever is greater.
- For Commercial Customers with three-phase service, the maximum single-phase power generating system size is 5 KW. For those power generating systems larger than 5 KW, a three-phase inverter is required. The maximum power generating system size is 30 KW, or 75% of their peak metered energy demand, whichever is greater.

BUDGET GRAPHS

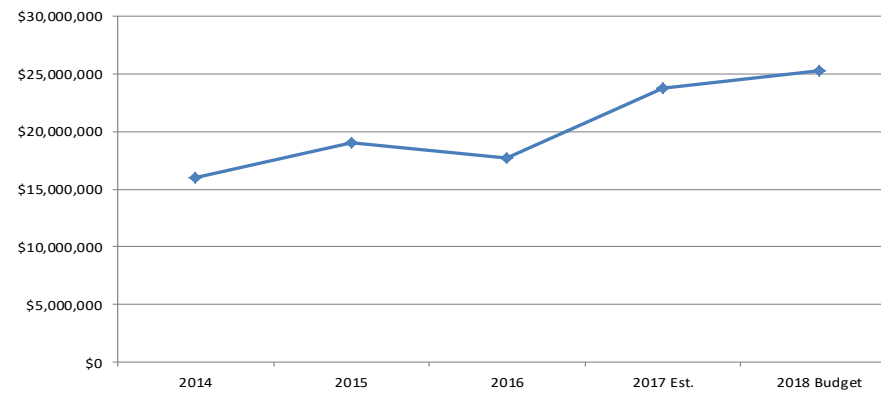
FY2018 Light & Power Revenues



FY2018 Light & Power Expenses



**Budget History
(Less Capital)**



BUDGET

1	LIGHT & POWER													1	
2					Fiscal Year	Fiscal Year	Fiscal Year	6 Month	6 Month	Fiscal Year	Fiscal Year	Amended		2	
3	Account Number				2014	2015	2016	Actual	Estimate	2017 Est.	2017 Budget	2017 Budget	2018 Budget	Dollar	3
4				Account Description										Change	4
5	OPERATING REVENUES														5
6	537030	362000		Rental Income	35,406	36,036	25,897	10,903	25,519	36,421	36,421		48,254	11,833	6
7	537000	363010		Power Line Underground Repair	22,733	23,042	20,861	5	0	5	0		0	0	7
8	537010	372400		Connection Fees	82,079	95,641	116,041	75,207	74,515	149,722	86,200		106,200	20,000	8
9	538030	372410		Contrib In Aid To Construction	162,863	210,693	213,436	257,677	19,192	276,869	130,000		212,500	82,500	9
10	537000	375100		Electric Metered Sales	23,955,880	23,202,093	23,521,610	10,597,033	13,625,141	24,222,174	24,560,000		24,900,000	340,000	10
11	537000	375300		Air Products Income	2,545,129	2,401,930	2,197,020	995,600	1,398,796	2,394,396	2,098,550		2,250,000	151,450	11
12	TOTAL OPERATING REVENUES				26,804,090	25,969,435	26,094,865	11,936,424	15,143,163	27,079,587	26,911,171	0	27,516,954	605,783	12
13															13
14	OPERATING EXPENSES														14
15	PERSONNEL SERVICES														15
16	535300	411140		Plant Labor	504,383	507,541	471,148	264,988	185,993	450,981	450,981		465,530	14,549	16
17	535300	411141		Echo Hydro Labor	8,831	11,889	11,222	4,640	9,540	14,180	14,180		12,901	(1,279)	17
18	535300	411142		PineView Hydro Labor	18,432	11,942	7,247	9,432	4,811	14,243	14,243		8,331	(5,912)	18
19	535300	411150		Transmission Labor	2,331	408	10,401	27,390	(26,904)	486	486		11,956	11,470	19
20	535300	411151		Hydro Transmission Labor	0	112	5,175	0	134	134	134		5,949	5,815	20
21	535300	411152		Distribution Labor	1,178,621	1,161,917	1,196,750	586,589	799,226	1,385,815	1,385,815		1,375,761	(10,054)	21
22	535300	411153		Street Light Labor	76,672	54,472	50,918	13,164	51,805	64,969	64,969		58,534	(6,435)	22
23	535300	411154		Security Lighting Labor	0	0	487	0	0	0	0		560	560	23
24	535300	411155		Vehicle Labor	9	0	0	0	0	0	0		0	0	24
25	535300	411157		PCB Disposal Labor	0	0	229	0	0	0	0		263	263	25
26	535300	411158		Substation Labor	141,523	175,736	115,037	51,562	158,038	209,600	209,600		132,245	(77,355)	26
27	535300	411159		SCADA Labor	19,477	23,817	38,547	7,038	21,368	28,406	28,406		44,313	15,907	27
28	535300	411160		Communication Equipment Labor	236	1,586	2,201	461	1,430	1,891	1,891		2,530	639	28
29	535300	411161		Traffic Signal Labor	10,922	11,691	7,541	7,163	6,781	13,944	13,944		8,669	(5,275)	29
30	535300	411165		Meter Reading Labor	17,358	21,968	23,635	13,829	8,997	22,826	22,826		23,986	1,160	30
31	535300	411166		Administrative Labor	464,882	458,754	477,441	234,247	262,997	497,244	497,244		504,031	6,787	31
32	535300	411167		Engineering Labor	135,427	176,957	188,615	90,681	111,448	202,129	202,129		207,225	5,096	32
33	535300	411169		Power Commission Allowance	4,964	4,793	4,779	2,464	3,713	6,177	6,177		6,177	0	33
34	535300	413010		Fica Taxes	187,227	195,439	199,927	97,416	125,430	222,846	222,846		222,442	(404)	34
35	535300	413020		Employee Medical Ins	387,023	447,745	480,349	267,399	260,838	528,237	528,237		543,030	14,793	35
36	535300	413030		Employee Life Ins	14,031	14,566	14,924	7,082	9,471	16,553	16,553		16,530	(23)	36
37	535300	413040		State Retirement & 401 K	449,146	313,998	359,239	245,631	289,169	534,800	534,800		534,031	(769)	37
38	535300	413060		Unemployment Reimb	0	0	0		0	0	0		0	0	38
39	535300	413100		Retired Employee Benefits	10,873	12,709	12,709	7,674	7,674	15,348	15,348		15,348	0	39
40	535300	462180		Accrued Comp Time Exp	(66)	1,222	1,806	0	0	0	0		2,076	2,076	40
41	535300	462190		Accrued Sick Leave Exp	10,383	(56,491)	9,477	0	0	0	0		10,895	10,895	41
42	535300	462200		Accrued Vacation Expense	4,763	20,637	22,444	0	0	0	0		25,801	25,801	42
43	535300	491640		WorkersCompPremiumCharge-ISF	75,613	79,391	81,345	41,241	44,804	86,045	86,045		85,886	(159)	43
44	TOTAL PERSONNEL SERVICES				3,723,061	3,652,798	3,793,592	1,980,091	2,336,763	4,316,854	4,316,854	0	4,325,000	8,146	44

BUDGET (CONTINUED)

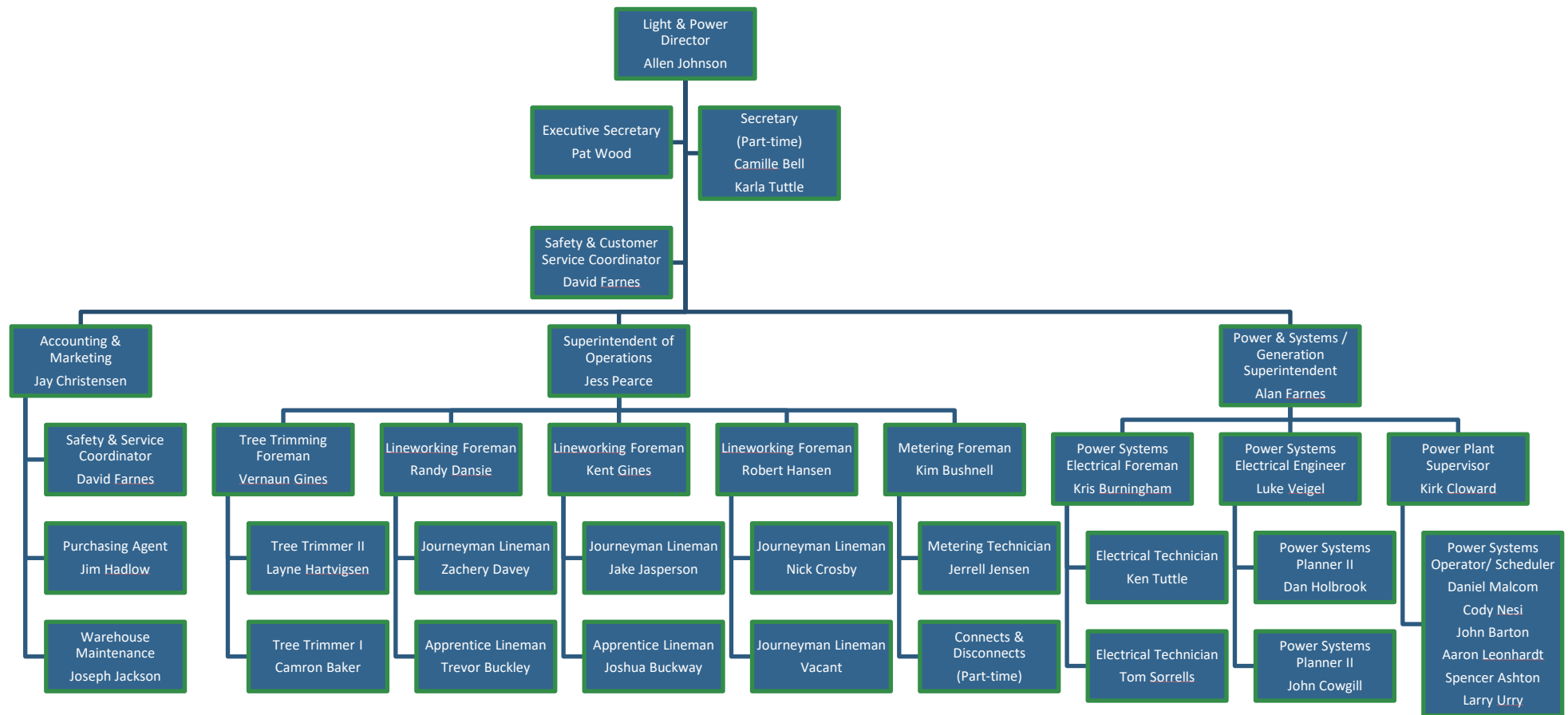
1	LIGHT & POWER			Fiscal Year	Fiscal Year	Fiscal Year	6 Month	6 Month	Fiscal Year	Fiscal Year	Amended	Fiscal Year	Dollar	1
2				2014	2015	2016	Actual	Estimate	2017 Est.	2017 Budget	Fiscal Year	2018 Budget	Change	2
3	Account Number			Account Description										3
4														4
5	OPERATIONS & MAINTENANCE													5
6	535300	415000		Employee Education Reimb	0	0	0	950	950	950		10,000	9,050	6
7	535300	421000		Books Subscr & Mmbrshp	14,255	14,153	14,250	16,713	608	17,321	14,511	15,662	1,151	7
8	535300	422000		Public Notices	3,347	2,523	2,333	373	267	640	9,450	9,450	0	8
9	535300	423000		Travel & Training	27,992	23,238	32,044	9,946	42,054	52,000	52,000	55,000	3,000	9
10	535300	423001		Education Benefit	3,228	4,692	4,842	3,078	522	3,600	3,600	5,100	1,500	10
11	535300	423002		Travel Board Members	11,870	15,605	12,304	2,993	15,007	18,000	18,000	18,500	500	11
12	535300	424000		Office Supplies	0	0	318	0	0	0	0	0	0	12
13	535300	424001		Drafting	2,390	804	3,063	1,597	653	2,250	2,250	2,250	0	13
14	535300	424002		Office & Warehouse	49,860	57,072	55,383	24,252	68,514	92,766	92,766	102,736	9,970	14
15	535300	429300		Computer	27,284	29,258	38,103	31,186	44,680	75,866	75,866	80,632	4,766	15
16	535300	431000		Profess & Tech Services	8,062	6,514	2,117	1,844	13,856	15,700	35,700	60,700	25,000	16
17	535300	431001		Blue Stake & Location	9,322	8,366	2,873	1,598	7,402	9,000	9,000	9,000	0	17
18	535300	431040		Bank & Investment Account Fees	0	0	0	8,517	6,083	14,600	0	18,000	18,000	18
18	535300	431050		Credit Card Merchant Fees	98,050	110,118	112,713	48,131	34,379	82,510	126,000	126,000	0	18
19	535300	431100		Legal And Auditing Fees	22,622	22,622	21,418	15,540	0	15,540	22,622	13,700	(8,922)	19
20	535300	431400		Landfill Fees	3,698	7,313	813	477	(477)	0	7,700	1,000	(6,700)	20
21	535300	445201		Safety Equipment	35,499	17,816	33,547	26,842	16,299	43,141	43,141	29,010	(14,131)	21
22	535300	445202		Uniforms	21,414	16,393	16,376	9,819	19,881	29,700	29,700	29,700	0	22
23	535300	448610		Fuel Oil	(127)	(7)	(1,366)	0	54,703	54,703	0	0	0	23
24	535300	448611		Natural Gas	1,481,436	998,532	759,585	501,286	410,161	911,447	710,000	710,000	0	24
25	535300	448612		Lube Oil	11,356	0	0	0	0	0	0	0	0	25
26	535300	448613		Plant	190,307	112,351	143,631	88,029	118,670	206,699	387,260	390,173	2,913	26
27	535300	448614		Plant Equipment Repairs	175,140	1,220,152	76,194	11,345	61,225	72,570	181,900	181,900	0	27
28	535300	448615		Plant Building Repairs	8,450	4,006	1,297	692	716	1,408	42,200	12,146	(30,054)	28
29	535300	448616		Plant Storage Tank Fees	1,375	8,523	1,120	0	0	0	42,500	5,000	(37,500)	29
30	535300	448620		Power Purch CRSP	3,500,967	3,530,492	3,534,608	1,421,523	2,211,848	3,633,371	3,633,371	3,633,371	0	30
31	535300	448621		Power Purch IPP	18,532	22,876	16,536	6,658	9,302	15,960	15,960	15,960	0	31
32	535300	448622		Power Purch San Juan	2,159,856	1,917,025	1,856,610	733,189	1,817,223	2,550,412	2,550,412	2,562,933	12,521	32
33	535300	448626		Power Purch UAMPS (Pool	3,147,920	5,730,181	6,597,692	3,266,790	4,525,251	7,792,041	7,260,428	7,132,573	(127,855)	33
34	535300	448627		Echo Hyrdo	197,447	354,119	158,977	126,158	203,576	329,734	329,734	412,255	82,521	34
35	535300	448628		Pineview Hydro	61,393	74,197	84,357	66,775	60,654	127,429	127,429	183,414	55,985	35
36	535300	448630		Transmission	4,380	4,958	9,387	2,518	150,651	153,169	155,000	925,000	770,000	36
37	535300	448631		Hyrdo Transmission	15,136	14,785	15,093	15,726	2,000	17,726	35,017	36,041	1,024	37
38	535300	448632		Distribution	839,469	1,043,848	926,844	436,014	450,286	886,300	886,300	1,075,166	188,866	38
39	535300	448633		Street Light	103,777	90,576	36,754	14,472	60,296	74,768	85,000	125,000	40,000	39
40	535300	448634		Security Lighting	0	0	0	0	0	0	500	500	0	40
41	535300	448635		Vehicles	76,737	75,636	63,793	49,054	55,846	104,900	104,900	95,500	(9,400)	41
42	535300	448636		Special Equipment	69,881	16,606	20,889	5,690	39,290	44,980	44,980	35,380	(9,600)	42
43	535300	448637		Transformers	172,030	191,263	146,712	131,128	117,280	248,408	200,000	220,000	20,000	43
44	535300	448638		PCB Disposal	35,242	7,032	2,735	4,296	15,000	19,296	6,000	8,000	2,000	44
45	535300	448639		Substation	128,768	39,103	30,674	10,912	30,287	41,199	58,467	278,467	220,000	45
46	535300	448640		SCADA	9,781	27,761	170,506	0	42,000	42,000	22,000	22,000	0	46
47	535300	448641		Communication Equipment	41,272	42,111	37,794	16,361	72,170	88,531	73,531	48,078	(25,453)	47
48	535300	448642		Traffic Signal	24	46	109	320	0	320	0	0	0	48
49	535300	448643		Easements	460	30	10	10	0	10	1,000	1,000	0	49
50	535300	448650		Meters	47,105	43,440	40,118	26,755	36,155	62,910	62,910	83,590	20,680	50
51	535300	451100		Insurance & Surety Bonds	128,640	131,636	134,257	144,063	(0)	144,063	133,697	142,820	9,123	51
52	535300	461000		Miscellaneous Expense	6,487	11,035	4,168	3,373	5,127	8,500	8,500	8,500	0	52

1	LIGHT & POWER				Fiscal Year	Fiscal Year	Fiscal Year	6 Month	6 Month	Fiscal Year	Fiscal Year	Amended		1	
2												Fiscal Year	Fiscal Year	Dollar	2
3	Account Number			Account Description	2014	2015	2016	Actual	Estimate	2017 Est.	2017 Budget	2017 Budget	2018 Budget	Change	3
4															4
5	535300	466000		Contingency	0	0	0	0	0	0	269,622		668,426	398,804	5
6	535300	491150		Admin Services Reimbursement	357,000	357,000	357,000	195,786	195,785	391,571	391,571		449,105	57,534	6
7	TOTAL OPERATIONS & MAINTENANCE				13,331,148	16,407,814	15,580,593	7,481,829	11,016,181	18,498,009	18,363,445	0	20,048,738	1,685,293	7
8															8
9	TOTAL OPERATING EXPENSES				17,054,209	20,060,612	19,374,185	9,461,920	13,352,943	22,814,863	22,680,299	0	24,373,738	1,693,439	9
10															10
11	EARNINGS (LOSS) FROM OPERATIONS				9,749,881	5,908,823	6,720,679	2,474,504	1,790,220	4,264,724	4,230,872	0	3,143,216	(1,087,656)	11
12															12
13	NON-OPERATING REVENUES (EXPENSES)														13
14	533000	331210		FEMA Federal Assistance	0	0	0	0	0	0	0		0	0	14
15	533000	335000		Federal Bnd Intrst Subsidy	268,492	258,634	257,027	(42,364)	250,219	207,855	250,219		241,040	(9,179)	15
16	536000	363015		Sales Tax Vendor Discount	12,462	12,085	12,343	7,106	6,654	13,760	12,000		12,000	0	16
17	536000	369000		Sundry Revenues	117,587	129,273	129,713	15,917	27,768	43,685	67,811		65,811	(2,000)	17
18	536010	361000		Interest & Investment Earnings	149,593	195,025	293,198	90,481	64,629	155,110	155,460		148,658	(6,802)	18
19	536010	361010		Interest Inc Rate Stabilize	42,999	43,151	61,517	39,794	28,424	68,218	52,742		53,243	501	19
20	536010	361012		Interest Inc UAMPS	3,843	3,063	4,519	2,182	2,388	4,570	3,000		3,000	0	20
21	536010	361014		Interest Inc 2010 Bond	2,509	2,579	3,550	3,157	2,545	5,702	2,500		5,000	2,500	21
22	536010	361200		InvestmntUnrealized(Gain)/Loss	0	0	(45,997)	0	0	0	0		0	0	22
23	536020	364000		Gain on Fixed Asset Sales	19,669	11,454	7,147	0	0	0	6,000		25,000	19,000	23
24	537000	369020		Income From Uncoll Accts	11,868	7,881	9,684	4,464	3,733	8,197	10,000		10,000	0	24
25	535300	452300		Uncollectible Accounts	25,299	46,880	66,862	18,706	(62,422)	(43,716)	(80,000)		(80,000)	0	25
26	535300	453101		Interest Exp Customer Deposits	3,440	3,727	5,239	3,927	(11,926)	(7,999)	(8,250)		(8,500)	(250)	26
27	535300	453600		Loss-Deleted Fixed Assets	0	0	27,498	0	0	0	0		0	0	27
28	535300	481000		Principal on Bonds	0	0	655,000	665,000	(1,330,000)	(665,000)	(665,000)		(675,000)	(10,000)	28
29	535300	482000		Interest on Bonds	641,542	628,372	612,396	303,360	(899,972)	(596,612)	(596,612)		(574,725)	21,887	29
30	535300	483500		Arbitrage Compliance Fees	0	0	2,550	0	0	0	0		0	0	30
31	535300	484000		Paying Agents Fees	2,957	3,000	3,011	2,000	(5,000)	(3,000)	(3,000)		(3,000)	0	31
32	NON-OPERATING REVENUES - NET				1,302,260	1,345,125	2,105,256	1,11							

BUDGET (CONTINUED)

1	LIGHT & POWER										Amended			1	
2					Fiscal Year	Fiscal Year	Fiscal Year	6 Month	6 Month	Fiscal Year	Fiscal Year	Fiscal Year	Dollar	2	
3	Account Number			Account Description	2014	2015	2016	Actual	Estimate	2017 Est.	2017 Budget	2017 Budget	2018 Budget	Change	3
4															4
5	535300	474785		CIP 08 Dist Sub SW Sub Labor	0	0	132,192	33,094	156	33,250	0		0	0	5
6	535300	474790		CIP 09 Dist Sys 500 S 500 W	0	70	0	0	0	0	0		0	0	6
7	535300	474795		CIP 09 Dist Sys 500S 500W Labr	0	30,100	0	0	0	0	0		0	0	7
8	535300	474805		CIP 10 ??? Labor	0	6,670	0	0	0	0	0		0	0	8
9	535300	474810		CIP 11 Dist Sys Feeder #573	0	0	0	0	0	0	200,000		50,000	(150,000)	9
10	535300	474820		CIP 12 Dist Sys Feeder #575	0	0	0	0	0	0	300,000		450,000	150,000	10
11	535300	474830		CIP 13 Dist Sys 1209 N. Main	0	0	0	0	0	0	110,000		110,000	0	11
	535300	474840		CIP 14 Dist Sys Keller Property	0	0	0	0	0	0	0		200,000	200,000	
12	TOTAL CAPITAL EXPENSES				2,014	682,097	6,160,237	603,047	671,446	1,274,494	3,129,000	0	6,242,000	3,113,000	12
13	Not included in "Earnings (Loss) Before Operating Transfers" when depreciation included.														13
14															14
15	Accrual Accounting Adjustments														15
16	535300	454800		Depreciation Expense	2,549,598	1,996,781	2,181,649	0	0	0	N/A	N/A	N/A	N/A	16
17	535300	496000		Fixed Assets Adjustments	0	0	(6,207,965)	0	0	0	N/A	N/A	N/A	N/A	17
18	535300	496100		Principal on Bond Adjustments	0	0	(655,000)	0	0	0	N/A	N/A	N/A	N/A	18
19	Total Accrual Accounting Adjustments				2,549,598	1,996,781	(4,681,316)	0	0	0	0	0	0	0	19
20															20
21	TOTAL POWER EXPENSES				18,932,582	22,057,511	19,480,550	9,071,974	16,333,710	25,405,684	27,162,161	0	31,956,963	4,794,802	21
22															22
23	EARNINGS (LOSS) BEFORE OPERATING TRANSFERS				8,500,529	4,575,070	7,347,014	2,985,187	(804,187)	2,181,000	308,742	0	(3,876,257)	(4,184,999)	23
24															24
25	OPERATING TRANSFERS IN (OUT)														25
27	538000	389010		Use Of Retained Earnings	0	0	0	557,413	300,000	857,413	2,200,000		6,419,500	4,219,500	27
28	535300	492000		Transfer To General Fund	(2,395,588)	(2,164,845)	(2,356,958)	(1,259,495)	(1,122,583)	(2,382,078)	(2,456,000)		(2,490,000)	(34,000)	28
29	535300	492560		Add To Rate Stabilization Rsrv	(50,912)	(21,117)	(21,117)	(39,794)	(28,424)	(68,218)	(52,742)		(53,243)	(501)	29
30	TOTAL OPERATING TRANSFERS IN (OUT)				(2,446,500)	(2,185,962)	(2,378,075)	(741,876)	(851,007)	(1,592,883)	(308,742)	0	3,876,257	4,184,999	30
31															31
32	NET EARNINGS (LOSS)				6,054,029	2,389,108	4,968,939	2,243,310	(1,655,193)	588,117	0	0	0	0	32

ORGANIZATIONAL CHART



GOLF COURSE

OVERVIEW

The Bountiful Ridge Golf Course will provide the highest possible level of golf programs and golf facilities at reasonable rates to Bountiful City residents and others. This has been the mission statement since opening in July of 1975. The staff is committed to provide the best possible golf experience at the best rates possible. Bountiful residents, along with area golfers, expect excellent facilities and programs and will pay a fair rate to support them.

Growth in the number of golf facilities has increased the competition for play from the local and area golfers. Since 2000, the over-abundance of golf courses along with a turbulent economy has presented the golf industry with challenging times where rounds of golf have decreased both nationally and locally. We believe it is through our strong customer service and programs, along with a loyal following of core golfers, that our facility has been able to maintain its level of play while many area courses have had a decrease in their amount of activity. Bountiful Ridge continues to maintain the status of being one of the top public golf courses both state-wide and nationally, and remains as one of the few profitable and successful golf courses in Utah.

Budget and Financial Structure

The Bountiful Ridge Golf Course is an Enterprise Fund within the general Bountiful City Budget. As an Enterprise Fund the Golf Course is budgeted to generate enough operational income (fees) to offset any operational expenses, capital expenses and contributions to the reserve funds.

Programs

The Bountiful Ridge Golf Course provides a wide variety of golf activities and programs. We provide recreational, club and state level events and programs. We facilitate programs for men, women, juniors and seniors, and a broad based lesson/player development program. The golf facility and its employees have won several prestigious awards and recognitions within the local golf community as well as nationally.

Admissions and Fees (Revenues)

The Golf Course fees are at the low end in comparison to other local golf facilities and extremely low in comparison to other golf facilities throughout the country. A fee comparison survey is completed on an annual basis to facilitate the budgeting process.

OVERVIEW (CONTINUED)

The majority of golf course revenues are generated from green fees (admission fees) and golf cart rental fees. Other revenues include shared profit from golf shop sales, lease of the snack bar, rental equipment and interest on reserve funds. There are also a few sundry accounts to record un-budgeted or infrequent revenue collections.

We budget for approximately 75,000 nine-hole rounds each season. This figure will be higher or lower depending on the weather for that season (fiscal year). Our fiscal year ends in the middle of the golf season on June 30th. All budgeted revenues and expenses span parts of two golf seasons. Green fees are the number one revenue source. Golf cart rentals are second. The golf shop sales, snack bar lease and interest income follow as revenue sources.

Expenditures

Golf Course expenditures are used to provide the programs and the levels of service as outlined in our Golf Course goals. Every care is taken to responsibly use Golf Course funds to best provide services and programs for the citizens. Golf expenditures are in three major areas: salaries, wages, and benefits; operating expenses; capital expenses.

Employees

The Golf Course currently employs five full time employees including the Golf Course Superintendent, Assistant Superintendent, Golf Course Mechanic, Head Golf Professional and Assistant Golf Professional. The Golf Course employs part-time seasonal employees to fill all other positions.

The maintenance (outside) operation uses approximately 13,000 seasonal employee hours for course maintenance. The total number of maintenance employees at peak season is approximately 20. These workers maintain all of the outside facilities including fairways, greens, perimeter areas, water system and outside buildings.

The golf shop (inside) operation uses approximately 10,000 seasonal employee hours for operational and program duties. The total number of golf shop staff at peak season is approximately 20. These workers provide service as apprentice professionals, starters, golf course player assistants and cart service employees.

Operational Expenses

Operational expenses include all of the items and materials required to operate the golf facility at an efficient level during the budget year. Many of the expense accounts are self-explanatory. These expense accounts contain the annual costs for all supplies including office supplies,

OVERVIEW (CONTINUED)

maintenance supplies and special departmental supplies. All fuels, oils, equipment maintenance and parts and all services are included in operational expenses. Other operational accounts include accounts related to employee training and education, employee and facility organizational memberships and subscriptions and telephone and utility costs. The golf shop's inventory and cost of goods for resale are purchased from these operational accounts.

Capital Expenses

Capital expenditures include major facility and equipment improvements or purchases. We have a program to replace old golf carts and maintenance equipment on a regular basis. We also budget for golf course/facility renovations from these accounts. A portion of Golf Course revenues are set aside in reserve accounts to offset the replacement of capital items.

GOALS & PROJECTS

As golf professionals and course superintendents it was agreed upon by all that the keys to success for the 2017-2018 season would be outstanding course conditions, outstanding customer service, and constant communication between professional and superintendent staffs.

Golf Professionals/Clubhouse Staff

Goals

- Provide the highest possible level of golf programs and golf facilities to Bountiful City residents and others
- Secure a sponsor for each of our 2017 Men's Association tournaments
- Work toward growing rounds/revenue from 2016 by increasing afternoon play through family and junior programs
- Weekly meetings/communication with superintendents and daily communication as needed
- Work toward increasing men's, women's and senior association weekly participation
- Explore options for developing new "Partners in Success" event
- Continue with remodel of clubhouse
- Increase customer data base/marketing through our POS system
- Increase social media presence to Bountiful Ridge patrons
- Solidify the use and functionality of "Bountiful Ridge" phone App

GOALS & PROJECTS (CONTINUED)

Projects

- Golf Professionals will continue with aggressive marketing in attracting and retaining group and corporate golf events and outings
- Continue with the implementation of changes to men's association twilight/tournament formats and payouts
- We will be reaching out to area businesses offering Men's Association sponsorship opportunities
- Conduct survey of Men's Association to gain the feedback needed to help increase membership and tournament participation
- Coordinate and promote summer Bountiful Ridge Block Party in conjunction with Clubs for Kids activity
- Continue with rotation/purchasing of golf carts and will research best options for our facility
- Maintain an aggressive marketing plan through our pro shop POS system
- Golf Professionals will continue with the training/education of clubhouse staff members in providing the highest level of customer service to our patrons
- Continue in the promoting and building of strong programs including local men's and women's golf associations, and a strong junior golf program
- Golf Professionals will continue to be actively involved in the PGA organization and remain proactive in attending PGA education and training seminars
- Research/implement programs and opportunities to increase afternoon play
- Explore feasibility of fee increase starting 2018 season

Superintendents/Maintenance Staff

Goals

- Increase green speed. This will be accomplished through lower mowing heights, increased rolling, and consistent irrigation
- Continue to improve on our preventative maintenance schedule for the irrigation system and pumphouse. Activate each station after charging the pumps and log necessary repairs for future reference
- Vent greens monthly with solid tines or blades to increase gaseous exchange and root density. Follow with light topdressing
- Improve hiring practices by working closely with work force services to fill the needed positions quickly and keep a consistent crew on throughout the year

GOALS & PROJECTS (CONTINUED)

Projects

- Continue capping 1-9 bunkers with new sand
- Continue to identify tees that need leveling and renovation (continue on par 3s)
- Core aerate fairways
- Improve poa annua control on greens with new, more aggressive practices. Additional growth regulator application in summer
- Renovate restrooms (new paint, flooring and fixtures)
- Move core aeration of greens to an earlier date (July 17,18) to speed up the healing process and accommodate fall and spring golfers

LINE-ITEM HIGHLIGHTS

OPERATING REVENUES

Acct# 557020-347100 Admissions & Green Fees

- The amount budgeted reflects a proposed increase of \$1.00 per 9 holes beginning January 1, 2018.

Acct# 557030-362300 Rent of Golf Carts

- Budgeted a decrease of \$5,000 due to recent track record of golf cart rentals and no increase of golf cart fees for fiscal year.

OPERATING EXPENSES

Acct# 555500-411000 Salaries-Perm Employees

- Budgeted an increase of \$11,796 due to eligible merit raise increases and anticipated increase to Professional's pro shop commission.

Acct# 555500-413020 Employee Medical Insurance

- Budgeted an increase of \$7,598 due to increased medical insurance costs.

Acct# 555500-425100 Special Equip Maintenance

- Budgeted an increase of \$4,000 for the upgrade of fuel injected carts into this year's rotation and purchase of designated tournament cart.

LINE-ITEM HIGHLIGHTS (CONTINUED)

Acct# 555500-426000 Bldg & Grnd Suppl & Maint.

- Budgeted a decrease of \$3,000 for the reallocation of funds to Acct. #555500-448220 “Pro Shop Misc. Supplies” fund.

Acct# 555500-428000 Telephone expense

- Budgeted an increase of \$600 due to projected increase of telephone expense

Acct# 555500-429300 Computer Hardware

- Budgeted a decrease of \$310 due to internet costs being reallocated to “Telephone expense” acct.

Acct# 555500-431000 Profess & Tech Services

- Budgeted an increase of \$3,600 due to renegotiation of contract with Fore Up POS software. These funds will now pay for the POS system, website, and phone app, eliminating any future trade tee times.

Acct# 555500-431040 Bank & Investment Account Fees

- This is a new account to our budget. The funds of \$2,400 is our portion of the fees charged by the bank allocated to all departments.

Acct# 555500-431100 Legal and Auditing Fees

- Budgeted a decrease of \$755 due decrease auditing costs city wide.

Acct# 555500-448220 Pro Shop Misc. Supplies

- Budgeted an increase of \$5,000 due to the reallocation of funds from Acct# 55550-42600 Bldg & Grnd Suppl & Maint. This reallocation of funds will help to better monitor costs of supplies, repairs, and maintenance to the clubhouse area.

Acct# 555500-491150 Admin Services Reimbursement

- This transfer is made for the purpose of reimbursing the General Fund of the city for services provided to the Enterprise Funds. Those services include such things as payroll/employee benefits, accounting, budgeting, legal, insurance, billing/customer service and other professional services provided by department staff members of the General Fund. The transfer amounts were recently restudied and revised to ensure their accuracy and adequacy for cost recovery in services provided. These transfer amounts will be periodically restudied and revised for this purpose in future years.

NONOPERATING REVENUES

Acct# 556010-361000 Interest Earnings

- Budgeted a decrease of \$3,000 due to analysis of rate projection along with gains from investible balances.

LINE-ITEM HIGHLIGHTS (CONTINUED)

CAPITAL PROJECTS

Acct# 555500-472100 Buildings

- Budgeted a decrease of \$150,000 due to no anticipated building projects this fiscal year.

Acct# 555500-473100 Improvements Other than Buildings

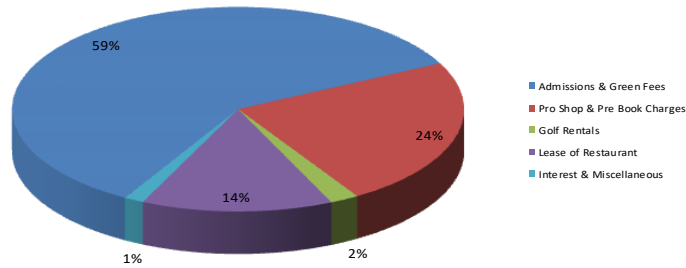
- Budgeted an increase of \$40,000. Funds to be used for the overlay of the golf course parking lot.

Acct# 555500-474500 Machinery & Equipment

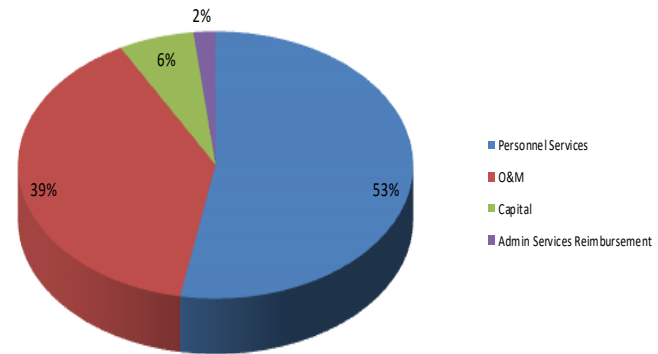
- Budgeted a decrease of \$5,000 due to decreased costs of equipment to be purchased.

BUDGET GRAPHS

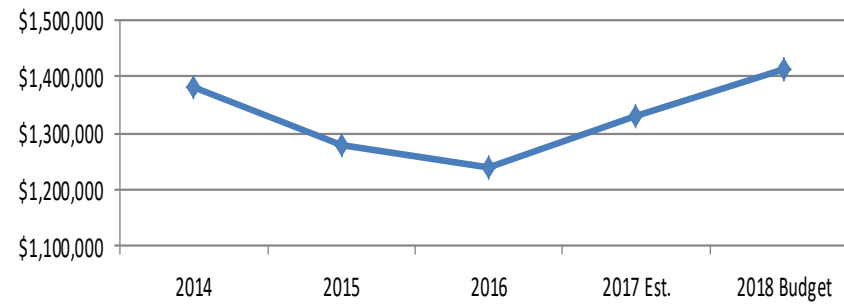
FY2018 Golf Revenues



FY2018 Golf Expenses



**Budget History
(Less Capital)**



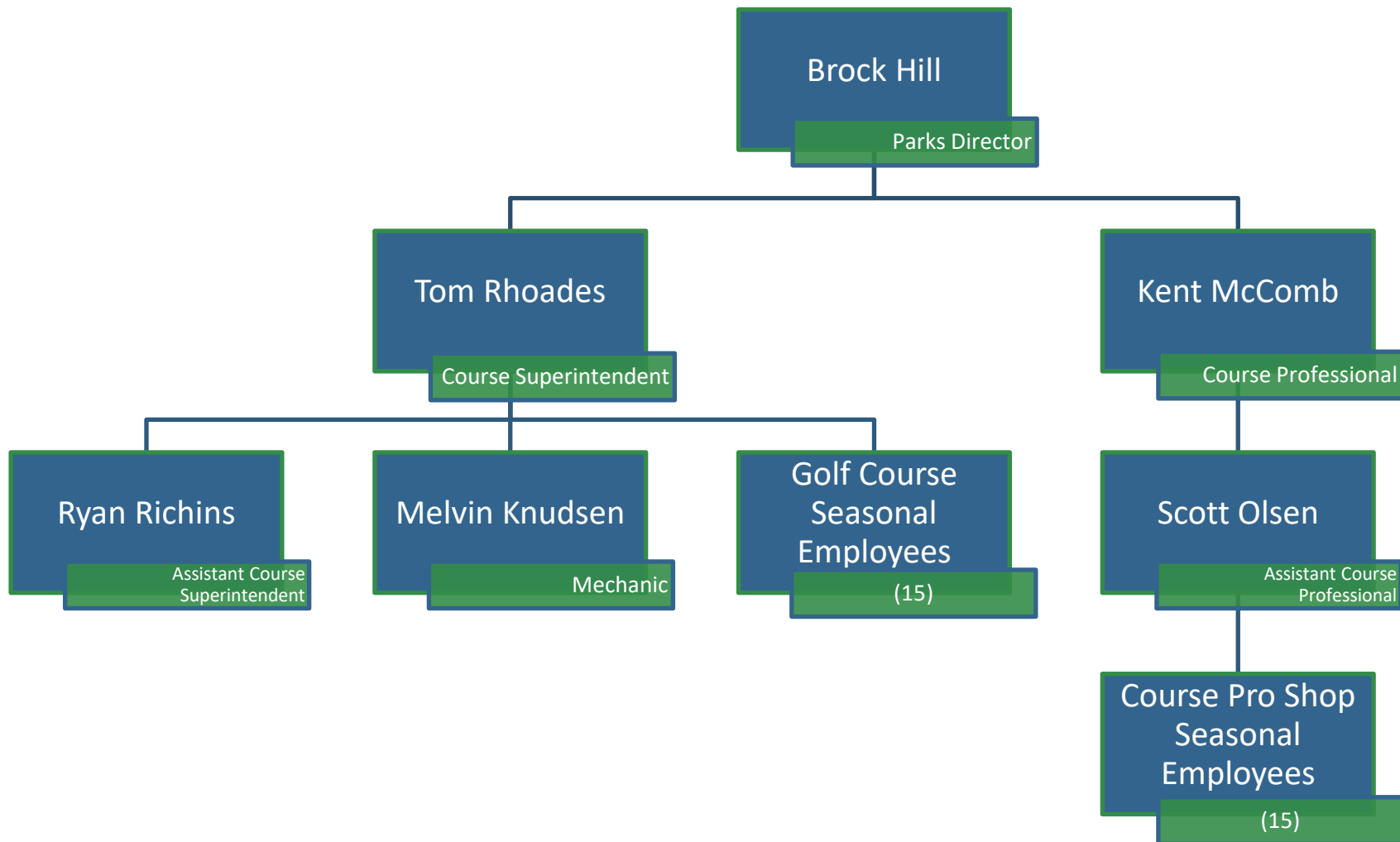
BUDGET

1	GOLF COURSE													1
2														2
3	Account Number	Account Description	Fiscal Year 2014	Fiscal Year 2015	Fiscal Year 2016	6 Month Actual	6 Month Estimate	Fiscal Year 2017 Est.	Fiscal Year 2017 Budget	Amended Fiscal Year 2017 Budget	Fiscal Year 2018 Budget	Dollar Change		3
4														4
5	OPERATING REVENUES													5
6	557020 347100	Admissions & Green Fees	850,005	842,400	802,203	455,160	392,000	847,160	918,000		918,000	0		6
7	557020 347455	Prebook Admin Charges	10,513	10,119	9,849	5,214	3,550	8,764	10,000		10,000	0		7
8	557030 362300	Rent Of Golf Carts	361,494	344,080	321,626	178,289	146,000	324,289	360,000		355,000	(5,000)		8
9	557030 362320	Pro Shop Equipment Rentals	4,908	6,008	6,602	3,556	2,676	6,232	5,000		5,000	0		9
10	557030 362400	Lease Of Restaurant	27,230	28,798	29,291	12,942	14,450	27,392	27,000		27,000	0		10
11	557040 347450	Pro Shop Sales	213,873	215,442	211,153	143,385	68,750	212,135	212,000		212,000	0		11
12	TOTAL OPERATING REVENUES		1,468,022	1,446,847	1,380,724	798,546	627,426	1,425,972	1,532,000	0	1,527,000	(5,000)		12
13														13
14	OPERATING EXPENSES													14
15	PERSONNEL SERVICES													15
16	555500 411000	Salaries - Perm Employees	332,621	315,528	349,223	158,499	195,846	354,345	360,872		372,668	11,796		16
17	555500 412100	Temp Employees - Grounds	129,621	119,949	114,656	63,762	54,000	117,762	121,000		121,000	0		17
18	555500 412200	Temp Employees - Pro Shop	90,017	93,281	92,638	46,440	52,000	98,440	104,000		104,000	0		18
19	555500 413010	Fica Taxes	41,453	43,282	41,788	20,216	18,140	38,356	44,819		45,722	903		19
20	555500 413020	Employee Medical Ins	69,908	61,134	62,814	30,095	38,016	68,111	74,582		82,180	7,598		20
21	555500 413030	Employee Life Ins	1,932	1,872	1,875	892	1,043	1,935	2,069		2,126	57		21
22	555500 413040	State Retirement & 401 K	55,864	32,767	42,702	29,024	36,157	65,181	68,638		70,876	2,238		22
23	555500 413060	Unemployment Reimb	394	3,028	1,566	0	0	0	0		0	0		23
24	555500 413100	Retired Employee Benefits	1,248	1,459	1,459	881	881	1,762	1,762		1,762	0		24
25	555500 462180	Accrued Comp Time Exp	3,379	(12,047)	810	0	0	0	0		0	0		25
26	555500 462190	Accrued Sick Leave Exp	2,102	(5,354)	2,719	0	0	0	0		0	0		26
27	555500 462200	Accrued Vacation Expense	5,995	4,544	4,515	0	0	0	0		0	0		27
28	555500 491640	WorkersCompPremiumCharge-ISF	11,142	10,585	11,141	5,386	6,775	12,161	11,717		11,954	237		28
29	TOTAL PERSONNEL SERVICES		745,674	670,028	727,906	355,194	402,858	758,052	789,459	0	812,287	22,828		29
30														30
31	OPERATIONS & MAINTENANCE													31
32	555500 421000	Books Subscr & Mmbrshp	1,277	1,663	2,218	110	2,640	2,750	2,800		2,800	0		32
33	555500 422000	Public Notices	2,982	2,731	2,640	1,091	1,850	2,941	3,000		3,000	0		33
34	555500 423000	Travel & Training	2,906	3,192	3,865	940	2,990	3,930	4,000		4,000	0		34
35	555500 424000	Office Supplies	2,214	2,469	1,840	290	2,600	2,890	3,000		3,000	0		35
36	555500 425000	Equip Supplies & Maint	58,951	46,821	56,564	25,703	25,000	50,703	55,600		55,600	0		36
37	555500 425100	Special Equip Maintenance	56,214	64,427	49,233	40,379	15,000	55,379	56,000		60,000	4,000		37
38	555500 425600	Restaurant Equip Maintenance	0	0	0	0	0	0	1,000		1,000	0		38
39	555500 426000	Bldg & Grnd Suppl & Maint	161,025	115,473	116,183	76,204	32,000	108,204	109,000		106,000	(3,000)		39
40	555500 426100	Special Projects	20,739	43,347	10,283	13,694	38,000	51,694	52,500		52,500	0		40
41	555500 427000	Utilities	81,175	90,374	72,648	45,118	33,500	78,618	82,000		82,000	0		41
42	555500 428000	Telephone Expense	3,437	5,059	5,563	2,358	2,925	5,283	4,700		5,300	600		42
43	555500 429300	Computer Hardware	1,139	1,139	1,139	1,139	0	1,139	1,500		1,190	(310)		43
44	555500 431000	Profess & Tech Services	31,014	34,101	0	0	1,800	1,800	3,600		7,200	3,600		44
45	555500 431040	Bank & Investment Account Fees	0	0	0	1,205	1,200	2,405	0		2,400	2,400		45
46	555500 431050	Credit Card Merchant Fees	38,402	24,570	27,882	21,731	10,500	32,231	36,000		36,000	0		46
47	555500 431100	Legal And Auditing Fees	1,348	1,348	1,276	750	0	750	1,500		745	(755)		47
48	555500 431400	Landfill Fees	64	69	66	18	100	118	150		150	0		48
49	555500 434000	Janitorial Services	6,650	800	0	0	0	0	0		0	0		49

BUDGET (CONTINUED)

1	GOLF COURSE										Amended			1
2				Fiscal Year	Fiscal Year	Fiscal Year	6 Month	6 Month	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Dollar	2
3	Account Number			2014	2015	2016	Actual	Estimate	2017 Est.	2017 Budget	2017 Budget	2018 Budget	Change	3
4														4
5	555500	448000	Operating Supplies	10,771	12,467	12,195	5,523	5,000	10,523	12,000		12,000	0	5
6	555500	448220	Pro Shop Misc Supplies	9,398	10,016	5,238	15	10,500	10,515	11,000		16,000	5,000	6
7	555500	448240	Items Purchased - Resale	132,005	135,810	128,625	34,134	103,500	137,634	139,000		139,000	0	7
8	555500	451100	Insurance & Surety Bonds	9,590	10,071	9,944	10,415	0	10,415	10,575		10,575	0	8
9	555500	461000	Miscellaneous Expense	2,392	1,287	1,491	345	500	845	1,000		1,000	0	9
10	555500	463000	Cash Over Or Short	(90)	3	(23)	(176)	0	(176)	0		0	0	10
11	555500	491150	Admin Services Reimbursement	24,000	24,000	24,000	12,597	12,500	25,097	25,193		27,675	2,482	11
12	TOTAL OPERATIONS & MAINTENANCE			659,619	633,250	534,888	293,582	302,105	595,687	615,118	0	629,135	14,017	12
13														13
14	TOTAL OPERATING EXPENSES			1,405,293	1,303,278	1,262,794	648,776	704,963	1,353,739	1,404,577	0	1,441,422	36,845	14
15														15
16	EARNINGS (LOSS) FROM OPERATIONS			62,729	143,569	117,930	149,770	(77,537)	72,233	127,423	0	85,578	(41,845)	16
17														17
18	NONOPERATING REVENUES (EXPENSES)													18
19	556010	361000	Interest & Investment Earnings	16,047	17,827	26,431	10,979	10,900	21,879	25,000		22,000	(3,000)	19
20	556010	361200	InvestmntUnrealized(Gain)/Loss	0	0	(3,782)	0	0	0	0		0	0	20
21	556000	369000	Sundry Revenues	164	1,683	4,293	10,822	0	10,822	0		0	0	21
22	NONOPERATING REVENUES - NET			16,211	19,511	26,941	21,801	10,900	32,701	25,000	0	22,000	(3,000)	22
23														23
24	EARNINGS (LOSS) BEFORE CAPITAL & TRANSFERS			78,940	163,080	144,871	171,571	(66,637)	104,934	152,423	0	107,578	(44,845)	24
25														25
26	CAPITAL PROJECTS													26
27	555500	472100	Buildings	0	0	0	0	0	0	150,000		0	(150,000)	27
28	555500	473100	Improv Other Than Bldgs	0	0	54,812	1,195	0	1,195	0		40,000	40,000	28
29	555500	474500	Machinery & Equipment	0	0	60,948	57,460	0	57,460	60,000		55,000	(5,000)	29
30	TOTAL GOLF COURSE - CAPITAL PROJECTS			0	0	115,760	58,655	0	58,655	210,000	0	95,000	(115,000)	30
31	Not included in "Earnings (Loss) Before Operating Transfers" when depreciation included.													31
32														32
33	Accrual Accounting Adjustments													33
34	555500	454800	Depreciation Expense	174,293	176,958	178,917	0	0	0	N/A	N/A	N/A	N/A	34
35	555500	496000	Fixed Assets Adjustments	0	0	(91,552)	0	0	0	N/A	N/A	N/A	N/A	35
36	Total Accrual Accounting Adjustments			174,293	176,958	87,365	0	0	0	0	0	0	0	36
37														37
38	TOTAL GOLF EXPENSES			1,579,586	1,480,236	1,465,919	707,431	704,963	1,412,394	1,614,577	0	1,536,422	(78,155)	38
39														39
40	EARNINGS (LOSS) BEFORE OPERATING TRANSFERS			(95,353)	(13,878)	(58,254)	112,916	(66,637)	46,279	(57,577)	0	12,578	70,155	40
41														41
42	OPERATING TRANSFERS IN (OUT)													42
43	558000	389100	Use Of Replacement Reserve	0	(0)	0	28,789	28,789	57,578	57,578			(57,578)	43
44	555500	492100	Add To Replacement Reserve	0	0	0	0	0	0	0		(12,578)	(12,578)	44
45	TOTAL OPERATING TRANSFERS IN (OUT)			0	0	0	28,789	28,789	57,578	57,578	0	(12,578)	(70,156)	45
46														46
47	NET EARNINGS (LOSS)			(95,353)	(13,878)	(58,254)	141,705	(37,848)	103,857	1	0	0	(1)	47

ORGANIZATIONAL CHART



LANDFILL

OVERVIEW

The Bountiful City Landfill provides City residents with quality service and competitive pricing. The staff seeks to keep the landfill organized, clean and structured to fulfill the needs and requirements necessary for City residents. Staff strives to improve dumping areas by type and vehicle size for a safe and convenient dumping operation. The daily priority is to cover landfill cells and maintain the all-weather roads.

GOALS & PROJECTS

Trees and green waste are diverted from the landfill to extend the life of the landfill and to be used as compost. Staff members divert recyclables such as salvageable metals, aluminum, urethane, white goods, electronic components and Freon extracted from white goods dropped off at the site.

LINE-ITEM HIGHLIGHTS

Acct# 577000- 377100 Commercial Collection

Increased \$215,000 in this account is due to a rate increase from \$25/ton to \$30/ton (last rate change was in 2007) and a charge of \$2/ton on clean fill will be implemented.

Acct# 577000- 377300 Gate Receipts

Increased \$123,000 in this account is due to a rate increase from \$3.00 a load to \$5.00 a load. Last rate change was 1994.

Acct# 575700- 411000 to 413040 Personnel Services

Increased \$110,843 in these accounts are for employee merit increases, part-time salaries, increased cost of health insurance and 1 new full time employee for a total of 4 full time employees. This also reflects a reduction in part-time employees.

Acct# 575700- 425000 Equipment Supplies and Maintenance

Decreased \$24,000 in this account is due to completion of the compactor wheels and cleats with an offset increase for a compactor engine rebuild of \$20,000.

LINE-ITEM HIGHLIGHTS (CONTINUED)

Acct# 575700- 431040 Bank & investment Account Fees

Increased \$8,000 in this new account is due to expenses for Investment Account servicing.

Acct# 575700- 431300 Environmental Monitoring

Decreased \$2,000 in this account is that the landfill is under the higher tier tonnage threshold for landfill permitting fees.

Acct# 575700- 448000 Operating Supplies

Increased \$2,000 in this account is for the extraction and disposal of Freon from refrigerators.

Acct# 575700- 455000 Closure/Post-Closure Exp

Decreased \$5,000 in order to meet targeted account funding levels set by landfill regulations.

Acct# 575700- 462400 Contract Equipment

Increased \$40,000 due to the increasing amount of green waste received for grinding with our green waste recycling and compost program.

Acct# 575700- 491150 Admin Services Reimbursement

Decreased \$13,554 in the reimbursement to the City for the cost of services it provides to the Landfill Department Enterprise fund.

Acct# 576000- 369030 Repayment of N/R (Principal)

Increased \$228,555 this is for the repayment of an inter-departmental loan (Principal).

Acct# 576000- 369040 Interest Earnings N/R

Increased \$61,786 this is for the repayment of an inter-departmental loan (Interest).

Acct# 575700- 474500 Machinery & Equipment

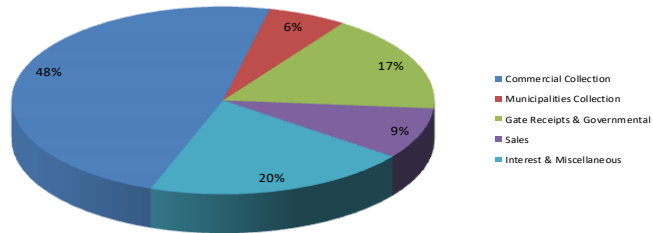
Increased \$115,000 for the purchase of a replacement water truck for dust control and compost management \$200,000.

Acct# 575700- 473100 Improvements Other Than Buildings

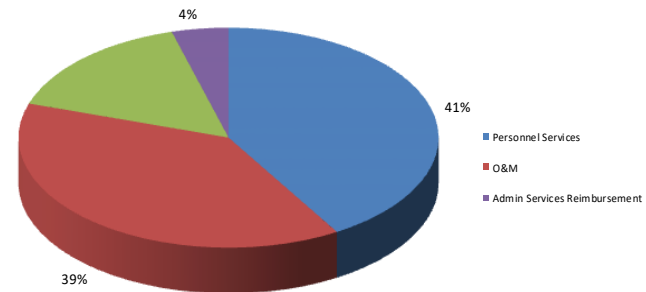
Increased \$28,000 for new pavement in the Scale House and Recycling areas of the Landfill.

BUDGET GRAPHS

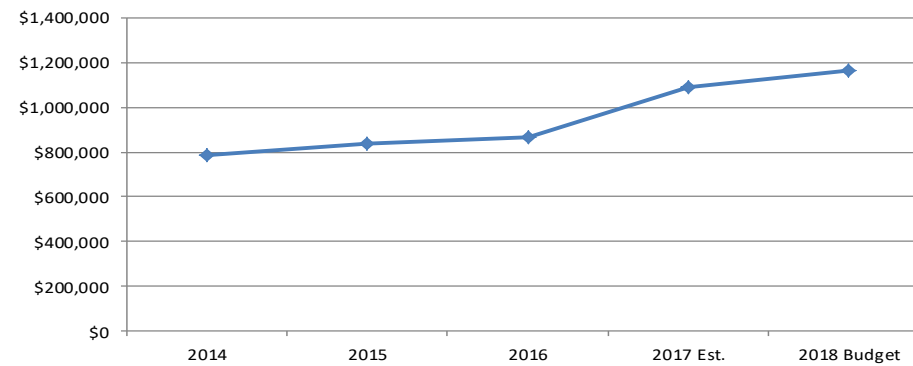
FY2018 Landfill Revenues



FY2018 Landfill Expense



**Budget History
(Less Capital)**



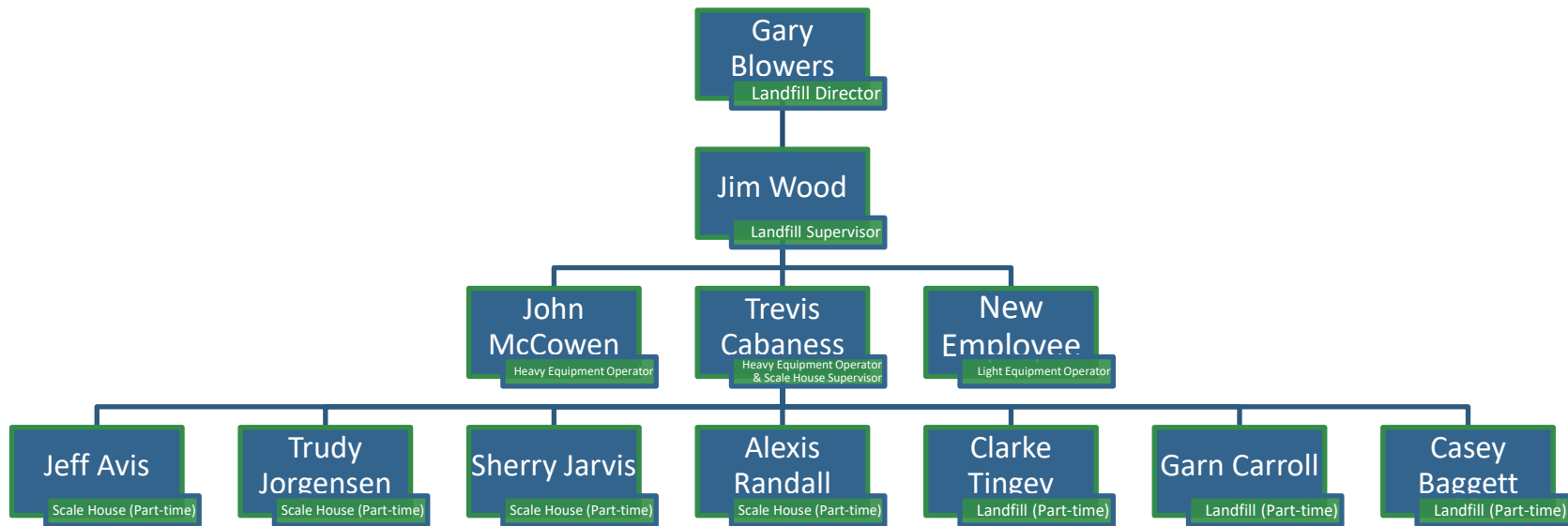
BUDGET

1	LANDFILL													1	
2				Fiscal Year	Fiscal Year	Fiscal Year	6 Month	6 Month	Fiscal Year	Fiscal Year	Amended	Fiscal Year	Dollar	2	
3	Account Number		Account Description		2014	2015	2016	Actual	Estimate	2017 Est.	2017 Budget	2017 Budget	2018 Budget	Change	3
4															4
5	OPERATING REVENUES														5
6	577000	377100		Commercial Collection	683,322	810,054	732,244	375,239	299,761	675,000	675,000		890,000	215,000	6
7	577000	377200		Municipalities Collection	285,357	228,090	115,244	56,980	54,984	111,964	111,964		112,000	36	7
8	577000	377300		Gate Receipts	169,111	225,751	253,539	129,261	55,739	185,000	185,000		308,000	123,000	8
9	577000	377350		Governmental Collections	195,647	162,751	3,978	2,877	123	3,000	3,000		3,000	0	9
10	576000	377500		Compost Sales	121,165	125,565	99,405	12,583	122,417	135,000	135,000		135,000	0	10
11	576000	377600		Wood Chips Sales	8,442	7,941	11,081	2,746	6,254	9,000	9,000		9,000	0	11
12	576000	377900		Salvage Sales	37,520	20,123	18,936	10,754	9,246	20,000	20,000		20,000	0	12
13	TOTAL OPERATING REVENUES				1,500,564	1,580,275	1,234,427	590,440	548,524	1,138,964	1,138,964	0	1,477,000	338,036	13
14															14
15	OPERATING EXPENSES														15
16	PERSONNEL SERVICES														16
17	575700	411000		Salaries - Perm Employees	221,652	226,553	233,206	111,089	148,347	259,436	259,436		307,017	47,581	17
18	575700	412000		Salaries-Temp & Part-Time	67,139	69,105	66,474	37,855	40,145	78,000	78,000		103,000	25,000	18
19	575700	413010		Fica Taxes	21,250	22,017	22,270	11,103	15,023	26,126	26,126		31,679	5,553	19
20	575700	413020		Employee Medical Ins	49,436	54,401	58,182	28,327	34,982	63,309	63,309		84,457	21,148	20
21	575700	413030		Employee Life Ins	1,313	1,339	1,368	642	1,038	1,680	1,681		1,991	310	21
22	575700	413040		State Retirement & 401 K	41,125	29,425	33,874	22,021	27,453	49,474	49,474		58,548	9,074	22
23	575700	413100		Retired Employee Benefits	834	975	975	588	589	1,177	1,177		1,177	(0)	23
24	575700	425300		Vehicle Allowance	3,334	4,091	4,105	1,905	3,176	5,081	4,081		4,081	0	24
25	575700	462180		Accrued Comp Time Exp	272	224	1,777	0	0	0	0		0	0	25
26	575700	462190		Accrued Sick Leave Exp	821	(7,386)	220	0	0	0	0		0	0	26
27	575700	462200		Accrued Vacation Expense	227	4,732	(2,039)	0	0	0	0		0	0	27
28	575700	491640		WorkersCompPremiumCharge-ISF	5,764	5,994	6,085	3,023	6,583	9,606	9,606		11,784	2,178	28
29	TOTAL PERSONNEL SERVICES				413,167	411,472	426,495	216,555	277,336	493,891	492,890	0	603,733	110,843	29
30															30
31	OPERATIONS & MAINTENANCE														31
32	575700	422000		Public Notices	81	86	86	0	300	300	300		300	0	32
33	575700	423000		Travel & Training	7,623	680	2,434	3,093	907	4,000	4,000		4,000	0	33
34	575700	424000		Office Supplies	2,483	2,562	2,338	989	3,011	4,000	4,000		4,815	815	34
35	575700	425000		Equip Supplies & Maint	199,130	220,400	201,784	159,722	157,278	317,000	317,000		293,000	(24,000)	35
36	575700	426000		Bldg & Grnd Suppl & Maint	24,298	31,681	50,535	28,646	3,000	31,646	23,000		23,000	0	36
37	575700	427000		Utilities	6,486	6,980	7,322	2,831	4,169	7,000	7,000		7,000	0	37
38	575700	428000		Telephone Expense	901	1,189	849	1,581	3,519	5,100	5,100		5,100	0	38
39	575700	431000		Profess & Tech Services	15,265	2,158	0	0	0	0	4,000		0	(4,000)	39
40	575700	431040		Bank & Investment Account Fees	0	0	0	3,895	4,105	8,000	0		8,000	8,000	40
41	575700	431050		Credit Card Merchant Fees	1,978	2,223	2,275	972	1,228	2,200	2,200		2,200	0	41
42	575700	431100		Legal And Auditing Fees	1,020	1,020	966	509	511	1,020	1,020		566	(454)	42
43	575700	431300		Environmental Monitoring	25,467	23,788	20,778	7,540	17,460	25,000	25,000		23,000	(2,000)	43
44	575700	448000		Operating Supplies	15,650	13,857	11,924	6,338	7,662	14,000	12,000		14,000	2,000	44
45	575700	451100		Insurance & Surety Bonds	7,169	7,517	7,113	7,450	0	7,450	7,893		7,600	(293)	45
46	575700	452300		Uncollectible Accounts	(48)	(67)	(57)	0	400	400	400		400	0	46
47	575700	455000		Closure/Post-Closure Exp	0	33,824	20,312	0	35,000	35,000	35,000		30,000	(5,000)	47
48	575700	461000		Miscellaneous Expense	156	156	306	150	50	200	200		200	0	48

BUDGET (CONTINUED)

1	LANDFILL										Amended			1
2														2
3	Account Number	Account Description	Fiscal Year	Fiscal Year	Fiscal Year	6 Month	6 Month	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Dollar	3
4			2014	2015	2016	Actual	Estimate	2017 Est.	2017 Budget	2017 Budget	2018 Budget	Change		4
5	575700 462400	Contract Equipment	63,918	77,771	109,798	96,569	40,000	136,569	100,000		140,000	40,000		5
6	575700 463000	Cash Over Or Short	(38)	44	(219)	(384)	100	(284)	300		300	0		6
7	575700 491150	Admin Services Reimbursement	72,665	72,665	72,665	38,610	38,610	77,220	77,220		63,666	(13,554)		7
8	TOTAL OPERATIONS & MAINTENANCE		446,218	500,548	513,227	358,510	317,310	675,820	625,633	0	627,147	1,514		8
9														9
10	TOTAL LANDFILL OPERATING EXPENSES		859,385	912,020	939,722	575,065	594,646	1,169,711	1,118,523	0	1,230,880	112,357		10
11														11
12	EARNINGS (LOSS) FROM OPERATIONS		641,179	668,255	294,705	15,375	(46,122)	(30,747)	20,441	0	246,120	225,679		12
13														13
14	NONOPERATING REVENUES (EXPENSES)													14
15	576000 369000	Sundry Revenues	105	25	121	756	0	756	0		0	0		15
16	576000 369030	Repayment of N/R (Princ)	0	0	0	0	0	0	0		228,555	228,555		16
16	576010 361000	Interest & Investment Earnings	90,619	103,773	162,269	70,526	15,474	86,000	86,000		87,000	1,000		17
17	576010 361001	Interest Earn - Loans	0	0	0	0	0	0	0		0	0		18
18	576010 361200	InvestmntUnrealized(Gain)/Loss	0	0	(21,226)	0	0	0	0		0	0		19
19	576010 369040	Interest Earnings-N/R	0	0	0	0	0	0	0		61,786	61,786		20
20	576020 364000	Gain on Fixed Asset Sales	22,500	0	0	400	0	400	0		0	0		21
21	NONOPERATING REVENUES - NET		113,224	103,798	141,164	71,682	15,474	87,156	86,000	0	377,341	291,341		22
21														23
22	EARNINGS (LOSS) BEFORE CAPITAL & TRANSFERS		754,403	772,053	435,869	87,057	(30,648)	56,409	106,441	0	623,461	517,020		21
23														22
24	LANDFILL - CAPITAL PROJECTS													23
25	575700 474500	Machinery & Equipment	0	0	0	49,500	28,235	77,735	85,000		200,000	115,000		24
26	575700 473100	Improv Other Than Bldgs	0	0	0	0	0	0	0		28,000	28,000		25
27	TOTAL LANDFILL - CAPITAL EXPENSES		0	0	0	49,500	28,235	77,735	85,000	0	228,000	143,000		26
28	Not included in "Earnings (Loss) Before Operating Transfers" when depreciation included.													27
29														28
30	Accrual Accounting Adjustments													29
31	575700 454800	Depreciation Expense	250,978	249,175	238,236	0		0	N/A	N/A	N/A	N/A		30
32	575700 496000	Fixed Assets Adjustments	0	0	(20,000)	(49,500)		(49,500)	N/A	N/A	N/A	N/A		31
33	Total Accrual Accounting Adjustments		250,978	249,175	218,236	(49,500)	0	(49,500)	0	0	0	0		32
34														33
35	TOTAL LANDFILL EXPENSES		1,110,363	1,161,195	1,157,958	575,065	622,881	1,197,946	1,203,523	0	1,458,880	255,357		34
36														35
37	EARNINGS (LOSS) BEFORE OPERATING TRANSFERS		503,425	522,878	217,633	87,057	(58,883)	28,174	21,441	0	395,461	374,020		36
38														37
39	OPERATING TRANSFERS IN (OUT)													38
40	578000 389100	Use Of Replacement Reserve	0	0	0	0		0	0		0	0		39
41	575700 492100	Add To Replacement Reserve	0	(0)	0	(10,721)		(10,721)	(21,441)		(395,461)	(374,020)		41
42	TOTAL OPERATING TRANSFERS IN (OUT)		0	0	0	(10,721)	0	(10,721)	(21,441)	0	(395,461)	(374,020)		42
43														43
44	NET EARNINGS (LOSS)		503,425	522,878	217,633	76,336	(58,883)	17,453	0	0	0	0		44

ORGANIZATIONAL CHART



SANITATION

OVERVIEW

The Sanitation Department performs the collection of municipal waste in Bountiful City in a timely and professional manner. The Department purpose is to be neat, clean and to operate in an organized and safe environment. Staff will maintain the inventory of waste containers to ensure serviceability for customers and will maintain Department equipment in a safe and professional manner.

GOALS & PROJECTS

The Department goal is to provide weekly waste collection service in a timely and professional manner. In addition, the Department provides a spring and fall curbside debris cleanup each year along with a household hazardous waste event after fall cleanup which is held at the Sanitation Department facility.

LINE-ITEM HIGHLIGHTS

The Sanitation Department's proposed budget highlights are as follows:

Acct# 587000- 377000 Refuse Collection Charges

Increased \$1800 in revenue is from new homes and second cans.

Acct# 585800- 427000 Utilities

Increased \$1,000 in this account was due to rising cost and usage.

Acct# 585800- 431040 Bank & Investment Account Fees

Increased \$1,800 in this new account is due to expenses for Investment Account servicing.

Acct# 585800- 4484800 Operating Supplies

Increased \$5,000 in this account is the cost of our Household Hazardous Waste collection program which continues to increase.

LINE-ITEM HIGHLIGHTS (CONTINUED)

Acct# 585800- 491150 Admin Services Reimbursement

Increased \$20,940 to reimburse the City for the cost of services it provides to the Sanitation Department Enterprise Fund.

Acct# 585800-474600 Vehicles

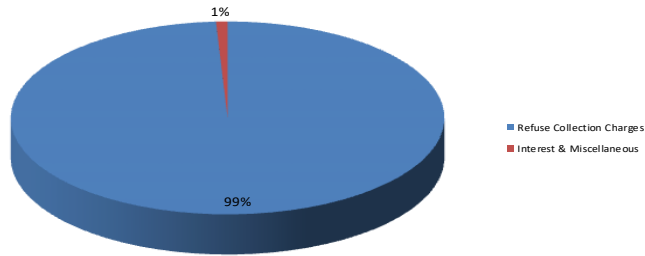
Increase \$180,000 for the purchase a new side load sanitation truck this year in the amount of \$275,000.

Acct# 588000- 389100 Use of Replacement Reserve

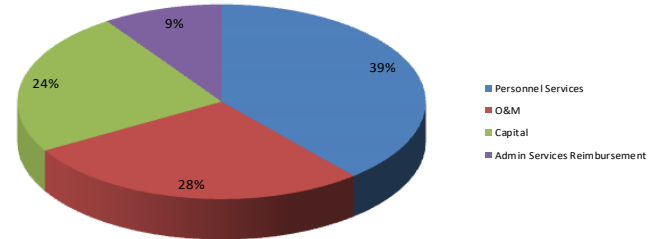
Increase \$132,952 to cover the cost of the replacement sanitation truck. This is part of our scheduled equipment replacement program.

BUDGET GRAPHS

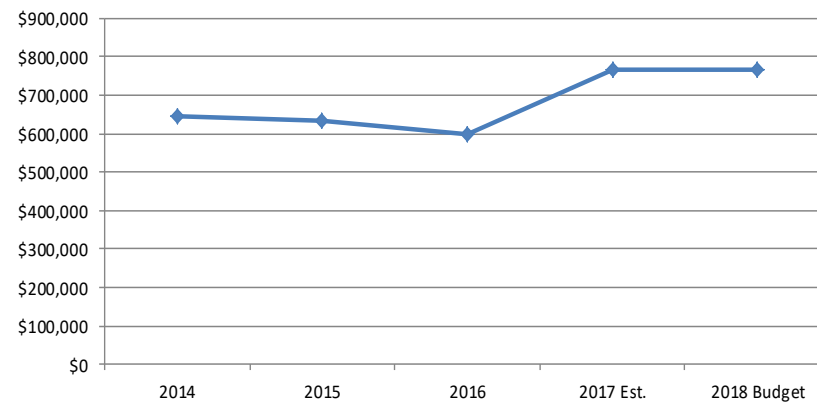
FY2018 Sanitation Revenues



FY2018 Sanitation Expenses



**Budget History
(Less Capital)**



BUDGET

1	SANITATION										Amended			1
2														2
3	Account Number		Account Description	Fiscal Year	Fiscal Year	Fiscal Year	6 Month	6 Month	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Dollar	2
4				2014	2015	2016	Actual	Estimate	2017 Est.	2017 Budget	2017 Budget	2018 Budget	Change	3
5	OPERATING REVENUES													4
6	587000	377000	Refuse Collection Charges	856,132	912,361	1,037,198	425,384	582,288	1,007,672	1,007,672		1,009,472	1,800	5
7	TOTAL SANITATION REVENUE			856,132	912,361	1,037,198	425,384	582,288	1,007,672	1,007,672	0	1,009,472	1,800	6
8														7
9	SANITATION OPERATING EXPENSES													8
10	PERSONNEL SERVICES													9
11	585800	411000	Salaries - Perm Employees	211,556	223,333	233,819	120,395	145,941	266,336	266,336		273,287	6,951	10
12	585800	412000	Salaries-Temp & Part-Time	1,090	12,496	785	0	0	0	10,500		10,500	0	11
13	585800	413010	Fica Taxes	14,776	17,030	17,242	8,738	12,440	21,178	21,178		21,710	532	12
14	585800	413020	Employee Medical Ins	64,847	56,749	60,097	28,884	58,772	87,656	87,656		77,359	(10,297)	13
15	585800	413030	Employee Life Ins	1,251	1,316	1,384	666	997	1,663	1,663		1,702	39	14
16	585800	413040	State Retirement & 401 K	35,931	24,818	32,230	21,729	29,001	50,730	50,730		52,056	1,326	15
17	585800	413100	Retired Employee Benefits	1,058	1,236	1,236	747	746	1,493	1,493		1,493	0	16
18	585800	462180	Accrued Comp Time Exp	(700)	869	(630)	0	0	0	0		0	0	17
19	585800	462190	Accrued Sick Leave Exp	979	(526)	876	0	0	0	0		0	0	18
20	585800	462200	Accrued Vacation Expense	2,635	2,192	5,204	0	0	0	0		0	0	19
21	585800	491640	WorkersCompPremiumCharge-ISF	6,323	7,065	7,131	3,617	4,583	8,200	8,200		8,409	209	20
22	TOTAL PERSONNEL SERVICES			339,746	346,577	359,375	184,775	252,480	437,255	447,756	0	446,515	(1,241)	21
23														22
24	OPERATIONS & MAINTENANCE													23
25	585800	421000	Books Subscr & Mmbrshp	0	0	0	0	500	500	500		500	0	24
26	585800	423000	Travel & Training	1,475	0	0	0	1,400	1,400	1,400		1,400	0	25
27	585800	424000	Office Supplies	872	1,579	592	799	201	1,000	1,000		1,000	0	26
28	585800	425000	Equip Supplies & Maint	213,580	175,601	128,238	61,871	134,629	196,500	196,500		196,500	0	27
29	585800	426000	Bldg & Grnd Suppl & Maint	1,562	1,917	1,159	401	1,599	2,000	2,000		2,000	0	28
30	585800	427000	Utilities	7,265	6,021	8,073	1,533	5,467	7,000	7,000		8,000	1,000	29
31	585800	428000	Telephone Expense	0	0	0	1,337	2,163	3,500	3,500		3,500	0	30
32	585800	431040	Bank & Investment Account Fees	0	0	0	616	1,200	1,816	0		1,800	1,800	31
33	585800	431050	Credit Card Merchant Fees	1,978	2,223	2,275	972	1,028	2,000	2,000		2,000	0	32
34	585800	431100	Legal And Auditing Fees	752	752	712	478	274	752	752		469	(283)	33
35	585800	448000	Operating Supplies	45,241	53,476	53,515	64,561	4,551	69,112	55,000		60,000	5,000	34
36	585800	448010	Garbage Containers	27,724	38,117	37,000	24,100	10,900	35,000	35,000		35,000	0	35
37	585800	451100	Insurance & Surety Bonds	5,363	5,786	5,744	6,015	0	6,015	6,075		6,075	0	36
38	585800	452300	Uncollectible Accounts	1,459	1,510	1,741	805	1,195	2,000	2,000		2,000	0	37
39	585800	461000	Miscellaneous Expense	120	287	90	60	90	150	150		150	0	38
40	585800	491150	Admin Services Reimbursement	56,511	56,511	56,511	44,138	44,137	88,275	88,275		109,215	20,940	39
41	TOTAL OPERATIONS & MAINTENANCE			363,901	343,780	295,650	207,685	209,334	417,019	401,152	0	429,609	28,457	40
42														41
43	TOTAL OPERATING EXPENSES			703,647	690,357	655,025	392,460	461,814	854,274	848,908	0	876,124	27,216	42
44														43
45	EARNINGS (LOSS) FROM OPERATIONS			152,485	222,004	382,173	32,924	120,474	153,398	158,764	0	133,348	(25,416)	44

BUDGET (CONTINUED)

1	SANITATION										Amended			1
2				Fiscal Year	Fiscal Year	Fiscal Year	6 Month	6 Month	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Dollar	2
3	Account Number			2014	2015	2016	Actual	Estimate	2017 Est.	2017 Budget	2017 Budget	2018 Budget	Dollar	3
4														4
5														5
6	NON-OPERATING REVENUES (EXPENSES):													6
7	586010	361000	Interest & Investment Earnings	12,482	14,622	21,435	9,482	0	9,482	8,600		8,700	100	7
8	586010	361200	InvestmntUnrealized(Gain)/Loss	0	0	(3,262)	0	0	0	0		0	0	8
9	586000	369000	Sundry Revenues	0	122	20	0	0	0	0		0	0	9
10	586020	364000	Gain on Fixed Asset Sales	0	1,775	0	0	0	0	0		0	0	9
11	587000	369020	Income From Uncoll Accts	593	411	538	248	0	248	300		0	(300)	10
12	NON-OPERATING REVENUES - NET			13,076	16,930	18,731	9,730	0	9,730	8,900	0	8,700	(200)	11
13														12
14	SANITATION - CAPITAL PROJECTS													13
15	585800	474600	Vehicles	0	0	236,151	0	95,000	95,000	95,000		275,000	180,000	14
16	TOTAL CAPITAL EXPENSES			0	0	236,151	0	95,000	95,000	95,000	0	275,000	180,000	15
17	Not included in "Earnings (Loss) Before Operating Transfers" when depreciation included.													16
18														17
19	Accrual Accounting Adjustments													18
20	585800	454800	Depreciation Expense	164,948	148,127	123,601	0		0	N/A	N/A	N/A	N/A	19
21	585800	496000	Fixed Assets Adjustments	0	0	(236,151)	0		0	N/A	N/A	N/A	N/A	20
22	Total Accrual Accounting Adjustments			164,948	148,127	(112,550)	0	0	0	0	0	0	0	21
23														22
24	TOTAL SANITATION EXPENSES			868,595	838,484	778,626	392,460	556,814	949,274	943,908	0	1,151,124	207,216	23
25														24
26	EARNINGS (LOSS) BEFORE OPERATING TRANSFERS			613	90,807	277,303	42,654	25,474	68,128	72,664	0	(132,952)	(205,616)	25
27														26
28	OPERATING TRANSFERS IN (OUT):													27
29	588000	389100	Use Of Replacement Reserve	0	(0)	0	0		0	0		132,952	132,952	28
30	585800	492100	Add To Replacement Reserve	0	0	0	(36,332)		(36,332)	(72,664)		0	72,664	29
31	TOTAL OPERATING TRANSFERS IN (OUT)			0	0	0	(36,332)	0	(36,332)	(72,664)	0	132,952	205,616	30
32														31
33	NET EARNINGS (LOSS)			613	90,807	277,303	6,322	25,474	31,796	0	0	0	0	33

ORGANIZATIONAL CHART



CEMETERY

OVERVIEW

The staff at the Bountiful City Cemetery consists of three full time employees, one regular part time employee and two or three seasonal employees. The Department's responsibility is to maintain and care for the grounds of the cemetery, sell burial spaces, maintain records on burial spaces and perform grave openings/closings for funeral services.

Some of our major accomplishments of 2016:

Treated two roads (Spruce and Cottonwood)

Completed expansion of Plat Q and extension of Spruce Street to Main Street, August 2016

Purchased new property (8 acres) for future Cemetery, October 2016

338 Burials at the Cemetery (Previous year – 393)

GOALS & PROJECTS

Our goal is to provide a peaceful, well-maintained and dignified environment for families and friends to hold funeral services, visit their deceased loved ones and pay tribute to our beloved Veterans.

2017 Projects

Road Resurface

Plans are set to resurface Aspen Street. (This is the second to the last street in the cemetery to be resurfaced).

LINE-ITEM HIGHLIGHTS

Operating Revenue:

Acct #597000-348300 – Grave Opening Fees

Staff will be increasing grave opening fees starting July 1, 2017. This represents a \$45.00 increase per plot sale and will become part of the reimbursement to the Perpetual Care Fund. The total transfer from the sale of plots to the Perpetual Care Fund will increase from the current \$100.00 per plot sale to \$145.00 per plot sale. These changes result in a budgeted revenue increase of \$186,250.

Acct #597050-348100 – Sale of Cemetery Lots

Staff is conservatively estimating the sale of burial plots to be 425 for FY2018. This better represents what burial plot sales have been the past 3 years. In 2014, 553 plots were purchased (Opened Plat N & O) In 2015, 467 plots were purchased. In 2016, 474 plots were purchased. The expansion of Plat Q in the Cemetery was completed in the fall of 2016. We anticipate a late summer or early fall opening of Plat O for plot sales. History shows that the opening of a new Plot increases sales by as much as 55-60% as was the case in 2014 compared to 2013 (346) plot sales. All projections resulting in a budgeted increase of \$23,000.

Personnel Services:

The \$12,426 increase includes funds to cover the costs associated with merit raises, taxes, health insurance, retirement and Workers' Compensation as per Human Resources calculations.

Operations and Maintenance:

Acct #595900-441500 – Employee Education Reimbursement

This \$2,400 increase is requested to reimburse Daxon Gines for the partial cost of college tuition. Daxon is registering to attend college in the fall semester 2017.

Acct #595900-425000 – Equipment Supplies and Maintenance

This \$700 increase is to cover the costs associated with a computer, hardware, and software replacement or maintenance as per IT department estimates.

LINE-ITEM HIGHLIGHTS (CONTINUED)

Acct #595900- 491150 - Admin Services Reimbursement

Budgeting an increase of \$23,902, this transfer is made for the purpose of reimbursing the General Fund of the City for services provided to the Enterprise Funds. Those services include such things as payroll/employee benefits, accounting, budgeting, legal, and insurance, billing/customer service and other professional services provided by department staff members of the General Fund. The transfer amounts were recently restudied and revised to ensure their accuracy and adequacy for cost recovery in services provided. These amounts will be periodically restudied and revised for this purpose in future years.

Capital Equipment and Improvements:

Acct #595900-474500 - Improvements other than Buildings

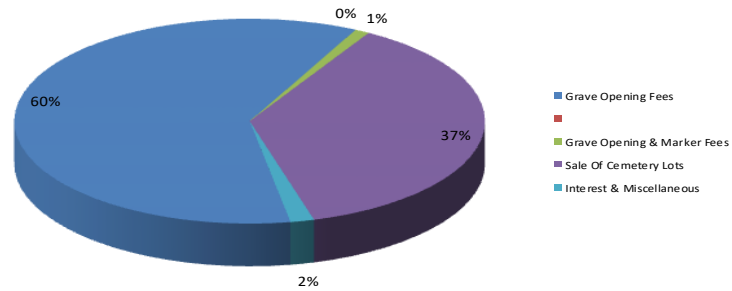
We are requesting \$10,000 to cover the costs associated with overlaying Aspen Street and \$16,000 to continue our fence replacement project. This is a \$24,000 decrease from FY2016-2017.

Acct # 595900-474500 – Machinery and Equipment

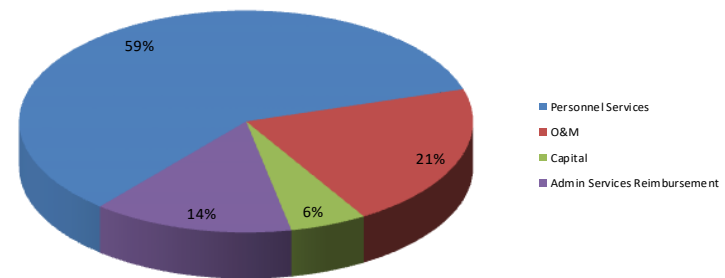
No equipment requests are being made which results in a decrease between budget years of \$40,000.

BUDGET GRAPHS

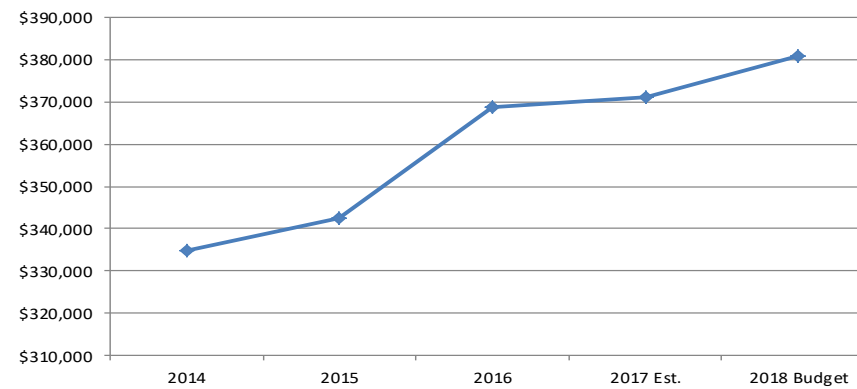
FY2018 Cemetery Revenues



FY2018 Cemetery Expenses



**Budget History
(Less Capital)**



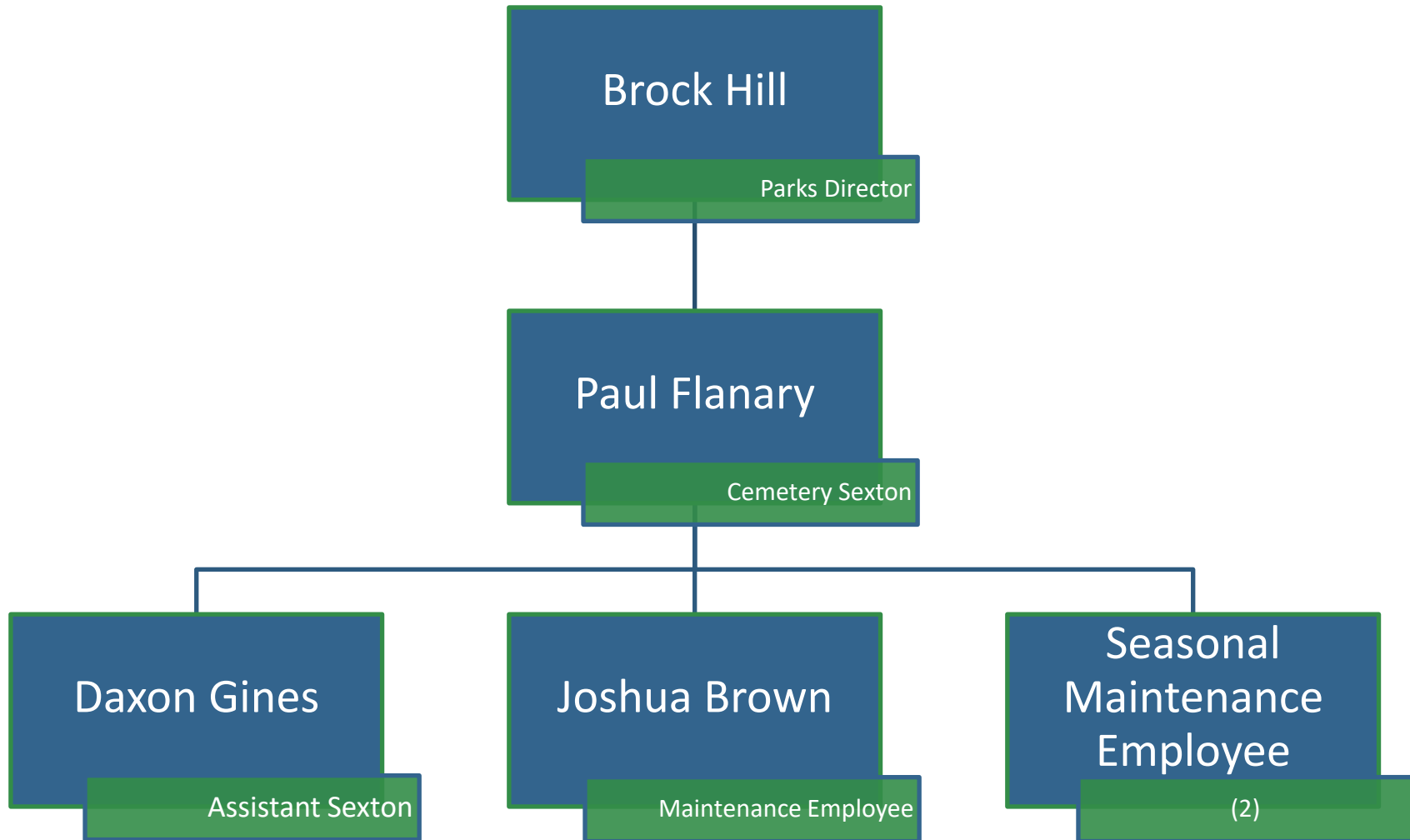
BUDGET

1	CEMETERY												1
2													2
3	Account Number	Account Description	Fiscal Year 2014	Fiscal Year 2015	Fiscal Year 2016	6 Month Actual	6 Month Estimate	Fiscal Year 2017 Est.	Fiscal Year 2017 Budget	Amended Fiscal Year 2017 Budget	Fiscal Year 2018 Budget	Dollar Change	3
4													4
5	OPERATING REVENUE												5
6	597000 348300	Grave Opening Fees	161,560	278,100	240,200	151,990	152,010	304,000	190,000	204,000	376,250	186,250	6
7	597000 348400	Flat Marker Fee	2,600	2,670	2,690	1,704	1,000	2,704	2,300		2,300	0	7
8	597030 362000	Rental Income	3,900	3,900	3,900	1,950	1,950	3,900	3,900		3,900	0	8
9	597050 348100	Sale Of Cemetery Lots	255,443	229,925	284,015	114,155	114,345	228,500	209,000		232,000	23,000	9
10	TOTAL OPERATING REVENUES		423,503	514,595	530,805	269,799	269,305	539,104	405,200	204,000	614,450	209,250	10
11													11
12	OPERATING EXPENSES												12
13	PERSONNEL SERVICES:												13
14	595900 411000	Salaries - Perm Employees	126,569	150,997	166,698	74,381	86,300	160,681	160,728	170,728	164,427	3,699	14
15	595900 412000	Salaries-Temp & Part-Time	45,316	31,221	36,399	21,248	10,000	31,248	24,000		30,000	6,000	15
16	595900 413010	Fica Taxes	12,970	13,781	15,307	7,195	6,900	14,095	14,132		14,874	742	16
17	595900 413020	Employee Medical Ins	22,102	29,368	32,123	15,225	18,140	33,365	33,365		34,453	1,088	17
18	595900 413030	Employee Life Ins	717	910	879	430	650	1,080	1,084		1,108	24	18
19	595900 413040	State Retirement & 401 K	22,656	12,925	23,351	13,544	17,000	30,544	30,627		31,326	699	19
20	595900 413100	Retired Employee Benefits	724	847	847	511	500	1,011	1,022		1,022	0	20
21	595900 462180	Accrued Comp Time Exp	1,349	6,135	(7,947)	0	0	0	0		0	0	21
22	595900 462190	Accrued Sick Leave Exp	623	(1,052)	(444)	0	0	0	0		0	0	22
23	595900 462200	Accrued Vacation Expense	1,842	5,938	(244)	0	0	0	0		0	0	23
24	595900 491640	WorkersCompPremiumCharge-ISF	3,148	3,425	3,797	1,787	1,800	3,587	3,615		3,789	174	24
25	TOTAL PERSONNEL SERVICES		238,017	254,494	270,765	134,320	141,290	275,610	268,573	170,728	280,999	12,426	25
26													26
27	OPERATIONS AND MAINTENANCE:												27
28	595900 415000	Employee Education Reimbursement	0	0	0	0	0	0	0		2,400	2,400	28
29	595900 421000	Books Subscr & Mmbrshp	227	0	400	0	300	300	350		350	0	29
30	595900 423000	Travel & Training	16	1,629	657	0	1,400	1,400	1,500		1,500	0	30
31	595900 424000	Office Supplies	3,127	3,190	3,172	1,390	1,750	3,140	3,200		3,200	0	31
32	595900 425000	Equip Supplies & Maint	26,749	18,200	26,852	22,990	7,000	29,990	30,000	34,000	30,700	700	32
33	595900 426000	Bldg & Grnd Suppl & Maint	45,759	32,874	37,224	29,551	9,000	38,551	38,000		38,000	0	33
34	595900 427000	Utilities	9,530	8,505	8,402	3,785	4,500	8,285	10,300		10,300	0	34
35	595900 428000	Telephone Expense	2,948	2,216	2,174	931	2,400	3,331	3,600		3,600	0	35
36	595900 431000	Profess & Tech Services	335	335	318	0	300	300	345		345	0	36
37	595900 431040	Bank & Investment Account Fees	0	0	0	294	0	294	0		0	0	37
38	595900 431050	Credit Card Merchant Fees	4,567	2,302	3,282	1,887	2,100	3,987	4,000		4,000	0	38
39	595900 431100	Legal And Auditing Fees	0	0	0	285	0	285	0		0	0	39
40	595900 431400	Landfill Fees	36	9	6	3	30	33	90		90	0	40
41	595900 448000	Operating Supplies	1,045	2,312	3,164	1,581	1,200	2,781	2,800		2,800	0	41
42	595900 451100	Insurance & Surety Bonds	2,283	2,311	2,728	2,857	0	2,857	2,397		2,397	0	42
43	595900 453600	Loss-Deleted Fixed Assets	0	13,916	0	0	0	0	0		0	0	43
44	595900 461000	Miscellaneous Expense	126	141	150	75	0	75	90		90	0	44
45	595900 491150	Admin Services Reimbursement	9,700	9,700	9,700	22,004	22,000	44,004	44,008		67,910	23,902	45
46	TOTAL OPERATIONS AND MAINTENANCE		106,447	97,639	98,228	87,632	51,980	139,612	140,680	34,000	167,682	27,002	46
47													47
48	TOTAL OPERATING EXPENSES		344,464	352,133	368,993	221,952	193,270	415,222	409,253	204,728	448,681	39,428	48

BUDGET (CONTINUED)

1	CEMETERY										Amended			1	
2					Fiscal Year	Fiscal Year	Fiscal Year	6 Month	6 Month	Fiscal Year	Fiscal Year	Fiscal Year	Dollar	2	
3	Account Number		Account Description		2014	2015	2016	Actual	Estimate	2017 Est.	2017 Budget	2017 Budget	2018 Budget	Change	3
4															4
5															5
6	EARNINGS (LOSS) FROM OPERATIONS				79,039	162,462	161,812	47,847	76,035	123,882	(4,053)	(728)	165,769	169,822	6
7															7
8	NON-OPERATING REVENUES (EXPENSES):														8
9	596010	361000	Interest & Investment Earnings		9,422	11,415	18,774	3,202	4,500	7,702	8,200		8,200	0	9
10	596010	361200	InvestmntUnrealized(Gain)/Loss		0	0	(2,578)	0	0	0	0		0	0	10
11	596000	369000	Sundry Revenues		2,560	2,150	2,050	1,450	500	1,950	2,000		2,000	0	11
12	596020	364000	Gain on Fixed Asset Sales		0	3,930	0	0	0	0	0		0	0	12
13	NON-OPERATING REVENUES - NET				11,982	17,495	18,245	4,652	5,000	9,652	10,200	0	10,200	0	13
14															14
15	CEMETERY - CAPITAL PROJECTS														15
16	595900	471100	Land		0	0	0	900,000	0	900,000	0	900,000	0	0	16
17	595900	473100	Improv Other Than Bldgs		0	17,833	115,074	103,983	10,000	113,983	50,000		26,000	(24,000)	17
18	595900	474500	Machinery & Equipment		0	6,145	55,000	38,865	0	38,865	40,000		0	(40,000)	18
19	TOTAL CAPITAL EXPENSES				0	23,978	170,074	1,042,848	10,000	1,052,848	90,000	900,000	26,000	(64,000)	19
20	Not included in "Earnings (Loss) Before Operating Transfers" when depreciation included.														20
21															21
22	Accrual Accounting Adjustments														22
23	595900	454800	Depreciation Expense		24,748	30,629	35,809	0	0	0	N/A	N/A	N/A	N/A	23
24	595900	496000	Fixed Assets Adjustments		0	0	(167,849)	(900,000)	0	0	N/A	N/A	N/A	N/A	24
25	Total Accrual Accounting Adjustments				24,748	30,629	(132,041)	(900,000)	0	0	0	0	0	0	25
26															26
27	TOTAL CEMETERY EXPENSES				344,464	376,111	539,067	1,264,800	203,270	1,468,070	499,253	1,104,728	474,681	(24,572)	27
29															29
30	EARNINGS (LOSS) BEFORE OPERATING TRANSFERS				66,273	125,350	142,024	(90,349)	71,035	(919,314)	(83,853)	(900,728)	149,969	233,822	30
31															31
32	OPERATING TRANSFERS IN (OUT):														32
33	598000	385000	Donations/Contributions - Cash		0	0	380	3,811	3,000	6,811	0		0	0	33
34	598000	389010	Use Of Retained Earnings		0	0	0	0	0	0	83,852		0	(83,852)	34
35	598030	387000	Capital Contributions		0	0	0	0	0	0	0	900,000	0	0	35
36	595900	491900	Trnfr To Unappr Ret Erngs		0	0	0	0	0	0	0		(149,969)	(149,969)	36
37	TOTAL OPERATING TRANSFERS IN (OUT)				0	0	380	3,811	3,000	6,811	83,852	900,000	(149,969)	(233,821)	37
38														0	38

ORGANIZATIONAL CHART



INTERNAL SERVICE FUNDS

COMPUTER REPLACEMENT

OVERVIEW

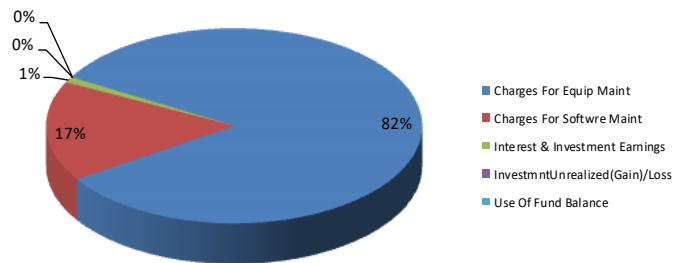
The Information Technology Department is responsible for administering the Computer Replacement Fund which is operated day-to-day as an Internal Service Fund but, for CAFR reporting purposes, the fund is combined with the General Fund based on its relative materiality. Each department of the City is assessed an annual fee based on the costs for acquiring, maintaining and replacing a majority of the hardware and software used by City employees.

LINE-ITEM HIGHLIGHTS

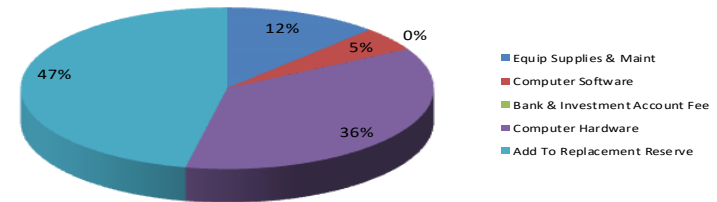
The expenditures for the Computer Replacement Fund for Fiscal Year 2016-2017 should come in within the approved budget. The budget for Fiscal Year 2017-2018 is nearly the same as the prior year with modest changes to reflect the variation in cost of computer hardware and software. In Fiscal Year 2017-2018 the Computer Replacement Fund budget has planned capital purchases totaling \$22,000 which is \$750 more than the Fiscal Year 2016-2017 budget.

BUDGET GRAPHS

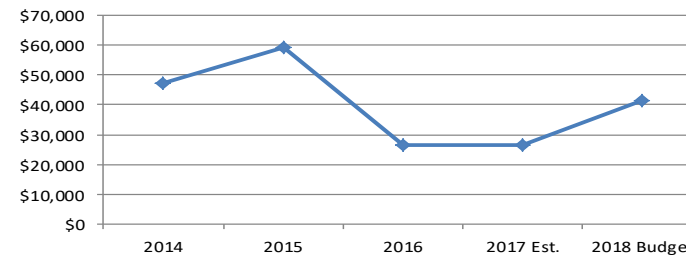
FY2018 Computer Replacement Revenue



FY2018 Computer Replacement Expenses



**Budget History
(Less Capital)**



BUDGET

1	COMPUTER REPLACEMENT										Amended			1
2				Fiscal Year	Fiscal Year	Fiscal Year	6 Month	6 Month	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Dollar	2
3	Account Number		Account Description	2014	2015	2016	Actual	Estimate	2017 Est.	2017 Budget	2017 Budget	2018 Budget	Change	3
4														4
5	REVENUES													5
6	614000	341000	Charges For Equip Maint	28,561	28,711	31,270	31,626	0	31,626	31,626		34,071	2,445	6
7	614000	341100	Charges For Softwre Maint	6,338	6,338	6,715	6,715	0	6,715	6,715		6,857	142	7
8	616010	361000	Interest & Investment Earnings	505	419	362	258	200	458	278		400	122	8
9	616010	361200	InvestmntUnrealized(Gain)/Loss	0	0	(29)	0	0	0	0		0	0	9
10	618000	389000	Use Of Fund Balance	0	0	0	0	0	0	0		0	0	10
11	TOTAL REVENUE			35,404	35,468	38,318	38,599	200	38,799	38,619	0	41,327	2,708	11
12														12
13	EXPENSES													13
14	616100	425000	Equip Supplies & Maint	9,574	6,746	6,840	1,747	5,000	6,747	5,000		5,000	0	14
15	616100	429200	Computer Software	633	34,089	595	680	2,879	3,559	2,250		2,000	(250)	15
16	616100	431040	Bank & Investment Account Fee	0	0	0	14	0	14	0		0	0	16
17	616100	429300	Computer Hardware	36,831	18,417	18,923	6,108	10,000	16,108	14,000		15,000	1,000	17
18	616100	492100	Add To Replacement Reserve	0	0	0	0	0	0	17,369		19,327	1,958	18
19	TOTAL EXPENSE			47,038	59,251	26,358	8,549	17,879	26,428	38,619	0	41,327	2,708	19

LIABILITY INSURANCE

OVERVIEW

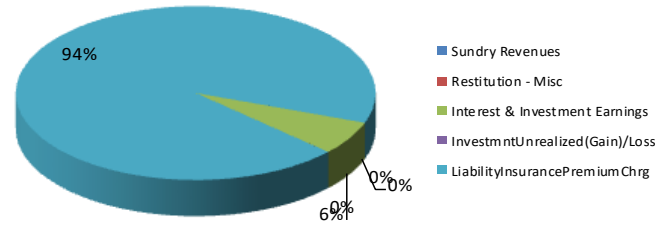
The City Attorney is responsible for administering the Liability Fund and personally handles all claims and lawsuits against the City, consulting with outside counsel as necessary. It is never known what or when incidents, accidents or events will occur so claims and payouts vary widely from year to year. The City is self-insured up to \$350,000 and has commercial liability insurance from \$350,000 to \$10,000,000.

LINE-ITEM HIGHLIGHTS

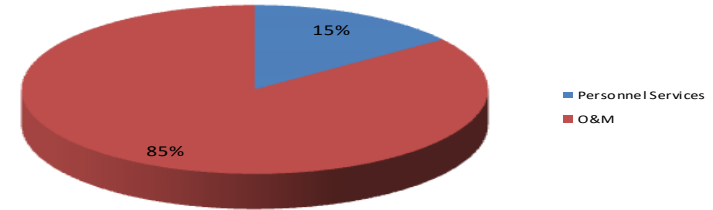
The expenditures for the Liability Insurance Fund for Fiscal Year 2016-2017 should come in within the approved budget. The budget for Fiscal Year 2017-2018 is nearly the same as the prior year. There is nothing to report within the Liability budget on a capital plan.

BUDGET GRAPHS

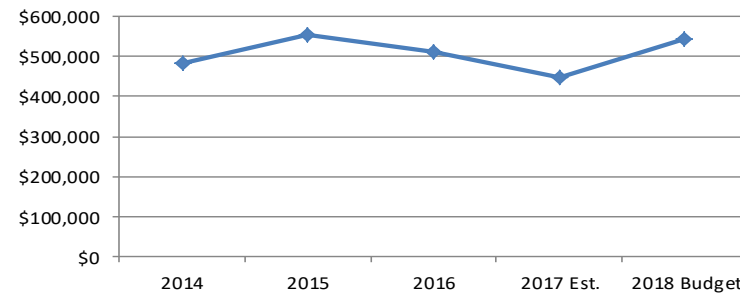
FY2018 Liability Insurance Revenues



FY2018 Liability Insurance Expenses



**Budget History
(Less Capital)**



BUDGET

1	LIABILITY INSURANCE										Amended			1
2				Fiscal Year	Fiscal Year	Fiscal Year	6 Month	6 Month	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Dollar	2
3	Account Number			2014	2015	2016	Actual	Estimate	2017 Est.	2017 Budget	2017 Budget	2018 Budget	Change	3
4	LIABILITY INSURANCE FUND													4
5	OPERATING REVENUES													5
6	636000 369000	Sundry Revenues	897	0	0	0	0	0	0	0		0	0	6
7	636000 369300	Restitution - Misc	46	0	0	0	0	0	0	0		0	0	7
8	636010 361000	Interest & Investment Earnings	22,073	23,002	31,246	11,235	11,684	22,919	22,500			22,500	0	8
9	636010 361200	InvestmntUnrealized(Gain)/Loss	0	0	(4,166)	0	0	0	0	0		0	0	9
10	637000 380300	LiabilityInsurancePremiumChrg	318,583	338,784	335,709	351,585	0	351,585	335,000			335,000	0	10
11	TOTAL REVENUE		341,599	361,786	362,789	362,820	11,684	374,504	357,500	0		357,500	0	11
12														12
13	OPERATING EXPENSES													13
14	PERSONNEL SERVICES													14
15	636300 411000	Salaries - Perm Employees	63,648	62,715	67,281	23,973	25,411	49,384	54,396			56,831	2,435	15
16	636300 412000	Salaries-Temp & Part-Time	0	0	0	0	0	0	0	0		0	0	16
17	636300 413010	Fica Taxes	3,804	3,899	4,232	1,764	1,835	3,599	4,161			4,348	187	17
18	636300 413020	Employee Medical Ins	5,291	5,752	7,228	3,397	3,533	6,930	8,195			8,605	410	18
19	636300 413030	Employee Life Ins	338	347	373	137	142	279	364			378	14	19
20	636300 413040	State Retirement & 401 K	11,323	7,136	10,364	4,527	4,708	9,235	10,373			10,838	465	20
21	636300 491640	WorkersCompPremiumCharge-ISF	187	190	823	438	0	438	163			171	8	21
22	TOTAL PERSONNEL SERVICES		84,591	80,038	90,300	34,237	35,629	69,866	77,652	0		81,170	3,518	22
23														23
24	OPERATIONS & MAINTENANCE													24
25	636300 423000	Travel & Training	0	1,301	0	0	400	400	400			400	0	25
26	636300 431000	Profess & Tech Services	10,520	4,021	12,021	886	922	1,808	10,000			10,000	0	26
27	636300 431040	Bank & Investment Account Fees	0	0	0	730	759	1,489	0			1,500	1,500	27
28	636300 431100	Legal And Auditing Fees	0	0	0	248	258	506	0			0	0	28
29	636300 451100	Insurance & Surety Bonds	318,583	338,784	338,127	351,585	0	351,585	340,000			351,585	11,585	29
30	636300 451150	Liability Claims/Deductible	68,522	128,695	70,773	11,301	11,753	23,054	100,000			100,000	0	30
31	TOTAL OPERATIONS & MAINTENANCE		397,625	472,801	420,921	364,749	14,092	378,841	450,400	0		463,485	13,085	31
32														32
33	TOTAL OPERATING EXPENSES		482,216	552,839	511,221	398,986	49,721	448,707	528,052	0		544,655	16,603	33
34														34
35	EARNINGS (LOSS) BEFORE OPERATING TRANSFERS		(140,617)	(191,053)	(148,432)	(36,166)	(38,037)	(74,203)	(170,552)	0		(187,155)	(16,603)	35
36														36
37	OPERATING TRANSFERS IN (OUT)													37
38	638000 389000	Use Of Fund Balance	0	0	0	0	0	0	170,554			187,155	16,601	38
39	NET OPERATING TRANSFERS		0	0	0	0	0	0	170,554	0		187,155	16,601	39
40														40
41	NET EARNINGS (LOSS)		(140,617)	(191,053)	(148,432)	(36,166)	(38,037)	(74,203)	2	0		0	(2)	41

WORKER'S COMPENSATION FUND

OVERVIEW

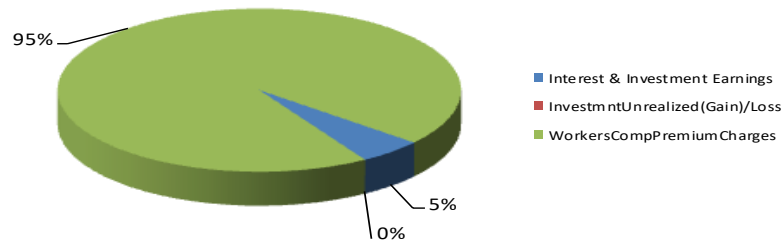
The City Attorney oversees the Workers Compensation Fund. As required by State law, claims are handled by a third party administrator, which is now Tristar Risk Management. It is never known what or when incidents, accidents or events will occur so on the job injury claims and resulting treatments vary widely from year to year. The City is self-insured up to \$350,000 and has commercial insurance above that amount.

LINE-ITEM HIGHLIGHTS

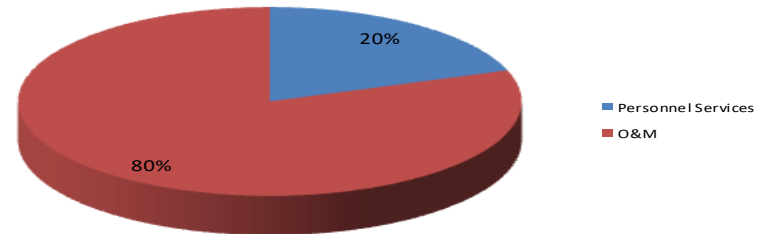
The expenditures for the Liability Insurance Fund for Fiscal Year 2016-2017 should come in within the approved budget. The budget for Fiscal Year 2017-2018 is nearly the same as the prior year. Salaries reflect an increase for compensation adjustments and health insurance rates. There is nothing to report within the Workers Compensation budget on a capital plan.

BUDGET GRAPHS

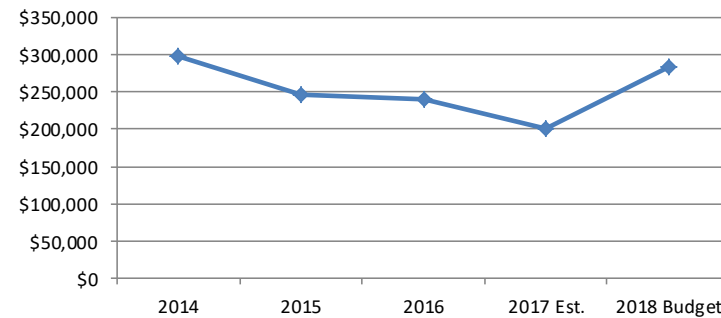
FY2018 Worker's Compensation Insurance Revenues



FY2018 Worker's Compensation Insurance Expense



**Budget History
(Less Capital)**



BUDGET

1	WORKERS COMPENSATION										Amended			1
2				Fiscal Year	Fiscal Year	Fiscal Year	6 Month	6 Month	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Dollar	2
3	Account Number		Account Description	2014	2015	2016	Actual	Estimate	2017 Est.	2017 Budget	2017 Budget	2018 Budget	Change	3
4														4
5	OPERATING REVENUES													5
6	646010	361000	Interest & Investment Earnings	10,563	11,297	16,428	6,642	6,908	13,550	12,500		13,550	1,050	6
7	646010	361200	InvestmntUnrealized(Gain)/Loss	0	0	(2,428)	0	0	0	0		0	0	7
8	647000	380400	WorkersCompPremiumCharges	231,306	238,792	248,477	122,954	127,872	250,826	238,000		250,826	12,826	8
9	TOTAL REVENUES			241,870	250,089	262,477	129,596	134,780	264,376	250,500	0	264,376	13,876	9
10														10
11	OPERATING EXPENSES													11
12	PERSONNEL SERVICES													12
13	646400	411000	Salaries - Perm Employees	40,105	37,275	39,602	17,506	18,206	35,712	37,864		39,166	1,302	13
14	646400	413010	Fica Taxes	2,760	2,594	2,770	1,307	1,359	2,666	2,897		2,996	99	14
15	646400	413020	Employee Medical Ins	4,284	4,349	5,020	2,375	2,470	4,845	5,438		5,710	272	15
16	646400	413030	Employee Life Ins	208	213	227	98	102	200	304		311	7	16
17	646400	413040	State Retirement & 401 K	6,615	4,365	5,873	3,339	3,473	6,812	7,221		7,469	248	17
18	646400	491640	WorkersCompPremiumCharge-ISF	270	107	156	144	153	297	114		118	4	18
19			TOTAL PERSONNEL SERVICES	54,243	48,904	53,647	24,769	25,763	50,532	53,838	0	55,770	1,932	19
20														20
21	OPERATIONS & MAINTENANCE													21
22	646400	431000	Profess & Tech Services	0	0	0	0	0	0	2,000		2,000	0	22
23	646400	431040	Bank & Investment Account Fees	0	0	0	439	457	896	0		900	900	23
24	646400	431100	Legal And Auditing Fees	0	0	0	151	157	308	0		0	0	24
25	646400	435500	Admin Services - W/C	12,276	8,644	5,672	3,210	3,338	6,548	15,000		15,000	0	25
26	646400	451000	W/C Reinsurance Premiums	40,667	47,078	51,412	49,936	0	49,936	48,000		50,000	2,000	26
27	646400	451150	Liability Claims/Deductible	178,754	130,749	112,900	40,811	42,433	83,244	150,000		150,000	0	27
28	646400	461200	State Tax On Premium	12,650	10,941	17,402	8,650	0	8,650	10,000		10,000	0	28
29	TOTAL OPERATIONS & MAINTENANCE			244,346	197,412	187,386	103,196	46,385	149,581	225,000	0	227,900	2,900	29
30														30
31	TOTAL OPERATING EXPENSES			298,589	246,316	241,033	127,965	72,148	200,113	278,838	0	283,670	4,832	31
32														32
33	EARNINGS (LOSS) BEFORE OPERATING TRANSFERS			(56,719)	3,773	21,444	1,631	62,632	64,263	(28,338)	0	(19,294)	9,044	33
34														34
35	OPERATING TRANSFERS IN (OUT)													35
36	648000	389000	Use Of Fund Balance	0	0	0	0	0	0	28,336		19,294	(9,042)	36
37	NET OPERATING TRANSFERS			0	0	0	0	0	0	28,336	0	19,294	(9,042)	37
38														38
39	NET EARNINGS (LOSS)			(56,719)	3,773	21,444	1,631	62,632	64,263	(2)	0	0	2	39

FEES AND CHARGES

SCHEDULE OF FEES & CHARGES

GENERAL FEES

Description of Fee or Charge	Unit	Fee/Charge	Comments
General Property Tax Rate	Dollar of Assessed Value	0.000832	Annual
Sales Tax	Taxable Sales	1.00%	Time of sale
RAP Tax	Taxable Sales	0.10%	Time of sale
Local Option Transportation	Taxable Sales	0.25%	Time of sale
Motor and Special Fuels	Per Gallon	\$0.294	Shared based on formula
<u>Franchise Taxes:</u>			
Electricity	Energy consumption	6.00%	Monthly
Telephone	All Services	3.50%	Monthly
Natural Gas	Energy consumption	6.00%	Monthly
Cable	Basic Service	5.00%	Monthly
E911 Surcharge Fee	Line of service	\$0.61	Monthly

ADMINISTRATIVE FEES

Description of Fee or Charge	Unit	Fee/Charge	Comments
Photocopies:			
Standard 8 1/2" x 11"	Each	\$0.10	
Color 8 1/2" x 11"	Each	\$0.30	
Large computer printout	Each	\$0.20	
Color - Large computer printout	Each	\$0.60	
Information research/copy fee	Each	Various	Depending on how extensive the request is.
Recording of Council Meetings:			
Single-sided tape	Each	\$10.00	\$2.50 discount with customer supplied tape
Double-sided tape	Each	\$15.00	\$2.50 discount with customer supplied tape
Digital copy	Each	\$5.00	Emailed (subject to file size constraints) or on customer supplied media
Digital copy	Each	\$10.00	Compact disc
Comprehensive Annual Financial Report	Each	\$15.00	
Annual Budget Document	Each	No Charge	

STREETS

Description of Fee or Charge	Unit	Fee/Charge	Comments
Asphalt cut repair	Base fee	\$90.00	Less than 25 square feet
	Square foot	\$3.05	25 to 150 square feet
	Square foot	\$2.75	150 to 300 square feet
	Square foot	\$2.45	300 to 500 square feet
	Square foot	\$1.75	City departments
Asphalt sawing	Lineal foot	\$2.00	
Signs	Each	\$33.09	Name sign (two per pole)
	Each	\$36.00	30 inch stop sign (high intensity)
	Each	\$50.00	36 inch stop sign (high intensity)
	Each	\$33.00	30 inch yield sign (high intensity)
	Each	\$27.00	2" x 2" x 10' Telespar post
	Each	\$14.50	3 foot anchor and anchor bolt
Equipment Charge	Mile	\$0.55	Pick up truck
	Mile	\$0.55	One ton dump truck
	Hour	\$27.00	Eight cubic yard dump truck
	Hour	\$51.50	Twelve cubic yard dump truck
	Hour	\$34.00	Flusher truck
	Hour	\$34.00	Elgin sweeper truck
	Hour	\$34.00	Bobcat
	Hour	\$57.00	Backhoe
	Hour	\$57.00	John Deere Loader
	Hour	\$62.00	John Deere Grader
	Hour	\$46.00	Large Roller
	Hour	\$68.00	Paver
	Hour	\$0.85	Chain Saw
	Hour	\$21.00	Portable Welder
	Hour	\$30.00	City departments
	Hour	\$50.00	Outside City
Labor	Hour	\$24.60	Regular labor cost
	Hour	\$36.90	Overtime labor cost
Sandbags	Each	\$0.38	
Asphalt	Ton	\$39.00	Per ton for overlay
Construction Site Debris Clean-up	Hour	\$500.00	After second call (one hour minimum)

ENGINEERING

Description of Fee or Charge	Unit	Fee/Charge	Comments
Photocopies	Each	\$0.10	
Custom maps	Sq. Ft.	\$3.00	
52" x 36"	Each	\$15.00	
36" x 36" (Aerial Photo)	Each	\$10.00	
24" x 36"	Each	\$7.00	
8 1/2" x 11"	Each	\$2.00	
Xerox copies:			
24" x 36"	Each	\$5.00	
18" x 24"	Each	\$3.00	
Autocad Dwg Files:			
City Base Map	Each	\$50.00	
City Base Map with Addresses	Each	\$75.00	
City Base Map with Utilities	Each	\$75.00	
City Base Map with Zoning	Each	\$75.00	
DFX Format for the above	Each	\$10.00	
Aerial Photos (Electronic format):			
50 Foot Scale	Section	\$20.00	1/16 Section or portion
200 Foot Scale	Section	\$100.00	
With Contour Elevations	Section	\$120.00	
Excavation Permits			
First 100 feet	Each	\$50.00	
Additional 100 feet	Each	\$20.00	
Concrete Fees		Varies	Per current contract rate
Subdivision Checking and Bond Fees			
Preliminary	Lot	\$75.00	
Final	Lot	\$75.00	
Subdivision Bond Administrative Fee		0.5%	Of bond amount
Subdivision Street Signs	Each	\$150.00	
Power Fees:			
Temporary Power	Each	\$100.00	
Specifications	Each	Varies	
Building Permits	Each	Varies	Per IBC 2012 Administrative Code Building valuation based on current ICC Valuation Data
Subdivision Recording Fee:			
Subdivision	Lot	\$10.00	With \$50.00 minimum
Condominium	Sheet or Plat	\$50.00	
Storm Water Permit Fee (all sites)	Each	\$450.00	For first 6 months + \$50 for each additional month
Street Damage Cash Deposit			
New Single Family or Multifamily	per ft. frontage	\$20.00	min \$1,400.00, max \$3,000.00
New Commercial	per ft. frontage	\$20.00	min \$1,400.00, max \$3,000.00
Single Family Remodel or Addition	per ft. frontage	\$10.00	min \$700.00, max \$1,500.00
Multifamily Remodel or Addition	per ft. frontage	\$10.00	min \$700.00, max \$1,500.00
Commercial Remodel or Addition	per ft. frontage	\$10.00	min \$700.00, max \$1,500.00

PARKS

Description of Fee or Charge	Unit	Fee/Charge	Comments
Large Bowery	Resident	50.00	Half day
Large Bowery	Non-Resident	100.00	Half day
Small Bowery	Resident	25.00	Half day
Small Bowery	Non-Resident	50.00	Half day
Large Bowery	Resident	100.00	All day
Large Bowery	Non-Resident	200.00	All day
Small Bowery	Resident	50.00	All day
Small Bowery	Non-Resident	100.00	All day
Stage	Without Admission/Resident	50.00	All Day
Stage	Without Admission/Non-Resident	100.00	All Day
Stage	With Admission/Resident	100.00	All Day
Stage	With Admission/Non-Resident	200.00	All Day
Reservations start on the first working Monday in January			
Reservations are transferable, but not refundable			
Tennis Court Reservation Fees	Commercial Use	5.00	for 90 minutes / Court
Courts available for reservation: (2) Mueller Park, (2) Five Points, (2) Golf Course, (2) Firefighters			
Reservation Sessions: Spring (May - July) & Summer (August- October), Courts are not available for reservation any other times.			
Hours available for reservations: Monday - Friday 10:30 a.m. - 6:00 p.m.			

PLANNING

Description of Fee or Charge	Unit	Fee/Charge	Comments
License Fees			
New Commercial Business License	Base fee	\$50.00	
Renewal Commercial Business License	Base fee	\$50.00	\$25 credit if under \$20,000 annual sales \$5 per full-time employee over one \$3.00 per each rental unit exceeding three \$500 maximum fee
Liquor License	Base fee	\$50.00	
Beer License	Base fee	\$250.00	Class A
	Base fee	\$300.00	Class B
	Base fee	\$350.00	Class C
	Base fee	\$300.00	Class D
New Home Occupation License	Base fee	\$25.00	
Renewal Home Occupation License	Base fee	\$50.00	\$25 credit if under \$20,000 annual sales \$4 per full-time employee over one \$3.00 per each rental unit exceeding three \$500 maximum fee
Amusement Devices	Device	\$30.00	
Temporary License	Base fee	\$25.00	Plus \$1 per day up to a maximum of \$125
Fireworks License	Base fee	\$125.00	Per stand
Development Fees			
All Administrative Committee items	Base fee	\$50.00	
Commercial Site Plan	Base fee	\$400.00	First acre, plus \$100/each additional acre up to \$1,000 maximum
Multi-family Residential Site Plan	Base fee	\$400.00	First two units, plus \$50 each additional unit up to \$1,000 maximum
Single Family Residential Site Plan	Base fee	\$200.00	For homes that require Planning Commission or City Council review
Subdivision - New	Base fee	\$200.00	Plus \$50/lot up to a maximum of \$1,000
Subdivision - Condominium to PUD	Base fee	\$100.00	Plus \$25/lot up to a maximum of \$1,000
Lot Line Adjustment/Lot Combination	Base fee	\$100.00	For adjustments that require Planning Commission or City Council review
Zone Text Amendment	Base fee	\$550.00	
Zone Map Amendment (Rezoning)	Base fee	\$450.00	Plus \$100/acre up to \$1,000 maximum
Conditional Use Permit	Base fee	\$250.00	For CUP's that require Planning Commission or City Council review
Variance	Base fee	\$250.00	For variances that require Planning Commission or City Council review
Appeal of an administrative land-use determination	Base fee	\$250.00	For items decided by the Planning Director
Any and all other land-use decision appeals	Base fee	\$250.00	Half the actual cost of the Administrative Law Judge (or other appeal authority) plus the actual cost of public notice; minimum of \$250.
Zoning Determination	Base fee	\$50.00	
Solar Review Fee	Base fee	\$50.00	

Notes:

All business, home occupation, amusement device and beer/liquor licenses expire December 31st of each year and are to be renewed January 1st. A 25% penalty is charged against any license which has not been renewed by February 15th. A 50% penalty is charged against any license which has not been renewed by April 1st. A 100% penalty is charged against any license which has not been renewed by June 30th. Seasonal uses

STORM WATER

Description of Fee or Charge	Unit	Fee/Charge	Comments
Storm Water Fee	ERU	\$7.00	3,828 square feet of impervious surface equals one Equivalent Residential Unit (ERU)
Monthly finance charge on past due balances		1.50%	18% annual rate; \$10.00 minimum charge at 30 days or more past due
Storm Water Impact Fee - Bountiful Code Section 6.14.102(a)			
Single Family Residential	Acre	\$2,100.00	
Multi-Family Residential	Acre	\$2,350.00	
Commercial / Retail	Acre	\$3,500.00	

Notes:

Single Family -

1. Single family on single or more lots = 1 ERU
2. Single family on single or more lots with detached non-habitable buildings = 1 ERU
3. Single family on single lot with detached habitable building = 2 ERU or equal to total number of habitable residences.

Duplex -

1. Duplex = 1.5 ERU
2. Three Units = 2.5 ERU
3. Four Units = 3.0 ERU

Single Unit - Plex on development site with more than 4 total units -

1. Based in measurement of impervious surface and calculation of ERU.

Commercial -

1. Single development site on independent parcel measure impervious impervious surface and calculation ERU.
2. Single development site on multiple contiguous parcels - single owner:
 - > Measure impervious surface and calculate
 - > Bill owner
3. Single development site - multiple contiguous parcels - multiple owners:
 - > Calculate 1 total ERU
 - > Division by parcel at owners request
 - > Bill majority property owner
4. Multi development sites on single parcel - single owner:
 - > Measure separate development sites and calculate ERUs on each site
 - > Bill by address
5. Separate development sites contiguous with parcel boundary
 - > Measure separate sites at boundary line and calculate ERUs

WATER

Monthly Service Charges:

Low Elevation Block Rates										
Pipe Diameter	Base Water Use (Gallons)	Base Water Rate	Tier 1 Gallons	Tier 1 Water Rate	Tier 2 Gallons	Tier 2 Water Rate	Tier 3 Gallons	Tier 3 Water Rate	Tier 4 Gallons	Tier 4 Water Rate
5/8"	0-5,000	\$ 21.39	5,000-70,000	\$1.79	70,000-105,000	\$1.97	105,000-505,000	\$2.15	>505,000	\$2.33
1"	0-7,000	\$ 30.27	7,000-72,000	\$1.79	72,000-107,000	\$1.97	107,000-507,000	\$2.15	>507,000	\$2.33
1.5"	0-14,000	\$ 54.17	14,000-79,000	\$1.79	79,000-114,000	\$1.97	114,000-514,000	\$2.15	>514,000	\$2.33
2"	0-22,000	\$ 82.50	22,000-87,000	\$1.79	87,000-122,000	\$1.97	122,000-522,000	\$2.15	>522,000	\$2.33
3"	0-40,000	\$ 146.78	40,000-105,000	\$1.79	105,000-140,000	\$1.97	140,000-540,000	\$2.15	>540,000	\$2.33
4"	0-65,000	\$ 237.26	65,000-130,000	\$1.79	130,000-165,000	\$1.97	165,000-565,000	\$2.15	>565,000	\$2.33
6"	0-125,000	\$ 455.63	125,000-190,000	\$1.79	190,000-225,000	\$1.97	225,000-625,000	\$2.15	>625,000	\$2.33
High Elevation Block Rates										
Pipe Diameter	Base Water Use (Gallons)	Base Water Rate	Tier 1 Gallons	Tier 1 Water Rate	Tier 2 Gallons	Tier 2 Water Rate	Tier 3 Gallons	Tier 3 Water Rate	Tier 4 Gallons	Tier 4 Water Rate
5/8"	0-5,000	\$ 23.57	5,000-70,000	\$1.98	70,000-105,000	\$2.18	105,000-505,000	\$2.38	>505,000	\$2.57
1"	0-7,000	\$ 33.89	7,000-72,000	\$1.98	72,000-107,000	\$2.18	107,000-507,000	\$2.38	>507,000	\$2.57
1.5"	0-14,000	\$ 61.05	14,000-79,000	\$1.98	79,000-114,000	\$2.18	114,000-514,000	\$2.38	>514,000	\$2.57
2"	0-22,000	\$ 92.51	22,000-87,000	\$1.98	87,000-122,000	\$2.18	122,000-522,000	\$2.38	>522,000	\$2.57
3"	0-40,000	\$ 164.88	40,000-105,000	\$1.98	105,000-140,000	\$2.18	140,000-540,000	\$2.38	>540,000	\$2.57
4"	0-65,000	\$ 266.74	65,000-130,000	\$1.98	130,000-165,000	\$2.18	165,000-565,000	\$2.38	>565,000	\$2.57
6"	0-125,000	N/A		N/A		N/A		N/A		N/A

For example a customer with a 1" diameter pipe used 10,000 gallons of water during July. Their water service charge would be:

	Gallons	Rate	Charge
Base	7,000	\$30.27	\$30.27
Tier 1	3,000	\$1.79	5.37
Total	10,000	\$ 32.06	\$ 35.64

WATER (CONTINUED)

Description of Fee or Charge	Unit	Fee/Charge	Comments
Impact Fee:			Ref: Bountiful City Code Title 6 Chap 14
Water Supply Impact Baseline Fee	1" Equivalent Connection	\$1,300.00	
Water Storage Impact Baseline Fee	1" Equivalent Connection	\$538.00	
Total Water Development Baseline Fee	1" Equivalent Connection	\$1,838.00	For other connection sizes, see below
Equivalent Residential Connection Multipliers - Meter size: (Pressurized Irrigation Areas)	Meter Size		Multipliers to apply to baseline fee for other meter sizes
	5/8 x 3/4"	\$735.20	Multiplier of 0.4
	3/4"	\$1,102.80	Multiplier of 0.6
	1"	\$1,838.00	Multiplier of 1
	1 1/2"	\$3,676.00	Multiplier of 2
	2"	\$7,352.00	Multiplier of 4
	3"	\$17,644.80	Multiplier of 9.6
	4"	\$30,878.40	Multiplier of 16.8
	6"	\$67,638.40	Multiplier of 36.8
Meter size: (Non-Pressurized Irrigation Areas)			
	5/8 x 3/4"	\$1,470.40	Multiplier of 0.8
	3/4"	\$2,205.60	Multiplier of 1.2
	1"	\$3,676.00	Multiplier of 2
	1 1/2"	\$5,514.00	Multiplier of 3
	2"	\$9,190.00	Multiplier of 5
	3"	\$20,218.00	Multiplier of 11
	4"	\$33,084.00	Multiplier of 18
	6"	\$69,844.00	Multiplier of 38
Lateral/Meter Connection Fee:			See Bountiful City Resolution 94-10
Cost to install service lateral, meter setter, box and positive displacement meter of the specified size (including electronic reading apparatus)	5/8 x 3/4"	\$1,010.00	
	3/4"	\$1,028.00	
	1"	\$1,085.00	
	1 1/2"	\$3,665.00	
	2"	\$4,111.00	
3" & Larger or turbine meter		Consult Water Dept.	
Pavement Repair		Consult Street Dept.	

WATER (CONTINUED)

Description of Fee or Charge	Unit	Fee/Charge	Comments
Connect/Disconnect/Reconnect/Collection Fees:		See Bountiful City Resolution 2002-08	
All Customers			
a. Connect fee regular hours next day		\$15.00	
b. Connect fee regular hours same day		\$25.00	
c. Connect fee after hours		\$50.00	
d. Collection / disconnect fee		\$25.00	
e. Reconnect fee regular hours		\$25.00	
f. Reconnect fee after hours		\$90.00	
g. Return check fee		\$15.00	
h. Monthly finance charge on past due balances		1.50%	18% APR: \$10.00 Min Chg @ 30 days past due
i. Damaged ERT (Electronic Radio Transponder) replacement		\$75.00	
j. Meter Register and ERT replacement		\$160.00	
k. Meter Lid Adjustment and Repair		\$50.00	
Penalty Fees:			
Tampering with a meter	Per Violation	\$100.00	Plus accumulated service charges
Outside watering during prohibited hours	Per Violation	\$100.00	
Equipment Rental Charges (not including operator):		Active Hourly Rate	
JD 310 B Backhoe (Compactor)		\$50.00	
JD 410 E Backhoe/Loader		\$50.00	
JD 410 G Backhoe/Loader		\$50.00	
10-Wheel Dump Truck		\$50.00	
1 Ton Flatbed Dump Truck		\$15.00	
1/2 Ton 4 x 4 Pick up Truck		\$12.00	
1 Ton 3500 Cab/Chassis/Utility Bed Truck		\$20.00	
175 CFM Rotary Screw Compressor		\$22.00	
Pavement Saw (Diamond Blade) + Blade Wear		\$20.00	
2" Trash Pump		\$7.50	
Wacker 845 Y Rammer Compactor		\$17.00	
Small tap machine (3/4" to 2")		\$50.00	
Large tap machine (4" to 8")		\$175.00	
Labor Rates:		Regular Time	Overtime
Operator Labor		\$23.95/Hour	\$34.34/Hour
Supervisor Labor		\$32.26/Hour	\$48.39/Hour
Main Line Tap Installation:			
Includes stainless steel tapping sleeve, std. gate valve, labor & equipment costs			
A. Customer excavates and backfills per City req'ts:	\$1,325.00 to \$3,295.00, depending on size		Additional charges may apply; consult Water Dept.
B. Water Dept excavates and backfills	\$2,112.00 to \$4,156.00, depending on size		Additional charges may apply; consult Water Dept.
Fire Hydrant Installation:			
Materials (hydrant, pipe, lugs, gravel, gaskets, bolts, etc.)			
Labor (18 man hours)	Each	\$2,300.00	
Equipment (backhoe, 10-wheel dump, conc saw)	Each	\$440.00	
	Each	\$525.00	
Fire Hydrant Use:			
Hydrant Meter Deposit	Each	\$750.00	
Hydrant Valve Deposit	Each	\$500.00	
Meter or Valve Rental	First day	\$10.00	
	Each subsequent day	\$5.00	
Meter or Valve Rental	Per Day	\$3.00	
Valve Only Rental	Per 1,000 gallons	\$1.20	
Water Consumption	Flat fee	\$25.00	
Rental and Water Consumption If meter req't is waived			

POWER

	FY 2017	FY 2018
Rate Increase:	1.0000	1.033
Effective For Usage As Of:	01 Jul 2016	01 Jul 2017
	\$	\$
STANDARD RATES:		
RESIDENTIAL (ER):		
Monthly customer charge	6.00	10.00
Energy charge per kilowatt hour (kWh)	0.0925	0.0925
COMMERCIAL SMALL WITH NO DEMAND (ES):		
Monthly customer charge	10.00	14.00
Energy charge per kilowatt hour (kWh)	0.1112	0.1112
COMMERCIAL SMALL WITH DEMAND OF 30kW OR LESS (EX):		
Monthly customer charge	10.00	14.00
Demand charge per kW for each kW in excess of 15kW	8.21	8.70
Energy charge per kWh for the first 1,500 kWh	0.1112	0.1112
Energy charge per kWh for all additional kWh	0.0624	0.0624
COMMERCIAL LARGE WITH DEMAND GREATER THAN 30kW (EC):		
Monthly customer charge	54.00	58.00
Demand charge per kW	13.13	16.81
Energy charge per kWh	0.0473	0.0381
TEMPORARY (50 amps or less) (ET):		
Monthly equipment rental	30.00	30.00
Monthly customer charge	10.00	14.00
Energy charge per kWh	0.1112	0.1112
Note: service greater than 50 amps to be billed as COMMERCIAL.		
MUNICIPAL (flat rate / unmetered - only for Bountiful City accounts) (BS):		
Monthly customer charge	10.00	14.00
Energy charge per kWh (same as Residential) x # kWh used (as determined by Power Dept.)	0.1112	0.1112

POWER (CONTINUED)

	FY 2017	FY 2018
Rate Increase:	1.0000	1.033
Effective For Usage As Of:	01 Jul 2016	01 Jul 2017
NET METERING RATES (NO NEW INSTALLATIONS; EXISTING CUSTOMERS ONLY):	\$	\$
RESIDENTIAL - NET METERING (EN):		
Monthly customer charge	10.00	14.00
Energy charge per kWh for all net kWh used	0.0925	0.0925
Energy credit per kWh for all surplus generation	0.0925	0.0925
COMMERCIAL SMALL WITH NO DEMAND - NET METERING (ESN):		
Monthly customer charge	14.00	18.00
Energy charge per kWh for all net kWh used	0.1112	0.1112
Energy credit per kWh for all surplus generation	0.0624	0.0624
COMMERCIAL SMALL WITH DEMAND OF 30kW OR LESS - NET METERING (EXN):		
Monthly customer charge	14.00	18.00
Demand charge per kW for each kW in excess of 15kW	8.21	8.70
Energy charge per kWh for the first 1,500 kWh used	0.1112	0.1112
Energy charge per kWh for all additional kWh used	0.0624	0.0624
Energy credit per kWh for all surplus generation	0.0624	0.0624
COMMERCIAL LARGE WITH DEMAND GREATER THAN 30 KW - NET METERING (ECN):		
Monthly customer charge	54.00	58.00
Demand charge per kW	13.13	16.81
Energy charge per kWh for all net kWh used	0.0473	0.0381
Energy credit per kWh for all surplus generation	0.0473	0.0381

POWER (CONTINUED)

	FY 2017	FY 2018
Rate Increase:	1.0000	1.033
Effective For Usage As Of:	01 Jul 2016	01 Jul 2017
	\$	\$
FEED-IN TARIFF RATES:		
RESIDENTIAL - FEED-IN TARIFF (ERF):		
Monthly customer charge	NA	14.00
Energy charge per kWh for all net kWh used	NA	0.0925
Energy credit 12am-12pm	NA	0.0400
Energy credit 12pm-4pm	NA	0.0600
Energy credit 4pm-12am	NA	0.0925
COMMERCIAL SMALL WITH NO DEMAND - FEED-IN TARIFF (ESF):		
Monthly customer charge	NA	18.00
Energy charge per kWh for all net kWh used	NA	0.1112
Energy credit 12am-12pm	NA	0.0600
Energy credit 12pm-4pm	NA	0.0925
Energy credit 4pm-12am	NA	0.0000
COMMERCIAL SMALL WITH DEMAND OF 30kW OR LESS - FEED-IN TARIFF (EXF):		
Monthly customer charge	NA	18.00
Demand charge per kW for each kW in excess of 15kW	NA	8.70
Energy charge per kWh for the first 1,500 kWh used	NA	0.1112
Energy charge per kWh for all additional kWh used	NA	0.0624
Energy credit 12am-12pm	NA	0.0600
Energy credit 12pm-4pm	NA	0.0925
Energy credit 4pm-12am	NA	0.0000
COMMERCIAL LARGE WITH DEMAND GREATER THAN 30 KW - FEED-IN TARIFF (ECF):		
Monthly customer charge	NA	58.00
Demand charge per kW	NA	16.81
Energy charge per kWh for all net kWh used	NA	0.0381
Energy credit 12am-12pm	NA	0.0600
Energy credit 12pm-4pm	NA	0.0925
Energy credit 4pm-12am	NA	0.0000

POWER (CONTINUED)

	Rate Increase: Effective For Usage As Of:	FY 2017 1.0000 01 Jul 2016 \$	FY 2018 1.033 01 Jul 2017 \$
OTHER RATES (these require the approval of the Power Department):			
COMMERCIAL POWER FACTOR CORRECTION:			
For every 1% less than 95%		increase meter kWh 1%	crease meter kWh 1%
COMMERCIAL SMALL SEASONAL (ES):			
Monthly customer charge		10.00	14.00
Energy charge per kWh		0.1112	0.1112
MOBILE HOME & HOUSE TRAILER PARK:			
Individual meters		(see Residential Service)	
Master meters (existing meters only)		(see Commercial Service)	
SECURITY AREA LIGHTING:			
1 Mercury 175 Power Bracket - NO NEW INSTALLATIONS ACCEPTED		16.80	16.80
2 Mercury 250 Flood Light - NO NEW INSTALLATIONS ACCEPTED		22.37	22.37
3 Mercury 250 Horizontal - NO NEW INSTALLATIONS ACCEPTED		19.92	19.92
4 Mercury 250 Post Top with Pole - NO NEW INSTALLATIONS ACCEPTED		20.23	20.23
5 Mercury 400 Flood Light - NO NEW INSTALLATIONS ACCEPTED		27.23	27.23
6 Mercury 400 Horizontal - NO NEW INSTALLATIONS ACCEPTED		25.20	25.20
7 Mercury 400 Power Bracket - NO NEW INSTALLATIONS ACCEPTED		25.49	25.49
8 Mercury 1000 Flood Light - NO NEW INSTALLATIONS ACCEPTED		49.24	49.24
9 Metal Halide 250 Flood Light - NO NEW INSTALLATIONS ACCEPTED		25.33	25.33
10 Metal Halide 400 Flood Light - NO NEW INSTALLATIONS ACCEPTED		30.61	30.61
11 Metal Halide 1000 Flood Light - NO NEW INSTALLATIONS ACCEPTED		53.70	53.70
12 High Pressure Sodium 100 Main Street - NO NEW INSTALLATIONS ACCEPTED		6.08	6.08
13 High Pressure Sodium 100 Post Top with Pole - NO NEW INSTALLATIONS ACCEPTED		17.29	17.29
14 High Pressure Sodium 150 Decorative - NO NEW INSTALLATIONS ACCEPTED		33.54	33.54
15 High Pressure Sodium 150 Flood Light - NO NEW INSTALLATIONS ACCEPTED		18.87	18.87
16 High Pressure Sodium 150 Horizontal - NO NEW INSTALLATIONS ACCEPTED		18.62	18.62
17 High Pressure Sodium 150 Mini Flood Light - NO NEW INSTALLATIONS ACCEPTED		18.87	18.87
18 High Pressure Sodium 150 Main Street - NO NEW INSTALLATIONS ACCEPTED		6.08	6.08
19 High Pressure Sodium 150 Post Top with Pole - NO NEW INSTALLATIONS ACCEPTED		18.62	18.62
20 High Pressure Sodium 200 Horizontal - NO NEW INSTALLATIONS ACCEPTED		20.10	20.10
21 High Pressure Sodium 250 Flood Light - NO NEW INSTALLATIONS ACCEPTED		24.84	24.84
22 High Pressure Sodium 250 Horizontal - NO NEW INSTALLATIONS ACCEPTED		22.41	22.41
23 High Pressure Sodium 250 Post Top with Pole - NO NEW INSTALLATIONS ACCEPTED		22.64	22.64
24 High Pressure Sodium 400 Flood Light - NO NEW INSTALLATIONS ACCEPTED		31.15	31.15
25 High Pressure Sodium 400 Horizontal - NO NEW INSTALLATIONS ACCEPTED		28.21	28.21
26 High Pressure Sodium 400 Interstate - NO NEW INSTALLATIONS ACCEPTED		31.65	31.65
27 High Pressure Sodium 1000 Flood Light - NO NEW INSTALLATIONS ACCEPTED		53.06	53.06
28 Induction 55 Main Street Decorative Post Top - NO NEW INSTALLATIONS ACCEPTED		NA	NA
29 Induction 85 Horizontal - NO NEW INSTALLATIONS ACCEPTED		17.97	17.97
30 Induction 85 Post Top with Pole - NO NEW INSTALLATIONS ACCEPTED		18.96	18.96
31 Induction 150 Horizontal - NO NEW INSTALLATIONS ACCEPTED		18.62	18.62
32 LED Lights & Rates - To Be Determined		To Be Determined	To Be Determined
33 Davit Pole - NO NEW INSTALLATIONS ACCEPTED FOR PRIVATE PROPERTY		3.89	3.89
34 Davit Pole w/ Base - NO NEW INSTALLATIONS ACCEPTED FOR PRIVATE PROPERTY		13.45	13.45
INDUSTRIAL SERVICE (Interruptable Customer):			
Demand charge for all kW		9.0000	9.0000
Energy charge per kWh		0.0420	0.0420
Administrative Charge Flat Rate Per Month		3,270.31	3,270.31
CITY FRANCHISE TAX on KW and kWh Charges		6.00%	6.00%

POWER (CONTINUED)

	Rate Increase: Effective For Usage As Of:	Actual \$ Cost	FY 2017 01 Jul 2016 1.0000 \$	FY 2018 01 Jul 2017 1.033 \$
FEES:				
ALL CUSTOMERS:				
1 Connect fee regular hours next day = (0.25hr x Clerk \$0.00/hr L&B x 1.000 OH%) + (0.25hr x Connect \$0.00/hr L&B x 1.000 OH%) + (0.25hr x Vehicle \$12.00/hr), round		31.98	25.00	32.12 30.00
2 Connect fee regular hours same day = (0.25hr x Clerk \$0.00/hr L&B x 1.000 OH%) + (0.25hr x Connect \$0.00/hr L&B x 1.000 OH%) + (0.25hr x Vehicle \$12.00/hr) + (Special Handling Fee \$10.00), round		41.98	35.00	42.12 40.00
3 Connect fee after hours = ((0.333hr x Dispatcher \$0.00/hr L&B x 1.000 OH%) + (1.00hr x Call-Out After Hours \$0.00/hr L&B x 1.50 OT x 1.000 OH%) + (1.00hr x Vehicle \$12.00/hr)) x (Discount 50/88), round		85.15	70.00	80.38 75.00
4 Collection / disconnect fee = (0.25hr x Clerk \$0.00/hr L&B x 1.000 OH%) + (0.25hr x Connect \$0.00/hr L&B x 1.000 OH%) + (0.25hr x Vehicle \$12.00/hr) + (Special Handling Fee \$10.00), round		41.98	35.00	42.12 40.00
5 Reconnect fee regular hours = (0.25hr x Clerk \$0.00/hr L&B x 1.000 OH%) + (0.25hr x Connect \$0.00/hr L&B x 1.000 OH%) + (0.25hr x Vehicle \$12.00/hr) + (Special Handling Fee \$10.00), round		41.98	35.00	42.12 40.00
6 Reconnect fee after hours = ((0.333hr x Dispatcher \$0.00/hr L&B x 1.000 OH%) + (1.00hr x Call-out After Hours \$0.00/hr L&B x 1.50 OT x 1.000 OH%) + (1.00hr x Vehicle \$12.00/hr)), round		149.87	130.00	141.47 135.00
7 Return check fee			15.00	15.00
8 Monthly finance charge on past due balances: Interest rate (M = Month, A = Annual) %		1.5% M, 18.0% A	1.5% M, 18.0% A	
Minimum charge \$			10.00	10.00
Charge @ # of days past due or more			30	30
9 Meter tampering fee				
Fee, plus the expense of removing any wiring or appliances and restoring BCLP's equipment to its normal operating condition			100.00	100.00
10 Pole cut disconnect / reconnect charges regular hours			125.00	125.00
11 Pole cut disconnect / reconnect charges after hours			250.00	250.00
RESIDENTIAL SERVICE:				
12 Beacon light fee per lamp, per month			0.35	0.35
COMMERCIAL SERVICE:				
13 Line extension fee: actual costs per line extension policy, as needed			Actual costs per line extension policy	
SEASONAL SERVICE:				
14 Activate & deactivate, pay in advance = + (2 x Connect fee regular hours same day) + (0.25hr x Clerk \$0.00/hr L&B x 1.000 OH%) + ((1.00hr install + 0.25hr remove) x 2 x Avg Line Crew \$0.00/hr L&B x 1.000 OH%) + ((1.00hr install + 0.25hr remove) x Truck \$12.00/hr), round		223.80	260.00	282.53 280.00
15 Line extension fee: actual costs per line extension policy, as needed			Actual costs per line extension policy	
TEMPORARY SERVICE:				
16 Install & remove temporary service, pay in advance = (0.25hr x Clerk \$0.00/hr L&B x 1.000 OH%) + ((1.00hr install + 0.25hr remove) x 2 x Avg Line Crew \$0.00/hr L&B x 1.000 OH%) + ((1.00hr install + 0.25hr remove) x Truck \$12.00/hr), round		223.80	190.00	212.53 200.00
17 Line extension fee: actual costs per line extension policy as needed			Actual costs per line extension policy	
MOBILE HOME & HOUSE TRAILER PARK SERVICE:				
18 Individual meters			(see Residential Service)	
19 Master meters (existing only)			(see Commercial Service)	
POLE ATTACHMENTS:				
20 Per pole attachment			7.00	10.00
NET METERING & FEED-IN TARIFF:				
21 Connect fee (the price of the meter)		450.00	450.00	450.00 450.00
METER SURGE PROTECTION - NO NEW INSTALLATIONS AS OF 01 JULY 2014:				
22 Inspection fee			Not Available	Not Available
23 Installation fee			Not Available	Not Available
INDUSTRIAL SERVICE (Interruptable Customer):				
			variable & contractual	

POWER (CONTINUED)

	FY 2017	FY 2018
Rate Increase:	1.0000	1.033
Effective For Usage As Of:	01 Jul 2016	01 Jul 2017
DEPOSITS:	\$	\$
RESIDENTIAL RENTAL CUSTOMERS:		
Deposit is required on all residential rental customers.		
Deposit for electricity only	100.00	100.00
Deposit for electricity plus other services	150.00	150.00
Deposit is refunded only at termination of service.		
RESIDENTIAL NON-RENTAL CUSTOMERS:		
Deposit is required only on residential non-rental customers with poor payment record.		
Deposit is equal to an estimated 2 month bill with a minimum of	150.00	150.00
Deposit is refunded only at termination of service.		
NON-RESIDENTIAL CUSTOMERS:		
Deposit is required on all non-residential customers including Seasonal and Temporary.		
Deposit is equal to an estimated 2 month bill with a minimum of	250.00	250.00
Deposit is refunded only at termination of service.		
MOBILE HOME & HOUSE TRAILER PARK SERVICE:		
Individual meters	(see Residential Service)	
Master meters (existing only)	(see Commercial Service)	
INDUSTRIAL SERVICE (Interruptable Customer):	variable & contractual	

GOLF

		FY2017	FY2018	
Description of Fee or Charge	Unit	Fee/Charge	Fee/Charge	Comments
Green Fees:				
Regular (all day)	9 holes	\$15.00	\$16.00	
Regular (all day)	18 holes	\$30.00	\$32.00	
Senior Citizen (55 years or older)	9 holes	\$13.00	\$14.00	Rate available on weekdays only
Senior Citizen (55 years or older)	18 holes	\$26.00	\$28.00	Rate available on weekdays only
Junior (17 years and younger)	9 holes	\$9.00	\$9.00	Rate available on weekdays only
Junior (17 years and younger)	18 holes	\$18.00	\$18.00	Rate available on weekdays only
Voucher Book (Punch ticket)	20, 9 hole rounds	\$250.00	\$260.00	
Junior Book - Under 18 years old	20, 9 hole rounds	\$150.00	\$150.00	
Cart Fees:				
Regular	9 holes	\$7.00	\$7.00	
Regular	18 holes	\$14.00	\$14.00	
Senior Citizen (55 years or older)	9 holes	\$6.00	\$6.00	Rate available on weekdays only
Senior Citizen (55 years or older)	18 holes	\$12.00	\$12.00	Rate available on weekdays only
Rentals:				
Golf Clubs (Standard)	9 holes	\$8.00	\$10.00	
Golf Clubs (Standard)	18 holes	\$12.00	\$15.00	
Golf Clubs (High-end)	9 holes	\$20.00	\$25.00	
Golf Clubs (High-end)	18 holes	\$30.00	\$40.00	
Pull Carts	Base Charge	\$3.00	\$3.00	

Note: FY2018 Fees effective January 1, 2018

LANDFILL

Fee or Charge Description	Unit	Fee/Charge	Minimum	Comments
** No Hazardous Waste Accepted **				
Residential:				
Cars	Load	\$5.00		
Pick up Truck	Load	\$5.00		Standard 6' x 8' bed
Small Trailer	Load	\$5.00		
Large Trailer	Load	\$10.00		Equivalent to 2 standard 6' x 8' bed loads
Large Trucks	Load	\$15.00		Over standard 6' x 8' bed
Refrigerator Disposal	Each	\$12.00		
Commercial:				
Clean Dirt	Ton	\$2.00		Clean Fill/Cover
Mixed Waste	Ton	\$30.00		Commercial haulers, business, construction related waste, concrete or site preparation.
	Ton	\$35.00		Over loads from other landfills
Compost and Wood Chips:				
Compost - unscreened	Ton	\$25.00		
Compost - screened	Ton	\$35.00		
Wood Chips	Ton	\$25.00		

NOTES:

Unacceptable items include -

1. Liquids & Propane Tanks
2. Barrels or drums
3. Tires (unless shredded)
4. Industrial waste
5. Infectious waste
6. Asbestos
7. Animal carcasses (accepted with prior approval)

Hours of operation -

Summer: April 1 to October 31, 8:00 a.m. to 6:00 p.m.

Winter: November 1 to March 31, 8:00 a.m. to 5:00 p.m.

SANITATION & RECYCLING

Description of Fee or Charge	Unit	Fee/Charge	Comments
Annexed & Non-Annexed Areas:			
Residential	Base Charge	\$3.00	Garbage Service Charge
Residential	Base Charge	\$3.00	First garbage can
Residential	Base Charge	\$3.00	Each additional can
Commercial	Base Charge	\$36.00	Dumpster (picked up one time per week)
Commercial	Base Charge	\$10.00	Any additional weekly pickup of dumpster per week
Commercial	Base Charge	\$6.00	First garbage can
Multi-Unit	Base Charge	\$6.00	One unit
Multi-Unit	Base Charge	\$12.00	Two units
Multi-Unit	Base Charge	\$18.00	Three units
Multi-Unit	Base Charge	\$24.00	Four units
Multi-Unit	Base Charge	\$30.00	Five units (may request private service)
Multi-Unit	Base Charge	\$36.00	Six units (may request private service)
Multi-Unit	Base Charge	\$42.00	Seven units (may request private service)
Multi-Unit	Base Charge	\$48.00	Eight units (may request private service)
Multi-Unit	Base Charge	\$54.00	Nine units (may request private service)
Multi-Unit	N/A		Ten units and over must obtain private service
Monthly finance charge on past due balances		1.50%	18% annual rate; \$10.00 minimum charge at 30 days or more past due
Monthly curbside recycling charge		\$2.75	Effective July 1, 2016

CEMETERY

		FY2018
Description of Fee or Charge	Unit	Fee/Charge
Burial Spaces:		
Residents -		
One to Eight Spaces	Each	\$645.00
Double Depth First and Second Burials	Each	\$815.00
Baby burial space	Each	\$250.00
Urn burial space	Each	\$250.00
Raised Marker Fee	Each	\$100.00
Flat Marker Fee	Each	\$20.00
Non-Residents -		
One to Eight Spaces	Each	\$945.00
Double Depth First and Second Burials	Each	\$1,115.00
Baby burial space	Each	\$300.00
Urn burial space	Each	\$300.00
Raised Marker Fee	Each	\$100.00
Flat Marker Fee	Each	\$20.00
Grave Opening Fees:		
Residents -		
Adult (opening and closing)	Each	\$525.00
Double Depth First and Second Burials	Each	\$650.00
Disinterment (second burial - top casket)	Each	\$900.00
Disinterment (double deep first burial - bottom casket)	Each	\$1,200.00
(Note: If disinterment of the first burial (bottom casket) is requested, both disinterment f		
Baby Grave Opening	Each	\$150.00
Urn Grave Opening	Each	\$150.00
Infant Disinterment	Each	\$400.00
Title Transfer Fee	Each	\$50.00
Non-Residents -		
Adult (opening and closing)	Each	\$1,800.00
Double Depth First and Second Burials	Each	\$1,895.00
Disinterment (second burial - top casket)	Each	\$900.00
Disinterment (double deep first burial - bottom casket)	Each	\$1,200.00
(Note: If disinterment of the first burial (bottom casket) is requested, both disinterment f		
Baby Grave Opening	Each	\$300.00
Urn Grave Opening	Each	\$200.00
Infant Disinterment	Each	\$400.00
Title Transfer Fee	Each	\$100.00

CEMETERY (CONTINUED)

		FY2018
Description of Fee or Charge	Unit	Fee/Charge
Overtime Charges:		
<i>Apply to Saturdays, Legal Holidays & after 4 p.m.</i>		
Residents -		
Overtime Charge	Per Hour	\$200.00
Each hour after 4:00 (Note: First hour starts at 4:01, Second hour starts at 5:01, etc)		
Non-Residents -		
Overtime Charge	Per Hour	\$200.00
Each hour after 4:00 (Note: First hour starts at 4:01, Second hour starts at 5:01, etc)		
<i>Provide 24 hours advance notice to Cemetery for burials.</i>		

LONG-TERM CAPITAL FUNDS

LONG-TERM CAPITAL FUND SUMMARY

1		Fiscal Year							Total	1
2		Ending June 30,							All	2
3	Department Name	2018	2019	2020	2021	2022	2023-2027	Future	Fiscal Years	3
4	Governmental Fund Departments (Capital Improvement Fund):									4
5	Legislative	6,525,000	0	0	0	0	0	0	6,525,000	5
6	Information Technology	40,000	0	45,000	0	40,000	175,000	0	300,000	6
7	Finance	0	0	0	22,000	0	21,500	0	43,500	7
8	Buildings	0	0	0	0	0	40,000	40,000	80,000	8
9	Police	443,000	678,000	323,000	261,000	204,000	1,446,000	2,408,000	5,763,000	9
10	Streets	1,499,560	1,709,000	2,447,000	2,475,000	2,338,000	9,612,000	0	20,080,560	10
11	Engineering	0	25,000	0	0	0	93,000	0	118,000	11
12	Parks	1,000,000	270,000	287,000	275,000	300,000	295,000	910,000	3,337,000	12
13	Total Governmental Fund Departments	9,507,560	2,682,000	3,102,000	3,033,000	2,882,000	11,682,500	3,358,000	36,247,060	13
14										14
15	Enterprise Fund Departments:									15
16	Storm Water	539,000	681,000	445,000	591,000	726,000	2,732,000	0	5,714,000	16
17	Water	5,817,750	1,137,000	1,276,000	1,702,000	1,245,000	9,762,283	380,000	21,320,033	17
18	Light and Power	6,242,000	5,231,000	2,640,000	4,145,000	3,985,000	32,565,000	0	54,808,000	18
19	Golf Course	95,000	210,000	115,000	215,000	65,000	315,000	2,700,000	3,715,000	19
20	Landfill	228,000	0	500,000	48,000	200,000	1,968,000	0	2,944,000	20
21	Sanitation	275,000	75,000	308,000	0	333,000	938,000	0	1,929,000	21
22	Cemetery	26,000	36,000	16,000	141,000	34,000	228,000	0	481,000	22
23	Total Enterprise Fund Departments	13,222,750	7,370,000	5,300,000	6,842,000	6,588,000	48,508,283	3,080,000	90,911,033	23
24										24
25	Internal Service Fund Departments:									25
26	Computer Replacement	22,000	35,000	35,000	35,000	35,000	175,000	0	337,000	26
27	Total Internal Service Fund Departments	22,000	35,000	35,000	35,000	35,000	175,000	0	337,000	27
28										28
29	GRAND TOTAL OF PLANNED EXPENDITURES & EXPENSES	22,752,310	10,087,000	8,437,000	9,910,000	9,505,000	60,365,783	6,438,000	127,495,093	29
30	Funding to accomplish these capital improvement plans is projected to be derived from the following sources:									30
31	Department	Potential Revenue Sources								31
32	Governmental Fund departments	Sales taxes, interest earnings, intra-city/reserve transfers and RDA reserve transfers								32
33	Storm Water department	Storm water fees, interest earnings and intra-city/reserve transfers								33
34	Water department	Water sales, interest earnings and reserve transfers and issuance of revenue bond debt								34
35	Light and Power department	Electricity sales, interest earnings, reserve transfers and issuance of revenue bond debt								35
36	Golf Course	Admissions and greens fees, interest earnings and intra-city/reserve transfers								36
37	Landfill and Sanitation	Fees, charges, interest earnings and reserve transfers								37
38	Cemetery	Fees, charges, interest earnings and reserve transfers								38
39	Computer Replacement	Intra-City charges and reserve transfers								39
40	Plan assumes an annual inflation adjustment (as determined by each submitting department)									40

LONG-TERM CAPITAL FUND DEPARTMENT SUMMARIES

LONG-TERM CAPITAL FUND – LEGISLATIVE

1			Fiscal Year							Total	1	
2			Ending June 30,							All	2	
3	Department	Project Description	Budget Category	2018	2019	2020	2021	2022	2023-2027	Future	Fiscal Years	3
4	Legislative											4
5		City Hall Remodel	Buildings	6,500,000							6,500,000	5
6		Joint Project - Landscape 500 South/I-15	Improvents Other Than Buildings	25,000							25,000	6
7											0	7
8											0	8
9	Total Legislative			6,525,000	0	0	0	0	0	0	6,525,000	9

Buildings

This category contains funding for renovation of the existing City Hall which is scheduled to begin sometime during Fiscal Year 2017-2018. There is no projected increase in operating costs for this capital project but there could be decreased costs from improvements in Building products and technology innovations since the building was originally constructed in 1977.

Improvements Other Than Buildings

This category contains funding for a project at the West entrance of the City in cooperation with an adjoining City for landscaping. No significant operating cost increases are anticipated from this project due to its size and proximity to other areas serviced by City crews.

LONG-TERM CAPITAL FUND - INFORMATION SYSTEMS

1				Fiscal Year							Total	1
2				Ending June 30,							All	2
3	Department Name	Project Description	Budget Category	2018	2019	2020	2021	2022	2023-2027	Future	Fiscal Years	3
4	Information Technology											4
5		MUNIS software - Business Licensing + Work Orders	Machinery & Equipment								0	5
6		Network, UPS and monitoring equipment	Machinery & Equipment	40,000				40,000			80,000	6
7		Server and Storage upgrade	Machinery & Equipment						175,000		175,000	7
8		Virtual Desktop Interface: Server and Licensing	Machinery & Equipment			45,000					45,000	8
9											0	9
10	Total Information Technology			40,000	0	45,000	0	40,000	175,000	0	300,000	10

Machinery and Equipment

This category contains funding for several projects related to the City's information technology infrastructure. Included are upgrades to network uninterruptible power systems and related monitoring equipment (\$80,000 over two budget periods); a total of \$175,000 between budget years 2023 and 2027 for upgrades to servers and storage and \$45,000 in costs to implement a virtual desktop interface solution. It is anticipated that the projected operating budget impacts from these upgrades can be absorbed within the currently approved budget.

LONG-TERM CAPITAL FUND - FINANCE

1			Fiscal Year							Total	1	
2			Ending June 30,							All	2	
3	Department Name	Project Description	Budget Category	2018	2019	2020	2021	2022	2023-2027	Future	Fiscal Years	3
4	Finance											4
5		Copier replacement	Machinery & Equipment	0	0	0	0	0	21,500	0	21,500	5
6		Folder/inserter replacement	Machinery & Equipment	0	0	0	22,000	0	0	0	22,000	6
7	Total Finance			0	0	0	22,000	0	21,500	0	43,500	7

Machinery and Equipment

This category contains funding for replacement of existing office related equipment including a high volume copier and a folder/insert. Total capital budget impact is \$43,500 over two future budget periods. There are no increased operating cost impacts from these projects.

LONG-TERM CAPITAL FUND - GOVERNMENT BUILDINGS

1			Fiscal Year							Total	1	
2			Ending June 30,							All	2	
3	Department Name	Project Description	Budget Category	2018	2019	2020	2021	2022	2023-2027	Future	Fiscal Years	3
4	Government Buildings											4
5		Truck with Utility Bed	Machinery & Equipment						40,000	40,000	80,000	5
6											0	6
7	Total Government Buildings			0	0	0	0	0	40,000	40,000	80,000	7

Machinery and Equipment

This category funds a pickup truck with utility bed at two future periods for the building maintenance supervisor and crew use. Since these are replacement items the operating budget impact should be contained within current levels.

LONG-TERM CAPITAL FUND - POLICE DEPARTMENT

1				Fiscal Year						Total	1	
2				Ending June 30,						All	2	
3	Department Name	Project Description	Budget Category	2018	2019	2020	2021	2022	2023-2027	Future	Fiscal Years	3
4	Police											4
5		Police Vehicles	Machinery & Equipment	192,000	198,000	198,000	204,000	204,000	1,056,000	1,056,000	3,108,000	5
6		Motorcycles	Machinery & Equipment						50,000	50,000	100,000	6
7		SWAT Vehicle Upgrades	Machinery & Equipment				32,000			50,000	82,000	7
8		Dispatch Consoles	Machinery & Equipment							80,000	80,000	8
9		Radio - Portable	Machinery & Equipment						100,000	200,000	300,000	9
10		Radios - Mobile	Machinery & Equipment	50,000	50,000					250,000	350,000	10
11		Dispatch Radio Transmitters	Machinery & Equipment		250,000						250,000	11
12		Eventide Recorder	Machinery & Equipment	27,000						35,000	62,000	12
13		Telephone System	Machinery & Equipment	75,000						100,000	175,000	13
14		Cooling Tower	Machinery & Equipment						60,000		60,000	14
15		HVAC	Machinery & Equipment						180,000		180,000	15
16		Boiler	Machinery & Equipment		60,000						60,000	16
17		Water Heater	Machinery & Equipment							50,000	50,000	17
18		Car Camera	Machinery & Equipment	45,000	45,000					110,000	200,000	18
19		Camera Storage System	Machinery & Equipment				25,000				25,000	19
20		PROQA	Machinery & Equipment	54,000							54,000	20
21		Public Safety Building Security	Building							35,000	35,000	21
22		Building Paint	Building							20,000	20,000	22
23		Carpet	Building							120,000	120,000	23
24		Building Stucco	Building							75,000	75,000	24
25		UPS System	Building							50,000	50,000	25
26		Gun Range	Building			50,000				50,000	100,000	26
27		Fountain	Building								0	27
28		Building Roof	Building							77,000	77,000	28
29		Work Stations	Building		75,000	75,000					150,000	29
30	Total Police			443,000	678,000	323,000	261,000	204,000	1,446,000	2,408,000	5,763,000	30

Police Vehicles

The department currently replaces six vehicles per-year based on criteria of at least five-years of service and approximately 100,000 miles or a history of maintenance issues.

Motorcycles

The fleet currently contains two BMW motorcycles. Based on past mileage and repairs, replacement of these motorcycles will be needed in 2027.

LONG-TERM CAPITAL FUND - POLICE DEPARTMENT (CONTINUED)

SWAT Vehicle Conversion

Funds will be required to update and maintain electronic equipment, computers and generator, etc.

Dispatch Consoles

Current consoles were recently replaced in the Public Safety Building. We anticipate they will need to be replaced in FY2032.

Radios Portable and Mobile

Portable radios were recently replaced since they were purchased just before the 2002 Olympics. The department has experienced difficulty in replacing broken components and the Federal Government (FCC) is requiring all public safety radios be digitally compliant within the next three years. The FY2018 budget includes replacing half of the mobile (car) radios and replacing the other half in FY2019. We anticipate the portable radios will need to be replaced in FY2025.

Dispatch Console Radio Replacement

Along with replacing the officer's radios, there is a need to replace existing dispatch radios. The parts needed to repair the radios are not currently being manufactured and if needed, staff is dependent upon finding used parts to keep the radios operating. The radios also fall under the FCC mandate to be digitally compatible within the next three-years.

Eventide Phone and Radio Recorder

Our Eventide System records all radio and phone traffic that originates through dispatch. This is a vital piece of equipment in regards to playing back critical information that is needed in the field; it also allows staff to handle quality assurance, complaints and/or lawsuits. This equipment is outdated and is scheduled to be replaced in FY2018.

Telephone Equipment

The dispatch phone system was replaced in FY2013. The phone system will be upgraded in FY2018 and we anticipate the phone system will need to be replaced in FY2024.

LONG-TERM CAPITAL FUND - POLICE DEPARTMENT (CONTINUED)

Cooling Tower (Air Conditioning System) and HVAC

Approximately five years ago, a portion of the building's air conditioning coolant system was replaced due to rust and leaking issues. Additional pieces of equipment will need to be replaced within the next five-to-ten-years. We anticipate the chiller will need to be replaced for approximately \$115,000 within the next five-to-eight-years, the air handlers are scheduled to be replaced in FY2026 for \$65,000 and the cooling tower system, which was installed in FY2007, is scheduled to be replaced in FY2023 for \$60,000.

Boiler (Heating System)

The current boiler system was installed when the building was built in 1997. The department spent \$12,000 in FY2015 for a new cone that could extend the component's useful life up-to-three-years. This smaller cone should also reduce some of the utility costs. We anticipate a full-boiler rebuild will cost \$60,000 as early as FY2019.

Building Water Heater

The current water heater was replaced in 2014. We anticipate the water heater will need to be replaced in FY2024.

Vehicle Camera Replacement

The current vehicle camera system was purchased in 2011. The department has not been able to obtain parts for repairs due to the cameras being past end-of-life. Some vehicle cameras have been replaced through grant funding, but the rest of the cameras will need to be replaced in FY2018–FY2019. We anticipate replacing cameras again in FY2026.

Body Camera Storage System

Recently the department purchased a large amount of digital memory capacity to store vehicle and body camera videos. We believe that the storage capacity will be sufficient for the next five years. We anticipate needing additional storage in FY2021 for approximately \$25,000.

LONG-TERM CAPITAL FUND - POLICE DEPARTMENT (CONTINUED)

PRO QA

PRO QA is a computerized program that is used by dispatchers during medical calls to determine which type of response is needed for responding medical units. This program will ultimately replace the current priority dispatch EMD cards. As a dispatcher answers a 911 call, the program will let the dispatcher know what questions to ask based upon certain answers given. This program is considered to be industry-standard software. We are requesting \$54,000 to purchase the software in FY2018.

Public Safety Building and Security

The security camera system and door-locking devices for building security were recently replaced. Due to technology changes, we anticipate replacing some of the equipment in the future for approximately \$35,000.

Facility Interior and Exterior Painting

Over the past two-years we have re-painted the Public Safety Building. In order to keep the current facility presentable, it's anticipated that future funding for touch-up and replacement will be needed.

Building Carpet

Over the past two-years we have re-carpeted the Public Safety Building. In order to keep the current facility presentable, it's anticipated that future funding for replacement will be needed.

Building Stucco

Over the past-year, the building has been updated with new stucco. In order to keep the current facility presentable, it's anticipated that future funding for touch-up and replacement will be needed.

UPS Communications Backup System

The UPS system provides backup power for the dispatch communications equipment in the event of a power outage. The current UPS system was replaced in 2015 but will likely need to be replaced in approximately ten-years.

LONG-TERM CAPITAL FUND - POLICE DEPARTMENT (CONTINUED)

Bountiful Gun Range

Operating a gun-range requires systems to be replaced as they wear-out over time. The department has been very fortunate to be able to cover the majority of costs, in the \$300,000–\$400,000 range, through donations, partnerships and grants. Administration is committed in continuing these partnerships when possible. However, there are budgeted funds in the capital plan to repair the building structure, cement and bullet traps in FY2020, if needed.

Building Entrance Water Feature

Over the past-year, the water feature in front of the building was repaired. We anticipate needing additional funds to maintain the water feature within the next few-years.

Building Roof

In FY2015, the building was updated with a new roof. We anticipate that future funding will be needed in FY2031 to replace the roof after its run its life-cycle

Work Station Replacement

The majority of workstations were purchased when the building was built 19-years ago. Currently there are several damaged and broken panels, cabinets and accessories that are in need of replacement. With the re-painting and re-carpeting of the building, the workstations really show their damage. Replacement of the workstations is budgeted in FY2019 and 2020.

LONG-TERM CAPITAL FUND - STREETS

1				Fiscal Year							Total	1
2				Ending June 30,							All	2
3	Department Name	Project Description	Budget Category	2018	2019	2020	2021	2022	2023-2027	Future	Fiscal Years	3
4	Streets											4
5		Trucks and Overlay Equipment	Machinery & Equipment	483,000	334,000	472,000	560,000	583,000	3,642,000	0	6,074,000	5
6		Storage Building- Car Wash Building	Buildings			600,000				0	600,000	6
7		Diesel Exhaust Fluid Dispenser	Improvements Other Than Buildings	20,000							20,000	7
8		Road Materials- Overlay	Road Materials- Overlay	325,000	325,000	325,000	325,000	330,000	1,720,000	0	3,350,000	8
9		400 East 400 North to 500 South Recondition	Roads Class C	150,000	150,000	150,000				0	450,000	9
10		Orchard Dr 500 South to 2200 South Recondition	Roads Class C				150,000	150,000	150,000	0	450,000	10
11		300 North Main Street to 400 East Reconstruct	Roads Class C		400,000					0	400,000	11
12		200 North Main Street to 400 East Reconstruct	Roads Class C			400,000				0	400,000	12
13		1000 North 500 West to 200 West Reconstruct	Roads Class C				800,000			0	800,000	13
14		100 North Main Street to 400 East Reconstruct	Roads Class C					450,000		0	450,000	14
15		200 South 1225 East Circle Reconstruct	Roads Class C					75,000		0	75,000	15
16		400 North 400 East to 1300 East	Roads Class C						1,500,000	0	1,500,000	16
17		Pave Street Department Yard	Roads Class C					100,000		0	100,000	17
18		Center Street and Main St	Traffic Signal Camera	21,560						0	21,560	18
19		1500 South and Orchard Dr	Traffic Signals				140,000			0	140,000	19
20		Davis Blvd. and 1800 South	Traffic Signals					150,000		0	150,000	20
21		Various Traffic Signals upgrades	Traffic Signals						100,000	0	100,000	21
22		Various roads transportation funds	Transportation Funds	500,000	500,000	500,000	500,000	500,000	2,500,000	0	5,000,000	22
23											0	23
24	Total Streets			1,499,560	1,709,000	2,447,000	2,475,000	2,338,000	9,612,000	0	20,080,560	24

Trucks, Machinery and Equipment

Dump trucks and snow plow equipment are replaced every 10 to 12 years. This year, one truck with snow plowing equipment and an oil distributor truck is scheduled for replacement. There is also scheduled replacement of a 23 year old transport tractor. This transport tractor moves the equipment to the streets to be repaired or paved. One ton trucks, loaders and backhoes are replaced every 10 years. This year one truck is scheduled to be replaced. Future equipment purchases are in line with the replacement time table which includes trailers, compressors, pavers, compaction rollers, crack sealers, asphalt saws and tackers.

Buildings

The Storage Building and Car Wash Building are scheduled to be replaced Fiscal Year 2019-2020. The building is over 50 years old and in need of many repairs.

Road Materials - Overlay

This category is for paving and milling streets. Staff surveys the streets each year to determine immediate and long range road maintenance projects.

Road Class C

This category covers large reconstruction projects. Reconditioning is scheduled for 400 East from 400 North to 500 South over Fiscal Years 2018-2020, than moving to Orchard Drive from 500 South to 2200 South Fiscal Years 2021-2023.

Reconstruction of 300 North from Main Street to 400 East FY2019, 200 North from Main Street to 400 East FY2020, 1000 North from 500 West to 200 West FY 2021, 100 North from Main Street to 400 East and 200 South 1225 East Circle FY 2022. Pave Street Department yard FY2022

Transportation Funding

This category covers Proposition One transportation funding projects. This year's road paving projects are 2600 South from Highway 89 to 2200 South, North Canyon Road from Orchard Drive to 400 East. Future road projects are 1800 South from Orchard Drive to Bountiful Boulevard, Main Street from 1800 South to 2600 South. This fund is also used for road treatments.

Traffic Signals and Camera

New traffic signals are planned to be installed at the intersections of 1500 South and Orchard Drive in Fiscal Year 2020-2021 and Davis Blvd and 1800 South in Fiscal Year 2022-2023.

LONG-TERM CAPITAL FUND – ENGINEERING

1				Fiscal Year						Total	1	
2				Ending June 30,						All	2	
3	Department Name	Project Description	Budget Category	2018	2019	2020	2021	2022	2023-2027	Future	Fiscal Years	3
4	Engineering											4
5		GPS Survey Equipment Replacement	Machinery & Equipment						25,000		25,000	5
6		Replace Chevrolet 1/2 Ton Pickup	Machinery & Equipment						35,000		35,000	6
7		Replace Jeep Cherokee	Machinery & Equipment		25,000						25,000	7
8		Replace Ford 1/2 Ton Pickup	Machinery & Equipment						33,000		33,000	8
9												9
10	Total Engineering			0	25,000	0	0	0	93,000	0	118,000	10

Machinery and Equipment

This category funds several vehicle replacements from Fiscal Year 2018-2019 through Fiscal Year 2026-2027. Since these projects are replacements for equipment upon which operating costs are paid now, it is anticipated that future operating costs will be within the same budgeted range with no adverse impacts.

LONG-TERM CAPITAL FUND – PARKS

1				Fiscal Year							Total	1
2				Ending June 30,							All	2
3	Department Name	Project Description	Budget Category	2018	2019	2020	2021	2022	2023-2027	Future	Fiscal Years	3
4	Parks											4
5		Small Mower	Machinery and Equipment			25,000			25,000	50,000	100,000	5
6		Pick up Truck	Machinery and Equipment		35,000				35,000	35,000	105,000	6
7		One ton Truck with Plow and Salter	Machinery and Equipment			42,000			45,000		87,000	7
8		Sweeper	Machinery and Equipment				25,000				25,000	8
9		Mini Track Hoe	Machinery and Equipment		85,000						85,000	9
10		Large Gang Mower	Machinery and Equipment				75,000				75,000	10
11		Creekside Park (RAP Tax)	Improvements other than Buildings	1,000,000							1,000,000	11
12		Playground at North Canyon Park	Improvements Other Than Buildings		150,000						150,000	12
13		Playground at Twin Hollow Park	Improvements Other Than Buildings			90,000					90,000	13
14		Brickyard Park Pavilion	Buildings				75,000				75,000	14
15		Playground at Eggett Park	Improvements Other Than Buildings			80,000					80,000	15
16		Greenhouse Panels	Buildings			50,000					50,000	16
17		Playground at Washington Park	Improvements Other Than Buildings				100,000				100,000	17
18		Viewmont Tennis Courts	Improvements Other Than Buildings					300,000			300,000	18
19		Playground at Foss Lewis Park	Improvements Other Than Buildings						100,000		100,000	19
20		Playground at Brickyard Park	Improvements Other Than Buildings						90,000		90,000	20
21		Pickleball Courts at Twin Hollows Park	Improvements Other Than Buildings							300,000	300,000	21
22		Dog Park Improvements	Improvements other than Buildings							150,000	150,000	22
23		Playground at Firefighters Park	Improvements Other Than Buildings							100,000	100,000	23
24		Playground at Five Points Park	Improvements Other Than Buildings							125,000	125,000	24
25		Playground at Tolman Park	Improvements Other Than Buildings							150,000	150,000	25
26											0	26
27	Total Parks			1,000,000	270,000	287,000	275,000	300,000	295,000	910,000	3,337,000	27

Small Mower

There are currently four small riding mowers in the fleet and management replaces the oldest mowers first. Mowers are in operation during the full work day throughout the summer and are the main pieces of equipment used in daily maintenance operations. Mowers are replaced based on at least four years of service, highest service hours or history of maintenance issues. Operating cost impact is deemed negligible.

Pick-up Truck

Pick-up trucks used on a daily basis to perform maintenance operations the parks department is tasked to complete. The Department currently runs four crews of five employees each, one full time park manager and four seasonal employees). Each crew is assigned two trucks for use to complete their daily work and tasks. It is necessary to have trucks that are safe, able to handle the crew size, tools and equipment and extensive use. Work trucks are replaced based on at least five years of service, high mileage or age of truck and/or a history of maintenance issues. Operating cost impact is deemed negligible.

One ton truck with plow and salter

The vehicle scheduled for replacement is the oldest one-ton vehicle in a fleet of three. These trucks are heavily used throughout the year and are the primary vehicle used for hauling soils, rock, plant materials, sod, playground mulch, trash and heavier equipment. They are also used heavily in the winter for snow removal assignments. Operating cost impact is deemed negligible.

Sweeper

This vehicle is to replace the current sweeper which is used to pick up leaves, tree debris, turf cores from aerating and other general park maintenance tasks. With the current equipment maintenance program management estimates replacing the current equipment in 2020. Operating cost impact is deemed negligible.

Mini Track Hoe

Currently the Parks Department has no construction equipment to complete park improvement projects. Equipment has to be scheduled and borrowed from other departments. The purchase of this track hoe would allow staff to schedule and complete work more efficiently without disruption to other department's work schedules. There are several projects that need to be completed with others anticipated (Creekside Park, retaining wall rebuild, golf course pond dredging and reconstruction, tree planting, assisting at the cemetery when graves need to be opened/closed in tight or restrictive areas, etc.). Operating cost impact is deemed negligible.

Large gang mower

The current mower is 13 years old and in need of replacement. With the current maintenance program it is estimated that the current equipment will be viable for an additional four years replacing this mower in 2020. Operating cost impact is deemed negligible.

LONG-TERM CAPITAL FUND – PARKS (CONTINUED)

Creekside Park

This project is currently underway and funded through the reauthorized RAP tax. Construction start is scheduled for July of 2016 with an anticipated construction completion in October/November and an anticipated Grand Opening to the public in May 2017. This delayed opening will allow for a "grow in" period for plant materials and turf. In the 2016-2017 budget year a fifth full crew was added to care for the new park area and some additional sites which resulted in an operating cost increase of \$105,000.

Dog Park Improvements

There is a growing need in Bountiful for a facility for citizens and their canine pets. It is anticipated that necessary components for a Dog Park be installed in the near future. Operating cost increases should be manageable within current budget authorization.

Playgrounds (Multiple Locations)

Bountiful City's playgrounds range in age from two to 22 years old. The newest playground was installed in 2014 in Bountiful City Park (400 North Park). The oldest playground was installed in 1994 in Eggett Park. It is important that the City take a proactive approach in reducing the risk of injury to citizens by starting a schedule for replacing the aging and outdated playground equipment in place. Operating cost impact is deemed negligible.

Brickyard Park Pavilion

Management has been aggressively updating and improving the parks throughout Bountiful City. A new pavilion to replace the old existing one will help bring more people to Brickyard. The existing pavilion could be repurposed for use at Bountiful Pond. Operating cost increases should be manageable within current budget authorization.

Greenhouse Panels

It is recommended by industry standards and best management practices to replace greenhouse panels every 15 to 20 years. Currently the panels on the greenhouses are about 29 years old. Operating costs should remain stable or decrease slightly due to improvements in construction methods and technology available since the greenhouse was built 29 years ago.

LONG-TERM CAPITAL FUND – PARKS (CONTINUED)

Viewmont Tennis Courts

There are four tennis courts at Viewmont High School. The two west courts are the property of Bountiful City. The two east courts are Davis School District property. Currently, the Parks Department maintains all four courts through an inter-local use agreement. All four courts were reconditioned and resurfaced in 2014 in an attempt to extend the use of the courts for five to six years. It is anticipated that the courts will need to be demolished and rebuilt due to age, concrete cracking and separation and drainage and slope issues. Operating cost increases should be manageable within current budget authorization.

Twin Hollows Park (Cheese Park) Pickleball Courts

Two tennis courts were reconditioned and resurfaced for Pickleball Courts in the Fall of 2014. This was followed by the addition of new energy efficient LED lights, additional concrete, irrigation and landscaping. These improvements have extended the playability and life of the courts for an additional three to four years. The existing concrete is a standard 4" thick over a 4" base of gravel. Large cracks are beginning to develop and slope and drainage are becoming an issue which raises safety concerns and liability for the City. It is anticipated that the existing courts will need to be demolished and replaced with a new post tension surface, in the near future, to accommodate this growing and popular sport. Operating cost increases should be manageable within current budget authorization.

LONG-TERM CAPITAL FUND - STORM WATER

1				Fiscal Year							Total	1
2				Ending June 30,							All	2
3	Department Name	Project Description	Budget Category	2018	2019	2020	2021	2022	2023-2027	Future	Fiscal Years	3
4	Storm Water											4
5		Trucks, Sweepers, Flusher	Machinery & Equipment	139,000	96,000	170,000	291,000	306,000	1,342,000		2,344,000	5
6		300 North 100 East to 200 East	New Storm Drains	200,000							200,000	6
7		200 North 50 East to 300 East to 100 North	New Storm Drains	200,000	170,000						370,000	7
8		500 West 2241 South Corrugated lining	New Storm Drains		90,000						90,000	8
9		Ridge Point Dr Extend drain to spring	New Storm Drains		325000						325,000	9
10		1800 South 1489 East Extend line West	New Storm Drains			75,000					75,000	10
11		950 East 700 North move line out of yard	New Storm Drains			150,000					150,000	11
12		Oakridge Circle; 50 West to 3500 South	New Storm Drains				150,000				150,000	12
13		800 East 300 South to Center Pipe up size	New Storm Drains					270,000			270,000	13
14		Moss Hill Drive Pipe Replacement	New Storm Drains						200,000		200,000	14
15		Ashley Detention Basin Rebuild	New Storm Drains						250,000		250,000	15
16		Creek Liner 450 West 1000 N to 1600 N	New Storm Drains						100,000		100,000	16
17		350 West 950 South to Mill Creek	New Storm Drains						90,000		90,000	17
18		Misc.Maintenance & Repair Projects	New Storm Drains				100,000	100,000	500,000		700,000	18
19		Misc. Corrugated Pipe Replacement	New Storm Drains			50,000	50,000	50,000	250,000		400,000	19
20											0	20
21	Total Storm Water			539,000	681,000	445,000	591,000	726,000	2,732,000	0	5,714,000	21

Machinery and Equipment

Street sweepers are replaced every six to eight years. Leifer trucks and Flusher Vacuum trucks are replaced every 15 to 20 years.

FY 2018 purchases include a one ton truck and a water tank truck. Future plans Leafers in FY2019 and FY2020, one ton truck FY2020, and Sweepers in FY2021 and FY 2022. Operating cost impact is deemed negligible since all purchases are replacements.

New Storm Drains

This funding is for storm water structures, outlets and inlets for new developments and aging pipe replacements. This year, 300 North from 100 East to 200 East and 200 North from 50 East to 300 East storm drain pipe is to be installed before next year's road reconstruction. FY 2019 Ridge Point Drive extend drain to spring. Future projects include aging corrugated pipe repair and replacement and addressing of other storm drain projects determined from the maintenance program. Operating cost impact is deemed negligible.

LONG-TERM CAPITAL FUND - WATER

1			Fiscal Year							Total	1
2			Ending June 30,							All	2
3	Department Name	Project Description	Budget Category	2018	2019	2020	2021	2022	2023-2027	Future	Fiscal Years
4	Water										
5			Buildings								\$0
6		Pump Station at Holbrook Tank (2017)		275,000							275,000
7		Pump Station 1300 East 400 North		275,000							275,000
8		Pump Station at Millcreek Reservoir							275,000		275,000
9			Reservoirs								0
10		Replace Millcreek Reservoir							1,700,000		1,700,000
11		Construct Tank Above the "B" City Portion (2017)									0
12		Construct Tank 1300 East North of 400 North (2017)		900,000							900,000
13		Replace Barton Creek Tank							1,250,000		1,250,000
14			Wells								0
15		Calder Well Rehab and Upgrade					250,000				250,000
16		Upgrade Barton Creek Well (Fix Radium Problem)							100,000		100,000
17			Water Treatment Facilities	2,800,000							2,800,000
18		Upgrade to New Treatment Technology at Plant									0
19			Improvements Other Than Buildings								0
20		Ashdown Site Landscaping				30,000					30,000
21		Stoneridge Road Drainage Improvements				25,000					25,000
22			Annual Scheduled Pipe Replacement								0
23		Annual Replacement (See Map and Schedule)		1,453,750	800,000	816,000	1,000,000	1,020,000	5,414,283		10,504,033
24		Pump Line From Holbrook to 1300 East		*							0
25		Fix Highland Oaks Fire flow Deficiency						*			0
26		Fix Flow Restriction on 1300 East and Down 400 North			*						0
27			System Machinery and Equipment								0
28		SCADA Upgrade				150,000	100,000				250,000
29		Shop Air Compressor		10,000							10,000
30		Emergency Mobile Generators				70,000					70,000
31		Misc Yearly Upgrades (Pumps, Motors, Electrical ect.)		70,000	60,000	65,000	65,000	65,000	325,000		650,000
32		3100 South Booster Pump #1					40,000				40,000
33											0
34			Vehicles and Operations Equipment								0
35		Staff Pickup Trucks			72,000		72,000		75,000		219,000
36		Supervisor Pickup Trucks		34,000				80,000	80,000		194,000
37		Plow Truck (flatbed)			60,000						60,000
38		Crew Trucks With Utility Bed					80,000	80,000	80,000		240,000
39		Dump Trucks			145,000						145,000
40		Mini Excavator							75,000		75,000
41		Backhoes				120,000			130,000		250,000
42		Compressor					35,000				35,000
43		Pavement Saw					60,000		68,000		128,000
44		Vactor							70,000		70,000
45			BWSD Drain Line								0
46		Center Street Drain 900 East to 1060 East							120,000		120,000
47			Land Acquisition								0
48		Acquire Tank Site Near Sunset Hollow								180,000	180,000
49		Acquire Tank Site at Upper Maple Hills								200,000	200,000
50										0	0
51		* One of the Annual Pipe replacement Projects									0
52											0
53											0
54	Total Water			5,817,750	1,137,000	1,276,000	1,702,000	1,245,000	9,762,283	380,000	21,320,033

LONG-TERM CAPITAL FUND – WATER (CONTINUED)

Treatment Facilities

Fiscal Year 2017-2018: Costs for an upgrade of the City's water treatment plant to a newer technology. The current plant was designed to last 25 years and was placed in service in 1986. The upgrade in technology will help meet current State and EPA standards (\$2,800,000). The process was begun in 2016 when a consulting engineer was hired to begin design work in preparation for a July 1, 2017 project start. Operating costs should not exceed current levels and may be lower with this newer technology in place.

Reservoirs

Fiscal Year 2017-2018: Building a 1.5 million gallon reservoir above 1300 East Just north of 400 North to help supply water to new subdivisions and also to help with supply on the north end of town (\$900,000). Operating expenses are projected to remain within current levels with this new additional reservoir.

Fiscal Year 2024-2025: Will replace our Millcreek reservoir in 2025. Problems with concrete spalling and root intrusion. (\$1,700,000). Replacement of existing reservoir should have no effect on operating costs.

Fiscal Year 2026-2027: Will replace our Barton Creek reservoir in 2027. Problems with concrete spalling and root intrusion. (\$1,250,000). Replacement of existing reservoir should have no effect on operating costs.

Buildings

Fiscal Year 2017-2018: We will build two pump stations to supply water to the new subdivisions below the B. One at our Hannah Holbrook reservoir to lift water to the new reservoir just above 1300 East and 400 North, and one to lift water to our Templeview reservoir (\$550,000). Operating cost impacts will be evaluated and estimates refined over the next few years from these additions but are not anticipated to exceed currently budgeted costs.

Fiscal Year 2024-2025: We will replace the existing pump station at the Millcreek reservoir to increase operational efficiency and to be able to supply more water to the south end of town. (\$275,000). Replacement pump station operating costs should remain within current budget levels.

Improvements Other Than Buildings

Fiscal Year 2019-2020: Improve landscaping at Ashdown reservoir. There have been a lot of citizen complaints and is a fire hazard. (\$30,000) We also need to do some drainage work on our road to Stoneridge so the road doesn't keep washing out. (\$25,000). Operating cost impacts are anticipated to be negligible.

LONG-TERM CAPITAL FUND – WATER (CONTINUED)

Fiscal Year 2023-2024: Need to replace the drain system in the area of 75 North from 900 east to 1000 East to keep water out of homes in the area. Severe root intrusion in the existing drain system. (\$120,000). Operating cost impacts are anticipated to be negligible.

System Machinery and Equipment

Fiscal Year 2017-2018: We will replace the air compressor in our headquarters building (\$10,000) and replace control panels in 3100 South pump station (\$35,000) and in our Upper Williams pump station (\$35,000) for a total of \$80,000. Replacement of units should result in operating costs remaining within current budget levels or slightly lower.

Fiscal Year 2018-2019: Will upgrade control equipment at some of our booster facilities based upon analysis at all sites. (\$60,000). Replacement of units should result in operating costs remaining within current budget levels or slightly lower.

Fiscal Year 2019-2020: Will purchase an emergency generator to place at one of our production facilities. (\$70,000) We will also upgrade the controls at one of our booster facilities based upon analysis of efficiency at all sites. (\$65,000) We will also begin to transition to another operating system for our SCADA. We will upgrade to a newer and more up to date technology by replacing .65% of our equipment this year. (\$150,000). Replacement of units should result in operating costs remaining within current budget levels or slightly lower.

Fiscal Year 2020-2021: We will upgrade one of the booster pumps at our 3100 South booster station. (\$84,000) We will also upgrade equipment at one of our booster facilities based upon analysis of the efficiency at all sites. (\$65,000) We will continue with our upgrade to a newer and more up to date technology by replacing .35% of our equipment this year. (\$100,000). Replacement of units should result in operating costs remaining within current budget levels or slightly lower.

Fiscal Year 2021-2022: Will upgrade equipment at one of our booster facilities based upon analysis of the efficiency at all sites. (\$65,000). Replacement of units should result in operating costs remaining within current budget levels or slightly lower.

Fiscal Year 2022-2023: Will upgrade equipment at one of our booster facilities in 2023 based upon analysis of the efficiency at all sites. (\$65,000). Replacement of units should result in operating costs remaining within current budget levels or slightly lower.

Fiscal Year 2023-2024: Will upgrade equipment at one of our booster facilities in 2023 based upon analysis of the efficiency at all sites. (\$65,000). Replacement of units should result in operating costs remaining within current budget levels or slightly lower.

LONG-TERM CAPITAL FUND – WATER (CONTINUED)

Fiscal Year 2024-2025: Will upgrade one of our booster facilities in based upon analysis of the efficiency at all sites. (\$65,000). Will purchase an emergency generator to place at our 3100 South booster station. (\$75,000) . Operating cost impacts are anticipated to be within the current budgeted capacity.

Fiscal Year 2025-2026: Will upgrade one of our booster facilities in based upon analysis of the efficiency at all sites. (\$65,000). Replacement of facilities should result in operating costs remaining within current budget levels or slightly lower.

Fiscal Year 2026-2027: Will upgrade equipment at one of our booster facilities in based upon analysis of the efficiency at all sites. (\$65,000). Replacement of facilities should result in operating costs remaining within current budget levels or slightly lower.

Vehicles and Operations Equipment

Fiscal Year 2017-2018: Will replace one supervisor pickup truck (\$34,000)

Fiscal Year 2018-2019: Will replace two staff pickup trucks, (\$72,000) a cab and chassis, bed and accessories to replace our plow truck, (\$60,000) and a new dump truck. (\$145,000). All replacement of existing equipment.

Fiscal Year 2019-2020: Replacing a backhoe (\$120,000)

Fiscal Year 2020-2021: Replacing two staff pickup trucks and one of the crew trucks in with a utility bed. (\$80,000) We will also need to replace our Jackhammer compressor that will be 20 years old. (\$35,000) We will also replace our pavement saw (\$35,000)

Fiscal Year 2021-2022: Replacing two supervisor pickup trucks (\$80,000) and one of the crew trucks in with a utility bed. (\$80,000)

Fiscal Year 2022-2023: Will replace one supervisor pickup truck. (\$40,000) and our pavement saw (\$34,000) Replacement of existing equipment.

Fiscal Year 2023-2024: Will replace two supervisor pickup trucks. (\$80,000) and two staff pickup trucks (\$80,000) Replacement of existing equipment.

Fiscal Year 2025-2026: Will replace our mini excavator (\$75,000) Replacement of existing Equipment. Will replace two supervisor pickup trucks (\$80,000) and the Vactor truck (\$70,000) Replacement of existing equipment.

LONG-TERM CAPITAL FUND – WATER (CONTINUED)

Fiscal Year 2026-2027: Will replace one supervisor pickup truck. (\$40,000) We will also replace a backhoe (\$130,000) Replacement of existing equipment.

Distribution Piping and Appurtances

The annual pipe replacement based upon a 10 year replacement plan and road maintenance schedule. Also includes money for new development for new subdivisions below the “B” area in Fiscal Year 2017-2018 (\$1,453,750)

Wells

Fiscal Year 2020-2021: We will need to do some upgrades to our Calder well # 2. Video of the well that we have shared with several well experts has determined that we need to put a sleeve down the well to avoid a collapse. The current casing is degrading and we estimate the next time we will have to pull the pump will be in about 2021. (\$250,000)

Land

Fiscal Year 2023-2024: Obtain a site for a new reservoir above Sunset Hollow as part of the North Canyon system.

LONG-TERM CAPITAL FUND - LIGHT & POWER

1			Fiscal Year							Total	1
2			Ending June 30,							All	2
3	Department Name	Project Description	Budget Category	2018	2019	2020	2021	2022	2023-2027	Future	Fiscal Years
4	Light & Power										4
5		Install transformer, bay, switches, secondary	138kV Substation	3,000,000	3,000,000						6,000,000
6		Security cameras	138kV Substation	35,000							35,000
7		Upgrade Substation	NW Substation			200,000	2,000,000	2,000,000			4,200,000
8		Rebuild line at 1209 N. Main Street	NW Substation	110,000							110,000
9		Upgrade Substation & Feeders	NE Substation			400,000			3,800,000		4,200,000
10		Dist Sys Keller Property	NE Substation	200,000							200,000
11		Feeder #571 North 200 W	SW Substation					200,000			200,000
12		Feeder #572 East 1800 S	SW Substation					200,000			200,000
13		Feeder #573 Willey Honda to 3100 S	SW Substation			400,000					400,000
14		Feeder #574 Zip up 1800 S	SW Substation				400,000				400,000
15		Feeder #575 1800 S to 3100 S on 200 W-300 W	SW Substation	450,000							450,000
16		Feeder #471 3100 S from 400 E to 500 W	SW Substation		300,000						300,000
17		Feeder #573 to Feeder # 676 Tie	SW Substation	50,000							50,000
18		Feeder #673 Rebuild & Tie to #271	Central Substation		200,000	200,000			400,000		800,000
19		Feeder #674 Rebuild & Tie to #272	Central Substation				200,000	200,000	400,000		800,000
20		Feeder #675 Rebuild	Central Substation						400,000		400,000
21		Feeder #671 Rebuild	Central Substation						300,000		300,000
22		Feeder #672 Rebuild	Central Substation						500,000		500,000
23		Phase 9 (400 N 200 W to NE Sub) Transmission	Transmission System		500,000						500,000
24		Phase 9 (400 N 200 W to NE Sub) Distribution	Transmission System		20,000						20,000
25		Phase 7 (Rec Ctr to NW Sub) Transmission	Transmission System	500,000							500,000
26		Phase 7 (Rec Ctr to NW Sub) Distribution	Transmission System								0
27		Phase 10 (SW Sub to 400 E) Transmission	Transmission System			600,000					600,000
28		Phase 10 (SW Sub to 400 E) Distribution	Transmission System			20,000					20,000
29		Phase 11 (400 E to Edgehill Dr) Transmission	Transmission System				500,000				500,000
30		Phase 11 (400 E to Edgehill Dr) Distribution	Transmission System				250,000				250,000
31		Phase 12 (Edgehill Dr to SE Sub) Transmission	Transmission System					500,000			500,000
32		Phase 12 (Edgehill Dr to SE Sub) Distribution	Transmission System					250,000			250,000
33		Phase 13 (SE Sub to Bountiful Blvd) Transmission	Transmission System						500,000		500,000
34		Phase 13 (SE Sub to Bountiful Blvd) Distribution	Transmission System						250,000		250,000
35		Phase 14 (Bountiful Blvd to 1800 S) Transmission	Transmission System						250,000		250,000
36		Phase 14 (Bountiful Blvd to 1800 S) Distribution	Transmission System						250,000		250,000
37		Phase 15 (1800 S to Echo tap) Transmission	Transmission System						750,000		750,000
38		Phase 15 (1800 S to Echo tap) Distribution	Transmission System						350,000		350,000
39		Phase 16 (Echo tap to 300 S Davis) Transmission	Transmission System						950,000		950,000
40		Phase 16 (Echo tap to 300 S Davis) Distribution	Transmission System						200,000		200,000
41		Phase 17 (300 S Davis to 400 N) Transmission	Transmission System						750,000		750,000
42		Phase 17 (300 S Davis to 400 N) Distribution	Transmission System						350,000		350,000
43		Phase 18 Dist 300 S Davis Blvd to Brentwood Ln engineer & material	Transmission System						200,000		200,000
44		Meter collector system	Distribution System	200,000	250,000	250,000	250,000	250,000	250,000		1,450,000
45		Interconnection F#673 to Common Cents	Distribution System			200,000					200,000
46		Interconnection Common Cents to F#271	Distribution System						500,000		500,000
47		Dist Str Light replace 34 steel poles 400 N to Centerville	Distribution System	102,000							102,000
48		Dist Sub fiber terminations	Distribution System	30,000	75,000	75,000	75,000	75,000	375,000		705,000
49		Cathodic Protection	Echo Hydro				100,000				100,000
50		Controller upgrade	Echo Hydro	500,000							500,000
51		Controller upgrade	Pineview Hydro		500,000						500,000
52		Building & property upgrades, engineering, etc.	Office & Warehouse	600,000					5,000,000		5,600,000
53		New building	Office & Warehouse						15,000,000		15,000,000

LONG-TERM CAPITAL FUND - LIGHT & POWER (CONTINUED)

1				Fiscal Year						Total	1	
2				Ending June 30,						All	2	
3	Department Name	Project Description	Budget Category	2018	2019	2020	2021	2022	2023-2027	Future	Fiscal Years	3
4	Light & Power											4
5		NE Substation purchase Water Department land	Land	50,000							50,000	5
6		5007 Ford F350 service truck (KT)	Vehicles		86,000						86,000	6
7		5019 John Deere backhoe	Vehicles				95,000				95,000	7
8		5020 Jeep Cherokee SUV (DH)	Vehicles					35,000			35,000	8
9		5025 Ford F250 truck (plant)	Vehicles		35,000						35,000	9
10		5026 Chewy service truck (KB)	Vehicles				75,000				75,000	10
11		5029 Jeep Cherokee SUV	Vehicles					35,000			35,000	11
12		5032 Ford F150 pickup truck (JerrellJ)	Vehicles			35,000					35,000	12
13		5033 Ford F150 service truck (KimB)	Vehicles			35,000					35,000	13
14		5035 Ford F350 service truck (TS)	Vehicles								0	14
15		5039 Jeep Cherokee SUV	Vehicles						35,000		35,000	15
16		5043 Small Forklift	Vehicles				50,000				50,000	16
17		5046 International double bucket truck	Vehicles		225,000						225,000	17
18		5047 International digger derrick	Vehicles	375,000							375,000	18
19		5049 Ford 1 ton dump truck	Vehicles						60,000		60,000	19
20		5050 Ford Explorer (JC)	Vehicles						40,000		40,000	20
21		5051 Ford F350 pickup truck (RD)	Vehicles								0	21
22		5052 Ford tree truck (VG)	Vehicles			225,000					225,000	22
23		5053 Ford F150 pickup truck (purchasing)	Vehicles						40,000		40,000	23
24		5054 Ford F550 bucket truck (StL)	Vehicles					120,000			120,000	24
25		5055 Ford Explorer (AF)	Vehicles						45,000		45,000	25
26		5057 Ford Explorer (BT)	Vehicles						45,000		45,000	26
27		5058 Ford Explorer (AJ)	Vehicles		40,000						40,000	27
28		5059 Dodge Ram service truck (KG)	Vehicles						80,000		80,000	28
29		5061 Altec Digger / Derrick	Vehicles						280,000		280,000	29
30		5067 Dodge Ram Bucket	Vehicles						130,000		130,000	30
31		5903 Hot Stick Trailer	Vehicles					75,000			75,000	31
32		5911 Cable Puller / Tensioner	Vehicles				75,000				75,000	32
33		5912 Vermeer chipper	Vehicles					45,000			45,000	33
34		5913 Cable Puller / Tensioner	Vehicles				75,000				75,000	34
35		5915 Compressor	Vehicles	40,000							40,000	35
36		5917 Bull wheel tensioner	Vehicles						75,000		75,000	36
37		5921 Flat bed 4x4 trailer	Vehicles						10,000		10,000	37
38	Total Light & Power			6,242,000	5,231,000	2,640,000	4,145,000	3,985,000	32,565,000	0	54,808,000	38

LONG-TERM CAPITAL FUND - LIGHT & POWER

Capital Expenditures Fiscal Year 2017-2018

BCLP's total capital expenditures for Fiscal Year 2017-2018 are budgeted at \$6,242,000, up \$3,113,000. This includes:

- Land at \$50,000 to purchase land at the NE substation from the Water Department.
- Office and warehouse at \$600,000 includes drainage system work, replacing asphalt, developing the Harrison property, painting the dock, transformer oil containment, replacing the yellow shed, and adding new bays.
- Transmission substation at \$35,000 to install security cameras at the 138 KV substation.
- Distribution substations at \$30,000 for fiber terminations.
- Distribution system at \$200,000 to begin an upgrade of the meter collection system.
- Distribution street lights at \$102,000 to replace 34 steel poles 400 North to Centerville.
- M&E Echo Hydro at \$500,000 to upgrade the controller.
- M&E Vehicles at \$415,000 to replace a digger-derrick truck and a compressor.
- Construction in Progress (CIP) Transmission Substation at \$3,000,000 for engineering and a new transformer for the first half of the upgrade of the 138 KV substation.
- CIP Transmission System at \$500,000 to rebuild the transmission line from the NW Substation to the Rec Center.
- CIP Distribution System at \$50,000 to build an inter-tie connection between Feeder #573 and Feeder #676.
- CIP Distribution System at \$450,000 to upgrade Feeder #575 in conjunction with the SW substation upgrade.
- CIP Distribution System at \$110,000 to rebuild the distribution line at 1209 N. Main St.
- CIP Distribution System at \$200,000 to begin developing the Keller property.

10 Year Capital Plan For Fiscal Years 2018-2019 Through 2026-2027

BCLP's 10 year capital plan for fiscal years 2018-2019 through 2026-2027 totals \$54,808,000. This includes the following capital projects and their current approximate costs and timings (note: these costs and timings are subject to change; and their priority is not reflected by the sequence in which they are listed below):

- 138 KV Substation. \$6,035,000 to rebuild the entire substation, replacing both transformers with their bays, switches, and secondary equipment, to replace the control building, and to install security cameras. Planned for FY 2018 and FY 2019.
- NW Substation. \$4,310,000 to upgrade the substation and feeders. Planned for FY 2018, and FY 2020 through FY 2022.
- NE Substation. \$4,400,000 to upgrade the substation and feeders. Planned for FY 2018, FY 2020, and FY 2023 through FY 2024.
- SW Substation. \$2,000,000 to upgrade all 6 substation feeders. Planned for FY 2018 through FY 2022.
- Central Substation. \$2,800,000 to upgrade 5 substation feeders. Planned for FY 2019 through FY 2026.

LONG-TERM CAPITAL FUND - LIGHT & POWER (CONTINUED)

- Transmission System. \$7,940,000 to upgrade wire, poles, and equipment around the transmission loop in (at least) 11 separate work phases. Planned for FY 2018 through FY 2027.
- Distribution System. \$2,957,000 to install an AMI / metering / disconnect system, to complete several system interconnections, and other miscellaneous projects. Planned for each year of FY 2018 through FY 2027.
- Power Plant. Currently, there are no planned expenditures in the next 10 years.
- SCADA. Currently, there are no planned expenditures in the next 10 years.
- Echo Hydro. \$600,000 for Program Logic Controller (PLC) work and cathodic protection. Planned for FY 2018 and FY 2021.
- PineView Hydro. \$500,000 for PLC work. Planned for FY 2019.
- Office & Warehouse. \$20,600,000 total, including: \$600,000 for asphalt and drainage system work, transformer oil containment, replacing the yellow shed, painting the dock, and developing the Harrison property in FY 2018; \$5,000,000 for land acquisitions and \$15,000,000 for a new building, both planned for (approximately) in FY 2026.
- Land. \$50,000 to purchase land at the NE substation from the Water Department. Planned for FY 2018.
- Vehicles. \$2,616,000 to replace vehicles and equipment. Planned for each year of FY 2018 through FY 2027.

LONG-TERM CAPITAL FUND - GOLF

1				Fiscal Year							Total	1
2				Ending June 30,							All	2
3	Department Name	Project Description	Budget Category	2018	2019	2020	2021	2022	2023-2027	Future	Fiscal Years	3
4	Golf Course											4
5		Clubhouse Pro Shop expansion/remodel	Buildings		150,000						150,000	5
6		Maintenance shed roof repair/remodel	Buildings			50,000					50,000	6
7		Restaurant remodel	Buildings				150,000				150,000	7
8		Golf Course Restroom remodel	Buildings								0	8
9		Parking Lot Overlay	Improvements Other Than Buildings	40,000							40,000	9
10		New golf course irrigation system	Improvements Other Than Buildings							2,700,000	2,700,000	10
11		New Pro Shop POS system	Office Furniture and Equipment						20,000		20,000	11
12		Maintenance Truck	Machinery & Equipment								0	12
13		Pro Core Aerators	Machinery & Equipment	55,000							55,000	13
14		New Rough mower	Machinery & Equipment			65,000	65,000				130,000	14
15		New Fairway mower	Machinery & Equipment					65,000			65,000	15
16		New Tee mowers	Machinery & Equipment		60,000						60,000	16
17		Future Golf Course equipment	Machinery & Equipment						295,000		295,000	17
18											0	18
19	Total Golf			95,000	210,000	115,000	215,000	65,000	315,000	2,700,000	3,715,000	19

Buildings

This category contains budgeted expenses for remodeling of the clubhouse; restaurant and restrooms along with the maintenance shed. No additional annual operating cost impacts are anticipated.

Improvements Other Than Buildings

This category includes projects over two budget periods for replacing the course irrigation system and overlaying the parking lot. Annual operating costs should not go up as a result of these projects.

LONG-TERM CAPITAL FUND – GOLF (CONTINUED)

Office Furniture and Equipment

The clubhouse point of sale system is scheduled for replacement between Fiscal Year 2022-2023 and 2026-2027. Operating costs should remain within the current budget.

Machinery and Equipment

A variety of course turf maintenance equipment is programmed for replacement from Fiscal Year 2017-2018 through Fiscal Year 2026-2027. Included for replacement are mowers, aerators and licensed motor vehicles. Since these pieces are replacements these should not be any increased operating costs to be programmed.

LONG-TERM CAPITAL FUND – LANDFILL

1			Fiscal Year							Total	1	
2			Ending June 30,							All	2	
3	Department Name	Project Description	Budget Category	2018	2019	2020	2021	2022	2023-2027	Future	Fiscal Years	3
4	Landfill											4
5		Trucks, Machinery, Equip.	Machinery & Equipment	200,000	0	500,000	48,000	200,000	1,968,000	0	2,916,000	5
6		Paving of Recycle & Scalehouse area	Improvements Other Than Buildings	28,000							28,000	6
7	Total Landfill			228,000	0	500,000	48,000	200,000	1,968,000	0	2,944,000	7

Machinery and Equipment

FY 2018 Replace Water truck used for dust control and compost management.

Future replacements: FY 2020 Large Loader, FY 2021 Service Truck, FY2022 Loader, FY 2023 Compactor.

Improvements Other Than Buildings

FY 2018 Repave from the gate to the Scale house and the recycle area.

LONG-TERM CAPITAL FUND – SANITATION

1				Fiscal Year						Total	1	
2				Ending June 30,						All	2	
3	Department Name	Project Description	Budget Category	2018	2019	2020	2021	2022	2023-2027	Future	Fiscal Years	3
4	Sanitation											4
5		Garbage Trucks, Rear Loaders & Pick-up	Machinery & Equipment	\$275,000	\$75,000	\$308,000	\$0	\$333,000	\$938,000		1,929,000	5
6	Total Sanitation			275,000	75,000	308,000	0	333,000	938,000	0	1,929,000	6

Machinery and Equipment

The scheduled replacement program replaces one of five curbside Sanitation trucks every six years.

FY 2018 is the next scheduled replacement truck. The truck being replaced becomes one of three spare trucks which will be used for another four years. Future replacements are scheduled in FY 2020, FY 2022 and FY 2024.

Rear Load Garbage Trucks

These trucks are used for the City's Spring and Fall clean-up event, along with fallen trees and debris clean-up during windstorms.

FY 2019 is the next scheduled replacement for the rear loaders. Future replacement FY 2023.

Pick-Up Truck

A pick-up truck is replaced about every 13 years. This truck is used for delivery and repair of garbage cans.

FY 2029 is the next scheduled replacement for this Pick-Up Truck.

LONG-TERM CAPITAL FUND – CEMETERY

1				Fiscal Year						Total	1	
2				Ending June 30,						All	2	
3	Department Name	Project Description	Budget Category	2018	2019	2020	2021	2022	2023-2027	Future	Fiscal Years	3
4	Cemetery											4
5		Dump Truck	Machinery and Equipment						55,000		55,000	5
6		Pick up Truck with Plow	Machinery and Equipment						35,000		35,000	6
7		Grasshopper Mower	Machinery and Equipment		16,000		16,000		35,000		67,000	7
8		Utility Cart	Machinery and Equipment		20,000			18,000	36,000		74,000	8
9		Vinyl Fence	Improvements Other Than Buildings	16,000		16,000		16,000	32,000		80,000	9
10		Overlay Roads	Improvements Other Than Buildings	10,000					35,000		45,000	10
11		Landscape Plat R	Improvements Other Than Buildings				125,000				125,000	11
12											0	12
13	Total Cemetery			26,000	36,000	16,000	141,000	34,000	228,000	0	481,000	13

Machinery and Equipment

Dump Truck and Pickup Truck with Plow

Currently the Cemetery has one one-ton truck which is used for soil and material handling, snowplowing and general maintenance tasks at the Cemetery. It is anticipated this truck will need to be replaced in the next five to six years. Additionally, the Cemetery has one half-ton truck used for employee transportation, snow plowing and general cemetery maintenance operations. It is requested that this truck be replaced in this budget year. Operating budget impact is expected to be zero since these are replacement items.

Grasshopper Mower

These are the main pieces of equipment the Cemetery uses for its maintenance operations. The Cemetery currently has three mowers in its equipment inventory, two that are used regularly and one that is held in reserve or used for parts as needed. The equipment maintenance program in place now calls for replacement of the oldest mower with a new mower every two to three years. Operating budget impact is expected to be zero since these are replacement items.

LONG-TERM CAPITAL FUND – CEMETERY (CONTINUED)

Utility Cart

The utility carts are used daily for hauling soils, sod and debris. In addition, they are used for general maintenance and small equipment transport. The last utility carts purchased were about 10 years ago and the carts are quickly becoming unreliable. The plan is to replace the oldest cart next year and the other in three years. Operating budget impact is expected to be zero since these are replacement items.

Improvements Other Than Buildings

Vinyl Fence

The long range plan of the Cemetery is to start replacing the old sections of differing types of fence a little at a time. There are 4,172 lineal feet of fence surrounding the Cemetery which needs to be replaced. Replacement of fencing will help bring uniformity and a much needed degree of privacy to certain areas of the Cemetery. Operating budget impact is expected to be zero since these are replacement items.

Overlay Roads

The request in this budget is for a overlay treatment of the last two roads in the oldest section of the Cemetery. This will complete the overlay projects for the Cemetery. Operating budget impact is expected to be zero since these are replacement items.

Landscaping

The Cemetery currently has enough land and burial plot inventory for the next 12 to 14 years. With limited land available in Bountiful, plans need to be in place to fund and purchase land to extend the services provided to Bountiful City residents beyond 14 years out and well into the future.

LONG-TERM CAPITAL FUND – COMPUTER REPLACEMENT

1			Fiscal Year							Total	1	
2		Budget	Ending June 30,							All	2	
3	Department	Project Description	Category	2018	2019	2020	2021	2022	2023-2027	Future	Fiscal Years	3
4	Computer Replacement											4
5		Computer Replacement and Maintenance	Hardware & Software	\$22,000	\$35,000	\$35,000	\$35,000	\$35,000	\$175,000		\$337,000	5
6	Total Computer Replacement			22,000	35,000	35,000	35,000	35,000	175,000	0	337,000	6

Hardware and Software

This budget category covers replacement of computer hardware and software for all departments of the City. Operating costs are projected to be covered within the existing budget.

BUDGET RESOURCES

ORGANIZATION AT-A-GLANCE

The City of Bountiful was incorporated under the laws of the Territory of Utah in 1892 and operates under a manager form of government providing services as authorized by its charter. The City covers a 14 square mile area in South Davis County and is governed by a City Council elected at large and comprised of a mayor and five council members. The mayor and two council members are elected for a four year term and the other three council members are elected two years later for a four year term. The City Manager is appointed and by the City Council and is under contract as the Chief Administrative Official of the City. All Department Heads and staff report to the City Manager. The current population of the City is 43,784 and the City organization delivers services with the assistance of approximately 212 full-time equivalent positions with a budget in Fiscal Year 2017-2018 of \$75,251,116.

GOALS, STRATEGIES, CONCERNS AND ISSUES

The principal concerns and issues of the City (as identified by the City's elected officials) are outlined in the City Council Policy Priorities section of the budget document. This succinct, unified vision summarizes goals under three broad tiers (or levels) with Council desired strategies or objectives designed to meet those goal areas over time.

SHORT-TERM FACTORS

Short-Term factors utilized in budget development included the following:

- Merit salary increases allowed for eligible employees.
- Market adjustments for Police and Water employees.
- Cost of Living Allowances 0%.
- Fund a health insurance increase of 5%.
- No new positions funded unless approved in support of a Council desired policy priority.
- Budget must be balanced with respect to ongoing revenues versus ongoing expenditures/expenses and one-time revenues and/or transfers from fund balance/retained earnings versus one-time expenditures/transfers to fund balance/retained earnings.
- Operation and Maintenance expense category increases only as required by contract or agreement.
- Capital expenses must be supported by the approved long-term capital plan.

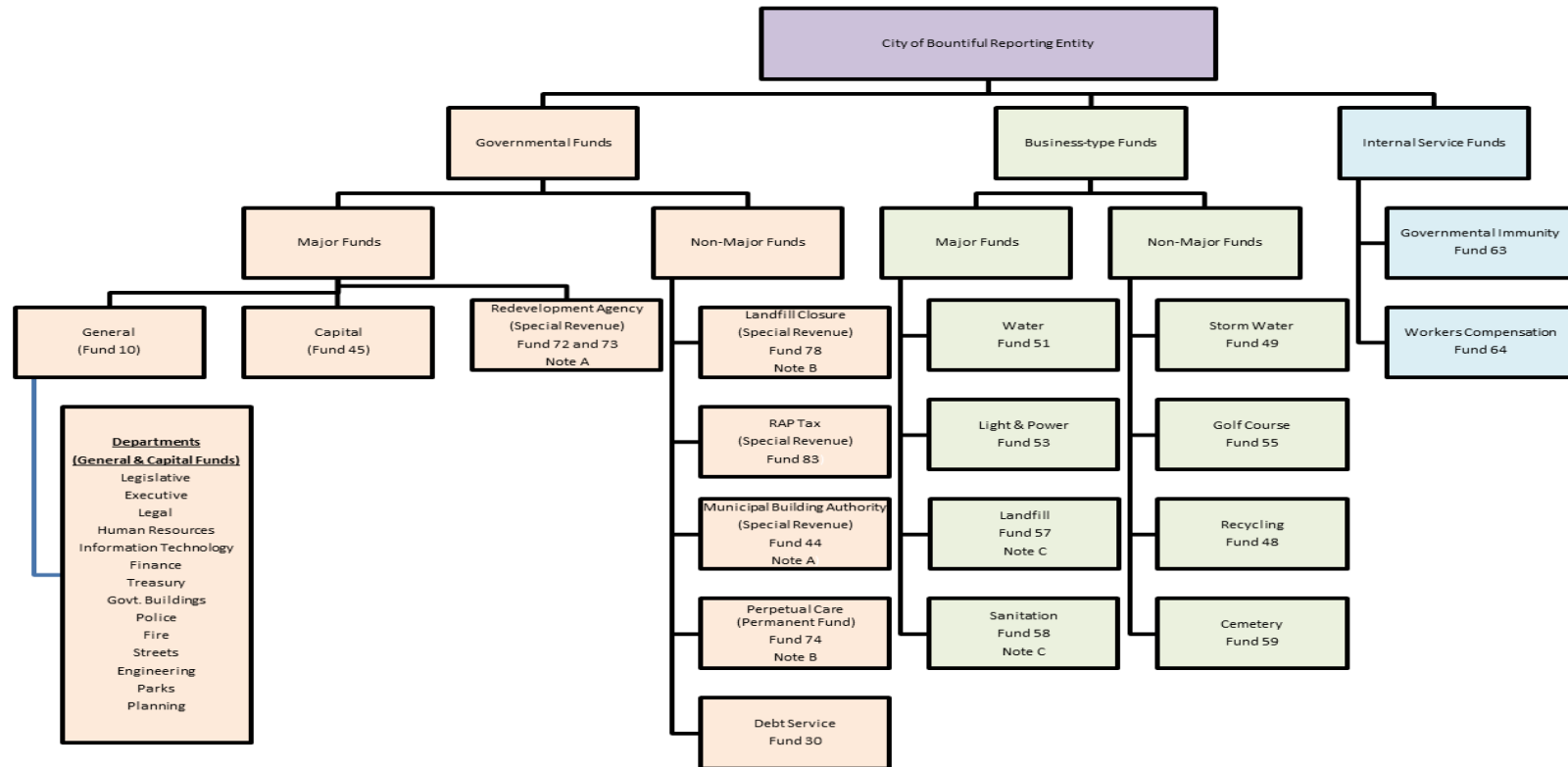
SERVICE LEVEL CHANGES SUMMARY

- Additional part-time position for Legislative Department for administrative support and public information. (\$16,840)
Additional 1 FTE in the Planning Department to focus on plan review and code enforcement (\$63,699). Positions funded through reductions in part-time hours from Executive, Engineering and Planning Departments.
- Addition of 3 repaving projects from availability of newly instituted 0.25% Local Option Transportation Tax (part of a \$650,000 budget from available revenue)
- Changes in Fees for Service:
 - Recycling Fund – Increase from \$2.49 to \$2.75 per can to match increase from contracted recycling company.
 - Storm Water Fund – Moving from \$6.00 per Equivalent Residential Unit (ERU) to \$7.00 per ERU. To address capital replacement and ongoing maintenance needs.
 - Water Fund - Adjusted rate structure to comply with State mandated block rates and to address capital replacement and ongoing maintenance needs (\$1,000,000 in additional revenue).
 - Power Fund - Increases in various fees (pole attachments; monthly customer charges; electric metered sales increase of 1.7% and connection/disconnection fee increases). All fees are designed to keep pace with increasing costs and capital replacement.
 - Golf Fund - Increase of \$1.00 to \$2.00 per round and various fee increases for equipment rentals effective January 1, 2018.
 - Landfill Fund - Increase of \$5.00 per ton for commercial collections with a \$2.00 increase in gate receipt fees.
 - Cemetery Fund - Increases in fees for grave openings with adjustments in both single and double-depth internments.

FUNDS, REPORTING RELATIONSHIPS AND BASIS OF BUDGETING/ACCOUNTING)

The City maintains the following funds and departments under its reporting entity. Each fund is identified by type and flagged as a budgeted or unbudgeted fund. Governmental funds are budgeted and reported annually in the CAFR under the modified accrual basis. Business-type (Proprietary) funds are budgeted annually on a cash basis but reported annually in the CAFR on an accrual basis of accounting.

City of Bountiful - Funds & Departments



Notes:

- A – Separate legal entity / component unit.
- B – Non-budgeted fund.
- C – Combined for CAFR purposes.

Fund-Department Matrix

General & Capital Funds (Modified Accrual / Cash basis budgeting)

•Departments (Funds 10 and 45)

- | | | |
|-------------------------|-----------------------|--------------|
| •Legislative | •Finance | •Streets |
| •Legal | •Treasury | •Engineering |
| •Executive | •Government Buildings | •Parks |
| •Human Resources | •Police | •Planning |
| •Information Technology | •Fire | |

Debt Service Fund (Modified Accrual / Cash basis budgeting)

- Fund 30

Special Revenue Funds (Modified Accrual / Cash basis budgeting)

- | | |
|---|---|
| •Municipal Building Authority (Fund 44) | •Redevelopment Agency Revol. Loan (Fund 72) |
| •RAP Tax (Fund 83) | •Redevelopment Agency Operating (Fund 73) |

Enterprise Funds (Modified Accrual / Cash basis budgeting)

- | | |
|--------------------------|------------------------|
| •Recycling (Fund 48) | •Golf Course (Fund 55) |
| •Storm Water (Fund 49) | •Landfill (Fund 57) |
| •Water (Fund 51) | •Sanitation (Fund 58) |
| •Light & Power (Fund 53) | •Cemetery (Fund 59) |

Internal Service Funds (Modified Accrual / Cash basis budgeting)

- | | |
|---------------------------------|--------------------------------|
| •Computer Replacement (Fund 61) | •Liability Insurance (Fund 63) |
| •Workers Compensation (Fund 64) | |

LONG-TERM FINANCIAL POLICIES

Fiscal operations of Bountiful City, and its component units, are governed by long-standing administrative policies. These “Financial Goals Policies and Procedures” were adopted by the Mayor and City Council on June 24, 1981 and then reaffirmed again on April 4, 1990. Additionally, the Mayor and Council adopted Resolution 82-11 dated September 22, 1982 which established reserve funds in each of the City’s major Enterprise Funds. Reserves are allowed by Utah State law in the General Fund (up to 25% of fund balance) and the Capital Fund (to a level deemed necessary by the elected body for planned projects). Each of the aforementioned administrative policies is summarized below:

Basic Goals of City Government

The following concepts represent four desirable basic goals that support the operating policies of the city. These goals are intended to be constant from one administration to another.

Local government exists only to serve the needs of its citizens. The basic policies should be of a continuing character and based on sound long-range planning.

1. Local government should be responsive and accountable to the needs of the citizens and community.
2. Economy and efficiency in government are attainable goals in delivering the basic services that local government must provide.
3. Each generation of taxpayers should pay its own fair share of the long-range cost of local government.

Revenues and Taxation

1. The burden of financing city government should, with reasonable deviations, be financed under the principle of "benefits received". Basic services rendered to the general public, such as police and fire protection, streets and parks, should be financed from revenues imposed on the broad general public, as through property taxes and sales taxes. Special services rendered to special groups of citizens (whether individual or business groups) should be financed by special fees or assessments.
2. A city should seek to maintain a stable tax rate for taxes imposed on the broad general public. Growth in population and new businesses should produce revenue increases approximately equal to the added cost of existing services required therefor.
3. Where a new service is commenced that serves only a substantial segment of the broad general public and an increase in total revenue proves justified as a result, equity is served if a revenue source is selected that is closely related to such new service, i.e., a source selected on the basis of "benefits received".

Budgeting and Operations

1. All budgets should be balanced each year, in accordance with the requirements of Utah law. To assure this result, expenditures should be kept within appropriations, and revenues should be estimated conservatively so as to avoid unexpected deficits.
2. Long-range budget planning is both desirable and essential for avoiding deficits. Budgets in operating funds should be prepared on a three-year basis to assure that critical problems can be foreseen and solutions planned before emergencies arise.

3. A reasonable surplus for restricted use, as provided by law, should be permitted to accumulate in the City's general fund as follows:
 - a. To provide sufficient working capital to avoid borrowing on tax anticipation notes.
 - b. As a cushion or reserve if ever needed to absorb emergencies, such as fire, flood, earthquake or
 - c. Unanticipated deficits, resulting only from actual revenues falling materially below estimated revenues in a given budget year.
4. Planning of annual operating budgets should be continually refined by seeking constantly to relate budget appropriations more closely to actual economic "need"; the need should be determined on the basis of work to be accomplished and services to be performed in the community. Budget appropriations should be established on a conservative basis. The budget is an important means of setting policy.
5. City should open budgets during the fiscal year in rare circumstances. Budgeting for contingencies in each fund is a means to safeguard against the need for frequent budget reopening.
6. Once budgets are adopted by the Council, the administration and control of the budgets should be delegated to the City Manager with monthly reporting of budget to actual to keep the departments and Council informed of trends and any problems. Staying within the adopted budget is the responsibility of each department head with accountability to the City Manager and Council.

Multi-Year / Long-Term Capital Planning

1. Planning for capital improvement needs and means of financing should be on a long-term basis of 10 years or greater.
2. As a general rule, capital requirements should be financed as follows:
 - a. Governmental Funds – Financing from current appropriations and capital reserves. Major capital improvements which cannot be delayed until funds are accumulated should be financed with general obligation debt.
 - b. Proprietary Funds – Capital acquisitions and improvements to be financed through accumulated net income. For major capital improvements that cannot be deferred until funds are accumulated should be financed either through mid-term borrowing, inter-fund borrowing or long-term borrowing through issuance of revenue or general obligation bonds.

Cash Management and Investments

The City of Bountiful, Municipal Building Authority and Bountiful Redevelopment Agency (City) seek to invest public funds in securities and deposits that provide a high degree of safety and liquidity along with a competitive yield based on prevailing market conditions while meeting the daily cash flow demand of the city. All investments and deposits are placed subject to applicable City ordinances and State laws pertaining to investment of public funds in the State of Utah, specifically the Utah Money Management Act (the Act) and the Rules of the State Money Management Council (the Rules), which provisions are hereby incorporated as part of this policy.

This investment policy covers investment of all financial assets reported in the Comprehensive Annual Financial Report (CAFR) for the City of Bountiful (City). Investments are covered under a "prudent investor" rule with objectives in order of safety of principal, liquidity and then yield. The policy details day-to-day management practices, delegation of authority, authorized financial institutions and dealers, authorized

investment types (as allowed by the Utah Money Management Act) and diversification. Also referenced are internal controls in place, key operating procedures and practices, performance standards and reporting requirements (monthly and semi-annually).

Debt Management

Public borrowing by issuance of general obligation bonds to finance acquisition or major capital improvements, presently needed but not obtainable from current budgets of the governmental funds, is justifiable and in the public interest.

Borrowing on tax anticipation notes to finance current operating expenses of the governmental funds is neither desirable nor defensible in terms of sound public financing policy. The City encourages accumulation of surplus within governmental funds as a source of working capital in lieu of borrowing on tax anticipation notes.

To reduce the long-range cost of city government and the annual financial burden of interest on bonded indebtedness, it should be the policy of the city to retire all bond issues as rapidly as possible consistent with the investment and taxation policies of the City.

Fund Balance and Reserves

Per Utah State Code Section 10-6-116 (2) "The accumulation of a fund balance in the city general fund may not exceed 25% of the total revenue of the city general fund for the current fiscal period." Further, in Utah State Code Section 10-6-116 (4) "Any fund balance in excess of 5% of the total revenues of the city general fund may be utilized for budget purposes. As to Capital Improvement Funds, Utah State Code Section 10-6-116 (5)(a)(b) state that "Within a capital improvements fund, the governing body may, in any budget period, appropriate from estimated revenue or fund balance to a reserve for capital improvements for the purpose of financing future specific capital improvements, under a formal long-range capital plan adopted by the governing body. The reserves described in Subsection (5)(a) may accumulate from fiscal period to fiscal period until the accumulated total is sufficient to permit economical expenditure for the specified purposes."

As to Proprietary (Enterprise) Funds, the City adopted Resolution 82-11 dated September 22, 1982 setting up reserve funds. Of the currently open Enterprise Funds of the City, reserves are authorized as follows:

1. Water Fund – A water reserve for replacement fund is hereby established and ten percent (10%) of the gross revenues from retail water sales, plus any remaining balance in the operating contingency account from the fiscal year, shall be set aside in such reserve fund until the fund has reached an amount equal to the accumulated depreciation of the water system.
2. Sanitation Fund – A sanitation reserve for replacement fund is hereby established and any existing unappropriated fund balance in the sanitation fund from each fiscal year shall be set aside in such reserve for replacement fund until the amount in the fund is equal to the replacement cost of the refuse collection equipment utilized by the City.

3. Cemetery Fund – A reserve for replacement fund is hereby established for the cemetery fund and \$10,000 shall annually be set aside in such fund until the unappropriated fund balance reaches an amount equal to the replacement value of the equipment utilized by the cemetery operation.
4. Golf Course Fund – A golf course reserve for replacement fund is hereby established and ten percent (10%) of the greens fees and cart rentals shall be set aside into such fund until the unappropriated fund balance reaches an amount equal to the replacement cost of all fixed assets of the golf course, with the exception of land and permanent structures.

Risk Management

The City covers the risks of doing business with a system of self-insurance with commercial excess insurance, as follows:

1. For general liability risk the City is self-insured up to \$350,000, with commercial excess insurance from \$350,000 to \$10,000,000. To cover the self-insured portion of the risk, there is established a Risk Management Fund (an internal service fund). This covers municipal liability exposure including general liability, auto, public officials' errors and omissions and law enforcement.
2. The City has an all-risk property insurance policy with a total insured value of \$165,701,303 that includes various category limits, some of which are as follows:
 - a. Buildings and contents limit of \$111,928,023 with a \$10,000 deductible per category,
 - b. Equipment/electronic data processing limit of \$21,342,320 with a \$10,000 deductible,
 - c. Property in open limit of \$27,743,760 with a \$10,000 deductible,
 - d. Mobile equipment/contractors equipment limit of \$865,010 with a \$10,000 deductible,
 - e. Earthquake coverage of \$10,000,000 with a 2% minimum/\$100,000 deductible,
 - f. Flood coverage of \$10,000,000 for facilities that are located outside the standard report zone with a \$100,000 deductible, and
 - g. Generators/transformers limit of \$50,000,000 with a \$50,000 deductible.
 - h. The City is self-insured for property loss above the limits and below the retentions/deductibles. The operating departments of the General Fund or proprietary funds assume the financial responsibility for risk retained by the City for property damage.
3. The Treasurer is covered under a \$1,500,000 bond with a \$15,000 deductible.
4. The City also has public employee dishonesty insurance (an employee blanket bond and commercial crime) with a \$500,000 limit per occurrence and a \$5,000 deductible.
5. For workers compensation coverage the City is self-insured up to \$450,000, with commercial excess insurance up to statutory limits plus a \$1,000,000 limit on employer's liability. To cover the self-insured portion there is established a Workers Compensation Fund (an internal service fund).

PROJECTED CHANGES IN FUND BALANCES (APPROPRIATED GOVERNMENTAL FUNDS)

City of Bountiful									
Changes in Governmental Fund Balances (appropriated)									
Fiscal Years Ending June 30, 2016 through 2018									
						Municipal	Cemetery		Total
		Capital	Redevelopment	Landfill	RAP	Building	Perpetual	Debt	Governmental
	<u>General</u>	<u>Projects</u>	<u>Agency</u>	<u>Closure</u>	<u>Tax</u>	<u>Authority</u>	<u>Care</u>	<u>Service</u>	<u>Funds</u>
Fund Balance (as of 6/30/2016)	\$ 3,525,385	\$ 27,259,649	\$ 7,541,359	\$ 817,277	\$ 282,988	\$ 485,787	\$ 1,734,687	\$ 257,692	\$ 41,904,824
Prior Period Adjustments									-
Estimated Revenues (as of 6/30/2017)	16,698,753	6,286,770	559,019	6,000	527,579	171,427	78,000	251,925	24,579,473
Estimated Expenditures (as of 6/30/2017)	(16,249,610)	(7,445,823)	(3,418,049)	-	(545,326)	(650,289)	-	(490,277)	(28,799,374)
Estimated Fund Balance (as of 6/30/2017)	\$ 3,974,528	\$ 26,100,596	\$ 4,682,329	\$ 823,277	\$ 265,241	\$ 6,925	\$ 1,812,687	\$ 19,340	\$ 37,684,923
Estimated Beginning Fund Balance (as of 7/1/2017)	\$ 3,974,528	\$ 26,100,596	\$ 4,682,329	\$ 823,277	\$ 265,241	\$ 6,925	\$ 1,812,687	\$ 19,340	\$ 37,684,923
Budgeted Revenues (as of 6/30/2018)	14,095,700	9,200,345	1,351,361	-	534,000	170,315	-	115	25,351,836
Budgeted Expenditures (as of 6/30/2018)	(16,585,700)	(9,675,200)	(3,623,583)	-	(59,145)	-	-	(115)	(29,943,743)
Transfers and Contributions In (Out):									-
RAP Tax		474,855			(474,855)				-
Light & Power Contribution	2,490,000								2,490,000
Total Transfers and Contributions	2,490,000	474,855	-	-	(474,855)	-	-	-	2,490,000
Net Increase (Decrease) in Fund Balance	-	-	(2,272,222)	-	-	170,315	-	-	(2,101,907)
Estimated Fund Balance (as of 6/30/2018)	\$ 3,974,528	\$ 26,100,596	\$ 2,410,107	\$ 823,277	\$ 265,241	\$ 177,240	\$ 1,812,687	\$ 19,340	\$ 35,583,016
Percentage Change	0.0%	0.0%	-48.5%	0.0%	0.0%	2459.4%	0.0%	0.0%	-5.6%

Major Changes

Redevelopment Agency

The Redevelopment Agency fund balance is projected to decline by 48.8% due to development costs of a downtown plaza along with related studies. Projects will extend into Fiscal Year 2018-2019.

Municipal Building Authority

All debt of the Municipal Building Authority has been paid in full but there will be a three year stream of deferred lease payments coming from the State of Utah Court System due to a previously arranged gap financing package between the Municipal Building Authority and the State Courts System. These funds will flow into fund balance.

MAJOR REVENUE SOURCES

Bountiful City relies on a variety of revenue sources to fund operations of the City organization. The major revenue sources for the budgeted fiscal year are identified below listed by fund type:

Governmental Funds

General Sales & Use Tax:

\$7,600,000

This revenue source is predominantly comprised of the 1% local option sales and use tax authorized in State Law for cities and charged on retail sales of goods and services. The sales tax is collected and distributed monthly by the Utah State Tax Commission based 50% on the point-of-sale and 50% on the population percentage of Bountiful versus the State of Utah. Other sales taxes included are a 0.1% Recreation Arts and Parks (RAP) tax and a share of the 1% local option sales tax from a shared tax area with neighboring West Bountiful City.

Property Tax (General Property Taxes; Fees in Lieu of Property Tax; Tax Increment): **\$2,570,000**

This revenue is comprised of General Property taxes based on assessed value for real and personal property in Bountiful City assessed, collected and distributed by the State Tax Commission and Davis County for Bountiful City.

Utility Franchise and Related Taxes:

\$3,190,000

Utility Franchise tax includes taxes assessed, collected and distributed to the City by energy, telecommunications and cable companies operating within Bountiful City. The amount shown includes energy sales and use tax for electricity and natural gas sales at the rate of 6%. Also included are franchise fees on cable television at the rate of 5% and a 3.5% tax on telecommunications.

Intergovernmental (Class C Road Funds & County Highway/Transit Tax)**\$2,030,000**

Class C Road Funds represent 30% of statewide fuel taxes and fees levied on consumers and distributed to cities on a formula which is 50% based on the proportional road miles in the city versus the state and 50% based on the proportional population of the city versus the state. The County Highway/Transit Tax is an additional 0.25% tax rate added to consumer purchases that is adopted at the County level and collected and distributed to counties, cities and transportation districts on a monthly basis for use on roads and transportation.

Contribution from the Light & Power Fund**\$2,450,000**

The Light & Power Fund of the City makes a monthly transfer to the General Fund of the City based on 10% of metered electric sales. These transferred funds are used each year to help cover the costs of important city services like police, street maintenance and snow removal, fire and emergency medical services, parks, and similar City services. The utility transfer helps keep property taxes in Bountiful low. Viewed in another way, these transfers are a “dividend” to Bountiful taxpayers as the result of the taxpayers’ original investment in the City’s power infrastructure. If City utility services were provided by private utility customers, these dividends would instead be paid to investor-owners; because Bountiful taxpayers are the investor-owners, these dividends are used to offset what otherwise would be a significant increase in property tax rates. The transfers also provide a means for reimbursement of the General Fund for services provided to non-property tax paying groups such as non-profit organizations, churches, and governmental entities.

Business-type (Proprietary) Funds**Electric Metered Sales and Related****\$26,750,000**

Sales of electricity to customers changes seasonally with customer usage. The highest peaks occur in the summer with lower peaks occurring in the winter. The lowest points occur in the fall and spring of each year. Air conditioning is the primary reason for the summer peaks, with heating and lighting as the chief reason for the winter peaks.

Sale of Water**\$5,000,000**

Sales of water to customers changes seasonally with customer usage. The highest usage occurs in the summer when irrigation needs are elevated due to rising temperatures. Bountiful City draws much of its culinary water from deep wells throughout the City. Irrigation water is provided by a local special district for lower elevations of the City and the City residents utilize culinary water from Bountiful City for irrigation purposes above Davis Boulevard (an elevation of approximately 4,700 feet).

Refuse Collection Fees & Landfill Charges**\$2,486,472**

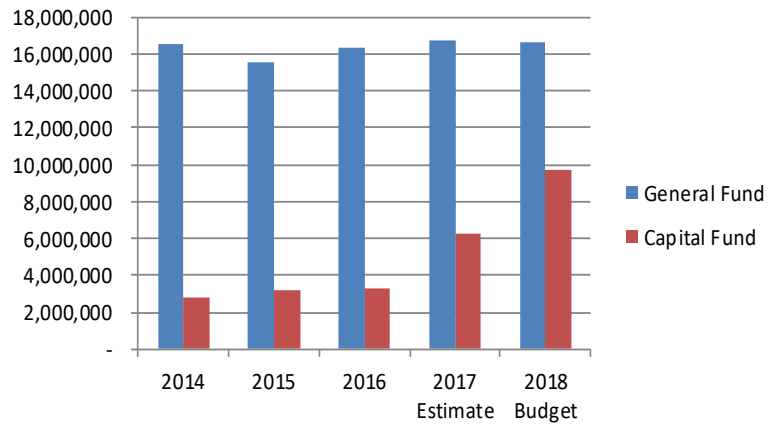
Fees for automated residential curbside collections along with commercial collections deposited at the City landfill. Additional specialty fees are included for sales of compost, wood chips and other miscellaneous revenue sources at the landfill.

\$1,500,000

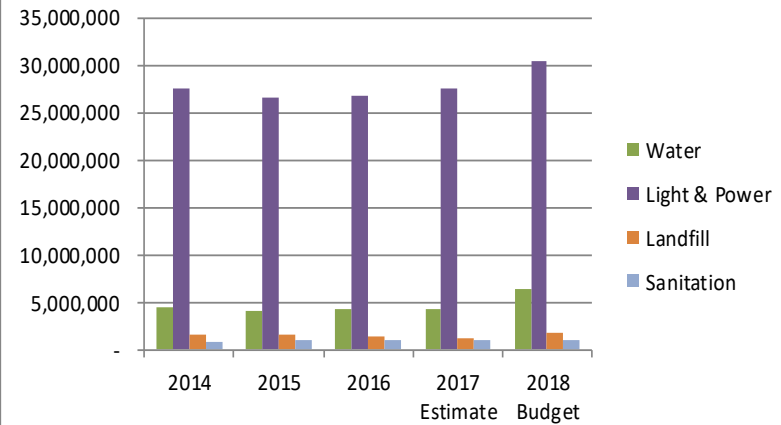
KEY FINANCIAL AND BUDGETARY TRENDS

294

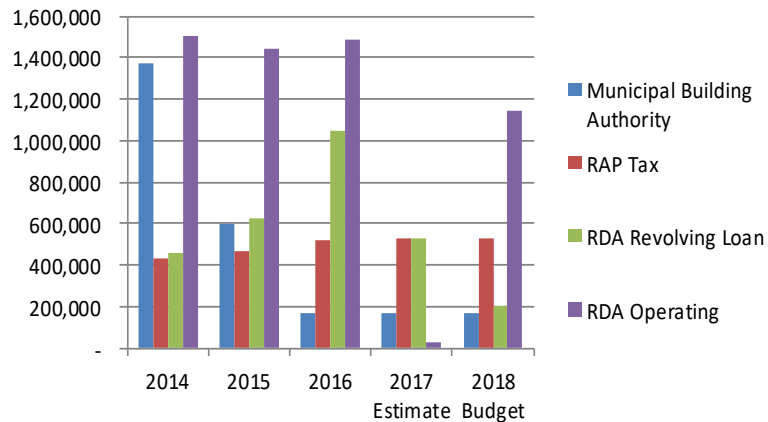
General & Capital Fund Revenues



Enterprise Fund Revenues



Special Revenue Fund Revenues

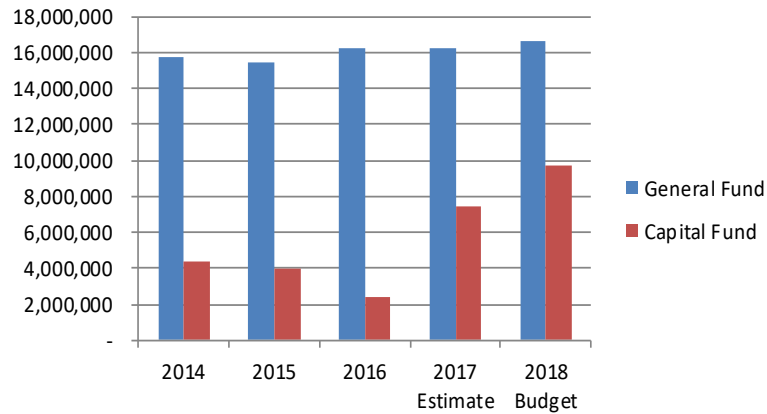


Internal Service Fund Revenues

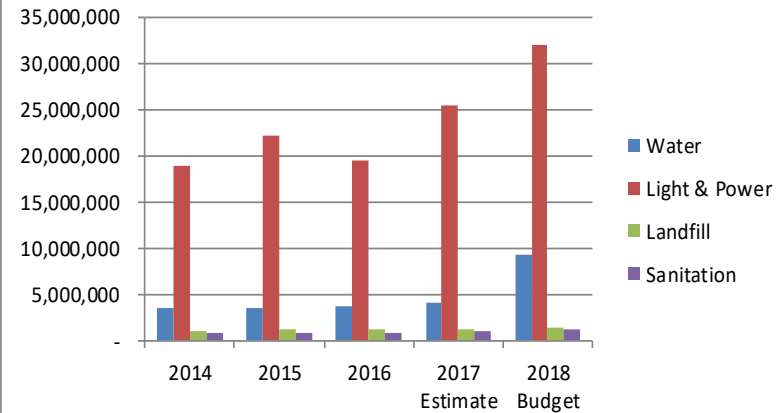


City of Bountiful					
Key Financial Trends					
Expenditures/Expenses (Total Reporting Entity)					
	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year
Fund	2014	2015	2016	2017 Estimate	2018 Budget
General Fund	15,745,018	15,488,153	16,239,303	16,249,610	16,585,700
Capital Fund	4,349,758	3,955,830	2,407,805	7,445,823	9,675,200
Total Governmental	20,094,776	19,443,983	18,647,108	23,695,433	26,260,900
Debt Service	236,280	234,438	233,733	490,277	115
Municipal Building Authority	1,855,800	719,387	-	650,289	170,315
RAP Tax	399,499	633,077	274,356	545,326	534,000
RDA Revolving Loan	575,000	207,410	40,000	2,340	2,400
RDA Operating	1,762,205	2,210,241	208,745	3,415,709	3,621,183
Total Special Revenue	4,592,504	3,770,115	523,101	4,613,664	4,327,898
Recycling	408,423	368,721	377,942	399,735	405,951
Storm Water	1,146,686	856,613	911,832	1,260,395	1,500,174
Water	3,593,369	3,496,630	3,658,659	4,005,525	9,305,863
Light & Power	18,932,582	22,057,511	19,480,550	25,405,684	31,956,963
Golf	1,579,586	1,480,236	1,465,919	1,412,394	1,536,422
Landfill	1,110,363	1,161,195	1,157,958	1,197,946	1,458,880
Sanitation	868,595	838,484	778,626	949,274	1,151,124
Cemetery	344,464	376,111	539,067	1,468,070	474,681
Total Enterprise	27,984,068	30,635,501	28,370,553	36,099,023	47,790,058
Computer Replacement	47,038	59,251	26,358	26,428	22,000
Liability Insurance	482,216	552,839	511,221	448,707	544,655
Workers Compensation	298,589	246,316	241,033	200,113	283,670
Total Internal Service	827,843	858,406	778,612	675,248	850,325
Total Revenues	53,735,471	54,942,443	48,553,107	65,573,645	79,229,296

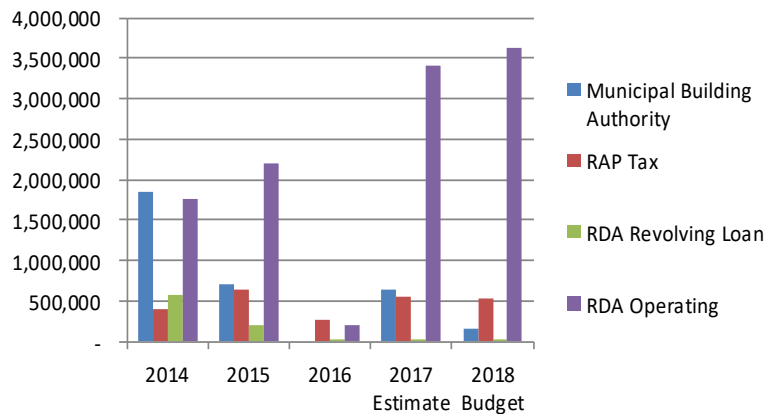
General & Capital Fund Expenditures



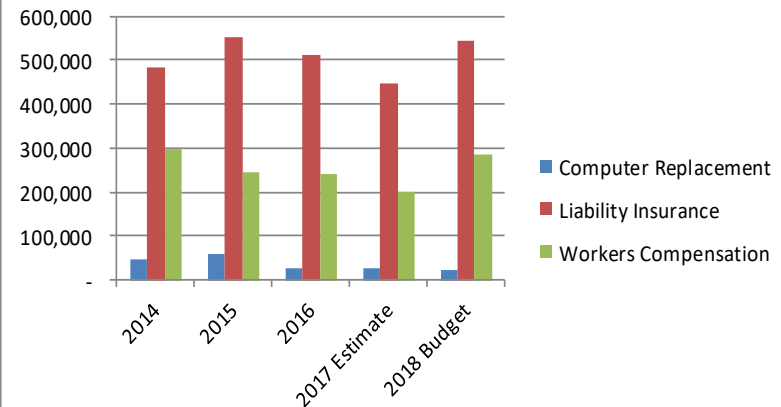
Enterprise Fund Expenses



Special Revenue Fund Expenditures



Internal Service Fund Expenditures



POSITION SUMMARIES

Fiscal Year 2016-2017

Department	Fund	Full-Time FTE	Full-Time Hours	Part-Time FTE	Part-Time Hours	Total FTE	Total Hours
GENERAL FUND							
Legislative	General	0.5	1,040	0.1	167	0.6	1,207
Legal	General	2.6	6,448	0.0	0	2.6	6,448
Executive	General	1.3	2,704	0.2	449	1.5	3,153
Human Resources	General	3.0	6,240	0.5	1,040	3.5	7,280
Information Technology	General	1.6	3,328	0.0	0	1.6	3,328
Finance	General	4.0	8,320	0.6	1,248	4.6	9,568
Treasury	General	5.0	12,480	1.1	2,190	6.1	14,670
Government Buildings	General	1.0	2,080	0.6	1,166	1.6	3,246
Police	General	52.8	109,824	10.2	21,286	63.0	131,110
Streets	General	17.5	36,400	1.1	2,200	18.6	38,600
Parks	General	5.9	12,168	5.0	10,416	10.9	22,584
Engineering	General	5.7	11,856	0.4	760	6.1	12,616
Planning	General	1.6	3,328	1.0	1,040	2.6	4,368
Total General Fund		102.5	216,216	20.7	41,962	123.1	258,178
ENTERPRISE FUNDS							
Storm Water	Enterprise	4.0	8,320	0.8	1,700	4.8	10,020
Water	Enterprise	13.0	27,040	1.3	2,600	14.3	29,640
Power	Enterprise	34.0	70,720	1.8	3,812	35.8	74,532
Golf	Enterprise	5.0	10,400	10.4	21,700	15.4	32,100
Landfill	Enterprise	3.7	7,592	3.3	6,750	6.9	14,342
Sanitation	Enterprise	5.2	10,712	0.5	1,040	5.7	11,752
Cemetery	Enterprise	3.2	6,552	1.4	3,000	4.6	9,552
Total Enterprise Funds		68.0	141,336	19.5	40,602	87.5	181,938
INTERNAL SERVICE FUNDS							
Liability	Internal Service	0.5	1,040	0.0	0	0.5	1,040
Workers Compensation	Internal Service	0.5	1,040	0.0	0	0.5	1,040
Total Internal Service Funds		1.0	2,080	0.0	0	1.0	2,080
SPECIAL REVENUE							
Redevelopment Agency	Special Revenue	0.2	832	0.5	1,040	0.7	1,872
Total - All Funds		171.6	360,464	40.7	83,604	212.3	444,068

FISCAL YEAR 2015-2016

		FT	FT	PT	PT	TOTAL	TOTAL
Department	Fund	FTE	HRS	FTE	HRS	FTE	HRS
Legislative	General	0.50	1,040	0.08	167	0.58	1,207
Legal	General	2.60	6,448	0.00	0	2.60	6,448
Executive	General	1.30	2,704	0.22	449	1.52	3,153
Information Systems	General	3.00	6,240	0.50	1,040	3.50	7,280
Human Resources	General	1.60	3,328	0.00	0.00	1.60	3,328
Finance	General	4.00	8,320	0.57	1,182	4.57	9,502
Treasury	General	5.00	10,400	1.05	2,190	6.05	12,590
Government Buildings	General	1.00	2,080	0.56	1,166	1.56	3,246
Police	General	52.80	109,824	10.25	21,316	63.05	131,140
Streets	General	17.50	36,400	1.06	2,200	18.56	38,600
Parks	General	4.85	10,088	4.43	9,216	9.28	19,304
Engineering	General	5.70	11,856	0.56	1,160	6.26	13,016
Planning	General	1.60	3,328	0.50	1,040	2.10	4,368
Total General Fund		101.45	212,056	19.77	41,126	121.22	253,182
Storm Water	Storm Water	4.00	8,320	0.82	1,700	4.82	10,020
Water	Water	13.00	27,040	1.25	2,600	14.25	29,640
Power	Power	34.00	70,720	1.26	2,614	35.26	73,334
Golf	Golf	5.00	10,400	10.43	21,700	15.43	32,100
Landfill	Landfill	3.65	7,592	3.25	6,750	6.90	14,342
Sanitation	Sanitation	5.15	10,712	0.50	1,040	5.65	11,752
Cemetery	Cemetery	3.15	6,552	1.44	3,000	4.59	9,552
Total Enterprise Funds		67.95	141,336	18.94	39,404	87	180,740
Liability	Liability	0.50	1,040	0.00	0	0.50	1,040
Workers Compensation	Workers Comp	0.50	1,040	0.00	0	0.50	1,040
Total Internal Service Funds		1.00	2,080	0.00	0	1.00	2,080
RDA	RDA	0.16	832	0.50	1,040	0.66	1,872
TOTAL ALL FUNDS		170.56	356,304	39	81,570	210	437,874

Note: Data for prior years is not available in the formats shown here.

This section is dedicated to providing data to provide perspective on how Bountiful City compares with the surrounding community and economy. It also presents other State mandated compliance data on Enterprise Fund transfers and cost accounting.

Bountiful/Davis Property Tax on \$250,000 Home

Property Tax By Entity

A pie chart titled "Property Tax By Entity" showing the distribution of property taxes among four entities. The largest portion is for the School at 66%, followed by the County at 19%, Special Districts at 8%, and the City at 7%.

Entity	Percentage
School	66%
County	19%
City	7%
Special Districts	8%

Market Value	\$250,000
45% Homeowners Exemption	\$112,500
Taxable Value	\$137,500
2016 Certified Tax Rate	0.012387
Taxes Due	\$1,703

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FY 2018 BUDGET			
Property Tax Rates - Davis County Cities			
	2016	Tax Bill on a	
City	Tax Rate	\$250,000 Home	% of Bountiful
CENTERVILLE	0.000983	\$135	110%
CLEARFIELD	0.001800	\$248	202%
CLINTON	0.002082	\$286	234%
FARMINGTON	0.002132	\$293	240%
FRUIT HEIGHTS	0.002295	\$316	258%
KAYSVILLE	0.001717	\$236	193%
LAYTON	0.001805	\$248	203%
NORTH SALT LAKE	0.001622	\$223	182%
SOUTH WEBER	0.000881	\$121	99%
SUNSET	0.002121	\$292	238%
SYRACUSE	0.001573	\$216	177%
WOODS CROSS	0.001057	\$145	119%
AVERAGE	0.001672	\$230	188%
BOUNTIFUL	0.000890	\$122	100%
Source: www.taxrates.utah.gov			

City of Bountiful								
Community Comparative Statistics								
Fiscal Year 2015-2016								
		% of Population	% of Population	Mean Adjusted	Home	Gross	Square	Center
City	Population	Over 65	Under 5	Gross Income	Ownership Rate	Taxable Sales	Miles	Lane Miles
CENTERVILLE	16,877	13%	9%	\$ 71,583	84.2%	\$ 424,610,167	7.5	64
CLEARFIELD	30,653	6%	10%	\$ 43,156	53.9%	\$ 244,855,566	7.7	72
CLINTON	21,399	6%	9%	\$ 57,332	84.9%	\$ 233,902,088		77
FARMINGTON	22,566	9%	10%	\$ 82,430	83.4%	\$ 350,953,919		83
FRUIT HEIGHTS	6,072	11%	6%	\$ 90,280	92.5%	\$ 16,852,980		24
KAYSVILLE	30,472	7%	11%	\$ 78,414	86.6%	\$ 256,259,149	11.0	116
LAYTON	74,143	8%	9%	\$ 59,306	73.8%	\$ 1,416,759,759	22.1	254
NORTH SALT LAKE	19,796	7%	12%	\$ 70,383	72.7%	\$ 379,088,040		59
SOUTH WEBER	6,971	8%	9%	\$ 77,193	90.2%	\$ 28,630,497		28
SUNSET	5,183	9%	8%	\$ 40,474	71.9%	\$ 60,808,137		19
SYRACUSE	27,395	6%	9%	\$ 67,817	92.2%	\$ 213,123,441		95
WOODS CROSS	11,284	6%	10%	\$ 59,299	78.4%	\$ 274,178,013	3.9	35
AVERAGE	22,734	8%	9%	\$ 66,472	80%	\$ 325,001,813		77
BOUNTIFUL	43,784	17%	8%	\$ 67,568	73.4%	\$ 582,387,917	14.0	159
Source: www.utahcitydata.org								

Administrative Services Reimbursement:

Reimbursement to the General Fund for services provided to the Enterprise Funds. These services include:

- Payroll and employee benefits
- Accounting
- Budgeting
- Information Technology
- Legal and insurance work
- Engineering and Planning
- Building Maintenance
- Utility billing/customer service

Administrative Services Transfer

Bountiful City					
Cost Accounting - Administrative Services Reimbursement					
Fiscal Year 2017 -2018					
	General Fund (Total Potential Costs to Allocate)				
	Employee	Operations &		Allocation	Budgeted
Enterprise Fund Department	Time	Maintenance	Total	Percentage	Allocation
Recycling	\$ 47,979.42	\$ 26,925.71	\$ 74,905.12	25%	\$ 18,726.28
Storm Water	89,135.38	27,638.61	116,773.99	100%	116,773.99
Water	286,236.69	46,424.38	332,661.07	100%	332,661.07
Power	385,565.69	63,539.26	449,104.94	100%	449,104.94
Golf	104,293.16	6,406.42	110,699.58	25%	27,674.89
Landfill	58,560.71	5,104.81	63,665.52	100%	63,665.52
Sanitation	80,766.18	28,448.84	109,215.01	100%	109,215.01
Cemetery	64,471.78	3,438.71	67,910.49	100%	67,910.49
RDA	100,163.11	4,147.91	104,311.02	5%	5,215.55
Totals	\$ 1,217,172.12	\$ 212,074.62	\$ 1,429,246.75		\$ 1,190,947.75

Administrative Services Transfer

FY 2018 BUDGET

Transfer From Light & Power to General Fund

Fiscal Year 2017 - 2018 (Final Budget):	
Total Budgeted Light & Power Expenses	\$ 31,956,963
Transfer to General Fund (10% of Metered Sales)	\$ 2,490,000
Percent of Total Budgeted Expenses	7.8%
Fiscal Year 2017 - 2018 (Tentative Budget):	
Total Budgeted Light & Power Expenses	\$ 28,750,917
Transfer to General Fund (10% of Metered Sales)	\$ 2,450,000
Percent of Total Budgeted Expenses	8.5%

Utility Transfer Public Hearing

City of Bountiful		
Power Fund to General Fund Transfers		
FY2000 to FY2018		
<u>Fiscal Year</u>	<u>Amount (Millions)</u>	<u>Metered Sales Percentage</u>
1999-2000	\$ 1.89	15.0%
2000-2001	1.90	15.0%
2001-2002	1.96	12.0%
2002-2003	2.07	12.0%
2003-2004	2.10	12.0%
2004-2005	2.34	12.0%
2005-2006	2.35	12.0%
2006-2007	2.35	11.8%
2007-2008	2.19	10.0%
2008-2009	2.26	10.0%
2009-2010	2.25	10.0%
2010-2011	2.26	10.0%
2011-2012	2.35	10.0%
2012-2013	2.44	10.0%
2013-2014	2.40	10.0%
2014-2015	2.38	10.0%
2015-2016	2.38	10.0%
2016-2017	2.46	10.0%
2017-2018	2.49	10.0%

Transfer from Light & Power to General Fund

Transfer of funds from the Light & Power Fund to the General Fund:

- Based on 10% of metered sales.
- Funds essential services like Police, Fire, street maintenance and snowplowing.
- Allows non-property tax payers receiving services to help fund services provided to them.
- Keeps property taxes in Bountiful low. For existing services, property tax (and tax rate) would need to be more than doubled if the Light & Power transfer was not in effect.
- Represents just 7.8% of the total budgeted expenses of the Light & Power Fund in Fiscal Year 2017-2018.
- Should be viewed as a dividend back to the taxpayers for investments made in the Light & Power Fund.

Transfer from Light & Power to General Fund

GLOSSARY

Accrual - The basis of accounting under which revenues are recorded when earned and expenditures are recorded as soon as they result in liabilities for benefits received, notwithstanding that the receipt of cash or the payment of cash may take place, in whole or in part, in another accounting period.

Appropriation - Resources that are set apart by official action for a particular use or purpose.

Appropriated Budget - The expenditure authority created by the appropriation bills or ordinances that are signed into law and related estimated revenues. The appropriated budget includes all reserves, transfers, allocations, supplemental appropriations, and other legally authorized legislative and executive changes.

Assessed value - The value to which the property tax rate is applied in order to determine the tax liability of the property.

Bonded Debt - Debt issued by a government agency that guarantees payment of the original investment plus interest by a specified future date.

Budget officer - City Manager.

Budgetary Control - When an annual appropriated budget is adopted by the legislative body and subsequently signed into law, it carries with it maximum expenditure authorizations that cannot be exceeded legally.

CAFR – Comprehensive Annual Financial Report.

Capital investment - The amount of funds allocated to the acquisition, construction, and/or major repair of infrastructure, equipment, and buildings.

Capital / Capital Outlay - Major equipment and facilities that have a useful life of more than one year and a cost in excess of \$20,000.

Centrally assessed property - A classification of property, under Utah State statutes, for which assessed value is determined by the State rather than by the local taxing jurisdiction.

Charges For Services - Charges For Services are departmental charges to other departments for services rendered.

CIP - Capital Improvement Project(s)/Program.

Collection % - The rate of collection of property taxes in a given year and on a five year average.

Contingencies / Contingency - An amount of funds identified for unanticipated expenditure. The legislative body must approve use of these funds by transferring them to specific areas.

Cost allocation plan - A part of the City's overall Comprehensive Financial Management plan that identifies specific direct cost centers and allocates all indirect costs to those centers.

Cost Recovery - The extent that fees are used to recover associated costs of a function.

Cost-effectiveness - A cost benefit type of evaluation of an activity.

Debt - Accumulated amount owed by the City in the future.

Debt Service - The annual payments (principal & interest) made by the city against it's outstanding Debt.

Direct debt - General Obligation debt directly incurred by the City that is to be paid back by the property owners of the City.

Direct costs - Costs that are fixed in nature and directly associated to the operation and maintenance of the department.

Essential services - Services that must be provided by the City.

Expenditures - Payments for goods or services that decrease the net financial resources available for future purchases.

Fair market value - "The amount at which property would change hands between a willing buyer and a willing seller, neither being under any compulsion to buy or sell and both having reasonable knowledge of the relevant facts."

FEMA – Federal Emergency Management Agency.

Fiduciary Funds - The trust and agency funds - are used to account for assets held by a government unit in a trustee capacity or as an agent for individuals, private organizations, other government units, and/or other funds.

FTE - Full-time equivalent, which is 2,080 hours per year.

GFOA - Government Finance Officers Association of the United States and Canada.

GO - General Obligation Bonds - Debt issue secured by the full faith and credit of the City. These bonds must have been approved by an election of the citizenry, in which they have authorized the city to levy property tax sufficient to pay both the bonds' principal and interest.

Governmental Fund - The fund through which most governmental functions typically are financed. It was established to account for all financial resources, except those required to be accounted for in other funds.

GRAMA – Government Records and Management Act. Utah's records management law.

ICMA - International City Managers Association.

Impact Fees - A charge levied on building related activities that is used to offset the increased demand for facilities, which results from related development.

Independent contractors - A contractor who is not an employee of the City.

Indirect costs - Support costs associated with doing business as a City.

Interfund transactions - Financial transactions between funds.

Locally assessed property - A classification of property, under Utah State statutes, for which assessed value is determined by the local county assessor.

Management Team - City Manager and Department heads.

MBA - Municipal Building Authority - A legally separate organization that is a mechanism for financing needed city facilities. The Authority acquires and/or builds facilities by borrowing money secured by a lease agreement between the City and the Authority.

Modified Accrual - The basis of accounting (required for use by governmental funds) under which revenues are recognized in the period in which they become available and measurable, and expenditures are recognized at the time a liability is incurred pursuant to appropriation authority.

New growth - Increase in the City's property tax base that has resulted from new construction .

No Tax Increase - A term within the Utah State statutes meaning the organization will receive the same amount of property tax in a given year that it received in the prior year—only adjusted for new growth.

Ordinance - A local ordinance is a municipal legislative enactment.

Primary residential property - A property designation under Utah State statutes that provides for a discount from fair market value for assessed value purposes. A primary residency is an owner occupied and/or property rented in blocks of 30 days or more.

Proprietary Funds - to account for operations that are financed and operated in a manner similar to private business enterprises - where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges.

RAP Tax – Recreation Arts and Parks Tax. A sales tax (1/10%).

Reserves – Funds set aside in Fund Balance/Net Position/Retained Earnings for specified uses.

Resolution - An ordinance, a local law, or a regulation enacted by a city council or other similar body under powers delegated to it by the state is legislative in nature by its own definition.

RDA - Redevelopment Agency - A legally separate organization that is controlled and administered by the City. The agency currently has one Revolving Loan Fund and an Operating Fund included in this budget document.

SID - Special Improvement District - A mechanism used to finance and charge to benefitting proprietries the costs of specific improvements.

Special Revenue Funds - Funds that account for the proceeds of specific revenue sources (other than expendable trusts or for major capital projects) that are legally restricted to expenditure for specified purposes.

SCADA – Supervisory Control and Data Acquisition. A computer software and hardware package for monitoring utility services such as water and power.

Third-class city - A classification under Utah State Law that specifies the form of government that a city can have and the systems that they must adopt.

Trails master plan - A comprehensive master plan for the development of inter-linked bike and hiking trails throughout the City.

Truth in Taxation - Utah State's legislation regulating property taxes.

UAMPS – Utah Associated Municipal Power Systems. A consortium of municipal power providers in the State of Utah and nearby states.

UDOT - Utah Department of Transportation.

Utah Money Management Act - Utah State Legislation directing how city funds can be invested.